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PROPOSAL

From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	30 May 2018
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2018) 375 final - ANNEXES 1-22
Subject:	ANNEXES to the Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, and the European Maritime and Fisheries Fund and financial rules for those and for the Asylum and Migration Fund, the Internal Security Fund and the Border Management and Visa Instrument

Delegations will find attached document COM(2018) 375 final - ANNEXES 1-22.

Encl.: COM(2018) 375 final - ANNEXES 1-22

EUROPEAN
COMMISSION

Brussels, 29.5.2018
COM(2018) 375 final

ANNEXES 1 to 22

ANNEXES

to the

Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, and the European Maritime and Fisheries Fund and financial rules for those and for the Asylum and Migration Fund, the Internal Security Fund and the Border Management and Visa Instrument

ANNEX I

Dimensions and codes for the types of intervention for the ERDF, the ESF+ and the Cohesion Fund - Article 17(5)

TABLE 1: CODES FOR THE INTERVENTION FIELD DIMENSION

INTERVENTION FIELD		Coefficient for the calculation of support to climate change objectives	Coefficient for the calculation of support to environmental objectives
POLICY OBJECTIVE 1: A SMARTER EUROPE BY PROMOTING INNOVATIVE AND SMART ECONOMIC TRANSFORMATION			
001	Investment in fixed assets in micro enterprises directly linked to research and innovation activities	0 %	0 %
002	Investment in fixed assets in small and medium-sized enterprises (including private research centres) directly linked to research and innovation activities	0 %	0 %
003	Investment in fixed assets in public research centres and higher education directly linked to research and innovation activities	0 %	0 %
004	Investment in intangible assets in micro enterprises directly linked to research and innovation activities	0 %	0 %
005	Investment in intangible assets in small and medium-sized enterprises (including private research centres) directly linked to research and innovation activities	0 %	0 %
006	Investment in intangible assets in public research centres and higher education directly linked to research and innovation activities	0 %	0 %
007	Research and innovation activities in micro enterprises including networking (industrial research, experimental development, feasibility studies)	0 %	0 %
008	Research and innovation activities in small and medium-sized enterprises, including networking	0 %	0 %
009	Research and innovation activities in public research centres, higher education and centres of competence including networking (industrial research, experimental development, feasibility studies)	0 %	0 %
010	Digitizing SMEs (including e-Commerce, e-Business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start-ups, B2B)	0 %	0 %

011	Government ICT solutions, e-services, applications	0 %	0 %
012	IT services and applications for digital skills and digital inclusion	0 %	0 %
013	e-Health services and applications (including e-Care, Internet of Things for physical activity and ambient assisted living)	0 %	0 %
014	Business infrastructure for SMEs (including industrial parks and sites)	0 %	0 %
015	SME business development and internationalisation	0 %	0 %
016	Skills development for smart specialisation, industrial transition and entrepreneurship	0%	0%
017	Advanced support services for SMEs and groups of SMEs (including management, marketing and design services)	0 %	0 %
018	Incubation, support to spin offs and spin outs and start ups	0 %	0 %
019	Innovation cluster support and business networks primarily benefiting SMEs	0 %	0 %
020	Innovation processes in SMEs (process, organisational, marketing, co-creation, user and demand driven innovation)	0 %	0 %
021	Technology transfer and cooperation between enterprises, research centres and higher education sector	0 %	0 %
022	Research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon economy, resilience and adaptation to climate change	100 %	40 %
023	Research and innovation processes, technology transfer and cooperation between enterprises focusing on circular economy	40 %	100 %
POLICY OBJECTIVE 2: A GREENER, LOW CARBON EUROPE BY PROMOTING CLEAN AND FAIR ENERGY TRANSITION, GREEN AND BLUE INVESTMENT, THE CIRCULAR ECONOMY, CLIMATE ADAPTATION AND RISK PREVENTION AND MANAGEMENT			
024	Energy efficiency and demonstration projects in SMEs and supporting measures	100 %	40 %
025	Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures	100 %	40 %
026	Energy efficiency renovation of public infrastructure, demonstration projects and supporting measures	100 %	40 %
027	Support to enterprises that provide services contributing to the low carbon economy and to resilience to climate change	100 %	40 %
028	Renewable energy: wind	100 %	40 %
029	Renewable energy: solar	100 %	40 %
030	Renewable energy: biomass	100 %	40 %

031	Renewable energy: marine	100 %	40 %
032	Other renewable energy (including geothermal energy)	100 %	40 %
033	Smart Energy Distribution Systems at medium and low voltage levels (including smart grids and ICT systems) and related storage	100 %	40 %
034	High efficiency co-generation, district heating and cooling	100 %	40 %
035	Adaptation to climate change measures and prevention and management of climate related risks: floods (including awareness raising, civil protection and disaster management systems and infrastructures)	100 %	100 %
036	Adaptation to climate change measures and prevention and management of climate related risks: fires (including awareness raising, civil protection and disaster management systems and infrastructures)	100 %	100 %
037	Adaptation to climate change measures and prevention and management of climate related risks: others, e.g. storms and drought (including awareness raising, civil protection and disaster management systems and infrastructures)	100 %	100 %
038	Risk prevention and management of non-climate related natural risks (i.e. earthquakes) and risks linked to human activities (e.g. technological accidents), including awareness raising, civil protection and disaster management systems and infrastructures	0 %	100 %
039	Provision of water for human consumption (extraction, treatment, storage and distribution infrastructure, efficiency measures, drinking water supply)	0 %	100 %
040	Water management and water resource conservation (including river basin management, specific climate change adaptation measures, reuse, leakage reduction)	40 %	100 %
041	Waste water collection and treatment	0 %	100 %
042	Household waste management: prevention, minimisation, sorting, recycling measures	0 %	100 %
043	Household waste management: mechanical biological treatment, thermal treatment	0 %	100 %
044	Commercial, industrial or hazardous waste management	0 %	100 %
045	Promoting the use of recycled materials as raw materials	0 %	100 %
046	Rehabilitation of industrial sites and contaminated land	0 %	100 %
047	Support to environmentally-friendly production processes and resource efficiency in SMEs	40 %	40 %

048	Air quality and noise reduction measures	40 %	100 %
049	Protection, restoration and sustainable use of Natura 2000 sites	40 %	100 %
050	Nature and biodiversity protection, green infrastructure	40 %	100 %
POLICY OBJECTIVE 3: A MORE CONNECTED EUROPE BY ENHANCING MOBILITY AND REGIONAL ICT CONNECTIVITY			
051	ICT: Very High-Capacity broadband network (backbone/backhaul network)	0 %	0 %
052	ICT: Very High-Capacity broadband network (access/local loop with a performance equivalent to an optical fibre installation up to the distribution point at the serving location for multi-dwelling premises)	0 %	0 %
053	ICT: Very High-Capacity broadband network (access/local loop with a performance equivalent to an optical fibre installation up to the distribution point at the serving location for homes and business premises)	0 %	0 %
054	ICT: Very High-Capacity broadband network (access/local loop with a performance equivalent to an optical fibre installation up to the base station for advanced wireless communication)	0 %	0 %
055	ICT: Other types of ICT infrastructure (including large-scale computer resources/equipment, data centres, sensors and other wireless equipment)	0 %	0 %
056	Newly built motorways and roads - TEN-T core network	0 %	0 %
057	Newly built motorways and roads - TEN-T comprehensive network	0 %	0 %
058	Newly built secondary road links to TEN-T road network and nodes	0 %	0 %
059	Newly built other national, regional and local access roads	0 %	0 %
060	Reconstructed or improved motorways and roads - TEN-T core network	0 %	0 %
061	Reconstructed or improved motorways and roads - TEN-T comprehensive network	0 %	0 %
062	Other reconstructed or improved roads (motorway, national, regional or local)	0 %	0 %
063	Digitalisation of transport: road	40 %	0 %
064	Newly built railways - TEN-T core network	100 %	40 %
065	Newly built railways - TEN-T comprehensive network	100 %	40 %
066	Other newly built railways	100 %	40 %

067	Reconstructed or improved railways - TEN-T core network	0 %	40 %
068	Reconstructed or improved railways - TEN-T comprehensive network	0 %	40 %
069	Other reconstructed or improved railways	0 %	40 %
070	Digitalisation of transport: rail	40 %	0 %
071	European Rail Traffic Management System (ERTMS)	0 %	40 %
072	Mobile rail assets	40 %	40 %
073	Clean urban transport infrastructure	100 %	40 %
074	Clean urban transport rolling stock	100 %	40 %
075	Cycling infrastructure	100 %	100 %
076	Digitalisation of urban transport	40 %	0 %
077	Alternative fuels infrastructure	100 %	40 %
078	Multimodal transport (TEN-T)	40 %	40 %
079	Multimodal transport (not urban)	40 %	40 %
080	Seaports (TEN-T)	40 %	0 %
081	Other seaports	40 %	0 %
082	Inland waterways and ports (TEN-T)	40 %	0 %
083	Inland waterways and ports (regional and local)	40 %	0 %
084	Digitising transport: other transport modes	40 %	0 %
POLICY OBJECTIVE 4: A MORE SOCIAL EUROPE BY IMPLEMENTING THE EUROPEAN PILLAR OF SOCIAL RIGHTS			
085	Infrastructure for early childhood education and care	0 %	0 %
086	Infrastructure for primary and secondary education	0 %	0 %
087	Infrastructure for tertiary education	0 %	0 %

088	Infrastructure for vocational education and training and adult learning	0 %	0 %
089	Housing infrastructure for migrants, refugees and persons under or applying for international protection	0 %	0 %
090	Housing infrastructure (other than for migrants, refugees and persons under or applying for international protection)	0 %	0 %
091	Other social infrastructure contributing to social inclusion in the community	0 %	0 %
092	Health infrastructure	0 %	0 %
093	Health equipment	0 %	0 %
094	Health mobile assets	0 %	0 %
095	Digitalisation in health care	0%	0%
096	Temporary reception infrastructure for migrants, refugees and persons under or applying for international protection	0 %	0 %
097	Measures to improve access to employment	0 %	0 %
098	Measures to promote access to employment of long-term unemployed	0 %	0 %
099	Specific support for youth employment and socio-economic integration of young people	0 %	0 %
100	Support for self-employment and business start-up	0 %	0 %
101	Support for social economy and social enterprises	0 %	0 %
102	Measures to modernise and strengthen labour market institutions and services to assess and anticipate skills needs and to ensure timely and tailor-made assistance	0 %	0 %
103	Support for labour market matching and transitions	0 %	0 %
104	Support for labour mobility	0 %	0 %
105	Measures to promote women’s labour market participation and reducing gender-based segregation in the labour market	0 %	0 %
106	Measures promoting work-life balance, including access to childcare and care for dependent persons	0 %	0 %
107	Measures for a healthy and well–adapted working environment addressing health risks, including promotion of physical activity	0 %	0 %
108	Support for the development of digital skills	0 %	0 %

109	Support for adaptation of workers, enterprises and entrepreneurs to change	0 %	0 %
110	Measures encouraging active and healthy ageing	0 %	0 %
111	Support for early childhood education and care (excluding infrastructure)	0 %	0 %
112	Support for primary to secondary education (excluding infrastructure)	0 %	0 %
113	Support for tertiary education (excluding infrastructure)	0 %	0 %
114	Support for adult education (excluding infrastructure)	0 %	0 %
115	Measures to promote equal opportunities and active participation in society	0 %	0 %
116	Pathways to integration and re-entry into employment for disadvantaged people	0 %	0 %
117	Measures to improve access of marginalised groups such as the Roma to education, employment and to promote their social inclusion	0 %	0 %
118	Support to the civil society working with marginalised communities such as the Roma	0 %	0 %
119	Specific actions to increase participation of third-country nationals in employment	0 %	0 %
120	Measures for the social integration of third-country nationals	0 %	0 %
121	Measures to enhancing the equal and timely access to quality, sustainable and affordable services	0 %	0 %
122	Measures to enhancing the delivery of family and community-based care services	0 %	0 %
123	Measures to improve the accessibility, effectiveness and resilience of healthcare systems (excluding infrastructure)	0 %	0 %
124	Measures to improve access to long-term care (excluding infrastructure)	0 %	0 %
125	Measures to modernise social protection systems, including promoting access to social protection	0 %	0 %
126	Promoting social integration of people at risk of poverty or social exclusion, including the most deprived and children	0 %	0 %
127	Addressing material deprivation through food and/or material assistance to the most deprived, including accompanying measures	0 %	0 %

POLICY OBJECTIVE 5: A EUROPE CLOSER TO CITIZENS BY FOSTERING THE SUSTAINABLE AND INTEGRATED DEVELOPMENT OF URBAN, RURAL AND COASTAL AREAS AND LOCAL INITIATIVES[1]			
128	Protection, development and promotion of public tourism assets and related tourism services	0 %	0 %
129	Protection, development and promotion of cultural heritage and cultural services	0 %	0 %
130	Protection, development and promotion of natural heritage and eco-tourism	0 %	100 %
131	Physical regeneration and security of public spaces	0 %	0 %
OTHER CODES RELATED TO POLICY OBJECTIVES 1-5			
132	Improve the capacity of programme authorities and bodies linked to the implementation of the Funds	0 %	0 %
133	Enhancing cooperation with partners both within and outside the Member State	0 %	0 %
134	Cross-financing under the ERDF (support to ESF-type actions necessary for the implementation of the ERDF part of the operation and directly linked to it)	0 %	0 %
135	Enhancing institutional capacity of public authorities and stakeholders to implement territorial cooperation projects and initiatives in a cross-border, transnational, maritime and inter-regional context	0 %	0 %
136	Outermost regions: compensation of any additional costs due to accessibility deficit and territorial fragmentation	0 %	0 %
137	Outermost regions: specific action to compensate additional costs due to size market factors	0 %	0 %
138	Outermost regions: support to compensate additional costs due to climate conditions and relief difficulties	40 %	40 %
139	Outermost regions: airports	0 %	0 %
TECHNICAL ASSISTANCE			
140	Information and communication	0 %	0 %
141	Preparation, implementation, monitoring and control	0 %	0 %
142	Evaluation and studies, data collection	0 %	0 %
143	Reinforcement of the capacity of Member State authorities, beneficiaries and relevant partners	0 %	0 %

[1] For policy objective 5 all dimension codes under policy objectives 1 to 4 may be chosen in addition to those listed under policy objective 5.

TABLE 2: CODES FOR THE FORM OF FINANCE DIMENSION

FORM OF FINANCE	
01	Grant
02	Support through financial instruments: equity or quasi-equity
03	Support through financial instruments: loan
04	Support through financial instruments: guarantee
05	Support through financial instruments: ancillary support
06	Prize

TABLE 3: CODES FOR THE TERRITORIAL DELIVERY MECHANISM AND TERRITORIAL FOCUS DIMENSION

TERRITORIAL DELIVERY MECHANISM AND TERRITORIAL FOCUS		
INTEGRATED TERRITORIAL INVESTMENT (ITI)		ITI focused on sustainable urban development
11	Urban neighbourhoods	x
12	Cities, towns and suburbs	x
13	Functional urban areas	x
14	Mountainous areas	
15	Islands and coastal areas	
16	Sparsely populated areas	
17	Other types of territories targeted	
COMMUNITY LED LOCAL DEVELOPMENT (CLLD)		CLLD focused on sustainable urban development
21	Urban neighbourhoods	x
22	Cities, towns and suburbs	x
23	Functional urban areas	x
24	Mountainous areas	
25	Islands and coastal areas	
26	Sparsely populated areas	
27	Other types of territories targeted	
OTHER TYPE OF TERRITORIAL TOOL UNDER POLICY OBJECTIVE 5		Other type of territorial tool focused on sustainable urban development
31	Urban neighbourhoods	x
32	Cities, towns and suburbs	x

33	Functional urban areas	x
34	Mountainous areas	
35	Islands and coastal areas	
36	Sparsely populated areas	
37	Other types of territories targeted	
	OTHER APPROACHES[2]	
41	Urban neighbourhoods	
42	Cities, towns and suburbs	
43	Functional urban areas	
44	Mountainous areas	
45	Islands and coastal areas	
46	Sparsely populated areas	
47	Other types of territories targeted	
48	No territorial targeting	

[2] Other approaches undertaken under policy objectives other than policy objective 5 and not in a form of ITI, not in form of CLLD

TABLE 4: CODES FOR THE ECONOMIC ACTIVITY DIMENSION

ECONOMIC ACTIVITY	
01	Agriculture and forestry
02	Fisheries
03	Aquaculture
04	Other blue economy sectors
05	Manufacture of food products and beverages
06	Manufacture of textiles and textile products
07	Manufacture of transport equipment
08	Manufacture of computer, electronic and optical products
09	Other unspecified manufacturing industries
10	Construction
11	Mining and quarrying
12	Electricity, gas, steam, hot water and air conditioning
13	Water supply, sewerage, waste management and remediation act
14	Transport and storage
15	Information and communication activities, including telecomm
16	Wholesale and retail trade
17	Accommodation and food service activities
18	Financial and insurance activities
19	Real estate, renting and business services activities
20	Public administration
21	Education
22	Human health activities
23	Social work activities, community, social and personal services
24	Activities linked to the environment
25	Arts, entertainment, creative industries and recreation
26	Other unspecified services

TABLE 5: CODES FOR THE LOCATION DIMENSION

LOCATION	
Code	Location
	Code of region or area where operation is located/carried out, as set out in the Classification of Territorial Units for Statistics (NUTS) in the Annex to Regulation (EC) No 1059/2003 of the European Parliament and of the Council[3], as last amended by Commission Regulation (EU) No 868/2014

TABLE 6: CODES FOR ESF SECONDARY THEMES

ESF SECONDARY THEME		Coefficient for the calculation of support to climate change objectives
01	Contributing to green skills and jobs and the green economy	100%
02	Developing digital skills and jobs	0%
03	Investing in research and innovation and smart specialisation	0%
04	Investing in small and medium-sized enterprises (SMEs)	0%
05	Non-discrimination	0%
06	Gender equality	0%
07	Capacity building of social partners	0%
08	Capacity building of the civil society organisations	0%
09	Not applicable	0%

TABLE 7: CODES FOR THE MACRO-REGIONAL AND SEA BASIN STRATEGIES

MACRO-REGIONAL AND SEA BASIN STRATEGIES	
11	Adriatic & Ionian Region Strategy
12	Alpine Region Strategy
13	Baltic Sea Region Strategy
14	Danube Region Strategy
21	Arctic Ocean
22	Atlantic Strategy
23	Black Sea
24	Mediterranean Sea
25	North Sea
26	Western Mediterranean Strategy
30	No contribution to macro-regional or sea basin strategies

[3] Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS) (OJ L 154, 21.6.2003, p. 1).

ANNEX II

Template for Partnership Agreement - Article 7(4)

CCI	[15 characters]
Title	[255]
Version	
First year	[4]
Last year	[4]
Commission decision number	
Commission decision date	

1. Selection of policy objectives

Reference: Article 8(a), CPR, Article 3 of the AMIF, the ISF, the BMVI Regulations

Table 1: Selection of policy objective with justification

Selected policy objective	Programme	Fund	Justification for selection of a policy objective
			[3 500 per PO]

2. Policy choices, coordination and complementarity

Reference: Article 8(b)(i)-(iii), CPR

Text field [60 000]

3. Contribution to the budgetary guarantee under InvestEU with justification

Reference: Article 8(e) CPR; Article 10(a) CPR;

Table 2: Transfer to InvestEU

	Category of regions*	Window 1 (a)	Window 2 (b)	Window 3 (c)	Window 4 (d)	Window 5 (e)	Amount (f)=(a)+(b)+(c)+(d)+(e))
ERDF	More developed						
	Less developed						
	Transition						
	Outermost and northern sparsely populated						

ESF+	More developed						
	Less developed						
	Transition						
	Outermost						
CF							
EMFF							
AMIF							
ISF							
BMVI							
Total							

Text field [3500] (justification)

4. Transfer between categories of region with justification

Reference: Article 8(d), Article 105 CPR;

Table 3. Transfer between categories of region

Category of region	**Allocation by category of region***	**Transfer to:**	**Transfer amount**	**Share of the initial allocation transferred**	**Allocation by category of region after the transfer**
(a)	(b)	(c)	(d)	(g)=(d)/(b)	(h)=(b)-(d)
Less developed		*More developed*			
		Transition			
More developed		*Less developed*			
Transition		*Less developed*			

** Initial allocation by category of region as communicated by the Commission after transfers referred to in tables 2-4, applicable to ERDF and ESF+ only.*

Text field [3500] (justification)

5. Preliminary financial allocation by policy objective

Reference: Article 8(c) CPR

Table 4: Preliminary financial allocation from ERDF, CF, ESF+, EMFF by policy objective*

Policy objectives	ERDF	Cohesion Fund	ESF+	EMFF	Total
Policy objective 1					
Policy objective 2					
Policy objective 3					
Policy objective 4					
Policy objective 5					
Technical assistance					
Allocation for 2026-2027					
Total					

*Policy objectives according to Article 4(1), CPR. For ERDF, CF and ESF+ years 2021-2025; for EMFF for 2021-2027.

Text field [3500] (justification)

Table 5: Preliminary financial allocation from AMIF, ISF and BMVI by policy objective*

Policy objective	Allocation
Policy objective as referred to in Article 3 of the [AMIF Regulation]	
Policy objective as referred to in Article 3 of the [ISF Regulation]	
Policy objective as referred to in Article 3 of the [BMVI Regulation]	
Technical assistance	
Total	

* Policy objectives according to fund-specific regulations for EMFF, AMIF, ISF and BMVI; allocation for years 2021-2027

6. List of programmes

Reference: Article 8(f), CPR; Article 104

Table 6. List of programmes with preliminary financial allocations*

Title [255]	**Fund**	**Category of regions**	**EU contrubution**	**National contribution****	**Total**
Programme 1	ERDF	More developed			
		Transition			
		Less developed			
		Outermost and northern			

		sparsely populated			
Programme 1	CF				
Programme 1	ESF+	More developed			
		Transition			
		Less developed			
		Outermost			
Total	**ERDF, CF, ESF+**				
Programme 2	EMFF				
Programme 3	AMIF				
Programme 4	ISF				
Programme 5	BMVI				
Total	**All funds**				

*Policy objectives according to Article 4(1), CPR. For ERDF, CF and ESF+ years 2021-2025; for EMFF for 2021-2027.

**In line with Article 106(2) on determination of co-financing rates.

Reference: Article 8 CPR

Table 7: List of Interreg programmes

Programme 1	Title 1 [255]
Programme 2	Title 1 [255]

7. A summary of actions to be taken to reinforce administrative capacity

Reference: Article 8(g), CPR

Text field [4 500]

ANNEX III

Horizontal enabling conditions – Article 11(1)

Applicable to all specific objectives	
Name of enabling conditions	**Fulfilment criteria**
Effective monitoring mechanisms of the public procurement market	Monitoring mechanisms are in place that cover all procedures under national procurement legislation which includes: 1. Arrangements to ensure compilation of effective, reliable and exhaustive data and indicators within a single IT system or a network of interoperable systems, with a view to implementing the "once-only principle" and facilitating reporting obligations under Article 83(3) of Directive 2014/24/EU, in accordance with the e-procurement requirements, as well as under Article 84 of Directive 2014/24/EU. The data and indicators cover at least the following elements: a. Quality and intensity of competition: names of winning as well as initial bidders, number of initial bidders, number of selected bidders, contractual price – against initial budgetary allocation and, whenever possible through contract registers, final price after completion; b. Participation of SMEs as direct bidders; c. Appeals launched against the decisions of the contracting authorities, including at least their number, the time needed to render a decision in the first instance, and number of decisions referred to the second instance; d. A list of all contracts awarded pursuant to rules on exclusions from the public procurement rules, with an indication of the specific provision used. 2. Arrangements to ensure sufficient capacity for monitoring and analysis of the data by the dedicated competent national authorities. 3. Arrangements to make the data and indicators as well as the result of the analysis available to the public through user friendly open data. 4. Arrangements to ensure that all information pointing to suspected bid-rigging situations is systematically communicated to the competent national competition bodies.
Tools and capacity for effective application of State aid rules	Managing authorities have the tools and capacity to verify compliance with State aid rules through: 1. Easy and comprehensive access to permanently updated information on undertakings in difficulty and under a recovery requirement. 2. Access to expert advice and guidance on State aid matters, provided by local or national expert centre, under the coordination of national State aid authorities, with working arrangements to ensure that the expertise is effectively consulted with stakeholders.

Effective application and implementation of the EU Charter of Fundamental Rights	Effective mechanisms are in place to ensure compliance with the EU Charter of Fundamental Rights which include: 1. Arrangements to ensure verification of compliance of operations supported by the Funds with the Charter of Fundamental Rights. 2. Reporting arrangements to the monitoring committee on the compliance with the Charter of the operations supported by the Funds
Implementation and application of the United Nations Convention on the rights of persons with disabilities (UNCRPD) in accordance with Council Decision 2010/48/EC	A national framework for implementing the UNCRPD is in place that includes: 1. Objectives with measurable goals, data collection and monitoring mechanism. 2. Arrangements to ensure that the accessibility policy, legislation and standards are properly reflected in the preparation and implementation of the programmes.

ANNEX IV

Thematic enabling conditions applicable to ERDF, ESF+ and the Cohesion Fund – Article 11(1)

Policy objective	Specific objective	Name of enabling condition	Fulfilment criteria for the enabling condition
1. A smarter Europe by promoting innovative and smart economic transformation	ERDF: All specific objectives under this policy objectives	Good governance of national or regional smart specialisation strategy	Smart specialisation strategy(ies) shall be supported by: 1. Up-to-date analysis of bottlenecks for innovation diffusion, including digitalisation 2. Existence of competent regional / national institution or body, responsible for the management of the smart specialisation strategy 3. Monitoring and evaluation tools to measure performance towards the objectives of the strategy 4. Effective functioning of entrepreneurial discovery process 5. Actions necessary to improve national or regional research and innovation systems 6. Actions to manage industrial transition 7. Measures for international collaboration
2. A greener, low carbon Europe by promoting clean and fair energy transition, green and blue investment, the circular economy, climate adaptation and risk prevention and management	ERDF and Cohesion Fund: 2.1 Promoting energy efficiency measures	Strategic policy framework to support energy efficiency renovation of residential and non-residential buildings	1. A national long term renovation strategy to support renovation of the national stock of residential and non-residential buildings is adopted, in line with the requirements of the Directive 2010/31/ EU on energy performance of buildings, which: a. Entails indicative milestones for 2030, 2040 and targets for 2050 b. Provides an indicative outline of budgetary resources to support the implementation of the strategy c. Defines effective mechanisms for promoting investments in building renovation 2. Energy efficiency improvement measures to achieve required energy savings

	ERDF and Cohesion Fund: 2.1 Promoting energy efficiency measures 2.2 Promoting renewable energy through investment in generation capacity	Governance of for the energy sector	National Energy and Climate Plan are adopted and include: 1. All elements required by the template in Annex I of the Regulation on Governance of the Energy Union[1] 2. An indicative outline of envisaged financing resources and mechanisms for measures promoting low-carbon energy
	ERDF and Cohesion Fund: 2.2 Promoting renewable energy through investment in generation capacity	Effective promotion of the use of renewable energy across sectors and across the EU	Measures are in place which ensure: 1. Compliance with the 2020 national renewables binding target and with this baseline up to 2030 in accordance with the recast of the Directive 2009/28/EC[2] 2. An increase in the share of renewables in the heating and cooling sector by 1 percentage point per year up to 2030
	ERDF and Cohesion Fund: 2.4 Promoting climate change adaptation, risk prevention and disaster resilience	Effective disaster risk management framework.	A national or regional disaster risk management plan, consistent with the existing climate adaptation strategies is in place and includes: 1. A description of key risks, assessed in accordance with the provisions of Article 6 (a) of Decision No 1313/2013/EU, reflecting current and long term threats (25- 35 years). The assessment shall build, for climate related risks, on climate change projections and scenarios 2. Description of the disaster prevention, preparedness and response measures to

[1] OJ [not yet adopted]
[2] OJ [not yet adopted]

			address the key risks identified. The measures shall be prioritized in proportion to the risks and their economic impact, capacity gaps[3], effectiveness and efficiency, taking into account possible alternatives 3. Information on budgetary and financing resources and mechanisms available for covering the operation and maintenance costs related to prevention, preparedness and response
	ERDF and Cohesion Fund: 2.5 Promoting water efficiency	Updated planning for required investments in water and wastewater sectors	A national investment plan is in place and includes: 1. An assessment of the current state of implementation of the Urban Wastewater Treatment Directive (UWWTD) 91/271/EEC and of the Drinking Water Directive (DWD) 98/83/EC 2. The identification and planning of any public investments, including an indicative financial estimation a. Required to achieve compliance with the UWWTD, including a prioritization with regard to the size of agglomerations and the environmental impact, with investments broken down for each wastewater agglomeration b. Required to implement the DWD Directive on drinking water 98/83/EC c. Required to match the needs stemming from the proposed recast (COM(2017)753 final), regarding in particular the revised quality parameters detailed in annex I 3. An estimate of investments needed to renew existing wastewater and water supply infrastructure, including networks, based on their age and depreciation plans 4. An indication of potential sources of public financing, when needed to complement user charges

[3] As assessed in the risk management capabilities assessment required under Article 6 (c) of Decision 1313/2013

	ERDF and Cohesion Fund: 2.6 Developing the (Transition to) circular economy, through investment in the waste sector and resource efficiency	Updated planning for waste management	Waste management plan(s) are in place in accordance with Article 28 of Directive 2008/98/EC as amended by Directive EU 2018/xxxx and covering the entire territory of the Member State and include: 1. An analysis of the current waste management situation in the geographical entity concerned, including the type, quantity and source of waste generated and an evaluation of their future development taking into account the expected impacts of measures set out in the Waste Prevention Programme(s) developed in accordance with Article 29 of Directive 2008/98/EC as amended by Directive 2018/xx/EU 2. An assessment of existing waste collection schemes, including the material and territorial coverage of separate collection and measures to improve its operation, as well as the need for new collection schemes 3. An investment gap assessment justifying the need for additional or upgraded waste infrastructure, with an information of the sources of revenues available to meet operation and maintenance costs 4. Information on the location criteria for site identification and on the capacity of future waste treatment installations
	ERDF and Cohesion Fund: 2.6 Promoting green infrastructure in the urban environment and reducing pollution	Prioritised action framework for the necessary conservation measures involving Union co-financing	A priority action framework pursuant to Article 8 of Directive 92/43/EEC is in place and includes: 1. All elements required by the template for the priority action framework for 2021-2027 agreed by the Commission and the Member States 2. The identification of the priority measures and an estimate of financing needs

3. A more connected Europe by enhancing mobility and regional ICT connectivity	ERDF: 3.1 Enhancing digital connectivity	National or regional broadband plan	A national or regional broadband plan is in place which includes: 1. An assessment of the investment gap that needs to be addressed to reach the EU Gigabit connectivity objectives [4], based on: o a recent mapping[5] of existing private and public infrastructure and quality of service using standard broadband mapping indicators o a consultation on planned investments 2. The justification of planned public intervention on the basis of sustainable investment models that: o enhance, affordability and access to open, quality and future-proof infrastructure and services o adjust the forms of financial assistance to the market failures identified o allow for a complementary use of different forms of financing from EU, national or regional sources 3. Measures to support demand and use of Very High Capacity (VHC) networks, including actions to facilitate their roll-out, in particular through the effective implementation of the EU Broadband Cost-Reduction Directive[6] 4. Technical assistance mechanisms, including Broadband Competence Offices to reinforce the capacity of local stakeholders and advise project promoters 5. A monitoring mechanism based on standard broadband mapping indicators
	ERDF and Cohesion Fund: 3.2 Developing a sustainable, climate resilient, intelligent,	Comprehensive transport planning at the appropriate level	Multimodal mapping of existing and planned infrastructures until 2030 is in place which: 1. Includes economic justification of the planned investments, underpinned by robust demand analysis and traffic modelling, which should take into account

[4] As defined in the Communication from the European Commission: "Towards a European Gigabit Society" - COM(2016)587: https://ec.europa.eu/digital-single-market/en/policies/improving-connectivity-and-access

[5] In line with article 22 of the [Proposal for a] Directive of the European Parliament and of the Council establishing the European Electronic Communications Code].

[6] Directive 2014/61/EU

	secure and intermodal TEN-T 3.3 sustainable, climate resilient, intelligent and intermodal national, regional and local mobility, including improved access to TEN-T and cross-border mobility		the anticipated impact of rail liberalisation 2. Reflects air quality plans, taking into account in particular national decarbonisation plans 3. Includes investments in core TEN-T network corridors, as defined by regulation (EU) 1316/2013, in line with the respective TEN-T work plans 4. For investments outside the core TEN-T, ensures complementarity by providing sufficient connectivity of the regions and local communities to the core TEN-T and its nodes 5. Ensures interoperability of the rail network, through the deployment of baseline-3 compliant ERTMS covering at least the European Deployment Plan 6. Promotes multimodality, identifying needs for multimodal or transhipment freight and passengers terminals and active modes 7. Includes measures aiming at promoting alternative fuels, in line with the relevant national policy frameworks 8. Includes assessment of road safety risks in line with existing national road safety strategies, together with a mapping of the affected roads and sections and providing with a prioritisation of the corresponding investments 9. Provides information on budgetary and financing resources corresponding to the planned investments and required to cover operation and maintenance costs of the existing and planned infrastructures
4. A more social Europe by implementing the European Pillar of Social Rights	ERDF: 4.1 enhancing the effectiveness of labour markets and access to quality employment trough developing infrastructure ESF: 4.1.1 Improving access	Strategic policy framework for active labour market policies	A strategic policy framework for active labour market policies in the light of the Employment guidelines is in place and includes: 1. Arrangements for conducting jobseekers' profiling and assessment of their needs, including for entrepreneurial pathways 2. Information on job vacancies and employment opportunities taking into account the needs of the labour market 3. Arrangements for ensuring that its design, implementation, monitoring and review is conducted in close cooperation with relevant stakeholders 4. Arrangements for monitoring, evaluation and review of active labour market

	to employment of all jobseekers, including youth, and of inactive people and promoting self-employment, and the social economy; 4.1.2 Modernising labour market institutions and services to ensure timely and tailor-made assistance and support to labour market matching, transitions and mobility;		policies 5. For youth employment interventions, evidence-based and targeted pathways towards young people not in employment, education or training including outreach measures and based on quality requirements taking into account criteria for quality apprenticeships and traineeships, including in the context of Youth Guarantee schemes implementation
	ERDF: 4.1 enhancing the effectiveness of labour markets and access to quality employment trough developing infrastructure ESF: 4.1.3 Promoting a better work/life balance including access to childcare, a healthy and well–adapted working environment addressing health risks, adaptation	National strategic framework for gender equality	A national strategic policy framework for gender equality is in place that includes: 1. Evidence-based identification of challenges to gender equality 2. Measures to address gender gaps in employment, pay and pensions, and promote work-life balance, including through improving access to early childhood education and care, with targets 3. Arrangements for monitoring, evaluation and review of the strategic policy framework and data collection methods 4. Arrangements for ensuring that its design, implementation, monitoring and review is conducted in close cooperation with equality bodies, social partners and relevant civil society organisations

	of workers to change and healthy and active ageing;		
	ERDF: 4.2 improving access to inclusive and quality services in education, training and lifelong learning through developing infrastructure; ESF: 4.2.1 Improving the quality, effectiveness and labour market relevance of education and training systems; 4.2.2 Promoting flexible upskilling and reskilling opportunities for all, including by facilitating career transitions and promoting professional mobility 4.2.3 Promoting equal access, in particular for disadvantaged groups, to quality and inclusive	Strategic policy framework for the education and training system at all levels.	A national and/or regional strategic policy framework for the education and training system is in place and includes: 1. Evidence-based systems for skills anticipation and forecasting as well as graduate tracking mechanisms and services for quality and effective guidance for learners of all ages 2. Measures to ensure equal access to, participation in and completion of quality, relevant and inclusive education and training and acquisition of key competences at all levels, including higher education 3. Coordination mechanism across all levels of education and training, including tertiary education, and clear assignment of responsibilities between the relevant national and/or regional bodies 4. Arrangements for monitoring, evaluation and review of the strategic policy framework 5. Measures to target low-skilled, low-qualified adults and those with disadvantaged socio-economic backgrounds and upskilling pathways 6. Measures to support teachers, trainers and academic staff as regards appropriate learning methods, assessment and validation of key competences 7. Measures to promote mobility of learners and staff and transnational collaboration of education and training providers, including through recognition of learning outcomes and qualifications

	education and training, from early childhood education and care through general and vocational education and training and to tertiary level;		
	ERDF: 4.3 increasing the socio-economic integration of marginalised communities, migrants and disadvantaged groups, through integrated measures including housing and social services ESF: 4.3.1 Promoting active inclusion including with a view to promoting equal opportunities and active participation, and improving employability;	National strategic policy framework for social inclusion and poverty reduction	A national strategic policy framework for social inclusion and poverty reduction is in place that includes: 1. Evidence-based diagnosis of poverty and social exclusion including child poverty, homelessness, spatial and educational segregation, limited access to essential services and infrastructure, and the specific needs of vulnerable people 2. Measures to prevent and combat segregation in all fields, including through providing adequate income support, inclusive labour markets and access to quality services for vulnerable people, including migrants 3. Measures for the shift from institutional to community-based care 4. Arrangements for ensuring that its design, implementation, monitoring and review is conducted in close cooperation with social partners and relevant civil society organisations
	ESF: 4.3.2 Promoting socio-economic	National Roma Integration Strategy	The National Roma Integration Strategy (NRIS) is in place that includes: 1. Measures to accelerate Roma integration, prevent and eliminate segregation, taking into account the gender dimension and situation of young Roma, and

	integration of marginalised communities such as the Roma;		sets baseline and measurable milestones and targets 2. Arrangements for monitoring, evaluation and review of the Roma integration measures 3. Arrangements for the mainstreaming of Roma inclusion at regional and local level 4. Arrangements for ensuring that its design, implementation, monitoring and review is conducted in a close cooperation with the Roma civil society and all other relevant stakeholders, including at the regional and local levels
	ERDF: 4.4 ensuring equal access to health care through developing infrastructure, including primary care ESF: 4.3.4 Enhancing the equal and timely access to quality, sustainable and affordable services; improving accessibility, effectiveness and resilience of healthcare systems; improving access to long-term care services	Strategic policy framework for health.	A national or regional strategic policy framework for health is in place that contains: 1. Mapping of health and long-term care needs, including in terms of medical staff, to ensure sustainable and coordinated measures 2. Measures to ensure the efficiency, sustainability, accessibility and affordability to health and long-term care services, including specific focus on individuals excluded from the health and long-term care systems 3. Measures to promote community based services, including prevention and primary care, home-care and community-based services

ANNEX V

Template for programmes supported from the ERDF (Investment for Jobs and growth goal), ESF+, the Cohesion Fund and the EMFF – Article 16(3)

CCI	
Title in EN	[255 characters[1]]
Title in national language(s)	[255]
Version	
First year	[4]
Last year	[4]
Eligible from	
Eligible until	
Commission decision number	
Commission decision date	
Member State amending decision number	
Member State amending decision entry into force date	
Non substantial transfer (art. 19.5)	Yes/No
NUTS regions covered by the programme (not applicable to the EMFF)	
Fund concerned	☐ ERDF
	☐ Cohesion Fund
	☐ ESF+
	☐ EMFF

1. Programme strategy: main development challenges and policy responses

Reference: Article 17(3)(a)(i)-(vii) and 17(3)(b)

Text field [30 000]

For Jobs and growth goal:

Table 1

[1] Numbers in square brackets refer to number of characters.

Policy objective	Specific objective or dedicated priority*	Justification (summary)
		[2 000 per specific objective or dedicated priority]

**Dedicated priorities according to ESF+ Regulation*

For the EMFF:

Table 1A			
Policy objective	**Priority**	**SWOT analysis (for each priority)**	**Justification (summary)**
		Strengths [10 000 per priority]	[20 000 per priority]
		Weaknesses [10 000 per priority]	
		Opportunities [10 000 per priority]	
		Threats [10 000 per priority]	
		Identification of needs on the basis of the SWOT analysis and taking into account the elements set out in Article 6(6) of the EMFF Regulation [10 000 per priority]	

2. Priorities other than technical assistance

Reference: Article 17(2) and 17(3)(c)

Table 1 T: Programme structure*

ID	Title [300]	TA	Basis for calculation	Fund	Category of region supported	Specific Objective selected
1	Priority 1	No		ERDF	More	SO 1
					Transition	
					Less developed	SO 2
					Outermost and sparsely populated	

					More	SO 3
2	Priority 2	No		ESF+	More	SO 4
					Transition	
					Less developed	SO 5
					Outermost	
3	Priority 3	No		CF	N/A	
3	Priority technical assistance	Yes				NA
..	Dedicated priority youth employment)	No		ESF+		
..	Dedicated priority CSRs	No		ESF+		
..	Dedicated priority Innovative actions	No		ESF+		SO 8
	Dedicated priority Material deprivation	No		ESF+		SO 9

** Information on this table will serve as technical input to prefill other fields and tables in the tamplate in the electionic format.Not applicable to EMFF.*

2.1 Title of the priority [300] (repeated for each priority)

☐ This is a priority dedicated to a relevant country-specific recommendation
☐ This is a priority dedicated to youth employment
☐ This is a priority dedicated to innovative actions
☐ This is a priority dedicated to addressing material deprivation**

**Table applicable to ESF+ priorities.*

*** If marked go to section 2.1.2*

2.1.1. Specific objective[2] (Jobs and growth goal) or Area of support (EMFF) – repeated for each selected specific objective or area of support, for priorities other than technical assistance

2.1.1.1 Interventions of the Funds

Reference: Article 17(3)(d)(i)(iii)(iv)(v)(vi);

The related types of actions – Article 17(3)(d)(i):

Text field [8 000]

List of planned operations of strategic importance- Article 17(3)(d)(i):

Text field [2 000]

The main target groups - Article 17(3)(d)(iii):

[2] Except for a specific objective set out in Article 4(1)(c)(vii) of the ESF+ Regulation.

Text field [1 000]

Specific territories tageted, including the planned use of territorial tools – Article 17(3)(d)(iv)

Text field [2 000]

The interregional and transnational actions –Article – 17(3)(d)(v)

Text field [2 000]

The planned use of financial instruments – Article – 17(3)(d)(vi)

Text field [1 000]

2.1.1.2 Indicators[3]

Reference: Article 17(3)(d)(ii)

Table 2: Output indicators

Priority	Specific objective (Jobs and growth goal) or area of support (EMFF)	Fund	Category of region	ID [5]	Indicator [255]	Measurement unit	Milestone (2024)	Target (2029)

Table 3: Result indicators

Priority	Specific objective (Jobs and growth goal) or area of support (EMFF)	Fund	Category of region	ID [5]	Indicator [255]	Measurement unit	Baseline or reference value	Reference year	Target (2029)	Source of data [200]	Comments [200]

2.1.1.3 Indicative breakdown of the programme resources (EU) by type of intervention[4]
(not applicable to the EMFF)

[3] Prior to the mid-term review in 2025 for the ERDF, the ESF+ and the CF, breakdown for the years 2021 to 2025 only.

Reference: Article 17(3)(d)(vii)

Table 4: Dimension 1 – intervention field					
Priority No	**Fund**	**Category of region**	**Specific objective**	**Code**	**Amount (EUR)**

Table 5: Dimension 2 – form of financing					
Priority No	**Fund**	**Category of region**	**Specific objective**	**Code**	**Amount (EUR)**

Table 6: Dimension 3 – territorial delivery mechanism and territorial focus					
Priority No	**Fund**	**Category of region**	**Specific objective**	**Code**	**Amount (EUR)**

Table 7: Dimension 6 – ESF+ secondary themes					
Priority No	**Fund**	**Category of region**	**Specific objective**	**Code**	**Amount (EUR)**

2.1.2 Specific objective addressing material deprivation

Reference: Article 17(3); CPR

Types of support

Text field [2 000 characters]

Main target groups

Text field [2 000 characters]

Decryption of the national or regional schemes of support

Text field [2 000 characters]

Criteria for the selection of operations[5]

[4] Prior to the mid-term review in 2025 for the ERDF, the ESF+ and the CF, breakdown for the years 2021 to 2025 only.

[5] Only for programmes limited to the specific objective set out in Article 4(1)(c)(vii) of the ESF+ Regulation

Text field [4 000 characters]

2.T. Technical assistance priority

Reference: Article 17(3)(e); Article 29, Article 30, Article 31, Article 89 CPR;

Description of technical assistance under flat rate payments – Article 30

Text field [5 000]

Description of technical assistance under payments not linked to costs – Article 31

Text field [3 000]

Table 8: Dimension 1 – intervention field				
Priority No	**Fund**	**Category of region**	**Code**	**Amount (EUR)**

Table 9: Dimension 5 – ESF+ secondary themes				
Priority No	**Fund**	**Category of region**	**Code**	**Amount (EUR)**

3. Financial plan

Reference: Article 17(3)(f)(i)-(iii); Article 106(1)-(3), Article 10; Article 21; CPR,

3.A Transfers and contributions[6]

Reference: Article 10; Article 21; CPR

☐ Programme amendment related to Article 10, CPR (contribution to Invest EU)
☐ Programme amendment related to Article 21, CPR (transfers to instruments under direct or indirect management between shared management funds)

Table 15: Contributions to InvestEU*

	Category of regions	**Window 1** (a)	**Window 2** (b)	**Window 3** (c)	**Window 4** (d)	**Window 5** (e)	**amount** (f)=(a)+(b)+(c)+(d)+(e))
ERDF	More developed						
	Less developed						
	Transition						
	Outermost and northern sparsely populated						
ESF+	More developed						
	Less developed						
	Transition						
	Outermost						
CF							
EMFF							
Total							

*Cumulative amounts for all contributions during programming period.

Table 16: Transfers to instruments under direct or indirect management*

Fund	**Category of regions**	**Instrument 1** (a)	**Instrument 2** (b)	**Instrument 3** (c)	**Instrument 4** (d)	**Instrument 5** (e)	**Transfer amount** (f)=(a)+(b)+(c)+(d)+(e)
ERDF	More developed						

[6] Applicable only to programme amendments in line with Article 10 and 21, CPR..

	Transition						
	Less developed						
	Outermost and northern sparsely populated						
ESF+	More developed						
	Transition						
	Less developed						
	Outermost						
CF							
EMFF							
Total							

*Cumulative amounts for all transfers during programming period.

Table 17: Transfers between shared management funds*

		ERDF				ESF+				CF	EMFF	AMF	ISF	BMVI	Total
		More developed	Transition	Less developed	Outermost and northern sparsely populated	More developed	Transition	Less developed	Outermost						
ERDF	More developed														
	Transition														
	Less developed														
	Outermost and northern sparsely populated														
ESF+	More developed														
	Transition														
	Less developed														
	Outermost														
CF															
EMFF															
Total															

*Cumulative amounts for all transfers during programming period.

3.1 Financial appropriations by year

Reference: Article 17(3)(f)(i)

Table 10: Financial appropriations by year

Fund	Category of region	2021	2022	2023	2024	2025	2026	2027	Total
ERDF	Less developed								
	More developed								
	Transition								
	Outermost and northern sparsely populated								
Total									
ESF+	Less developed								
	More developed								
	Transition								
	Outermost								
Total									
Cohesion Fund	N/A								
EMFF	N/A								
Total									

3.2 Total financial appropriations by fund and national co-financing[1]

Reference: Article 17(3)(f)(ii), Article 17(6)

For Jobs and growth goal:

Table 11: Total financial appropriations by fund and national co-financing										
Policy objecive No or TA	**Priority**	**Basis for calculation EU support (total or public)**	**Fund**	**Category of region***	**EU contrubution**	**National contribution**	**Indicative breakdown of national contribution**		**Total**	**Co-financing rate**
							public	**private**		
					(a)	(b)=(c)+(d)	(c)	(d)	(e)=(a)+(b)**	(f)=(a)/(e)**
	Priority 1	P/T	ERDF	Less developed						
				More developed						
				Transition						
				Special allocation for outermost and northern sparsely populated regions						
	Priority 2		ESF+	Less developed						
				More developed						
				Transition						
				Outermost						

[1] Prior to the mid-term review in 2025 for the ERDF, the ESF+ and the CF, financial appropriations for the years 2021 to 2025 only.

	Priority 3		CF							
TA	TA Art 29 CPR		ERDF or ESF+ or CF							
	TA Art 30 CPR		ERDF or ESF+ or CF							
Total ERDF				More developed						
				Transition						
				Less developed						
				Special allocation for outermost and northern sparsely populated regions						
Total ESF+				More developed						
				Transition						
				Less developed						
				Outermost						
Total CF			N/A							
Grand total										

* For ERDF: less developed, transition, more developed, and, where applicable special allocation for outermost and northern sparsely populated regions. For ESF+: less developed, transition, more developed and, where applicable, additional allocation for outermost regions. For CF: not applicable. For technical assistance, application of categories of region depends on selection of a fund.

** Where relevant for all categories of region.

For the EMFF:

Reference: Article 17(3)(f)(iii)

Table 11 A						
Priority	**Type of area of support** (nomenclature set out in the EMFF Regulation)	**Basis for calculation of EU support**	**EU contribution**	**National public**	**Total**	**Co-financing rate**
Priority 1	1.1	Public				
	1.2	Public				
	1.3	Public				
	1.4	Public				
	1.5	Public				
Priority 2	2.1	Public				
Priority 3	3.1	Public				
Priority 4	4.1	Public				
Technical assistance	5.1	Public				

4. Enabling conditions

Reference: Article 19(3)(h)

Table 12: Enabling conditions							
Enabling conditions	**Fund**	**Specific objective** (N/A to the EMFF)	**Fulfilment of enabling condition**	**Criteria**	**Fulfilment of criteria**	**Reference to relevant documents**	**Justification**
			Yes/No	Criterion 1	Y/N	[500]	[1 000]
				Criterion 2	Y/N		

5. Programme authorities

Reference: Article 17(3)(j); Article 65, Article 78 CPR

Table 13: Programme authorities			
Programme authorities	**Name of the institution** [500]	**Contact name** [200]	**E-mail** [200]

Managing authority			
Audit authority			
Body which receives payments from the Commission			

6. Partnership

Reference: Article 17(3)(g)

Text field [10 000]

7. Communication and visibility

Reference: Article 17(3)(i) CPR, Article 42(2) CPR

Text field [4 500]

8. Use of unit costs, lump sums, flat rates and financing not linked to costs

Reference: Articles 88 and 89 CPR

Table 14: Use of unit costs, lump sums, flat rates and financing not linked to costs

Indication of use of Articles 88 and 89:*	**Priority No**	**Fund**	**Specific objective (Jobs and growth goal) or area of support (EMFF)**
Use of reimbursement of eligible expenditure based on unit costs, lump sums and flat rates under priority according to Article 88 CPR	Priority 1	ERDF	SO 1
			SO 2
	Priority 2	ESF+	SO 3
			SO 4
	Priority 3	CF	SO 5
			SO 6
Use of financing not linked to costs according to Article 89 CPR	Priority 1	ERDF	SO 7
			SO 8
	Priority 2	ESF+	SO 9

			SO 10
	Priority 3	CF	SO 11
			SO 12

* Full information will be provided acorrding to the models annexed to the CPR.

APPENDICES

- Reimbursement of eligible expenditure based on unit costs, lump sums and flat rates (Article 88 CPR)
- Financing not linked to costs (Article 89 CPR)
- EMFF action plan for small-scale coastal fishing
- EMFF action plan for each outermost region

Appendix 1: **Reimbursement of eligible expenditure from the Commission to the Member State based on unit costs, lump sums and flat rates**

Template for submitting data for the consideration of the Commission

(Article 88)

Date of submitting the proposal	
Current version	

A. Summary of the main elements

Priority	Fund	Specific objective (jobs and growth goal) or area of support (EMFF)	Category of region	Estimated proportion of the total financial allocation within the priority to which the SCO will be applied in % (estimate)	Type(s) of operation		Corresponding indicator name(s)		Unit of measurement for the indicator	Type of SCO (standard scale of unit costs, lump sums or flat rates)	Corresponding standard scales of unit costs, lump sums or flat rates (in national currency)
					Code	Description	Code	Description			

B. Details by type of operation (to be completed for every type of operation)

Did the managing authority receive support from an external company to set out the simplified costs below?

If so, please specify which external company: **Yes/No – Name of external company**

Types of operation:

1.1. Description of the operation type	
1.2 Priority /specific objective(s) concerned (Jobs and growth goal) or area of support (EMFF)	
1.3 Indicator name[1]	
1.4 Unit of measurement for indicator	
1.5 Standard scale of unit cost, lump sum or flat rate	
1.6 Amount	
1.7 Categories of costs covered by unit cost, lump sum or flat rate	
1.8 Do these categories of costs cover all eligible expenditure for the operation? (Y/N)	
1.9 Adjustment(s) method	
11.10 Verification of the achievement of the unit of measurement - what document(s) will be used to verify the achievement of the unit of measurement? - describe what will be checked during management verifications (including on-the-spot), and by whom. - what arrangements to collect and store the data/documents described?	
1.11 Possible perverse incentives	

[1] Several complementary indicators (for instance one output indicator and one result indicator) are possible for one type of operation. In these cases, fields 1.3 to 1.11 should be filled in for each indicator.

or problems caused by this indicator, how they could be mitigated, and the estimated level of risk	
1.12 Total amount (national and EU) expected to be reimbursed	

C: Calculation of the standard scale of unit costs, lump sums or flat rates

1. Source of data used to calculate the standard scale of unit costs, lump sums or flat rates (who produced, collected and recorded the data; where the data are stored; cut-off dates; validation, etc.).

2. Please specify why the proposed method and calculation is relevant to the type of operation.

3. Please specify how the calculations were made, in particular including any assumptions made in terms of quality or quantities. Where relevant, statistical evidence and benchmarks should be used and attached to this annex in a format that is usable by the Commission.

4. Please explain how you have ensured that only eligible expenditure was included in the calculation of the standard scale of unit cost, lump sum or flat rate.

5. Assessment of the audit authority(ies) of the calculation methodology and amounts and the arrangements to ensure the verification, quality, collection and storage of data.

Appendix 2: **Financing not linked to cost**

Template for submitting data for the consideration of the Commission

(Article 89)

Date of submitting the proposal	
Current version	

A. Summary of the main elements

Priority	Fund	Specific objective (Jobs and growth goal) or area of support (EMFF)	Category of region	*The amount covered by the financing not linked to cost*	Type(s) of operation	Conditions to be fulfilled/results to be achieved	Corresponding indicator name(s)		Unit of measurement for the indicator
							Code	Description	
The overall amount covered									

B. Details by type of operation (to be completed for every type of operation)

Types of operation:

1.1. Description of the operation type			
1.2 Priority / specific objective(s) (Jobs and growth goal) or area of support (EMFF) concerned			
1.3 Conditions to be fulfilled or results to be achieved			
1.4 Deadline for fulfilment of conditions or results to be achieved			
1.5 Indicator definition for deliverables			
1.6 Unit of measurement for indicator for deliverables			
1.7 Intermediate deliverables (if applicable) triggering reimbursement by the Commission with schedule for reimbursements	Intermediate deliverables	Date	Amounts
1.8 Total amount (including EU and national funding)			
1.9 Adjustment(s) method			

1.10 Verification of the achievement of the result or condition (and where relevant, the intermediate deliverables) - describe what document(s) will be used to verify the achievement of the result or condition - describe what will be checked during management verifications (including on-the-spot), and by whom. - describe what are the arrangements to collect and store the data/documents	
1.11 Arrangements to ensure the audit trail Please list the body(ies) responsible for these arrangements.	

Appendix 3: **EMFF action plan for small-scale coastal fishing**

Template for submitting data for the consideration of the Commission

Date of submitting the proposal	
Current version	

1. Description of the small-scale coastal fleet

Text field [5 000]

2. General description of the strategy for the development of profitable and sustainable small-scale coastal fishing

Text field [5 000] and indicative overall EMFF amount allocated

3. Description of the specific actions under the strategy for the development of profitable and sustainable small-scale coastal fishing

Description of the main actions	**Indicative EMFF amount allocated (EUR)**
Adjustment and management of fishing capacity *Text field [10 000]*	
Promotion of sustainable, climate resilient and low-carbon fishing practices that minimize damage to the environment *Text field [10 000]*	
Reinforcement of the value chain of the sector and the promotion	

of marketing strategies *Text field [10 000]*	
Promotion of skills, knowledge, innovation and capacity building *Text field [10 000]*	
Improvement of health, safety and working conditions on board fishing vessels *Text field [10 000]*	
Increased compliance with data collection, traceability, monitoring, control and surveillance requirements *Text field [10 000]*	
Involvment of small-scale operators in the participatory management of the maritime space, including Marine Protected Areas and Natura 2000 areas *Text field [10 000]*	
Diversification of activities in the borader sustainable blue economy *Text field [10 000]*	
Collective organisation and participation of small-scale operators in the decision-making and advisory processes *Text field [10 000]*	

4. Where appropriate, the implementation of the FAO voluntary guidelines for securing sustainable small-scale fisheries

Text field [10 000]

5. Where appropriate, the implementation of the regional plan of action for small-scale fisheries from the General Fisheries Commission for the Mediterranean

Text field [10 000]

6. Indicators

Table 1: Output indicators			
Title of the output indicator	**Measurement unit**	**Milestone (2024)**	**Target (2029)**

Table 2: Result indicators				
Title of the result indicator	**Measurement unit**	**Baseline**	**Reference year**	**Target (2029)**

Appendix 4: **EMFF action plan for each outermost region**

Template for submitting data for the consideration of the Commission

Date of submitting the proposal	
Current version	

1. Description of the strategy for the sustainable exploitation of fisheries and the development of the sustainable blue economy

Text field [30 000]

2. Description of the main actions envisaged and the corresponding financial means

Description of the main actions	**EMFF amount allocated (EUR)**
Structural support to the fishery and aquaculture sector under the EMFF *Text field [10 000]*	
Compensation for the additional costs under Article 21 of the EMFF	

Text field [10 000]	
Other investments in the sustainable blue economy necessary to achieve a sustainable coastal development *Text field [10 000]*	

3. Description of the synergies with other sources of Union funding

Text field [10 000]

4. Description of the synergies with the action plan for small-scale coastal fishing

Text field [10 000]

ANNEX VI

Template of a programme for the AMIF, the ISF and the BMVI – Article 16(3)

CCI number	
Title in English	[255 characters[1]]
Title in the national language	[255]
Version	
First Year	[4]
Last Year	[4]
Eligible from	
Eligible until	
Commission Decision Number	
Commission Decision Date	
Member State amending decision number	
Member State amending decision entry into force date	

1. Programme strategy: main challenges and policy responses

Reference: Article 17(3)(a)(i)-(v) and (vii) and 17(3)(b)

This section explains how the programme will address the main challenges identified in the Partnership Agreement, provides a summary of challenges identified at the national level based on local, regional and national needs assessments and/or strategies. It provides an overview of the state of implementation of relevant EU acquis and the progress achieved on EU action plans, and describes how the Fund will support their development through the programming period.

Text field [15 000]

2. Specific objectives (repeated for each specific objective other than technical assistance)

[1] Number in square brackets refer to number of characters

Reference: Article 17(2) and 17(4)

2.1. Title of the specific objective [300]

2.1.1. Description of a specific objective

This section describes, for each specific objective, the initial situation, main challenges and proposes responses supported by the Fund. It describes which operational objectives are addressed with the support of the Fund; it provides an indicative list of actions within the scope of Articles 3 and 4 of the AMIF, ISF or BMVI Regulations.

In particular: For operating support, it provides a justification in line with Article 17 of the ISF Regulation, Articles 17 and 18 of the BMVI Regulation or Article 20 of the AMIF Regulation. It includes an indicative list of beneficiaries with their statutory responsibilities, main tasks to be supported and indicative number of staff to be supported for each beneficiary and task. For the ISF, operating support is to be described in point 4 of the template.

For specific actions, it describes how the action will be carried out and provides justification for the allocated amount. In addition, for joint specific actions, the lead Member State lists the participating Member States, including their role and, if applicable, their financial contribution.

For emergency assistance, it describes how the action will be carried out and provides justification for the allocated amount.

Planned use of financial instruments, if applicable.

AMIF only: resettlement and solidarity shall be presented separately.

Text field (16 000 characters)

2.1.2 Indicators

Table 1: Output indicators

Specific objective	ID [5]	Indicator [255]	Measurement unit	Milestone (2024)	Target (2029)

Table 2: Result indicators

Specific objective	ID [5]	Indicator [255]	Measurement unit	Baseline or reference value	Reference year	Target (2029)	Source of data [200]	Comments [200]

2.1.3 Indicative breakdown of the programme resources (EU) by type of intervention

Reference: Article 17(5) and Article 10(16) of the BMVI Regulation or Article 10(9) of the ISF Regulation or Article 10(8) of the AMIF Regulation

Table 3			
Specific objective	**Type of intervention**	**Code**	**Indicative amount (Euro)**

1.1. Operating support (ISF only)

This section is applicable only to programmes receiving support from the ISF and provides a justification for the use of it in line with Article 17 of the ISF Regulation. It includes an indicative list of beneficiaries with their statutory responsibilities, main tasks to be supported and indicative number of staff to be supported for each beneficiary and task. See also point 2.1.1 above

Text field [5 000]

Table 4		
Type of intervention	**Code**	**Indicative amount (Euro)**

1.2. Technical assistance

Reference: Article 17(3)(e); Article 30 CPR; Article 31 CPR; Article 89 CPR;

Text field [5 000] (Technical assistance under flat rate payments)

Text field [3000] (Technical assistance under payments not linked to costs)

Table 5		
Type of intervention	**Code**	**Indicative amount (Euro)**

3. Financial plan

Reference: Article 17(3)(f)

3.1. Financial appropriations by year

Table 6								
Fund	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**

3.2 Total financial appropriations from the Fund and national co-financing

Reference: Article 17(3)(f) (iv)

Table 7								
Specific objective	**Type of action**	**Basis for calculation EU support (total or public)**	**EU contribution (a)**	**National contribution (b)=(c)+(d)**	**Indicative breakdown of national contribution**		**Total e=(a)+(b)**	**Co-financing rate (f)=(a)/(e)**
					public (c)	**private (d)**		
Specific objective 1	Type of action no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]							
	Type of action no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]							
	Type of action no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]							
	Type of action no 4 [Reference to Article 14 and 15 of AMIF Regulation]							
Total for SO 1								
SO 2	Type of action no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]							

	Type of action no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]							
	Type of action no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]							
Total for SO 2								
SO 3	Type of action no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]							
	Type of action no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]							
	Type of action no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]							
Total for SO 3								
TA (Art 30 CPR)								
TA (Art 31 CPR)								
Grand total								

Table 8 [AMIF only]	**Number of persons per year**						
Category	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Resettlement							
Humanitarian admission							
[other categories]							

4. Enabling conditions

Reference: Article 17(3)(h)

Table 9					
Enabling condition	**Fulfilment of enabling condition**	**Criteria**	**Fulfilment of criteria**	**Reference to relevant documents**	**Justification**
		Criterion 1	Y/N	[500]	[1000]
		Criterion 2			

5. Programme authorities

Reference: Article 17(3)(j); Article 65 and 78 CPR

Table 10	**Name of the institution** [500]	**Contact name and position** [200]	**e-mail [200]**
Managing authority			
Audit authority			
Body which receives payments from the Commission			

6. Partnership

Reference: Article 17(3)(g);

text field [10 000]

7. Communication and visibility

Reference: Article 17(3)(i) CPR, Article 42(2)

Text field [4 500]

8. Use of unit costs, lump sums, flat rates and financing not linked to costs

Reference: Articles 88 and 89 CPR

Indication of use of Article 88 and 89*:	**Specific objective**
Use of reimbursement of eligible expenditure based on unit costs, lump sums and flat rates under priority according to Article 88 CPR	
Use of financing not linked to costs according to Article 89 CPR	

* Full information will be provided acorrding to the models in appendices.

APPENDICES

- Reimbursement of eligible expenditure based on unit costs, lump sums and flat rates (Article 88 CPR)
- Financing not linked to costs (Article 89 CPR)

Appendix 1: **Reimbursement of eligible expenditure from the Commission to the Member State based on unit costs, lump sums and flat rates**

Template for submitting data for the consideration of the Commission

(Article 88)

Date of submitting the proposal	
Current version	

A. Summary of the main elements

Priority	Fund	Estimated proportion of the total financial allocation within the priority to which the SCO will be applied in % (estimate)	Type(s) of operation		Corresponding indicator name(s)		Unit of measurement for the indicator	Type of SCO (standard scale of unit costs, lump sums or flat rates)	Corresponding standard scales of unit costs, lump sums or flat rates
			Code	Description	Code	Description			

B. Details by type of operation (to be completed for every type of operation)

Did the managing authority receive support from an external company to set out the simplified costs below?

If so, please specify which external company: **Yes/No – Name of external company**

Types of operation:

1.1. Description of the operation type	
1.2 Priority /specific objective(s) (Jobs and growth goal) or area of support (EMFF) concerned	
1.3 Indicator name[1]	
1.4 Unit of measurement for indicator	
1.5 Standard scale of unit cost, lump sum or flat rate	
1.6 Amount	
1.7 Categories of costs covered by unit cost, lump sum or flat rate	
1.8 Do these categories of costs cover all eligible expenditure for the operation? (Y/N)	
1.9 Adjustment(s) method	
11.10 Verification of the achievement of the unit of measurement - describe what document(s) will be used to verify the achievement of the unit of measurement - describe what will be checked during management verifications (including on-the-spot), and by whom - describe what arrangements there are to collect and store the data/documents described	
1.11 Possible perverse incentives or problems caused by this indicator, how they could be mitigated, and the estimated level of risk	
1.12 Total amount (national and EU)	

[1] Several complementary indicators (for instance one output indicator and one result indicator) are possible for one type of operation. In these cases, fields 1.3 to 1.11 should be filled in for each indicator.

expected to be reimbursed	

C: Calculation of the standard scale of unit costs, lump sums or flat rates

1. Source of data used to calculate the standard scale of unit costs, lump sums or flat rates (who produced, collected and recorded the data; where the data are stored; cut-off dates; validation, etc.).

2. Please specify why the proposed method and calculation is relevant to the type of operation:

3. Please specify how the calculations were made, in particular including any assumptions made in terms of quality or quantities. Where relevant, statistical evidence and benchmarks should be used and attached to this annex in a format that is usable by the Commission.

4. Please explain how you have ensured that only eligible expenditure was included in the calculation of the standard scale of unit cost, lump sum or flat rate.

5. Assessment of the audit authority(ies) of the calculation methodology and amounts and the arrangements to ensure the verification, quality, collection and storage of data.

Appendix 2: **Financing not linked to costs**

Template for submitting data for the consideration of the Commission (Article 89)

Date of submitting the proposal	
Current version	

A. Summary of the main elements

Priority	Fund	*The amount covered by the financing not linked to costs*	Type(s) of operation	Conditions to be fulfilled/results to be achieved	Corresponding indicator name(s)		Unit of measurement for the indicator
					Code	Description	
The overall amount covered							

B. Details by type of operation (to be completed for every type of operation)

Types of operation:

1.1. Description of the operation type			
1.2 Priority /specific objective(s) concerned			
1.3 Conditions to be fulfilled or results to be achieved			
1.4 Deadline for fulfilment of conditions or results to be achieved			
1.5 Indicator definition for deliverables			
1.6 Unit of measurement for indicator for deliverables			
1.7 Intermediate deliverables (if applicable) triggering reimbursement by the Commission with schedule for reimbursements	Intermediate deliverables	Date	Amounts
1.8 Total amount (including EU and national funding)			
1.9 Adjustment(s) method			
1.10 Verification of the achievement of the result or condition (and where relevant, the intermediate deliverables) - what document(s) will be used to verify the achievement of the result or condition? - describe what will be checked during management verifications (including on-the-spot), and by whom. - what arrangements to collect and store the data/documents described?			
1.11 Arrangements to ensure the audit trail Please list the body(ies) responsible for these arrangements.			

ANNEX VII

Template for the transmission of data – Article 37 and 68(1)(g)[1]

TABLE 1: Financial information at priority and programme level (Article 37(2)(a))

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
The financial appropriation of the priority based on the programme							Cumulative data on the financial progress of the programme					
Priority	Specific objective	Fund	Category of region	Basis for the calculation of Union contribution * (Total contribution or public contribution)	Total financial appropriation (EUR)	Co-financing rate (%)	Total eligible cost of operations selected for support (EUR)	Contribution from the funds to operations selected for support (EUR)	Proportion of the total allocation covered with selected operations (%) [column 7/ column 5x 100]	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Proportion of the total allocation covered by eligible expenditure incurred by beneficiaries and paid in implementing operations (%) [column 10/column 5x100]	Number of operations selected
									Calculation		*Calculation*	

[1] Legend for the characteristics of fields:
type: N=Number, D=Date, S=String, C=Checkbox, P=Percentage, B=Boolean, Cu=Currency
input: M=Manual, S=Selection, G=Generated by system

<type='S' input='G'>	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='N' input='G'>*	*<type='P' input='G'>*	*<type='Cu' input='M'>*		*<type='P' input=' G '>*	*<type='Cu' input='M'>*	*<type='P' input='G'>*	*<type='N' input='M'>*
Priority 1	SO 1	ERDF										
Priority 2	SO 2	ESF+										
Priority 3	SO 3	Cohesion Fund	NA									
Total		ERDF	Less developed		*<type='N' input=' G '>*		*<type='Cu' input=' G '>*		*<type='P' input=' G '>*	*<type='Cu' input=' G '>*	*<type='P' input='G'>*	*<type='N' input=' G '>*
Total		ERDF	Transition		*<type='N' input=' G '>*		*<type='Cu' input=' G '>*		*<type='P' input=' G '>*	*<type='Cu' input=' G '>*	*<type='P' input='G'>*	*<type='N' input=' G '>*
Total		ERDF	More developed		*<type='N' input=' G '>*		*<type='Cu' input=' G '>*		*<type='P' input=' G '>*	*<type='Cu' input=' G '>*	*<type='P' input='G'>*	*<type='N' input=' G '>*
Total		ERDF	Special allocation to outermost regions or north		*<type='N' input=' G '>*		*<type='Cu' input=' G '>*		*<type='P' input=' G '>*	*<type='Cu' input=' G '>*	*<type='P' input='G'>*	*<type='N' input=' G '>*

			ern spars ely popul ated regio ns									
Total		ESF	Less devel oped		*<type='N' input=' G '>*		*<type='Cu ' input=' G '>*		*<type='P' input=' G '>*	*<type='Cu' input=' G '>*	*<type='P' input='G'>*	*<type='N' input=' G '>*
Total		ESF	Trans ition		*<type='N' input=' G '>*		*<type='Cu ' input=' G '>*		*<type='P' input=' G '>*	*<type='Cu' input=' G '>*	*<type='P' input='G'>*	*<type='N' input=' G '>*
Total		ESF	More devel oped		*<type='N' input=' G '>*		*<type='Cu ' input=' G '>*		*<type='P' input=' G '>*	*<type='Cu' input=' G '>*	*<type='P' input='G'>*	*<type='N' input=' G '>*
Total		ESF	Speci al alloca tion to outer most regio ns		*<type='N' input=' G '>*		*<type='Cu ' input=' G '>*		*<type='P' input=' G '>*	*<type='Cu' input=' G '>*	*<type='P' input='G'>*	*<type='N' input=' G '>*
Total		Cohesion Fund	NA		*<type='N' input=' G '>*		*<type='Cu ' input=' G '>*		*<type='P' input=' G '>*	*<type='Cu' input=' G '>*	*<type='P' input='G'>*	*<type='N' input=' G '>*
Grand Total		All Funds			*<type='N' input=' G '>*		*<type='N' input=' G '>*		*<type='P' input=' G '>*	*<type='N' input=' G '>*	*<type='P' input='G'>*	*<type='N' input=' G '>*

TABLE 2: Breakdown of the cumulative financial data by type of intervention (Article 37(2)(a))

Priority	Specific objective	Characteristics of expenditure		Categorisation dimension							Financial data		
		Fund	Category of region	1 Intervention field	2 Form of finance	3 Territorial delivery dimension	4 Economic activity dimension	5 Location dimension	6 ESF+ secondary theme	7 Macro-regional and sea-basin dimension	Total eligible cost of operations selected for support (EUR)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Number of operations selected
<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='Cu' input='M'>	<type='Cu' input=M'>	<type='N' input=M'>

TABLE 3: Common and programme specific output indicators for ERDF and Cohesion Fund (Article 37(2)(b))

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
Data on output indicators from the operational programme [extracted from Table 2 of the operational programme]										Progress in output indicators to date			
Priority	Specific objective	Fund	Category of region	ID	Indicator name	Indicator breakdown[1] (of which:)	Measurement unit	Milestone (2024)	Target 2029	Forecast to date [dd/mm/yy]	Achieved to date [dd/mm/yy]	Based on Commission guidelines (Yes/ No)	Comments
<type='S' input='G'>[2]	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='N' input='G'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='C' input='S'>*	*<type='S' input='M'>*
...													

[1] It applies only to some indicators. See Commission guidelines for details.

[2] Legend for the characteristics of fields:
type: N=Number, S=String, C=Checkbox
input: M=Manual, S=Selection, G=Generated by system

TABLE 4: Staff salaries financed by ERDF and Cohesion Fund at programme level (Article 37(2)(b))

Fund	ID	Indicator name	Measurement unit	Annual value achieved to date [dd/mm/yy]			Based on Commission guidelines (Yes/ No)	Comments
				2021	*...*	*2029*		
<type='S' input='M'>	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='C' input='S'>*	*<type='S' input='M'>*
	RCO xx	Staff financed by the Fund	FTE					

TABLE 5: Multiple support to enterprises for ERDF and Cohesion Fund at programme level (Article 37(2)(b))

ID	Indicator name	Indicator breakdown (of which:)	Number enterprises net of multiple support by [dd/mm/yy]	Based on Commission guidelines (Yes/ No)	Comments
<type='S' input='G'>	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='N' input='M'>*	*<type='C' input='S'>*	*<type='S' input='M'>*
RCO 01	Enterprises supported	Micro			
RCO 01	Enterprises supported	Small			
RCO 01	Enterprises supported	Medium			
RCO 01	Enterprises supported	Large			
RCO 01	Enterprises supported	Total	*<type='N' input='G'>*		

TABLE 6: Common and programme specific result indicators for ERDF and Cohesion Fund (Article 37(2)(b))

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
Data on result indicators from the operational programme [extracted from Table 3 of the operational programme]										Progress in result indicators to date					
Priority	Specific objective	Fund	Category of region	ID	Indicator name	Indicator breakdown[3] (of which:)	Measurement unit	Baseline in the programme	Target 2029	Baseline updated [dd/mm/yy]		Value to date [dd/mm/yy]		Based on Commission guidelines (Yes/ No)	Comments
										Forecast	Completed	Forecast	Achieved		
<type='S' input='G'>[4]	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='N' input='G'>*	*<type='N' input='G'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='C' input='S'>*	*<type='S' input='M'>*
...															

[3] It applies only to some indicators. See Commission guidelines for details.

[4] Legend for the characteristics of fields:
type: N=Number, S=String, C=Checkbox
input: M=Manual, S=Selection, G=Generated by system

TABLE 7: A forecast of the amount for which the Member State expects to submit payment applications for the current and the subsequent calendar year (Article 68(1)(g))

For each programme, to be filled in by Fund and category of region, where appropriate

Fund	Category of region	Union contribution		
		[current calendar year]		[subsequent calendar year]
		January - October	November - December	January- December
ERDF	Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
	Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
	More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
	Outermost regions and Northern sparsely populated regions[5]	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
ETC		*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
ESF	Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
	Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
	More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
	Outermost regions[6]	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Cohesion Fund		*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
EMFF				
AMF				
ISF				
BMVI				

5 This should only show the specific allocation for outermost regions / Northern sparsely populated regions.

6 This should only show the specific allocation for outermost.

TABLE 8: Financial instruments data (Article 37(3))

Priority	Characteristics of expenditure			Eligible expenditure by product				Amount of private and public resources mobilised in addition to the Funds				Amount of management costs and fees declared as eligible expenditure	Interest and other gains generated by support from the Funds to financial instruments referred to in Article 54	Resources returned attributable to support from the Funds as referred to in Article 56
	Fund	Specific objective	Category of region	Loans (form of finance code for FI)	Guarantee (form of finance code for FI)	Equity or quasi-equity (form of finance code for FI)	Ancillary support combined within FI (form of finance code for FI)	Loans (form of finance code for FI)	Guarantee (form of finance code for FI)	Equity or quasi-equity (form of finance code for FI)	Ancillary support combined within FI (form of finance code for FI)			
Input = selection	Input = selection	Input = selection	Input = selection	Input = manual	Input = manual	Input = manual	Input = manual	Input = manual	Input = manual	Input = manual	Input = manual	Input = manual	Input = manual	Input = manual

ANNEX VIII

Communication and visibility – Articles 42 and 44

1. The use and technical characteristics of the Union emblem

1.1. The emblem of the European Union shall be prominently featured on all communication materials such as printed or digital products, websites and their mobile views relating to the implementation of an operation, used for the public or for participants.

1.2. The statement "Funded by the EUROPEAN UNION" or "Co-funded by the EUROPEAN UNION" shall always be spelled out in full and placed next to the emblem.

1.3. The typeface to be used in conjunction with the Union emblem may be any of the following fonts: Arial, Auto, Calibri, Garamond, Trebuchet, Tahoma, Verdana, Ubuntu. Italic, underlined variations or font effects shall not be used.

1.4. The positioning of the text in relation to the Union emblem shall not interfere with the Union emblem in any way.

1.5. The font size used shall be proportionate to the size of the emblem.

1.6. The colour of the font shall be reflex blue, black or white depending on the background.

1.7. The European Union emblem shall not be modified or merged with any other graphic elements or texts. If other logos are displayed in addition to the Union emblem, the Union emblem shall have at least the same size as the biggest of the other logos. Apart from the Union emblem, no other visual identity or logo must be used to highlight the support from the Union.

1.8. Where several operations are taking place at the same location, supported by the same or different funding instruments, or where further funding is provided for the same operation at a later date, only one plaque or billboard shall be displayed.

1.9. Graphic standards for the Union emblem and the definition of standard colours:

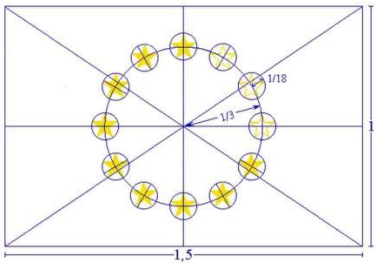
A) SYMBOLIC DESCRIPTION

Against a background of blue sky, twelve golden stars form a circle representing the union of the peoples of Europe. The number of stars is fixed, twelve being the symbol of perfection and unity.

B) HERALDIC DESCRIPTION

On an azure field a circle of twelve golden mullets, their points not touching.

C) GEOMETRIC DESCRIPTION



The emblem has the form of a blue rectangular flag of which the fly is one and a half times the length of the hoist. Twelve gold stars situated at equal intervals form an invisible circle whose centre is the point of intersection of the diagonals of the rectangle. The radius of the circle is equal to one third of the height of the hoist. Each of the stars has five points which are situated on the circumference of an invisible circle whose radius is equal to one eighteenth of the height of the hoist. All the stars are upright, i.e. with one point vertical and two points in a straight line at right angles to the mast. The circle is arranged so that the stars appear in the position of the hours on the face of a clock. Their number is invariable.

D) REGULATION COLOURS

The emblem is in the following colours: PANTONE REFLEX BLUE for the surface of the rectangle; PANTONE YELLOW for the stars

E) FOUR-COLOUR PROCESS

If the four-colour process is used, recreate the two standard colours by using the four colours of the four-colour process.

PANTONE YELLOW is obtained by using 100 % 'Process Yellow'.

PANTONE REFLEX BLUE is obtained by mixing 100 % 'Process Cyan' and 80 % 'Process Magenta'.

INTERNET

PANTONE REFLEX BLUE corresponds in the web-palette colour RGB:0/51/153 (hexadecimal: 003399) and PANTONE YELLOW corresponds in the web-palette colour RGB: 255/204/0 (hexadecimal: FFCC00).

MONOCHROME REPRODUCTION PROCESS

Using black, outline the rectangle in black and print the stars in black on white.

Using blue (Reflex Blue), use 100 % with the stars reproduced in negative white.

REPRODUCTION ON A COLOURED BACKGROUND

If there is no alternative to a coloured background, put a white border around the rectangle, the width of the border being 1/25th of the height of the rectangle.

The principles of the use of the Union emblem by third parties are set out in an administrative agreement with the Council of Europe[1]

2. The licence on intellectual property rights referred to in Article 44(6) grant to the EU the following rights:

2.1. internal use i.e. right to reproduce, copy and make available the communication and visibility materials to EU and EU Member States' institutions and agencies and their employees;
2.2. reproduction of the communication and visibility materials by any means and in any form, in whole or in part;
2.3. communication to the public of the communication and visibility materials by using any and all means of communication;
2.4. distribution to the public of the communication and visibility materials (or copies thereof) in any and all forms;
2.5. storage and archiving of the communication and visibility materials
2.6. sub-licensing of the rights on the communication and visibility materials to third parties
2.7. Additional rights maybe granted to the EU.

ANNEX IX

[1] OJ 2012/C 271/04 of 8/9/2012

Elements for funding agreements and strategy documents – Article 53

1. Elements of the funding agreement for financial instruments implemented under Article 53(3)

(a) the investment strategy or policy including implementation arrangements, financial products to be offered, final recipients targeted, and envisaged combination with grant support (as appropriate);
(b) a business plan or equivalent documents for the financial instrument to be implemented, including the expected leverage effect referred to in point (a) of Article 52(3);
(c) the target results that the financial instrument concerned is expected to achieve to contribute to the specific objectives and results of the relevant priority;
(d) provisions for monitoring of the implementation of investments and of deal flows including reporting by the financial instrument to the holding fund and to the managing authority to ensure compliance with Article 37;
(e) audit requirements, such as minimum requirements for documentation to be kept at the level of the financial instrument (and at the level of the holding fund where appropriate), and requirements in relation to the maintenance of separate records for the different forms of support in compliance with Article 52 (where applicable), including provisions and requirements regarding access to documents by audit authorities of Member States, Commission auditors and the Court of Auditors in order to ensure a clear audit trail, in accordance with Article 76;
(f) requirements and procedures for managing the contribution provided by the programme in accordance with Article 86 and for the forecast of deal flows, including requirements for fiduciary/separate accounting as set out in Article 53;
(g) requirements and procedures for managing interest and other gains generated as referred to in Article 54, including acceptable treasury operations/investments, and the responsibilities and liabilities of the parties concerned;
(h) provisions regarding the calculation and payment of management costs incurred or of the management fees of the financial instrument in compliance with Article 62;
(i) provisions regarding the re-use of resources attributable to the support from the Funds in compliance with Article 56 and an exit policy for the contribution from the Funds out of the financial instrument;
(j) conditions for a possible total or partial withdrawal of programme contributions from programmes to financial instruments, including the fund of funds where applicable;
(k) provisions to ensure that bodies implementing financial instruments manage financial instruments with independence and in accordance with the relevant professional standards, and act in the exclusive interest of the parties providing contributions to the financial instrument;
(l) provisions for the winding-up of the financial instrument.
(m) other terms and conditions for making contributions from the programme to the financial instrument

(n) appraisal and selection of bodies implementing the financial instruments, including calls for expression of interest or public procurement procedures (only where financial instruments are organised through a holding fund)

2. Elements of the strategy document(s) referred to in Article 53 (1)

(a) the investment strategy or policy of the financial instrument, general terms and conditions of envisaged debt products, target recipients and actions to be supported;
(b) a business plan or equivalent documents for the financial instrument to be implemented, including the expected leverage effect referred to in Article 52;
(c) the use and re-use of resources attributable to the support of the Funds in accordance with Articles 54 and 56
(d) monitoring and reporting of the implementation of the financial instrument to ensure compliance with Article 37.

ANNEX X

Key requirements of management and control systems and their classification - Article 63(1)

Table 1 - Key requirements of management and control system		Bodies/authorities concerned
1	Appropriate separation of functions and written arrangements for reporting, supervising and monitoring delegated tasks to an intermediate body	Managing authority
2	Appropriate criteria and procedures for the selection of operations	Managing authority
3	Appropriate information to beneficiaries on applicable conditions for support for the selected operations	Managing authority
4	Appropriate management verifications, including appropriate procedures for checking fulfilment of conditions for financing not linked to costs and for simplified cost options	Managing authority
5	Effective system to ensure that all documents necessary for the audit trail are held	Managing authority
6	Reliable electronic system (including links with electronic data exchange systems with beneficiaries) for recording and storing data for monitoring, evaluation, financial management, verifications and audits, including appropriate processes to ensure the security, integrity and confidentiality of the data and the authentication of users	Managing authority
7	Effective implementation of proportionate anti-fraud measures	Managing authority
8	Appropriate procedures for drawing up the management declaration	Managing authority
9	Appropriate procedures for confirming that the expenditure entered into the accounts is legal and regular	Managing authority
10	Appropriate procedures for drawing up and submission of interim payment applications and of accounts	Managing authority/ Body carrying out the accounting function
11	Appropriate separation of functions and functional independence between the audit authority (and other audit or control bodies on which the audit authority relies and supervises, if applicable) and the other programme authorities and audit work carried out in accordance with internationally accepted audit standards	Audit authority
12	Appropriate system audits	Audit authority

13	Appropriate audits of operations	Audit authority
14	Appropriate audits of accounts	Audit authority
15	Appropriate procedures for providing a reliable audit opinion and for preparing the annual control report	Audit authority

Table 2 - Classification of management and control systems with regard to their effective functioning

Category 1	Works well. No or only minor improvement needed.
Category 2	Works. Some improvement needed.
Category 3	Works partially. Substantial improvement needed.
Category 4	Essentially does not work.

ANNEX XI

Elements for the audit trail – Article 63(5)

I. Obligatory elements of audit trail for grants:

1. documentation that allows verification of the application of the selection criteria by the managing authority, as well as documentation relating to the overall selection procedure and the approval of operations;

2. document (grant agreement or equivalent) setting out the conditions for support signed between the beneficiary and the managing authority/intermediate body;

3. accounting records of payment claims submitted by the beneficiary, as recorded in the managing authority/intermediate body's electronic system;

4. documentation on verifications addressing the non-relocation and durability requirements as set out in Articles 59, 60(2) and 67(3)(h) ;

5. proof of payment of the public contribution to the beneficiary and of the date the payment was made;

6. documentation evidencing the administrative and, where applicable, on-the-spot checks carried out by the managing authority/intermediate body;

7. information on audits carried out;

8. documentation relating to the follow-up by the managing authority/intermediate body for purposes of management verifications and audit findings;

9. documentation that allows verification of compliance with applicable law;

11. data in relation to output and result indicators enabling reconciliation with corresponding targets and reported milestones;

12. documentation related to financial corrections and deductions pursuant to Article 92(5)) made by the managing authority/intermediate body to the expenditure declared to the Commission;

13. for grants taking the form set out in Article 48(1)(a), the invoices (or documents of equivalent probative value) and proof of their payment by the beneficiary, as well as accounting records of the beneficiary relating to the expenditure declared to the Commission;

14. for grants taking the forms set out in Article 48(1)(b), (c) and (d) and as applicable, documents justifying the method of establishing unit costs, lump sums and flat rates; the categories of costs forming the basis for the calculation; documents evidencing costs declared under other categories of costs to which a flat rate applies; the explicit agreement by the managing authority on the draft budget on the document setting out the conditions for support; documentation on the gross employment costs and on calculation of the hourly rate; where simplified cost options are used based on existing methods, documentation confirming compliance with similar type of operations and

with documentation required by the existing method, if any.

II Obligatory elements for audit trail for financial instruments:

1. documents on the establishment of the financial instrument, such as funding agreements, etc;

2. documents identifying the amounts contributed by each programme and under each priority to the financial instrument, the expenditure that is eligible under each programme and the interest and other gains generated by support from the Funds and re-use of resources attributable to the Funds in accordance with Articles 54 and 56;

3. documents on the functioning of the financial instrument, including those related to monitoring, reporting and verifications;

4. documents concerning exits of programme contributions and the winding-up of the financial instrument;

5. documents on the management costs and fees;

6. application forms, or equivalent, submitted by final recipients with supporting documents, including business plans and, when relevant, previous annual accounts;

7. checklists and reports from the bodies implementing the financial instrument;

8. declarations made in connection with de minimis aid:

9. agreements signed in connection with the support provided by the financial instrument, including for equity, loans, guarantees or other forms of investment provided to final recipients;

10. evidence that the support provided through the financial instrument is to be/was used for its intended purpose;

11. records of the financial flows between the managing authority and the financial instrument, and within the financial instrument at all levels, down to the final recipients, and, for guarantees, proof that underlying loans were disbursed;

12. separate records or accounting codes for a programme contribution paid or a guarantee committed by the financial instrument for the benefit of the final recipient.

Provisions for audit trail for reimbursement of the support from the Funds by the Commission to the programme on the basis of simplified cost options or of financing not linked to costs

III. Obligatory elements of audit trail for simplified cost options to be kept at the level of the managing authority/ intermediate body:

1. documents evidencing costs declared under other categories of costs to which a flat rate applies;

2. the categories of costs and the costs forming the basis for the calculation;

3. documents evidencing the adjustment of the amounts, where relevant;

4. documents evidencing the calculation method if Article 48(2)(a) is applied.

IV. Obligatory elements of audit trail for financing not linked to costs to be kept at the level of the managing authority/ intermediate body:

1. document setting out the conditions of support signed by the beneficiary and the managing authority/intermediate body stating the form of grant provided to beneficiaries;

2. documents evidencing the ex-ante agreement of the Commission on the conditions to be fulfilled or the results to be achieved and corresponding amounts (programme approval or amendment);

3. documents evidencing the fulfilment of conditions or the achievement of results at each stage if done in steps, as well as before final expenditure is declared to the Commission;

4. documentation relating to the selection and approval of operations covered by the financing not linked to costs.

ANNEX XII

E-Cohesion: electronic data exchange systems between programme authorities and beneficiaries - Article 63(7)

1. Responsibilities of programme authorities regarding the functioning of electronic data exchange systems

1.1 Ensuring the data security, data integrity, data confidentiality, authentication of the sender in accordance with Articles 63(5), 63(7), 66(4) and 76 of this Regulation.

1.2 Ensuring availability and functioning during and outside standard office hours (except during technical maintenance)

1.3 Use of functionalities in the system providing for:

(a) interactive forms and/or forms prefilled by the system on the basis of the data which are stored at consecutive steps of the procedures;

(b) automatic calculations, where applicable;

(c) automatic embedded controls which reduce repeated exchanges of documents or information;

(d) system-generated alerts to inform the beneficiary that certain actions can be performed;

(e) online status tracking allowing the beneficiary to monitor the current status of the project;

(f) all previously available data and documents processed by the electronic data exchange system.

1.4 Ensuring record-keeping and data storage in the system enabling both administrative verifications of payment claims submitted by beneficiaries in accordance with Article 68(2) and audits

2. Responsibilities of programme authorities regarding the modalities for transmission of documents and data for all exchanges

2.1 Ensuring the use of electronic signature compatible with one of the three types of electronic signature defined by Directive 1999/93/EC of the European Parliament and of the Council[1]

2.2 Providing for storing the date of transmission of documents and data by the beneficiary to the programme authorities and vice versa

2.3 Ensuring accessibility directly through an interactive user interface (a web application) or via a technical interface that allows for automatic synchronisation and transmission of data between beneficiaries' and Member States' systems.

2.4 Ensuring the protection of privacy of personal data for individuals and commercial confidentiality for legal entities according to Directive 2002/58/EC of the European Parliament and of the Council[2], Directive 2009/136/EC of the European Parliament and of the Council3 and Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and

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[1] Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures (OJ L 13, 19.1.2000, p. 12).

[2] Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (OJ L 201, 31.7.2002, p. 37).

[3] Directive 2009/136/EC of the European Parliament and of the Council of 25 November 2009 amending Directive 2002/22/EC on universal service and users' rights relating to electronic communications networks and services, Directive 2002/58/EC concerning the processing of personal data and the protection of privacy in the electronic communications sector and Regulation (EC) No 2006/2004 on cooperation between national authorities responsible for the enforcement of consumer protection laws (OJ L 337, 18.12.2009, p. 11).

repealing Directive 95/46/EC (General Data Protection Regulation) (Text with EEA relevance) of the European Parliament and of the Council[4]

[4] Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data (OJ L 281, 23.11.1995, p. 31).

ANNEX XIII

SFC2021: electronic data exchange system between the Member States and the Commission – Article 63(8)

1. Responsibilities of the Commission

1.1 Ensuring the operation of an electronic data exchange system ('SFC2021') for all official exchanges of information between the Member State and the Commission. SFC2021 shall contain at least the information specified in the templates established in accordance with this Regulation.

1.2 Ensuring the following characteristics of SFC2021 :

(a) interactive forms or forms pre-filled by the system on the basis of the data already recorded in the system previously;

(b) automatic calculations, where they reduce the encoding effort of users;

(c) automatic embedded controls to verify internal consistency of transmitted data and consistency of this data with applicable rules;

(d) system generated alerts warning SFC2021 users that certain actions can or cannot be performed;

(e) online status tracking of the treatment of information entered into the system;

(f) availability of historical data in respect of all information entered for an operational programme.

(g) availability of a compulsory electronic signature within the meaning of Directive 1999/93/EC of the European Parliament and of the Council which will be recognised as evidence in legal proceedings.

1.3 Ensuring an information technology security policy for SFC2021 applicable to the personnel using the system in accordance with relevant Union rules, in particular Commission Decision C(2006) 3602 [1] and its implementing rules.

1.4 Designating a person or persons responsible for defining, maintaining and ensuring the correct application of the security policy to SFC2021.

2. Responsibilities of Member States

2.1 Ensuring that the programme authorities of the Member State identified in accordance with Article 65(1) as well as the bodies identified to carry out certain tasks under the responsibility of the managing authority in accordance with Article 65(3) of this Regulation enter into SFC2021 the information for the transmission of which they are responsible and any updates thereto

2.2 Ensuring the verification of information submitted by a person other than the person who entered the data for that transmission.

2.3 Providing arrangements for the above separation of tasks through the Member State's management and control information systems connected automatically with SFC2021.

2.4 Appointing a person or persons responsible for managing access rights to fulfil the following tasks:

(a) identifying users requesting access, making sure those users are employed by the organisation;

(b) informing users about their obligations to preserve the security of the system;

[1] Commission Decision C(2006) 3602 of 16 August 2006 concerning the security of information systems used by the European Commission.

(c) verifying the entitlement of users to the required privilege level in relation to their tasks and their hierarchical position;

(d) requesting the termination of access rights when those access rights are no longer needed or justified;

(e) promptly reporting suspicious events that may bring prejudice to the security of the system;

(f) ensuring the continued accuracy of user identification data by reporting any changes;

(g) taking the necessary data protection and commercial confidentiality precautions in accordance with Union and national rules;

(h) informing the Commission of any changes affecting the capacity of the Member State authorities or users of SFC2021 to carry out the responsibilities referred to in paragraph 1 or their personal capacity to carry out responsibilities referred to in points (a)-(g).

2.5 Providing arrangements for the respect of the protection of privacy and of personal data for individuals and of commercial confidentiality for legal entities in accordance with Directive 2002/58/EC of the European Parliament and of the Council[2], Directive 2009/136/EC of the European Parliament and of the Council[3], Regulation (EU) 2016/679 of the European Parliament and of the Council Directive 1995/46/EC of the European Parliament and of the Council[4] and Regulation (EC) No 45/2001.

2.6 Adopting national, regional or local information security policies on access to SFC2021 based on a risk assessment applicable to all authorities using SFC2021 and addressing the following aspects:

(a) the IT security aspects of the work performed by the person or persons responsible for managing the access rights referred to point 3 of section II in case of application of direct use;

(b) for national, regional or local computer systems connected to SFC2021, through a technical interface referred to in point 1 the security measures for those systems allowing to be aligned with SFC2021 security requirements and covering:

(i) physical security;

(ii) data media and access control;

(iii) storage control;

(iv) access and password control;

(v) monitoring;

(vi) interconnection with SFC2021;

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[2] Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (Directive on privacy and electronic communications) (OJ L 201, 31.7.2002, p. 37).

[3] Directive 2009/136/EC of the European Parliament and of the Council of 25 November 2009 amending Directive 2002/22/EC on universal service and users' rights relating to electronic communications networks and services, Directive 2002/58/EC concerning the processing of personal data and the protection of privacy in the electronic communications sector and Regulation (EC) No 2006/2004 on cooperation between national authorities responsible for the enforcement of consumer protection laws (OJ L 337, 18.12.2009, p. 11).

[4] Directive 1995/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data (OJ L 281, 23.11.1995, p. 31).

(vii) communication infrastructure;

(viii) human resources management prior to employment, during employment and after employment;

(ix) incident management.

2.7 Making the document referred to in point 2.6 available to the Commission upon request

2.8 Appointing a person or persons responsible for maintaining and ensuring the application of the national, regional or local IT security policies and acting as a contact point with the person or persons designated by the Commission and referred to in point 1.4

3. Joint responsibilities of the Commission and the Member States

3.1 Ensuring accessibility either directly through an interactive user-interface (i.e. a web-application) or via a technical interface using pre-defined protocols (i.e. web-services) that allows for automatic synchronisation and transmission of data between Member States information systems and SFC2021

3.2 Providing for the date of electronic transmission of the information by the Member State to the Commission and vice versa in electronic data exchange which constitutes the date of submission of the document concerned

3.3 Ensuring that official data is exchanged exclusively through SFC2021 (with the exception where force majeure occurs) and that information provided in the electronic forms embedded in SFC2021 (hereinafter referred to as 'structured data') is not replaced by non-structured data and that structured data prevails over non structured data in case of inconsistencies.

In the event of *force majeure*, a malfunctioning of SFC2021 or a lack of a connection with SFC2021 exceeding one working day in the last week before a regulatory deadline for the submission of information or in the period from 18 to 26 December, or five working days at other times, the information exchange between the Member State and the Commission may take place in paper form using the templates set out in this Regulation in which case the date of submission is the date of submission of the document concerned. When the cause of the force majeure ceases the party concerned enters in SFC2021 without delay the information already provided in paper form.

3.4 Ensuring compliance with the IT security terms and conditions published in the SFC2021 portal and the measures that are implemented in SFC2021 by the Commission to secure the transmission of data, in particular in relation to the use of the technical interface referred to in point 1.

3.5 Implementing and ensuring the effectiveness of the security measures adopted to protect the data stored and transmitted through SFC2021.

3.6 Updating and reviewing annually the SFC IT security policy and the relevant national, regional and local IT security policies in the event of technological changes, the identification of new threats or other relevant developments.

ANNEX XIV

Template for the description of the management and control system – Article 63(9)

1. GENERAL

1.1. ***Information submitted by:***

– Member State:

– Title of the programme(s) and CCI number(s): (all programmes covered by the managing authority where there is a common management and control system):

– Name and e-mail of main contact point: (body responsible for the description):

1.2. ***The information provided describes the situation on:*** (dd/mm/yy)

1.3. ***System structure*** (general information and flowchart showing the organisational relationship between the authorities/bodies involved in the management and control system)

1.3.1. Managing authority (Name, address and contact point in the managing authority):

1.3.2. Intermediate bodies (Name, address and contact points in the intermediate bodies).

1.3.3. The body carrying out the accounting function (Name, address and contact points in the managing authority or the programme authority carrying out the accounting function)

1.3.4. Indicate how the principle of separation of functions between and within the programme authorities is respected.

2. MANAGING AUTHORITY

2.1. Managing authority and its main functions

2.1.1. The status of the managing authority (national, regional or local public body or private body) and the body of which it is part.

2.1.2. Specification of the functions and tasks carried out directly by the managing authority.

2.1.3. Where applicable, specification per intermediate body of each of the functions[1] and tasks delegated by the managing authority, identification of the intermediate bodies and the form of the delegation. Reference should be made to relevant documents (written agreements).

2.1.4 Procedures for the supervision of the functions and tasks delegated by the managing authority.

[1] Including the accounting function for the AMIF, ISF and IMBF funds as it falls under the responsibility of the managing authority according to Article 66(3)

2.1.5. Framework to ensure that an appropriate risk management exercise is conducted when necessary, and in particular in the event of major modifications to the management and control system.

2.2. Description of the organisation and the procedures related to the functions and tasks of the managing authority[2]

2.2.1 Description of the functions, including the accounting function, and tasks carried out by the managing authority:

2.2.2 Description of how the work under the different functions, including the accounting function, is organised, what procedures apply, what functions if any are delegated, how these are supervised, etc.

2.2.3 Organisation chart of the managing authority and information on its relationship with any other bodies or divisions (internal or external) that carry out functions and tasks as provided for in Articles 66 to 69.

2.2.4 Indication of planned resources to be allocated in relation to the different functions of the managing authority (including information on any planned outsourcing and its scope, where appropriate).

3. BODY CARRYING OUT THE ACCOUNTING FUNCTION

3.1 ***Status and description of the organisation and the procedures related to the functions of the body carrying out the accounting function***

3.1.1 The status of the body carrying out the accounting function (national, regional or local public or private body) and the body of which it is part, where relevant.

3.1.2 Description of the functions and tasks carried out by the body carrying out the accounting function as set out in Article 70.

3.1.2 Description of how the work is organised (workflows, processes, internal divisions), what procedures apply and when, how these are supervised, etc.

3.1.3 Indication of planned resources to be allocated in relation to the different accounting tasks.

[2] Including the accounting function for the AMIF, ISF and IMBF funds as it falls under the responsibility of the Managing Authority according to Article 66(3)

4. ELECTRONIC SYSTEM

4.1. ***Description of the electronic system or systems including a flowchart (central or common network system or decentralised system with links between the systems) for:***

4.1.1. Recording and storing, in a computerised form data on each operation, including where appropriate data on individual participants and a breakdown of data on indicators when provided for in the Regulation.

4.1.2. Ensuring that accounting records for each operation are recorded and stored, and that those records support the data required for drawing up payment applications and of the accounts;

4.1.3. Maintaining accounting records of expenditure declared to the Commission and the corresponding public contribution paid to beneficiaries;

4.1.4. Recording all amounts deducted from payment applications and from the accounts as set out in Article 92(5) and the reasons for these deductions;

4.1.5. Indicating whether the systems are functioning effectively and can reliably record the data mentioned on the date where this description is compiled as set out in Point 1.2 above;

4.1.6. Describing the procedures to ensure the electronic systems' security, integrity and confidentiality.

ANNEX XV

Template for the management declaration – Article 68(1)(f)

I/We, the undersigned (*name(s), first name(s), title(s) or function(s)*), Head of the managing authority for the programme (*name of the operational programme, CCI*)

based on the implementation of the (*name of programme*) during the accounting year ended 30 June (*year*), based on my/our own judgment and on all information available to me/us at the date of the accounts submitted to the Commission, including the results from management verifications carried out in accordance with Article 68 of Regulation (EU) No xx/xx and from audits in relation to the expenditure included in the payment applications submitted to the Commission in respect of the accounting year ended 30 June … (year),

and taking into account my/our obligations under Regulation (EU) xx/xx

hereby declare that:

(a) the information in the accounts is properly presented, complete and accurate in accordance with Article 92 of Regulation (EU) No XX,

(b) the expenditure entered in the accounts complies with applicable law and was used for its intended purpose,

I/We confirm that irregularities identified in the final audit and control reports in relation to the accounting year have been appropriately treated in the accounts, in particular to comply with Article 92 for submitting accounts providing assurance that irregularities are below the 2% materiality level.

I/We also confirm that expenditure which is subject to an ongoing assessment of its legality and regularity has been excluded from the accounts pending conclusion of the assessment, for possible inclusion in an interim payment application in a subsequent accounting year.

Furthermore, I/we confirm the reliability of data relating to indicators, milestones and the progress of the programme.

I/we also confirm that effective and proportionate anti-fraud measures are in place and that these take account of the risks identified in that respect.

Finally, I/we confirm that I/we am/are not aware of any undisclosed matter related to the implementation of the operational programme which could be damaging to the reputation of the cohesion policy.

ANNEX XVI

Template for the audit opinion – Article 71(3)(a)

To the European Commission, Directorate-General

1. INTRODUCTION

I, the undersigned, representing the [name of the audit authority], independent in the sense of Article 65(2) of Regulation (EU) No […] ., have audited

i) the accounts for the accounting year started on 1 July … [year] and ended 30 June … [year] (1) and dated … [date of the accounts submitted to the Commission] (hereafter 'the accounts'),
ii) the legality and regularity of the expenditure for which reimbursement has been requested from the Commission in reference to the accounting year (and included in the accounts), and
iii) the functioning of the management and control system, and verified the management declaration in relation to the programme [name of programme, CCI number] (hereafter 'the programme'),

in order to issue an audit opinion in accordance with Article 71(3).

2. RESPONSIBILITIES OF THE MANAGING AUTHORITY

[name of the managing authority], identified as the managing authority of the programme, is responsible to ensure proper functioning of the management and control system in regard to the functions and tasks provided for in Articles 66 to 70.

In addition, the [name of the managing authority or of the body carrying out the accounting function where relevant], is responsible to ensure and declare the completeness, accuracy and veracity of the accounts, as required in Article 70 of Regulation (EU) No […] .

Moreover, in accordance with Article 68 of Regulation (EU) No […] it is the responsibility of the managing authority to confirm that the expenditure entered in the accounts is legal and regular and complies with applicable law.

3. RESPONSIBILITIES OF THE AUDIT AUTHORITY

As established by Article 71 of Regulation (EU) No […], my responsibility is to independently express an opinion on the completeness, veracity and accuracy of the accounts, whether expenditure for which reimbursement has been requested from the Commission and which are declared in the accounts is legal and regular, and whether the management and control system put in place functions 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 programme were carried out in accordance with the audit strategy and complied with 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 and 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 and are compliant with the requirements of Regulation (EU) No […].

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

The summary of the findings drawn from the audits in respect of the programme are reported in the attached annual control report in accordance with point (b) of Article 71(3) of Regulation (EU) No […].

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[1], for example any lack of supporting documentation, cases under legal proceedings, and estimate under 'Qualified opinion' below, the amounts of expenditure and contribution the support from the Funds affected and the impact of the scope limitation on the audit opinion. Further explanations in this regard shall be provided in the annual control report, as appropriate.]

5. OPINION

Either

(Unqualified opinion)

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

(i) the accounts give a true and fair view;

(ii) expenditure included in the accounts is legal and regular[2],

(iii) the management and control system functions properly.

---

1 Including for purposes of the Interreg programmes that do not fall under the annual sample for audits of operations to be drawn by the Commission as set out in Article 48 of the ETC Regulation.

2 Except for the Interreg programmes that do not fall under the annual sample for audits of operation to be drawn by the Commission as envisaged in Article 48 of the ETC Regulation where the expenditure in the accounts for which reimbursement has been requested could not be checked in the accounting year in question.

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,

1) Accounts

— the accounts give a true and fair view [where the qualification applies to the accounts, the following text is added:] except in the following material aspects:…….

2) Legality and regularity of the expenditure certified in the accounts

— the expenditure certified in the accounts is legal and regular [where the qualification applies to the accounts, the following text is added:] except for the following aspects:….

The impact of the qualification is limited [or significant] and corresponds to …. (amount in EUR of the total amount of expenditure certified)

3) The management and control system in place as at the date of this audit opinion

—the management and control system put in place functions properly [where the qualification applies to the management and control system, the following text is added:] except for the following aspects:….

The impact of the qualification is limited [or significant] and corresponds to …. (amount in EUR of the total amount of expenditure certified)

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

[Where the audit work carried out puts in doubt the assertions made in the management declaration, 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:

(i) the accounts *give/do* ***not*** *give* [delete as appropriate] a true and fair view; and/or

(ii) the expenditure in the accounts for which reimbursement has been requested from the Commission *is/is* ***not*** [delete as appropriate] legal and regular; and/or

(iii) the management and control system put in place *functions/does* ***not*** *function* [delete as appropriate] properly.

This adverse opinion is based on the following aspects:

— in relation to material matters related to the accounts:

and/or [delete as appropriate]

—in relation to material matters related to the legality and regularity of the expenditure in the accounts for which reimbursement has been requested from the Commission:

and/or [delete as appropriate]

—in relation to material matters related to the functioning of the management and control system: (6)

The audit work carried out puts in doubt the assertions made in the management declaration 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 cases (7).]

Date:

Signature:

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(2) To be included in case of Interreg programmes.

(5) In case the management and control system is affected, the body or bodies and the aspect(s) of their systems that did not comply with requirements and/or did not function properly shall be identified 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.

(6) Same remark as in previous footnote.

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

ANNEX XVII

Template for the annual control report – Article 71(3)(b)

1. Introduction

1.1 Identification of the audit authority and other bodies that have been involved in the preparation of the report.

1.2 Reference period (i.e. the accounting year)

1.3 Audit period (during which the audit work took place).

1.4 Identification of the programme(s) covered by the report and of its/their managing authority/ies. Where the report covers more than one programme or Fund, the information shall be broken down by programme and by Fund, identifying in each Section the information that is specific for the programme and/or the Fund.

1.5 A description of the steps taken to prepare the report and to draw up the corresponding audit opinion. This Section should also cover information on the consistency checks by the audit authority on the management declaration.

Section 1.5 is to be adapted for Interreg programmes in order to describe the steps taken to prepare the report based on the specific rules on audits on operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

2. Significant changes in management and control system(s)

2.1 Details of any major changes in the management and control systems related with the managing authority's responsibilities, in particular with respect to the delegation of functions to intermediate bodies, and confirmation of their compliance with Articles 66 to 70 and 75 based on the audit work carried out by the audit authority.

2.2 Information on the application of enhanced proportionate arrangements pursuant to Articles 77 to 79.

3. Changes to the audit strategy

3.1 Details of any changes made to the audit strategy and related explanations. In particular, indicate any change to the sampling method used for the audit of operations (see Section 5 below) and whether the strategy was subject to changes due to the application of enhanced proportionate arrangements pursuant to Articles 77 to 79 of the Regulation.

3.2 Section 1 above is to be adapted for Interreg programmes in order to describe changes to the audit strategy based on the specific rules on audits of operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

4. System audits (where applicable)

This Section applies for audit authorities that do not apply the enhanced proportionate arrangements for the accounting year in question:

4.1 Details of the bodies (including the audit authority) that have carried out audits on the proper functioning of the management and control system of the programme - hereafter 'system audits'.

4.2 A description of the basis for the audits carried out, including a reference to the audit strategy applicable and more particularly, to the risk assessment methodology and the results that led to establishing the audit plan for system audits. If the risk assessment has been updated, this should be described in Section 3 above covering the changes in the audit strategy.

4.3 In relation to the table in Section 9.1 below, a description of the main findings and conclusions drawn from system audits, including the audits targeted at specific thematic areas.

4.4 Indications as to whether any irregularities identified were considered to be of a systemic character, details of the measures taken, including a quantification of the irregular expenditure and any related financial corrections made, in accordance with Article 71(3)(b) and 97 of the Regulation.

4.5 Information on the follow up of audit recommendations from system audits from previous accounting years.

4.6 A description of irregularities or deficiencies specific to financial instruments or other types of expenditure or costs covered by particular rules (e.g. State aid, public procurement, simplified cost options, financing not linked to costs), detected during system audits and of the follow up given by the managing authority to remedy these irregularities or deficiencies.

4.7 Level of assurance obtained following the system audits (low/average/high) and a justification.

5. Audits of operations

Sections 5.1 to 5.10 below are to be adapted for Interreg programmes in order to describe the steps taken to prepare the report based on the specific rules on audits on operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

5.1 Identification of the bodies (including the audit authority) that carried out the audits of operations (as envisaged in Article 73).

5.2 A description of the sampling methodology applied and information whether the methodology is in accordance with the audit strategy.

5.3 An indication of the parameters used for statistical sampling and an explanation of the underlying calculations and professional judgement applied. The sampling parameters include: materiality level, confidence level, sampling unit, expected error rate, sampling interval, standard deviation, population value, population size, sample size, information on stratification. The underlying calculations for sample selection, total error rate and residual error rate in Section 9.3 below, in a format permitting an understanding of the basic steps taken, in accordance with the specific sampling method used.

5.4 A reconciliation between the amounts included in the accounts, as well as the amounts declared in interim payment applications during the accounting year and the population from which the random sample was drawn (column 'A' of table in Section 9.2 below). Reconciling items include negative sampling units where financial corrections have been made.

5.5 Where there are negative items, confirmation that they have been treated as a separate population. Analysis of the principal results of the audits of these units, namely focusing on verifying whether the decisions to apply financial corrections (taken by the Member State or by the Commission) have been registered in the accounts as withdrawals.

5.6 Where a non-statistical sampling method is used, specify the reasons for using the method, the percentage of sampling units covered by audits, the steps taken to ensure randomness of the sample bearing in mind that the sample has to be representative.

In addition, define the steps taken to ensure a sufficient size of the sample, enabling the audit authority to draw up a valid audit opinion. A total (projected) error rate should also be calculated a where non-statistical sampling method has been used.

5.7 Analysis of the main findings of the audits of operations, describing:

(1) the number of sample items audited, the respective amount;

(2) the type of error by sampling unit[1],

(3) the nature of errors found[2]

(4) the stratum[3] error rate and corresponding serious deficiencies or irregularities the upper limit of the error rate, root causes, corrective measures proposed (including those intending to improve the management and control systems) and the impact on the audit opinion.

Further explanations on the data presented in Sections 9.2 and 9.3 below shall be provided, in particular concerning the total error rate.

5.8 Details of any financial corrections relating to the accounting year and implemented by the managing authority before submitting the accounts to the Commission, and as a consequence of the audits of operations, including flat rate or extrapolated corrections leading to a reduction to 2% of the residual error rate of the expenditure included in the accounts pursuant to Article 92.

5.9 Comparison of the total error rate and the residual error rate (as shown in Section 9.2 below) with the materiality level of 2%, in order to ascertain if the population is materially misstated and the impact on the audit opinion.

5.10 Details of whether any irregularities identified were considered to be systemic in nature, and the measures taken, including a quantification of the irregular expenditure and any related financial corrections.

5.11 Information on the follow-up of audits of operations carried out in respect of the common sample for Interreg programmes based on the specific rules on audits on

---

1 Random, systemic, anomalous

2 For instance: eligibility, public procurement, State aid

3 The stratum error rate is to be disclosed where stratification was applied, covering sub-populations with similar characteristics such as operations consisting of financial contributions from a programme to financial instruments, high-value items, Funds (in case of multi-Fund programmes).

operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

5.12 Information on the follow-up of audits of operations carried out for previous accounting years, in particular on serious deficiencies of systemic nature.

5.13 A table following the typology of errors that may have been agreed with the Commissions.

5.14 Conclusions drawn from the main findings of the audits of operations with regard to the proper functioning of the management and control system.

Section 5.14 is to be adapted for Interreg programmes in order to describe the steps taken to draw the conclusions based on the specific rules on audits on operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

6. Audits of accounts

6.1 Identification of the authorities/bodies that have carried out audits of accounts.

6.2 Description of audit approach used to verify that the accounts are complete, accurate and true. This shall include a reference to the audit work carried out in the context of system audits, audits of operations with relevance for the assurance on the accounts and additional verifications to be carried over the draft accounts before these are sent to the Commission.

6.3 Conclusions drawn from the audits in relation to the completeness, accuracy and veracity of the accounts, including an indication on the corresponding financial corrections made and reflected in the accounts as a follow-up to such conclusions.

6.4 Indication of whether any irregularities identified were considered to be systemic in nature, and of the measures taken.

7. Other information

7.1 Audit authority's assessment of the cases of suspicions of fraud detected in the context of their audits (including the cases reported by other national or EU bodies and related to operations audited by the audit authority), together with the measures taken. Information on number of cases, gravity, and the amounts affected, if known.

7.2 Subsequent events occurred after the end of the accounting year and before the transmission of the annual control report to the Commission and considered when establishing the level of assurance and opinion by the audit authority.

8. Overall level of assurance

8.1 Indication of the overall level of assurance on the proper functioning of the management and control system, and an explanation of how the level was obtained from the combination of the results of the system audits and audits of operations. Where relevant, the audit authority shall take also account of the results of other national or Union audit work carried out.

8.2 Assessment of any mitigating actions not linked to financial corrections that were implemented, financial corrections implemented and an assessment of the need for any additional corrective measures, both from the perspective of improvements of the management and control systems and of the impact on the EU budget .

9. ANNEXES TO THE ANNUAL CONTROL REPORT

9.1 Results of system audits.

Audited Entity	**Fund (Multi-funds programme)**	**Title of the audit**	**Date of the final audit report**	**Programme: [CCI and Name of Programme]**										**Overall assessment (category 1, 2, 3, 4) [as defined in Table 2 - Annex X to the Regulation**	**Comments**
				Key requirements (as applicable) [as defined in Table 1- Annex X to the Regulation											
				KR 1	**KR 2**	**KR 3**	**KR 4**	**KR 5**	**KR 6**	**KR 7**	**KR 8**	**KR 9**	**KR 10**		
MA															
IB(s)															
Accounting Function (if not performed by the MA)															

Note: The blank parts in the table above refer to key requirements that are not applicable to the audited entity.

9.2 Results of audits of operations

Fund	Programme CCI number	Programme title	A	B		C	D	E	F	G	H
			Amount in Euros corresponding to the population from which the sample was drawn (7)	Expenditure in reference to the accounting year audited for the random sample		Amount of irregular expenditure in random sample	Total error rate (8)	Corrections implemented as a result of the total error rate	Residual total error rate (F = (D * A) – E)	Other expenditure audited (9)	Amount of irregular expenditure in other expenditure audited
				Amount (10)	% (11)						

(1) As defined in Article 2 (29) of the Regulation

(2) Random, systemic, anomalous.

(3) For instance: eligibility, public procurement, State aid.

(4) The stratum error rate is to be disclosed where stratification was applied, covering sub-populations with similar characteristics such as operations consisting of financial contributions from a programme to financial instruments, high-value items, Funds (in case of multi-Fund programmes).

(5) Total errors minus corrections referred to in point 5.8 above, divided by the total population.

(6) The overall level of assurance shall correspond to one of the four categories defined in Table 2 of Annex X to the Regulation

(7) Column 'A' shall refer to the population from which the random sample was drawn, i.e. total amount of eligible expenditure entered into the accounting system of the managing authority/accounting function which has been included in payment applications submitted to the Commission less negative sampling units if any. Where applicable, explanations shall be provided in section 5.4 above.

(8) The total error rate is calculated before any financial corrections are applied in relation to the audited sample or the population from which the random sample was drawn. Where the random sample covers more than one Fund or programme, the total error rate (calculated) presented in column 'D' concerns the whole population. Where stratification is used, further information by stratum shall be provided in section 5.7 above.

(9) Column 'G' shall refer to expenditure audited in the context of a complementary sample.

(10) Amount of expenditure audited (in case sub-sampling is applied) only the amount of the expenditure items effectively audited, shall be included in this column).

(11) Percentage of expenditure audited in relation to the population.

9.3 Calculations underlying the random sample selection, total error rate and total residual error rate

ANNEX XVIII

Template for the audit strategy – Article 72

1. INTRODUCTION

(a) Identification of the programme(s) (title(s) and CCI(s) numbers([1])), Funds and period covered by the audit strategy.

(b) Identification of the audit authority responsible for drawing up, monitoring and updating the audit strategy and of any other bodies that have contributed to this document.

(c) Reference to the status of the audit authority (national, regional or local public body) and the body in which it is located.

(d) Reference to the mission statement, audit charter or national legislation (where applicable) setting out the functions and responsibilities of the audit authority and other bodies carrying out audits under its responsibility.

(e) Confirmation by the audit authority that the bodies carrying out audits have the requisite functional and organisational independence.

2. RISK ASSESSMENT

(a) explanation of the risk assessment method followed; and

(b) internal procedures for updating the risk assessment.

3. METHODOLOGY

3.1. Overview

(a) Reference to the internationally accepted audit standards that the audit authority will apply for its audit work.

(b) Information on how the audit authority will obtain its assurance with regard to programmes in the standard management and control system and for programmes with enhanced proportionated arrangements (description of main building blocks - types of audits and their scope).

(c) Reference to the procedures in place for drawing up the annual control report and audit opinion to be submitted to the Commission in accordance with Articles 71(3) of the Regulation with the necessary exceptions for Interreg programmes based on the specific rules on audits on operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

(d) Reference to audit manuals or procedures containing the description of the main steps of the audit work, including the classification treatment of the errors detected in the preparation of the annual control report to be submitted to the Commission in accordance with Article 71(3) of the Regulation.

(e) For Interreg programmes, reference to specific audit arrangements and explanation on how the audit authority intends to ensure cooperation with the Commission regarding the audits of operations under the common Interreg sample to be drawn by the Commission set out in Article 48 of Regulation EU No [ETC Regulation].

(f) For Interreg programmes, when additional audit work may be required as set out in Article 48 of Regulation EU No [ETC Regulation] (reference to specific audit arrangements in that respect and to the follow up of that additional audit work).

3.2. Audits on the proper functioning of management and control systems (system audits)

Identification of the bodies/structures to be audited, as well as the relevant key requirements in the context of system audits. The list should include any bodies that have been appointed in the last twelve months.

Where applicable, reference to the audit body on which the audit authority relies to perform these audits.

Indication of any system audits targeted at specific thematic areas or bodies, such as:

(a) quality and quantity of the administrative and on-the-spot management verifications in respect of public procurement rules, State aid rules, environmental requirements and other applicable law;

(b) quality of project selection and of management verifications at the level of the managing authority or intermediate body;

(c) set-up and implementation of financial instruments at the level of the bodies implementing financial instruments;

(d) functioning and security of electronic systems, and their interoperability with the electronic data exchange system of the Commission.

(e) reliability of data related to targets and milestones and on the progress of the programme in achieving its objectives provided by the managing authority.

(f) financial corrections (deductions from the accounts);

g) implementation of effective and proportionate anti-fraud measures underpinned by a fraud risk assessment.

3.3. Audits of operations other than for Interreg programmes

(a) Description of (or reference to internal document specifying) the sampling methodology to be used in line with Article 73 of the Regulation (and other specific procedures in place for audits of operations, namely related to the classification and treatment of the errors detected, including suspected fraud).

(b) A separate description should be proposed for years when the Member States chooses to apply the enhanced proportionate system for one or more programmes as set out in Article 77 of the Regulation.

3.4. Audits of operations for Interreg programmes

(a) Description of (or reference to internal document specifying) the treatment of findings and errors to be used in line with Article 48 of Regulation EU No [ETC Regulation] and other specific procedures in place for audits of operations, namely related to the common Interreg sample to be drawn up by the Commission each year.

(b) A separate description should be proposed for years when the common sample for audits of operations for Interreg programmes does not include operations or sampling units from of the programme in question.

In this case, there should be a description of the sampling methodology to be used by the audit authority and other specific procedures in place for audits of operations, namely related to the classification and treatment of the errors detected, etc.

3.5. Audits of the accounts

Description of the audit approach for audits of accounts.

3.6. Verification of the management declaration

Reference to the internal procedures setting out the work involved in the verification of the management declaration as drawn up by the managing authority, for purposes of the audit opinion.

4. AUDIT WORK PLANNED

(a) Description and justification of the audit priorities and objectives in relation to the current accounting year and the two subsequent accounting years, together with an explanation of the linkage of the risk assessment results to the audit work planned.

(b) An indicative schedule of audit assignments in relation to the current accounting year and the two subsequent accounting years for system audits (including audits targeted to specific thematic areas), as follows:

Authorities/Bodies or specific thematic areas to be audited	**CCI**	**Programme Title**	**Body responsible for auditing**	**Result of risk assessment**	**20xx Audit objective and scope**	**20xx Audit objective and scope**	**20xx Audit objective and scope**

5. RESOURCES

(a) Organisation chart of the audit authority.

(b) Indication of planned resources to be allocated in relation to the current accounting year and the two subsequent accounting years (including information on any foreseen outsourcing and its scope, where appropriate).

([1]) Indicate the programmes covered by a common management and control system, in case a single audit strategy is prepared for several programmes

ANNEX XIX

Template for payment applications – Article 85(3)

PAYMENT APPLICATION

EUROPEAN COMMISSION

Fund concerned[1]*:*	*<type="S" input="S" >* [2]
Commission reference (CCI):	*<type="S" input="S">*
Name of programme:	*<type="S" input="G">*
Commission Decision:	*<type="S" input="G">*
Date Commission Decision:	*<type="D" input="G">*
Payment application number:	*<type="N" input="G">*
Date of submission of the payment application:	*<type="D" input="G">*
National reference (optional):	*<type="S" maxlength="250" input="M">*

According to Article 85 of Regulation (EU) No 2018/yyyy [CPR], this payment application refers to the accounting year:

From[3] *<type="D" input="G">* until: *<type="D" input="G">*

---

1 If a programme concerns more than one fund, a payment application should be sent separately for each fund.

2 Legends:
type: N=Number, D=Date, S=String, C=Checkbox, P=Percentage, B=Boolean, Cu=Currency
input: M=Manual, S=Selection, G=Generated by system

3 First day of the accounting year, automatically encoded by the electronic system.

Expenditure broken down by priority and category of regions as entered into the accounts of the body carrying out the accounting function

(Including programme contributions paid to financial instruments (Article 86 of the Regulation)

Priority	Calculation basis (public or total)[1]	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) and 85(4)	Amount for technical assistance in the meaning of Article 85(3)(b)	Total amount of public contribution paid or to be paid in the meaning of Article 85(3)(c))
	(A)	(B)	(C)	(D)
Priority 1				
Less developed regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="S" input="G"*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

[1] For the EMFF the co-financing applies only on "Total eligible public expenditure". Therefore, in case of EMFF, the calculation base in this template will automatically be adjusted to "Public".

	>			
Priority 2				
Less developed regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 3				
Less developed regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="S"*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

	input="G" >			
Northern sparsely populated regions	*<type="S" input="G"* >	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Grand Total		*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

OR

Expenditure broken down by specific objective as entered into the accounts of the managing authority

Applicable for AMIF/ISF and BMVI Funds only

Specific Objective	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public expenditure incurred in implementing operations
	(A)	(B)	(C)
Specific objective 1			
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 4 [Reference to Article 14 and 15 of AMIF Regulation]	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Specific objective 2			
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Specific objective 3			
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 3 [Reference to Article 8(3) and 8(4) of	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

AMIF/ISF/BMVI Regulation]			
Grand Total		*<type="Cu" input="G">*	*<type="Cu" input="G">*

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (the Cohesion Fund, ETC, EMFF if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

Priority	Calculation basis (public or total) (') (A)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) and 85(4) (B)	Amount for technical assistance in the meaning of Article 85(3)(b) (C)	Total amount of public contribution paid or to be paid in the meaning of Article 85(3)(c) (D°(C)
Priority 1	*<type='S' input='C'>*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 2	*<type='S' input='C'>*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 3	*<type='S' input='C'>*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Grand Total		*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

DECLARATION

By validating this payment application the accounting function/managing authority requests the payment of the amounts as mentioned below.

Representing the body responsible for the accounting function: Or Representing the managing authority responsible for the accounting function:	*<type="S" input="G">*

PAYMENT APPLICATION

FUND				
	Less developed regions	Transition regions	More developed regions	Outermost regions and Northern sparsely populated regions
	(A)	(B)	(C)	(D)
<type="S" input="G">	*<type="Cu" input="G">*		*<type="Cu" input="G">*	*<type="Cu" input="G">*

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

Or

Applicable for AMIF/ISF and BMVI Funds only

Fund		Amounts
<type="S" input="G">	Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="G">*

	Type of actions no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="G">*
	Type of actions no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="G">*
	Type of actions no 4 [Reference to Article 14 and 15 of AMIF Regulation]	*<type="Cu" input="G">*

FUND	AMOUNT
<type="S" input="G">	*<type="Cu" input="G">*

The payment will be made on the following bank account:

Designated body	*<type="S" maxlength="150" input="G">*
Bank	*<type="S" maxlength="150" input="G">*
BIC	*<type="S" maxlength="11" input="G">*
Bank account IBAN	*<type="S" maxlength="34" input="G">*
Holder of account (where not the same as the designated body)	*<type="S" maxlength="150" input="G">*

Appendix: **Information on programme contributions paid to financial instruments as referred to in Article 86 of the Regulation and included in the payment applications (cumulative from the start of the programme)**

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max [25%] of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3)[1]	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public contribution	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86	Amount of corresponding public contribution
Priority 1				
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

[1] This amount shall not be included in the payment application.

Priority 2	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 3	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max [25%] of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3)[2]	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public contribution	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86	Amount of corresponding public contribution
Priority 1				
Priority 2	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 3	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

[2] This amount shall not be included in the payment application.

Or

Applicable for AMIF/ISF and BMVI Funds only

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max [25%] of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3)[3]	
	(A)	(B)	(C)	(D)
	Total amount of programme contributions paid to financial instruments	Amount of corresponding public contribution	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86	Amount of corresponding public contribution
Specific objective 1				
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Specific objective 2				
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

[3] This amount shall not be included in the payment application.

Specific objective 3				
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

ANNEX XX

Template for the accounts - Article 92(1)(a)

ACCOUNTS FOR ACCOUNTING YEAR

<type="D" – type="D" input="S">

EUROPEAN COMMISSION

Fund concerned[1]:	*<type="S" input="S" >* [2]
Commission reference (CCI):	*<type="S" input="S">*
Name of programme:	*<type="S" input="G">*
Commission Decision:	*<type="S" input="G">*
Date of Commission Decision:	*<type="D" input="G">*
Version of the accounts:	*<type="S" input="G">*
Date of submission of the accounts:	*<type="D" input="G">*
National reference (optional):	*<type="S" maxlength="250" input="M">*

---

1 If a programme concerns more than one fund, accounts should be sent separately for each fund.

2 Legends:
type: N=Number, D=Date, S=String, C=Checkbox, P=Percentage, B=Boolean, Cu=Currency
input: M=Manual, S=Selection, G=Generated by system

DECLARATION

The managing authority responsible for the programme hereby confirms that:

1) the accounts are complete accurate and true and that the expenditure entered into the accounts complies with applicable law and is legal and regular;

2) the provisions in the Fund-specific Regulations, Article 63(5) of Regulation (EU, Euratom) No [*Financial Regulation*] and in points, (a) to (e) of Article 68 of the Regulation are respected;

3) the provisions in Article 76 with regard to the availability of documents are respected.

Representing the managing authority:	*<type="S" input="G">*

Appendix 1: **Amounts entered into the accounting systems of the accounting function/managing authority**

Priority	Total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function which has been included in payment applications for the accounting year in the meaning of Article 92(3)(a) (A)	The amount for technical assistance in the meaning of Article 85 (3)(b) (B)	Total amount of the corresponding public contribution paid or to be paid in the meaning of Article 92(3)(a) (C)
Priority 1			
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 2			
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Priority	Total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function which has been included in payment applications for the accounting year in the meaning of Article 92(3)(a) (A)	The amount for technical assistance in the meaning of Article 85 (3)(b) (B)	Total amount of the corresponding public contribution paid or to be paid in the meaning of Article 92(3)(a) (C)
Priority 3			
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 4			
Totals			
Less developed regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Outermost regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Northern sparsely populated regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

Or

Applicable for AMIF/ISF and BMVI Funds only

Specific objective	Total amount of eligible expenditure entered into the accounting systems of the managing authority and which has been included in the payment applications submitted to the Commission (A)	Total amount of the corresponding public expenditure incurred in implementing operations (B)
Specific objective 1		
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 4 [Reference to Article 14 and 15 of AMIF Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Specific objective 2		
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF, if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

Priority	Total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function which has been included in payment applications for the accounting year in the meaning of Article 92(3)(a) (A)	The amount for technical assistance in the meaning of Article 85 (3)(b) (B)	Total amount of the corresponding public contribution paid or to be paid in the meaning of Article 92(3)(a) (C)
Priority 1	*<type="Cu" input="M">*		*<type="Cu" input="M">*
Priority 2	*<type="Cu" input="M">*		*<type="Cu" input="M">*
Priority 3	*<type="Cu" input="M">*		*<type="Cu" input="M">*
Grand Total	*<type="Cu" input="G">*		*<type="Cu" input="G">*

Appendix 2: Amounts withdrawn during the accounting year

Priority	WITHDRAWALS	
	Total eligible amount of expenditure included in interim payment applications	Corresponding public contribution
	(A)	**(B)**
Priority 1		
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 2		
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition reigons	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 3		
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions		
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 4		
Totals		
Less developed regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Northern sparsely populated regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*
GRAND TOTAL	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure		
In relation to accounting year ending 30 June XX … (total)	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In particular, out of which amounts corrected as a result of audits of operations	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In relation to accounting year ending 30 June … (total)	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In particular, out of which amounts corrected as a result of audits of operations	*<type="Cu" input="M">*	*<type="Cu" input="M">*

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF, if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

Priority	WITHDRAWALS	
	Total eligible amount of expenditure included in payment applications	Corresponding public contribution
	(A)	**(B)**
Priority 1	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 2	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 3	*<type="Cu" input="M">*	*<type="Cu" input="M">*
GRAND TOTAL	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure		
In relation to accounting year ending 30 June XX … (total)	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In particular, out of which amounts corrected as a result of audits of operations	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In relation to accounting year ending 30 June … (total)	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In particular, out of which amounts corrected as a result of audits of operations	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Or

Applicable for AMIF/ISF and BMVI Funds only

Specific objective	WITHDRAWALS	
	Total eligible amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	**(B)**
Specific objective 1		
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 4 [Reference to Article 14 and 15 of AMIF Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Specific objective 2		
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Specific objective 3		
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Type of actions no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Totals		
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Type of actions no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Type of actions no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Type of actions no 4 [Reference to Article 14 and 15 of AMIF Regulation]	*<type="Cu" input="G">*	*<type="Cu" input="G">*
GRAND TOTAL	*<type="Cu" input="G">*	*<type="Cu" input="G">*

Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure		
In relation to accounting year ending 30 June … (total)	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In particular, out of which amounts corrected as a result of audits of operations	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In relation to accounting year ending 30 June … (total)	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In particular, out of which amounts corrected as a result of audits of operations	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Appendix 2: **Amounts of programme contributions paid to financial instruments (<u>cumulative from the start of the programme</u>) - Article 86**

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max [25%] of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3)[1]	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public contribution	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86	Amount of corresponding public contribution
<u>Priority 1</u>				
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
<u>Priority 2</u>	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

[1] This amount shall not be included in payment applications

Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 3	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 4				

Totals				
Less developed regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Outermost regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Northern sparsely populated regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF, if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max [25%] of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3)[2]	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public contribution	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86	Amount of corresponding public contribution
Priority 1	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 2	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 3	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

[2] This amount shall not be included in payment applications

Or

Applicable for AMIF/ISF and BMVI Funds only

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max [25%] of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3)[3]	
	(A)	(B)	(C)	(D)
	Total amount of programme contributions paid to financial instruments	Amount of corresponding public contribution	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86	Amount of corresponding public contribution
Specific objective 1				
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Specific objective 2				
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

[3] This amount shall not be included in the payment application.

Specific objective 3				
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

Appendix 4: Reconciliation of expenditure - Article 92

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
Priority 1							
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Transition regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
More developed	<type="Cu"	<type="Cu"	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu"	<type="Cu"	<type="S" maxlength="500" input="M">

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
regions	input="G">	input="G">			input="G">	input="G">	
Outermost regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Northern sparsely populated regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Priority 2							
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
Transition regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
More developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Outermost regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Northern sparsely populated	<type="Cu" input="G"	<type="Cu" input="G"	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input=	<type="Cu" input=	<type="S" maxlength="500" input="M">

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
regions	>	>			G">	G">	
Priority 3							
Totals							
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	
Transition regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	
More developed regions	<type="Cu" input="G"	<type="Cu" input="G"	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input=""	<type="Cu" input=""	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
	>	>			G">	G">	
Outermost regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	
Northern sparsely populated regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	
Out of which amounts corrected in the current accounts as a result of audits according					<type=	<type=	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
					"Cu" input=" M">	"Cu" input=" M">	

Or

Applicable for AMIF/ISF and BMVI Funds only

Specific Objective	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(A)**	**(B)**
Specific objective 1							
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*

Specific Objective	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(A)**	**(B)**
Regulation]							
Type of actions no 2 [Reference to Article 8(2) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*
Type of actions no 3 [Reference to Article	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*

Specific Objective	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(A)**	**(B)**
8(3) and 8(4) of AMIF/ISF/BMVI Regulation]					*="G" >*		
Type of actions no 4 [Reference to Article 14 and 15 of AMIF Regulation]	*<type="Cu" input="G" >*	*<type="Cu" input="G" >*	*<type="Cu" input="G" >*	*<type="Cu" input="G" >*	*<type="Cu" input="G" >*	*<type="Cu" input="G" >*	*<type="S" maxlength="500" input="M">*
Specific							

Specific Objective	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(A)**	**(B)**
objective 2							
Type of actions no 1 [Reference to Article 8(1) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*
Type of actions no 2 [Reference to Article	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*

Specific Objective	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(A)**	**(B)**
8(2) of AMIF/ISF/BMVI Regulation]					*="G" >*		
Type of actions no 3 [Reference to Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation]	*<type="Cu" input="G" >*	*<type="Cu" input="G" >*	*<type="Cu" input="G" >*	*<type="Cu" input="G" >*	*<type="Cu" input="G" >*	*<type="Cu" input="G" >*	*<type="S" maxlength="500" input="M">*

Specific Objective	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(A)**	**(B)**
ect							
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	
Out of which amounts corrected in the current accounts as a result of audits according					*<type="Cu" input="M">*	*<type="Cu" input="M">*	

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF, if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article XX of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in interim payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
Priority 1	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*
Priority 2	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article XX of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution paid or to be paid in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in interim payment applications submitted to the Commission	Total amount of the corresponding contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	
Out of which amounts corrected in the current accounts as a result of audits					*<type="Cu" input="M">*	*<type="Cu" input="M">*	

ANNEX XXI

Determination of the level of financial corrections: flat-rate and extrapolated financial corrections – Article 98(1)

Elements for applying an extrapolated correction

Where extrapolated financial corrections are to be applied, the results of the examination of the representative sample are extrapolated to the rest of the population from which the sample was drawn for purposes of determining the financial correction.

Elements for consideration when applying a flat rate correction

(a) gravity of the serious deficiency(-ies) in the context of the management and control system as a whole;

(b) the frequency and extent of the serious deficiency(-ies);

(c) the degree of financial prejudice to the Union budget.

The level of flat rate financial correction is determined as follows:

(a) where the serious deficiency(-ies) is so fundamental, frequent or widespread that it represents a complete failure of the system that puts at risk the legality and regularity of all expenditure concerned, a flat rate of 100 % is applied;

(b) where the serious deficiency(-ies) is so frequent and widespread that it represents an extremely serious failure of the system that puts at risk the legality and regularity of a very high proportion of the expenditure concerned, a flat rate of 25 % is applied;

(c) where the serious deficiency(-ies) is due to the system not fully functioning or functioning so poorly or so infrequently that it puts at risk the legality and regularity of a high proportion of the expenditure concerned, a flat rate of 10 % is applied;

(d) where the serious deficiency(-ies) is due to the system not functioning consistently so that it puts at risk the legality and regularity of a significant proportion of the expenditure concerned, a flat rate of 5 % is applied.

Where, due to a failure of the responsible authorities to take corrective measures following the application of a financial correction in an accounting year, the same serious deficiency (-ies) is identified in a subsequent accounting year, the rate of correction may, due to the persistence of the serious deficiency(-ies) be increased to a level not exceeding that of the next higher category.

ANNEX XXII

Methodology on the allocation of global resources per Member State – Article 103(2)

Allocation method for the less developed regions eligible under the Investment for jobs and growth goal - Article 102(2)(a)

1. Each Member State's allocation shall be the sum of the allocations for its individual eligible regions, calculated in accordance with the following steps:
    a) determination of an absolute amount per year (in EUR) obtained by multiplying the population of the region concerned by the difference between that region's GDP per capita, measured in PPS, and the EU-27 average GDP per capita (in PPS);
    b) application of a percentage to the above absolute amount in order to determine that region's financial envelope; this percentage shall be graduated to reflect the relative prosperity, measured in PPS, as compared to the EU-27 average, of the Member State in which the eligible region is situated, i.e.:
        i. for regions in Member States whose level of GNI per capita is below 82% of the EU-27 average: 2,8%;
        ii. for regions in Member States whose level of GNI per capita is between 82% and 99% of the EU-27 average: 1,3%;
        iii. for regions in Member States whose level of GNI per capita is over 99% of the EU-27 average: 0,9%;
    c) to the amount obtained in accordance with point (b) is added, if applicable, an amount resulting from the allocation of a premium of EUR 500 per unemployed person per year, applied to the number of persons unemployed in that region exceeding the number that would be unemployed if the average unemployment rate of all the less developed regions applied;
    d) to the amount obtained in accordance with point (c) is added, if applicable, an amount resulting from the allocation of a premium of EUR 500 per young unemployed person (age group 15-24) per year, applied to the number of young persons unemployed in that region exceeding the number that would be unemployed if the average youth unemployment rate of all less developed regions applied;
    e) to the amount obtained in accordance with point (d) is added, if applicable, an amount resulting from the allocation of a premium of EUR 250 per person (age group 25-64) per year, applied to the number of persons in that region that would need to be subtracted in order to reach the average level of low education rate (less than primary, primary and lower secondary education) of all less developed regions;
    f) to the amount obtained in accordance with point (e) is added, if applicable, an amount of EUR 1 per tonne of CO_2 equivalent per year applied to the population share of the region of the number of tonnes of CO_2 equivalent by which the Member State exceeds the target of greenhouse gas emissions outside the emissions trading scheme set for 2030 as proposed by the Commission in 2016;
    g) to the amount obtained in accordance with point (f) is added, an amount resulting from the allocation of a premium of EUR 400 per person per year, applied to the

population share of the region of net migration from outside the EU to the Member State since 1 January 2013.

Allocation method for transition regions eligible under the Investment for jobs and growth goal - Article 102(2)(b)

2. Each Member State's allocation shall be the sum of the allocations for its individual eligible regions, calculated in accordance with the following steps:
   a) determination of the minimum and maximum theoretical aid intensity for each eligible transition region. The minimum level of support is determined by the initial average per capita aid intensity of all more developed regions, i.e. EUR 18 per head and per year. The maximum level of support refers to a theoretical region with a GDP per head of 75% of the EU-27 average and is calculated using the method defined in points (a) and (b) of paragraph 1. Of the amount obtained by this method, 60% is taken into account;
   b) calculation of initial regional allocations, taking into account regional GDP per capita (in PPS) through a linear interpolation of the region's relative GDP per capita compared to EU-27;
   c) to the amount obtained in accordance with point (b) is added, if applicable, an amount resulting from the allocation of a premium of EUR 500 per unemployed person per year, applied to the number of persons unemployed in that region exceeding the number that would be unemployed if the average unemployment rate of all the less developed regions applied;
   d) to the amount obtained in accordance with point (c) is added, if applicable, an amount resulting from the allocation of a premium of EUR 500 per young unemployed person (age group 15-24) per year, applied to the number of young persons unemployed in that region exceeding the number that would be unemployed if the average youth unemployment rate of all less developed regions applied;
   e) to the amount obtained in accordance with point (d) is added, if applicable, an amount resulting from the allocation of a premium of EUR 250 per person (age group 25-64) per year, applied to the number of persons in that region that would need to be subtracted in order to reach the average level of low education rate (less than primary, primary and lower secondary education) of all less developed regions;
   f) to the amount obtained in accordance with point (e) is added, if applicable, an amount of EUR 1 per tonne of CO_2 equivalent per year applied to the population share of the region of the number of tonnes of CO_2 equivalent by which the Member State exceeds the target of greenhouse gas emissions outside the emissions trading scheme set for 2030 as proposed by the Commission in 2016;
   g) to the amount obtained in accordance with point (f) is added, an amount resulting from the allocation of a premium of EUR 400 per person per year, applied to the population share of the region of net migration from outside the EU to the Member State since 1 January 2013.

Allocation method for the more developed regions eligible under the Investment for jobs and growth goal - Article 102(2)(c)

3. The total initial theoretical financial envelope shall be obtained by multiplying an aid intensity per head and per year of EUR 18 by the eligible population.
4. The share of each Member State concerned shall be the sum of the shares of its eligible regions, which are determined on the basis of the following criteria, weighted as indicated:
    a) total regional population (weighting 20%);
    b) number of unemployed people in NUTS level 2 regions with an unemployment rate above the average of all more developed regions (weighting 15%);
    c) employment to be added to reach the average employment rate (ages 20 to 64) of all more developed regions (weighting 20%);
    d) number of persons aged 30 to 34 with tertiary educational attainment to be added to reach the average tertiary educational attainment rate (ages 30 to 34) of all more developed regions (weighting 20%);
    e) number of early leavers from education and training (aged 18 to 24) to be subtracted to reach the average rate of early leavers from education and training (aged 18 to 24) of all more developed regions (weighting 15%);
    f) difference between the observed GDP of the region (measured in PPS), and the theoretical regional GDP if the region were to have the same GDP per head as the most prosperous NUTS level 2 region (weighting 7,5%);
    g) population of NUTS level 3 regions with a population density below 12,5 inhabitants/km^2 (weighting 2,5%).
5. To the amounts by NUTS level 2 region obtained in accordance with point (4) is added, if applicable, an amount of EUR 1 per tonne of CO_2 equivalent per year applied to the population share of the region of the number of tonnes of CO_2 equivalent by which the Member State exceeds the target of greenhouse gas emissions outside the emissions trading scheme set for 2030 as proposed by the Commission in 2016.
6. To the amounts by NUTS level 2 region obtained in accordance with point (5) is added, an amount resulting from the allocation of a premium of EUR 400 per person per year, applied to the population share of the region of net migration from outside the EU to the Member State since 1 January 2013.

Allocation method for the Member States eligible for the Cohesion Fund - Article 102(3)

7. The financial envelope shall be obtained by multiplying the average aid intensity per head and per year of EUR 62.9 by the eligible population. Each eligible Member State's allocation of this theoretical financial envelope corresponds to a percentage based on its population, surface area and national prosperity, and shall be obtained by applying the following steps:
    a) calculation of the arithmetical average of that Member State's population and surface area shares of the total population and surface area of all the eligible Member States. If, however, a Member State's share of total population exceeds its share of total surface area by a factor of five or more, reflecting an extremely high population density, only the share of total population will be used for this step;
    b) adjustment of the percentage figures so obtained by a coefficient representing one third of the percentage by which that Member State's GNI per capita (measured in purchasing power parities) for the period 2014-2016 exceeds or falls below the average GNI per capita of all the eligible Member States (average expressed as 100%).

For each eligible Member State, the share of the Cohesion Fund shall not be higher than one third of the total allocation minus the allocation for the European territorial development goal after the application of paragraphs 10 to 16. This adjustment will proportionally increase all other transfers resulting from paragraphs 1 to 6.

Allocation method for the European territorial cooperation goal – Article 9

8. The allocation of resources by Member State, covering cross-border, transnational and outermost regions' cooperation is determined as the weighted sum of the shares determined on the basis of the following criteria, weighted as indicated:
   a) total population of all NUTS level 3 land border regions and of other NUTS level 3 regions of which at least half of the regional population lives within 25 kilometres of the land border (weighting 36%);
   b) population living within 25 kilometres of the land borders (weighting 24%);
   c) total population of the Member States (weighting 20%);
   d) total population of all NUTS level 3 regions along border coastlines and of other NUTS level 3 regions of which at least half of the regional population lives within 25 kilometres of the border coastlines. (weighting 9.8%);
   e) population living in the maritime border areas within 25 kilometres of the border coastlines (weighting 6.5%);
   f) total population of outermost regions (weighting 3.7%).

   The share of the cross-border component corresponds to the sum of the weights of criteria (a) and (b). The share of the transnational component corresponds to the sum of weights of criteria (c), (d) and (e). The share of the outermost regions' cooperation corresponds to the weight of criterion (f).

Allocation method for the additional funding for the outermost regions identified in Article 349 TFEU and the NUTS level 2 regions fulfilling the criteria laid down in Article 2 of Protocol No 6 to the 1994 Act of Accession – Article 104(1)(e)

9. An additional special allocation corresponding to an aid intensity of EUR 30 per inhabitant per year will be allocated to the outermost NUTS level 2 regions and the northern sparsely populated NUTS level 2 regions. That allocation will be distributed per region and Member State in a manner proportional to the total population of those regions.

Minimum and maximum levels of transfers from the funds supporting economic, social and territorial cohesion

10. In order to contribute to achieving adequate concentration of cohesion funding on the least developed regions and Member States and to the reduction of disparities in average per capita aid intensities, the maximum level of transfer (capping) from the Funds to each individual Member State will be determined as a percentage of the GDP of the Member State, whereby these percentages will be as follows:
    a) for Member States whose average GNI per capita (in PPS) is under 60% of the EU-27 average: 2,3% of their GDP
    b) for Member States whose average GNI per capita (in PPS) is equal to or above 60% and below 65% of the EU-27 average: 1,85% of their GDP

c) for Member States whose average GNI per capita (in PPS) is equal to or above 65% of the EU-27 average: 1,55% of their GDP.

The capping will be applied on an annual basis, and will - if applicable - proportionally reduce all transfers (except for the more developed regions and European territorial cooperation goal) to the Member State concerned in order to obtain the maximum level of transfer.

11. The rules described in paragraph 10 shall not result in allocations per Member State higher than 108 % of their level in real terms for the 2014-2020 programming period. This adjustment shall be applied proportionately to all transfers (except for the European territorial development goal) to the Member State concerned in order to obtain the maximum level of transfer.
12. The minimum total allocation from the Funds for a Member State shall correspond to 76% of its individual 2014-2020 total allocation. The adjustments needed to fulfil this requirement shall be applied proportionally to the allocations from the Funds, excluding the allocations under the European territorial cooperation goal.
13. The maximum total allocation from the Funds for a Member State having a GNI per capita (in PPS) of at least 120% of the EU-27 average shall correspond to its individual 2014-2020 total allocation. The adjustments needed to fulfil this requirement shall be applied proportionally to the allocations from the Funds, excluding the allocation under the European territorial cooperation goal.

Additional provisions

14. For all regions that were classified as less developed regions for the 2014-2020 programming period, but whose GDP per capita is above 75% of the EU-27 average, the minimum yearly level of support under the Investment for jobs and growth goal will correspond to 60% of their former indicative average annual allocation under the Investment for jobs and growth goal, calculated by the Commission within the multiannual financial framework 2014-2020.
15. No transition region shall receive less than what it would have received if it had been a more developed region.
16. A total of EUR 60 000 000 will be allocated for the PEACE PLUS programme where it is acting in support of peace and reconciliation. In addition, at least EUR 60 000 000 shall be allocated for the PEACE PLUS programme from the allocation for Ireland under the European Territorial Cooperation goal (INTERREG) for the continuation of North-South cross border co-operation.

The application of paragraphs 1 to 16 will result in Member State allocations as follows:

	2018 prices	Current prices
BE	2 443 732 247	2 754 198 305
BG	8 929 511 492	10 081 635 710
CZ	17 848 116 938	20 115 646 252
DK	573 517 899	646 380 972
DE	15 688 212 843	17 681 335 291
EE	2 914 906 456	3 285 233 245
IE	1 087 980 532	1 226 203 951
EL	19 239 335 692	21 696 841 512
ES	34 004 950 482	38 325 138 562
FR	16 022 440 880	18 058 025 615
HR	8 767 737 011	9 888 093 817
IT	38 564 071 866	43 463 477 430
CY	877 368 784	988 834 854
LV	4 262 268 627	4 812 229 539
LT	5 642 442 504	6 359 291 448
LU	64 879 682	73 122 377
HU	17 933 628 471	20 247 570 927
MT	596 961 418	672 802 893
NL	1 441 843 260	1 625 023 473
AT	1 279 708 248	1 442 289 880
PL	64 396 905 118	72 724 130 923
PT	21 171 877 482	23 861 676 803
RO	27 203 590 880	30 765 592 532
SI	3 073 103 392	3 463 528 447
SK	11 779 580 537	13 304 565 383
FI	1 604 638 379	1 808 501 037
SE	2 141 077 508	2 413 092 535