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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, the Cohesion Fund, the European Agricultural Fund for Rural Development, the European Maritime and Fisheries Fund, the Asylum and Migration Fund, Internal Security Fund and Integrated Border Management Fund**

## ANNEX I

### **Dimensions and codes for the types of intervention of the European Regional Development Fund and Cohesion Fund for 2014-2020 pursuant to Article 17(4)**

**TABLE 1: CODES FOR THE INTERVENTION FIELD DIMENSION**

| <b>1. INTERVENTION FIELD</b>  |   |
|---|---|
| <b>POLICY OBJECTIVE 1: A SMARTER EUROPE BY PROMOTING INNOVATIVE AND SMART ECONOMIC TRANSFORMATION</b> |   |
| 001   | Investment in fixed assets in micro enterprises directly linked to research and innovation activities   |
| 002   | Investment in fixed assets in small and medium-sized enterprises (including private research centres) directly linked to research and innovation activities   |
| 003   | Investment in fixed assets in public research centres and higher education directly linked to research and innovation activities  |
| 004   | Investment in intangible assets in micro enterprises directly linked to research and innovation activities  |
| 005   | Investment in intangible assets in small and medium-sized enterprises (including private research centres) directly linked to research and innovation activities                                    |
| 006   | Investment in intangible assets in public research centres and higher education directly linked to research and innovation activities   |
| 007   | Research and innovation activities in micro enterprises including networking (industrial research, experimental development, feasibility studies)   |
| 008   | Research and innovation activities in small and medium-sized enterprises, including networking  |
| 009   | Research and innovation activities in public research centres, higher education and centres of competence including networking (industrial research, experimental development, feasibility studies) |
| 010   | Digitizing SMEs (including e-Commerce, e-Business and networked business processes, living labs, web entrepreneurs and ICT start-ups, B2B)  |
| 011   | Government ICT solutions, e-services, applications  |
| 012   | Digital skills and inclusion  |
| 013   | e-Health services and applications (including e-Care and ambient assisted living)   |
| 014   | Business infrastructure for SMEs (including industrial parks and sites)   |
| 015   | SME business development, internationalisation and skills development   |
| 016   | Advanced support services for SMEs and groups of SMEs (including management, marketing and design services)   |
| 017   | Incubation, support to spin offs and spin outs and start ups  |
| 018   | Innovation cluster support and business networks primarily benefiting SMEs  |
| 019   | Innovation processes in SMEs (process, organisational, marketing, co-creation, user and demand driven innovation)   |
| 020   | Technology transfer and cooperation between enterprises, research centres and higher education sector   |
| 021   | Research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon economy, resilience and adaptation to climate change and circular economy     |
|   |   |

| <b>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</b> |   |
|--|---|
| 022  | Energy efficiency and demonstration projects in SMEs and supporting measures  |
| 023  | Energy efficiency and demonstration projects in large enterprises and supporting measures   |
| 024  | Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures  |
| 025  | Energy efficiency renovation of public infrastructure, demonstration projects and supporting measures   |
| 026  | Support to enterprises that provide services contributing to the low carbon economy and to resilience to climate change   |
| 027  | Renewable energy: wind  |
| 028  | Renewable energy: solar   |
| 029  | Renewable energy: biomass   |
| 030  | Other renewable energy (including geothermal and marine energy)   |
| 031  | Smart Energy Distribution Systems at medium and low voltage levels (including smart grids and ICT systems) and related storage  |
| 032  | High efficiency co-generation, district heating and cooling   |
| 033  | 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)  |
| 034  | 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)   |
| 035  | Adaptation to climate change measures and prevention and management of climate related risks: others, e.g. storms and draught (including awareness raising, civil protection and disaster management systems and infrastructures)                             |
| 036  | 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 |
| 037  | Provision of water for human consumption (extraction, treatment, storage and distribution infrastructure, efficiency measures, drinking water supply)   |
| 038  | Water management and drinking water conservation (including river basin management, specific climate change adaptation measures, reuse, leakage reduction)  |
| 039  | Waste water treatment   |
| 040  | Household waste management: minimisation, sorting, recycling measures   |
| 041  | Household waste management: mechanical biological treatment, thermal treatment  |
| 042  | Commercial, industrial or hazardous waste management  |
| 043  | Promoting the use of recycled materials as raw materials  |
| 044  | Rehabilitation of industrial sites and contaminated land  |
| 045  | Support to environmentally-friendly production processes and resource efficiency in SMEs  |
| 046  | Air quality measures  |
| 047  | Protection and enhancement of biodiversity, nature protection and green infrastructure  |
| 048  | Protection, restoration and sustainable use of Natura 2000 sites  |

| <b>POLICY OBJECTIVE 3: A MORE CONNECTED EUROPE BY ENHANCING MOBILITY AND REGIONAL ICT CONNECTIVITY</b> |  |
|--|--|
| 049  | ICT: Very High-Capacity broadband network (including backbone, backhaul and/or access elements) - FTTC (fiber to the cabinet deployment)   |
| 050  | ICT: Very High-Capacity broadband network from Cabinet to the Premises - FTTP (fiber to the premises deployment, covering homes and businesses)  |
| 051  | ICT: Very High-Capacity broadband network from Cabinet to the Building - FTTB (fiber to the building, covering cabling investment)   |
| 052  | ICT: Other types of ICT infrastructure such as large-scale computer resources/equipment (including e-infrastructure research facilities, data centres, sensors and wireless equipment) |
| 053  | Newly built motorways and roads - TEN-T core network   |
| 054  | Newly built motorways and roads - TEN-T comprehensive network  |
| 055  | Newly built secondary road links to TEN-T road network and nodes   |
| 056  | Newly built other national, regional and local access roads  |
| 057  | Reconstructed or improved motorways and roads - TEN-T core network   |
| 058  | Reconstructed or improved motorways and roads - TEN-T comprehensive network  |
| 059  | Other reconstructed or improved roads (motorway, national, regional or local)  |
| 060  | Digitizing transport: road   |
| 061  | Newly built railways - TEN-T core network  |
| 062  | Newly built railways - TEN-T comprehensive network   |
| 063  | Other newly built railways   |
| 064  | Reconstructed or improved railways - TEN-T core network  |
| 065  | Reconstructed or improved railways - TEN-T comprehensive network   |
| 066  | Other reconstructed or improved railways   |
| 067  | Digitization of transport: rail  |
| 068  | European Rail Traffic Management System (ERTMS)  |
| 069  | Mobile rail assets   |
| 070  | Clean urban transport infrastructure   |
| 071  | Clean urban transport rolling stock  |
| 072  | Cycling infrastructure   |
| 073  | Digitizing transport: urban transport  |
| 074  | Alternative fuels infrastructure   |
| 075  | Multimodal transport (TEN-T)   |
| 076  | Multimodal transport (not urban)   |
| 077  | Seaports (TEN-T)   |
| 078  | Other seaports   |
| 079  | Inland waterways and ports (TEN-T)   |
| 080  | Inland waterways and ports (regional and local)  |
| 081  | Digitizing transport: other transport modes  |
|  |  |

| <b>POLICY OBJECTIVE 4: A MORE SOCIAL EUROPE BY IMPLEMENTING THE EUROPEAN PILLAR OF SOCIAL RIGHTS</b>   |   |
|--|---|
| 082  | Infrastructure for early childhood education and care   |
| 083  | Education infrastructure for school education (primary and general secondary education)   |
| 084  | Education infrastructure for tertiary education   |
| 085  | Education infrastructure for vocational education and training and adult learning   |
| 086  | Housing infrastructure  |
| 087  | Other social infrastructure contributing to regional and local development  |
| 088  | Health infrastructure   |
| 089  | Health equipment  |
| 090  | Health mobile assets  |
| 091  | Improving access to employment of all jobseekers, including youth, long-term unemployed and inactive people and promoting self-employment, entrepreneurship, including inclusive and social entrepreneurship, and the social economy  |
| 092  | Modernising labour market institutions and services to ensure timely and tailor-made assistance and support to labour market matching, transitions and mobility   |
| 093  | Promoting work/life balance, a healthy and well-adapted working environment, adaptation of workers to change and active ageing and enhancing to access to childcare   |
| 094  | Promoting equal access to all levels of quality and inclusive education and training, from early childhood education and care to tertiary level to foster the acquisition of key competences, in particular for disadvantaged groups, preventing early school leaving, reinforcing links with non-formal and informal learning and facilitating learning mobility opportunities for all   |
| 095  | Enhancing flexible upskilling and re-skilling opportunities for all, including through career guidance and validation of acquired competences, with a view to achieving skills adjusted to digitalisation, technological development, innovation and change, facilitating career transitions, and providing support in particular to low skilled adults   |
| 096  | Improving the quality, effectiveness and labour market relevance of education and training systems to facilitate transition from education and training to work, support lifelong employability and competitiveness and innovation of economies, in particular through work-based learning and apprenticeships in vocational education and training, skills anticipation and forecasting, recognition of skills and competences |
| 097  | Active inclusion and socio-economic integration of marginalised communities   |
| 098  | Promoting social integration of people at risk of or in poverty and/or social exclusion   |
| 099  | Enhancing the equal and timely access to quality, sustainable and affordable services, such as healthcare and long-term care services, in particular home and community-based care services as well as support to the modernisation of social protection systems  |
| 100  | Tackling material deprivation through food and/or material assistance to the most deprived  |
| <b>POLICY OBJECTIVE 5: A EUROPE CLOSER TO CITIZENS BY FOSTERING THE SUSTAINABLE AND INTEGRATED DEVELOPMENT OF URBAN, RURAL AND COASTAL AREAS AND LOCAL INITIATIVES</b> |   |
| 101  | Administrative capacity for integrated local development strategies and animation costs   |
| 102  | Protection, development and promotion of public cultural heritage, natural heritage and public tourism assets and related tourism services  |
| 103  | Physical regeneration and security of public spaces   |
| <b>OTHER CODES RELATED TO POLICY OBJECTIVES 1-5</b>  |   |
| 104  | 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)   |
| 105                         | Interregional cooperation: enhancing institutional capacity of public authorities and stakeholders and efficient public administration   |
| 106                         | Transnational and maritime INTERREG programmes: enhance institutional capacity of public authorities and stakeholders to implement macro-regional strategies and sea-basin strategies by supporting the implementation and coordination structures of macro-regional and sea-basin strategies  |
| 107                         | Cross-border INTERREG programmes: enhance institutional capacity of public authorities, in particular those mandated to manage a specific territory, and stakeholders and efficient public administration by promoting legal and administrative cooperation and cooperation between citizens and institutions, in particular, with a view to resolve legal and other obstacles in border regions |
| 108                         | Outermost regions: compensation of any additional costs due to accessibility deficit and territorial fragmentation   |
| 109                         | Outermost regions: specific action to compensate additional costs due to size market factors   |
| 110                         | Outermost regions: support to compensate additional costs due to climate conditions and relief difficulties  |
| 111                         | Outermost regions: airports  |
| <b>TECHNICAL ASSISTANCE</b> |  |
| 112                         | Information and communication  |
| 113                         | Preparation, implementation, monitoring and control  |
| 114                         | Evaluation and studies, data collection  |
| 115                         | Institutional capacity of public administrations and public services   |

**TABLE 2: CODES FOR THE FORM OF FINANCE DIMENSION**

| <b>FORM OF FINANCE</b> |  |
|------------------------|--|
| 1                      | Grant  |
| 2                      | Support through financial instruments: venture and equity capital or equivalent                                      |
| 3                      | Support through financial instruments: loan or equivalent  |
| 4                      | Support through financial instruments: guarantee or equivalent   |
| 5                      | Support through financial instruments: interest rate subsidy, guarantee fee subsidy, technical support or equivalent |
| 6                      | Prize  |

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

| <b>TERRITORIAL DELIVERY MECHANISM AND TERRITORIAL FOCUS</b> |  |
|---|--|
| <b>INTEGRATED TERRITORIAL INVESTMENT (ITI)</b>              |  |
|   | ITI focused on sustainable urban development                               |
| 11  | Urban neighbourhoods   |
| 12  | Cities or towns  |
| 13  | Functional urban areas   |
| 14  | Mountainous areas  |
| 15  | Islands and coastal areas  |
| 16  | Sparsely populated areas   |
| 17  | Other types of territories targeted  |
| <b>COMMUNITY LED LOCAL DEVELOPMENT (CLLD)</b>               |  |
|   | CLLD focused on sustainable urban development                              |
| 21  | Urban neighbourhoods   |
| 22  | Cities or towns  |
| 23  | Functional urban areas   |
| 24  | Mountainous areas  |
| 25  | Islands and coastal areas  |
| 26  | Sparsely populated areas   |
| 27  | Other types of territories targeted  |
| <b>OTHER TYPE OF INTEGRATED APPROACH</b>                    |  |
|   | Other type of integrated approach focused on sustainable urban development |
| 31  | Urban neighbourhoods   |
| 32  | Cities or towns  |
| 33  | Functional urban areas   |

|                                |                                     |  |
|--------------------------------|-------------------------------------|--|
| 34                             | Mountainous areas                   |  |
| 35                             | Islands and coastal areas           |  |
| 36                             | Sparsely populated areas            |  |
| 37                             | Other types of territories targeted |  |
| <b>NOT INTEGRATED APPROACH</b> |                                     |  |
| 41                             | Urban neighbourhoods                |  |
| 42                             | Cities or towns                     |  |
| 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            |  |



**TABLE 4: CODES FOR THE ECONOMIC ACTIVITY DIMENSION**

| <b>ECONOMIC ACTIVITY</b> |   |
|--------------------------|---|
| 1                        | Agriculture and forestry  |
| 2                        | Fishing and aquaculture   |
| 3                        | Manufacture of food products and beverages                      |
| 4                        | Manufacture of textiles and textile products                    |
| 5                        | Manufacture of transport equipment                              |
| 6                        | Manufacture of computer, electronic and optical products        |
| 7                        | Other unspecified manufacturing industries                      |
| 8                        | Construction  |
| 9                        | Mining and quarrying  |
| 10                       | Electricity, gas, steam, hot water and air conditioning         |
| 11                       | Water supply, sewerage, waste management and remediation act    |
| 12                       | Transport and storage   |
| 13                       | Information and communication activities, including telecomm    |
| 14                       | Wholesale and retail trade                                      |
| 15                       | Accommodation and food service activities                       |
| 16                       | Financial and insurance activities                              |
| 17                       | Real estate, renting and business services activities           |
| 18                       | Public administration   |
| 19                       | Education   |
| 20                       | Human health activities   |
| 21                       | Social work activities, community, social and personal services |
| 22                       | Activities linked to the environment                            |
| 23                       | Arts, entertainment, creative industries and recreation         |
| 24                       | Other unspecified services                                      |

**TABLE 5: CODES FOR THE LOCATION DIMENSION**

| <b>LOCATION</b> |  |
|-----------------|--|
| 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 <sup>1</sup> |

<sup>1</sup> 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**

|                           |                 |
|---------------------------|-----------------|
| <b>CCI</b>                | [15 characters] |
| <b>Title</b>              | [255]           |
| <b>Version</b>            |                 |
| <b>First year</b>         | [4]             |
| <b>Last year</b>          | [4]             |
| <b>EC decision number</b> |                 |
| <b>EC decision date</b>   |                 |

**1. Selection of policy objectives**

*Reference: Article 9(a), CPR, Article 4 of the AMIF, the ISF, the IBMF Regulation*

*The Partnership Agreement shall contain the selected policy objectives with a justification and an indication of which [Funds] and programmes will pursue these policy objectives, including where relevant, through the use of [the budgetary guarantee under the Single Investment Fund], and taking into account relevant country-specific recommendations adopted in accordance with Article 121(2) TFEU and relevant Council recommendations adopted in accordance with Article 148(4) TFEU;*

**Table 1: Selection of policy objective with justification**

| <b>Selected policy objective</b> | <b>Programme</b> | <b>Fund</b> | <b>Justification for selection of a policy objective and the use of [the budgetary guarantee under the Single Investment Fund]</b> |
|----------------------------------|------------------|-------------|--|
|                                  |                  |             | [3 500 per PO]   |

**2. Policy choices, coordination and complementarity**

*Reference: Article 9(b)(i)-(iii), CPR*

*The Partnership Agreement shall contain for each of the selected policy objectives:*

- (i) a summary of the policy choices and the main results expected for each of [the Funds], including where relevant, through the use of [the budgetary guarantee under the Single Investment Fund];*
- (ii) coordination, demarcation and complementarities between [the Funds] and, where appropriate, coordination between national and regional programmes;*
- (iii) complementarities between [the Funds] and other Union instruments;*

*Text field [60 000]*

**3. Transfer to [the Single Investment Fund]**

*Reference: Article 9(d), CPR*

*The Partnership Agreement shall contain the amounts to be transferred to [the budgetary guarantee under the Single Investment Fund];*

**Table 2: Transfer to [the Single Investment Fund]**

| Transfer amount           | Window 1 | Window 2 | Window 3 | Window 4 | Window 5 |
|---------------------------|----------|----------|----------|----------|----------|
| $(a)=(b)+(c)+(d)+(e)+(f)$ | $(b)$    | $(c)$    | $(d)$    | $(e)$    | $(f)$    |
|                           |          |          |          |          |          |

**4. Transfer between categories of region**

Reference: Article 9(c), CPR

The Partnership Agreement shall contain, where relevant, the amounts of appropriations proposed to be transferred between categories of regions pursuant to Article [ex-93];

**Table 3: Transfer between categories of region**

| Category of region | Allocation (as communicated by Commission) | Transfer to:   | Transfer amount by Fund (EUR) |      |     | Share of the allocation transferred | Allocation after the transfer |
|--------------------|--|----------------|-------------------------------|------|-----|-------------------------------------|-------------------------------|
|                    |  |                | Total                         | ERDF | ESF |                                     |                               |
| (a)                | (b)  | (c)            | $(d)=(e)+(f)$                 | (e)  | (f) | $(g)=(d)/(b)$                       | $(h)=(b)-(d)$                 |
| Less developed     |  | More developed |                               |      |     |                                     |                               |
| More developed     |  | Less developed |                               |      |     |                                     |                               |

Text field (justification)

**5. Preliminary financial allocation by policy objective**

Reference: Article 9(c), CPR

The Partnership Agreement shall contain the preliminary financial allocation from each of [the Funds] by policy objective at national level respecting [the Fund-specific rules] on thematic concentration;

**Table 4: Preliminary financial allocation from each of [the Funds] by policy objective**

| <b>Policy objectives</b>           | <b>ERDF</b> | <b>Cohesion Fund</b> | <b>ESF</b> | <b>EAFRD</b> | <b>EMFF</b> | <b>AMIF</b> | <b>ISF</b> | <b>IBMF</b> | <b>Total</b> |
|------------------------------------|-------------|----------------------|------------|--------------|-------------|-------------|------------|-------------|--------------|
| Policy objective 1                 |             |                      |            |              |             |             |            |             |              |
| Policy objective 2                 |             |                      |            |              |             |             |            |             |              |
| Policy objective 3                 |             |                      |            |              |             |             |            |             |              |
| Policy objective 4                 |             |                      |            |              |             |             |            |             |              |
| Policy objective 5                 |             |                      |            |              |             |             |            |             |              |
| Policy objective [AMIF Regulation] |             |                      |            |              |             |             |            |             |              |
| Policy objective [ISF Regulation]  |             |                      |            |              |             |             |            |             |              |
| Policy objective [IBMF Regulation] |             |                      |            |              |             |             |            |             |              |
| <b>Total</b>                       |             |                      |            |              |             |             |            |             |              |

## 6. List of programmes

Reference: Article 9(f), CPR

The Partnership Agreement shall contain the preliminary financial allocation from each of [the Funds] by policy objective at national level respecting [the Fund-specific rules] on thematic concentration;

**Table 5: List of programmes for the Investment and jobs goal**

| Title [255] | Fund | Basis for calculation EU support (total or public) | EU contribution<br><br>(a) | National counterpart<br><br>(b)=(c)+(d) | Indicative breakdown of national counterpart |                             | Total<br><br>(e)=(a)+(b) |
|-------------|------|--|----------------------------|---|--|-----------------------------|--------------------------|
|             |      |  |                            |   | National public<br><br>(c)                   | National private<br><br>(d) |                          |
| Programme 1 |      |  |                            |   |  |                             |                          |
| Programme 2 |      |  |                            |   |  |                             |                          |

Reference: Article 9(h), CPR

With regard to the European territorial cooperation goal, the Partnership Agreement shall only contain the list of planned programmes.

**Table 6: List of programmes for the European Territorial Cooperation goal**

| Title             |
|-------------------|
| Programme 1 [255] |
| Programme 2       |

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

Reference: Article 9(g), CPR

The Partnership Agreement shall contain a summary of the actions the Member State shall take to reinforce its administrative capacity of the implementation of [the Funds].

Text field [4 500]

**ANNEX III**  
**Enabling conditions**

| <b>Policy objective</b>  | <b>Specific objectives</b>  | <b>Specific objectives EAFRD</b> | <b>Text of enabling conditions</b>   | <b>Fulfilment criteria</b>   |
|--|---|----------------------------------|--|--|
| <b>1. A smarter Europe by promoting innovative and smart economic transformation</b> | 1.1 Enhancing innovation capacities<br>1.2 reaping the benefits of digitisation for citizens, companies and governments |                                  | Reinforcing the governance of national or regional smart specialisation strategy | Smart specialisation strategies (S3) shall be supported by: <ol style="list-style-type: none"> <li>1. analysis of bottlenecks for innovation diffusion, including digitisation;</li> <li>2. existence of competent regional / national institution or body, in charge of the management of S3, outside the ESIF management and control system;</li> <li>3. availability and use of monitoring and evaluation tools to measure performance of S3 towards assigned objectives,</li> <li>4. effective functioning of the entrepreneurial discovery process measures for international collaboration</li> </ol> And where appropriate, by: <ol style="list-style-type: none"> <li>5. actions necessary to reform regional and national research and innovation systems,</li> <li>6. actions to manage industrial transition</li> </ol> |
|  | 1.3 Enhancing growth and competitiveness of SMEs  |                                  |  |  |
|  | 1.4 Developing skills for smart specialisation, industrial transition and entrepreneurship                              |                                  |  |  |

|  |   |  |  |  |
|--|---|--|--|--|
| <p><b>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</b></p> | <p>2.1 Promoting energy efficiency measures</p> | <p>Contribute to climate change mitigation and adaptation<br/><i>(only concerned by 2nd criterion)</i></p> <p>Foster sustainable development and efficient management of natural resources<br/><i>(only concerned by 2<sup>nd</sup> criterion)</i></p> | <p>Promotion of implementation of investments in energy efficiency across sectors, including in particular when renovating buildings in alignment with national long term renovation strategies and their milestones</p> | <ol style="list-style-type: none"> <li>1. A national long term renovation strategy to support renovation of the national stock of residential and non-residential buildings into a highly energy efficient and decarbonised stock by 2050 with indicative milestones for 2030, 2040 and 2050 is in place that <ol style="list-style-type: none"> <li>a. Is complete and in line with the requirements in the Energy Performance of Buildings Directive</li> <li>b. Defines effective mechanisms for the mobilisation of investments into building renovation</li> <li>c. Provides an indicative outline of envisaged budgetary resources to support the implementation of the long term renovation strategy</li> </ol> </li> <li>2. Energy efficiency improvement measures to achieve annual savings as agreed in the applicable EU legislation</li> </ol> |
|--|---|--|--|--|

|  |  |   |  |  |
|--|--|---|--|--|
|  | <p>2.1 Promoting energy efficiency measures<br/>And<br/>2.2 Promoting renewable energy through investment in generation capacity</p> |   | <p>Improving the governance in the energy sector through the development of strategies and plans to achieve the (2030) energy and climate objectives</p>                           | <p>Member States shall have adopted their final National Energy and Climate Plan, which:</p> <ol style="list-style-type: none"> <li>1. Is complete and in line with structure and content of the proposed template in Annex I of the Governance Regulation</li> <li>2. Includes the envisaged financing measures for measures related to low-carbon energy at national level</li> </ol>  |
|  | <p>2.2 Promoting renewable energy through investment in generation capacity</p>  | <p>Foster sustainable development and efficient management of natural resources<br/><i>(only concerned by 1<sup>st</sup> criterion)</i></p> | <p>Effective promotion of the use of renewable energy across sectors and across the EU</p>   | <ol style="list-style-type: none"> <li>1. Measures are in place to ensure Member States compliance with the 2020 national renewables binding target and with this baseline up to 2030 in accordance with the Recast Directive 2009/28/EC;</li> <li>2. Measures are in place to achieve an increase in the share of renewables in the Heating and Cooling sector by (1 ppt) per year up to 2030</li> </ol>  |
|  | <p>2.4 Promoting climate change adaptation, risk prevention and disaster resilience</p>  | <p>Contribute to climate change mitigation and adaptation</p>   | <p>A national or regional Disaster Risk Management Plan, consistent with existing national climate adaptation strategies, shall be in place and entail the following elements:</p> | <ol style="list-style-type: none"> <li>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;</li> <li>2. Description of the disaster prevention, preparedness and response measures to address the key risks identified. The measures shall be prioritized in proportion to the risks and their economic impact, capacity gaps<sup>1</sup>, effectiveness and efficiency, taking in to account possible alternatives.</li> <li>3. Information on budgetary and financing</li> </ol> |



|  |                                |  |  |   |
|--|--------------------------------|--|--|---|
|  |                                |  |  | resources and mechanisms available for covering the operation and maintenance costs related to prevention, preparedness and response  |
|  |                                |  |  | <sup>1</sup> As assessed in the risk management capabilities assessment required under Article 6 (c) of Decision 1313/2013  |
|  | 2.5 Promoting water efficiency | Foster sustainable development and efficient management of natural resources | The existence of an updated planning for investments required to achieve compliance with the Urban Wastewater Treatment Directive (UWWTD), the Drinking Water Directive (DWD) and other relevant related investments | <p>The national planning should include:</p> <ol style="list-style-type: none"> <li>1. An assessment of current state of implementation of the UWWTD and of the DWD;</li> <li>2. Subsequent identification and planning of any public investments, including an indicative financial quantification: <ol style="list-style-type: none"> <li>a. Required to achieve compliance with the UWWTD, including a prioritization with regard to the size of agglomerations (above and below 10,000 pe) and the environmental impact. Investments will be broken down for each wastewater agglomeration,</li> <li>b. Required to implement the DWD Directive on drinking water 98/83/EC,</li> <li>c. Required to match the needs stemming from the suggested recast (COM(2017)753 final), regarding in particular the revised quality parameters detailed in annex I;</li> </ol> </li> <li>3. An estimation of renewal need of wastewater and water supply infrastructures, including networks, based</li> </ol> |

|  |  |  |  |   |
|--|--|--|--|---|
|  |  |  |  | <p>on their age and depreciation plans;</p> <p>4. An indication of potential sources of public financing, whenever needed to complement users' tariff contributions</p>   |
|  | <p>2.6 Developing the (Transition to) circular economy, through investment in the waste sector and resource efficiency</p> |  | <p>The existence of one or more waste management plans established in accordance with Article 28 of Directive 2008/98/EC as amended by Directive 2018/xx/EU and covering the entire geographical territory of the Member State concerned</p> | <p>The waste management plans shall entail, pursuant to article 28(2) and 28(3):</p> <ol style="list-style-type: none"> <li>1. 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;</li> <li>2. assessment of existing waste collection schemes, including the concerned material and territorial coverage of separate collection and measures to improve its operation, as well as the need for new collection schemes;</li> <li>3. investment gap assessment justifying the need for additional or upgraded waste infrastructure, with an indication of the sources of revenues available to match operation and maintenance costs</li> <li>4. information on the location criteria for site identification and on the capacity of future waste treatment installations</li> </ol> |

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|---|--|---|---|--|
|   | 2.7 Promoting green infrastructure in the urban environment and reducing pollution |   | The establishment of a prioritised action framework (PAF) to identify financial needs and priorities pursuant to article 8 of Directive 92/43/EEC   | <ol style="list-style-type: none"> <li>1. The PAF is established in accordance with the format (latest version attached) agreed by the Commission and the Member States</li> <li>2. The format has been completed.</li> <li>3. An estimate of the priority measures and financing needs is provided in section E of the PAF, in line with the guidance provided in Annex I of the PAF format.</li> </ol>   |
| <b>3. A more connected Europe by enhancing mobility and regional ICT connectivity</b> | 3.1 Enhancing digital connectivity   | Promoting employment, growth, social inclusion and local development in rural areas, including bio-economy and sustainable forestry | The existence of national or regional Broadband Plans which present actions in order to reach the European Union (EU) Gigabit connectivity strategic objectives and support its use, focusing on areas where the market fails to provide VHC networks at an affordable cost in line with EU competition and State aid rules | <p>A national or regional Broadband Plan which:</p> <ol style="list-style-type: none"> <li>1. contains an assessment of the gap of investments necessary to reach the EU Gigabit connectivity objectives based on a recent mapping of existing private and public infrastructures and quality of service using standard broadband indicators and a consultation on planned investments;</li> <li>2. foresees public intervention on the basis of sustainable investment models that (i) enhance competition as well as affordability and provides access to open, quality and future proof infrastructure and services (ii) adjust the form(s) of financial assistance to the market failure(s) identified and (iii) allow for the complementary use of different forms of financing from EU, national or regional sources;</li> <li>3. includes measures to support demand and use of VHC networks;</li> <li>4. facilitates the roll-out of VHC networks, in particular through the effective implementation of all the provisions of the EU Broadband Cost-Reduction Directive ;</li> <li>5. foresees technical assistance, including</li> </ol> |

|  |  |  |   |  |
|--|--|--|---|--|
|  |  |  |   | <p>Broadband Competence Offices to reinforce the capacity of local stakeholders and advise project promoters; and</p> <p>6. contains a monitoring mechanism based on standard broadband indicators</p>   |
|  | 3.2 Developing the road TEN-T network and enhancing regional and local mobility, including access to TEN-T and cross-border links  |  | Existence of a comprehensive transport plan, at the appropriate level, that includes the following: | <p>1. Multimodal mapping of existing and planned infrastructures, at the horizon 2030. The mapping should be supported by economic justification of the planned investment, underpinned by robust demand analysis and traffic modelling, which should take into account the anticipated impact of rail liberalisation. The envisaged investments shall :</p> <p>a. reflect air quality plans, taking into account in particular national decarbonisation plans,</p> <p>b. entail investment in core TEN-T, in alignment with TEN-T work plans for the development of the respective core network corridors,</p> <p>c. ensure complementarity of the investments beyond the core TEN-T with the development of the TEN-T itself by providing the sufficient connectivity of the regions and local communities to the core TEN-T and its nodes</p> <p>d. ensure interoperability of the rail network, through the deployment of baseline-3 compliant ERTMS covering at least the European Deployment Plan</p> <p>e. promote multimodality, identifying</p> |
|  | 3.3 Developing the rail TEN-T network and enhancing sustainable, intelligent and intermodal regional, and local mobility, including access to TEN-T and cross-border links |  |   |  |

|  |                                       |  |   |   |
|--|---------------------------------------|--|---|---|
|  |                                       |  |   | <p>needs for multimodal/transshipment freight terminals and active modes,</p> <p>f. entail measures aiming at promoting alternative fuels, in line with the national policy frameworks,</p> <p>2. Assessment of road safety risks in line with existing national road safety strategies and where possible linked to Key Performance Indicators (based on casualties and, wherever possible, on crash and impact severity risks), mapping the incriminated roads and sections and prioritisation of the corresponding investments according to their potential for road safety improvements</p> <p>3. Information on corresponding budgetary and financing resources and mechanisms. In particular, corresponding resources shall cover operation and maintenance costs corresponding to international standards;</p> |
| <p><b>4- A more social Europe by implementing the European Pillar of Social Rights</b></p> | <p>Improving access to employment</p> |  | <p>Active labour market policies are designed and delivered in the light of the Employment guidelines</p> | <p>Active labour market policies are designed and delivered in the light of the Employment guidelines and include:</p> <ol style="list-style-type: none"> <li>1. a defined approach to profiling of jobseekers</li> <li>2. strategic planning of Active Labour Market Policies according to labour market and jobseekers' needs, including for entrepreneurial pathways</li> <li>3. formal or informal cooperation arrangements with relevant stakeholders.</li> <li>4. monitoring and evaluation of Active</li> </ol>  |

|  |   |  |   |  |
|--|---|--|---|--|
|  |   |  |   | <p>Labour Market Policies</p> <ol style="list-style-type: none"> <li>5. information on job vacancies and employment opportunities taking into account the needs of the labour market</li> <li>6. 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</li> </ol>     |
|  | <p>Modernising labour market institutions and services to ensure timely and tailor-made assistance and support to labour market matching, transitions and mobility;</p> |  | <p>The existence of a strategy for better performing Labour Market Institutions</p> | <p>An evidence-based strategy for better performing Labour Market Institutions is in place which includes:</p> <ol style="list-style-type: none"> <li>1. a monitoring and evaluation system, including a mechanism for review of the strategy</li> <li>2. formal or informal cooperation arrangements with relevant stakeholders, particularly social partners during the delivery of the strategy and when it is reviewed</li> <li>3. a defined approach to assessment of jobseekers needs</li> <li>4. a defined approach towards services to employer</li> </ol> |

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|  | <p>Promoting work/life balance including access to childcare, a healthy and well-adapted working environment addressing health risks, including those relating to changing forms of work, adaptation of workers to change and active ageing</p> |  | <p>The existence of a national gender equality strategy in the light of the employment guidelines</p>  | <p>A national gender equality strategy is in place that:</p> <ol style="list-style-type: none"> <li>1. is based on evidence on the challenges to gender equality, and includes measures and sets targets to tackle them</li> <li>2. includes 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)</li> <li>3. includes monitoring and data collection methods to evaluate the progress and review the strategy where necessary,</li> <li>4. is implemented, monitored and reviewed in close cooperation with equality bodies, social partners and relevant civil society organisations.</li> </ol> |
|  | <p>Promoting active inclusion including with a view to promoting equal opportunities and active participation, and improving employability</p>  |  | <p>The existence of a national policy framework for social inclusion and poverty reduction aiming at active inclusion of people excluded from the labour market in the light of the Employment guidelines.</p> | <p>A national strategic policy framework for social inclusion and poverty reduction is in place that:</p> <ol style="list-style-type: none"> <li>1. is based on evidence on the characteristics 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;</li> <li>2. includes measures to provide adequate income support, inclusive labour markets and access to quality services for vulnerable people, including migrants.</li> <li>3. includes measures for the shift from institutional to community based care.</li> </ol>                               |

|  |   |  |   |   |
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|  |   |  |   | 4. is implemented, monitored and reviewed in close cooperation with social partners and relevant civil society organisations.   |
|  |   |  | The existence of a national policy framework for social inclusion and poverty reduction aiming at active inclusion of people excluded from the labour market in the light of the Employment guidelines. | A national strategic policy framework for social inclusion and poverty reduction is in place that: <ol style="list-style-type: none"> <li>1. is based on evidence on the characteristics of poverty and social exclusion including homelessness, spatial and educational segregation, limited access to essential services and infrastructure, and the specific needs of vulnerable people;</li> <li>2. includes measures to provide adequate income support, inclusive labour markets and access to quality services for vulnerable people, including migrants.</li> <li>3. depending on the identified needs, includes measures for the shift from institutional to community based care.</li> <li>4. is implemented, monitored and reviewed in close cooperation with social partners and relevant civil society organisations.</li> </ol> |
|  | Promoting socio-economic integration of marginalised communities such as the Roma<br>Promoting socio-economic integration of marginalised communities |  | Effective implementation of the National Roma Integration Strategy (or integrated sets of policy measures)  | A National Roma Integration Strategy (NRIS) is being implemented which: <ol style="list-style-type: none"> <li>1. defines actions to accelerate Roma integration taking into account the gender dimension and situation of young Roma and sets measurable goals and milestones;</li> <li>2. includes a system for monitoring and evaluation of Roma integration measures;</li> </ol>  |



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|  | such as the Roma   |  |   | <ol style="list-style-type: none"> <li>3. includes arrangements for the mainstreaming of Roma inclusion at regional and local level;</li> <li>4. is implemented in close cooperation with the Roma civil society and all other relevant stakeholders, including at the regional and local levels;</li> </ol>   |
|  | Promoting equal access, in particular for disadvantaged groups, to quality and inclusive education and training, from early childhood education and care through general and vocational education and training and to tertiary level |  | The existence of a strategic approach to fostering access to quality and inclusive education and training, embedded into the national and/or regional strategic policy framework for the overall education and training system or individual education and training sectors within the limits of Articles 165 and 166 TFEU. | <p>The existence of a national and/or regional strategic policy framework aimed at fostering access to quality and inclusive education and training which provides for the following elements:</p> <ol style="list-style-type: none"> <li>1. Measures to ensure equal access to and completion of quality and inclusive education and training at all levels in formal, non-formal and informal settings, in particular for those from disadvantaged social economic backgrounds and low-skilled/qualified</li> <li>2. Measures to support acquisition of key competences at all levels of education and training, including through support measures to teachers and trainers as regards appropriate learning methods and the assessment and validation of key competences</li> <li>3. Measures to promote mobility of learners and staff and transnational collaboration of education and training providers, including through recognition of learning outcomes and qualifications</li> <li>4. In case of Funds support for actions in tertiary education, a strategic plan to</li> </ol> |

|  |   |  |  |  |
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|  |   |  |  | <p>advance its quality and relevance</p> <p>The strategic policy framework is embedded into the national and/or regional strategic policy framework for the overall education and training system or individual education and training sectors</p>   |
|  | <p>Improving the quality, effectiveness and labour market relevance of education and training systems</p> <p>Promoting flexible upskilling and reskilling opportunities for all</p> |  | <p>The existence of a national and/or regional strategic policy framework for the overall education and training system in line with the lifelong learning concept "from cradle to grave" within the limits of Article 165 and 166 TFEU.</p> | <p>A national and/or regional strategic policy framework for the overall education and training system is in place and provides for the following elements:</p> <ol style="list-style-type: none"> <li>1. a coordination mechanism, with defined roles and responsibilities of all relevant stakeholders on national and/or regional level and a coordinating body/bodies overseeing the multiple strands;</li> <li>2. mechanisms for using information from skills anticipation and forecasting systems as well as graduate tracking mechanisms and services for quality and effective guidance for learners of all ages</li> <li>3. monitoring and evaluation of the impact of the overall framework and/or individual measures included therein and quality assurance mechanisms</li> <li>4. In case of Funds support for actions in tertiary education, a strategic plan to advance quality and relevance</li> <li>5. In case of Funds support for actions targeting low skilled/low qualified adults, a national and/or regional implementation plan is devised providing for the setup of upskilling pathways</li> </ol> |

**Applicable to all specific objectives**

| <b>Text of enabling conditions</b>   | <b>Fulfilment criteria</b>  |
|--|---|
| <p>Improving effectiveness of public procurement through enhanced monitoring of the procurement market</p> <p>Building on the existing e-procurement systems (notification, access to documents, tender submission), Member States shall put in place effective monitoring mechanisms aimed at analysing the effectiveness of the procurement legislation and practice in obtaining the highest value for money for tax payers, in particular through more competition</p> | <p>To this end, Member States shall ensure that:</p> <ul style="list-style-type: none"> <li>• the monitoring mechanisms: <ul style="list-style-type: none"> <li>- Compile 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;</li> <li>- Cover all procedures under national procurement legislation.</li> </ul> </li> </ul> <p>Data and indicators referred under a) shall at least entail the following:</p> <ul style="list-style-type: none"> <li>- 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;</li> <li>- Participation of SMEs as direct bidders;</li> <li>- 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;</li> <li>- A list of all contracts awarded pursuant to rules on exclusions from the public procurement rules, with an indication of the specific provision used.</li> </ul> <ul style="list-style-type: none"> <li>• the competent national authorities: <ul style="list-style-type: none"> <li>- set-up dedicated and sufficient capacity for monitoring and analysis;</li> <li>- make available to the public through user friendly open data, above-referred data and indicators as well as the results of the analysis activities;</li> <li>- systematically communicate all information pointing to suspected bid-rigging situations to the competent national competition bodies</li> </ul> </li> </ul> |

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| <p>Improving effective application of State aid rules, building on the existing national systems</p>  | <p>In order to ensure the legality of State aid granted under the Operational Programmes, Member States shall demonstrate that the competent managing authorities:</p> <ul style="list-style-type: none"> <li>• have an easy and comprehensive access ( potentially an IT interactive system or other similar tool) to <ul style="list-style-type: none"> <li>- permanently updated information on companies in difficulty as defined by article 2(18) of GBER</li> <li>- permanently updated data base on companies under a recovery requirement (application of the Deggendorf principle pursuant to article 1 (4) (a) of GBER)</li> </ul> </li> <li>• have access to expert advice and guidance, provided by local or national expert centre, under the coordination of national State aid authorities and that working arrangements are in place to ensure that the expertise is effectively consulted by stakeholders, whenever needed</li> </ul>   |
| <p>The effective application and implementation of the EU Charter of Fundamental Rights, including non-discrimination and gender equality and of the related acquis in the implementation of the Funds.</p> <p>The fulfilment criteria falling within the scope of Protocol No 30 to the TEU and TFEU do not apply to Poland.</p> | <p>Member States shall ensure that:</p> <ul style="list-style-type: none"> <li>• human rights institutions and equality bodies are involved in the preparation of the Funds intervention strategy and the programming documents, the set-up of the management, monitoring and control system and the implementation of the programmes, including consultation on compliance of the selection criteria for operations with the Charter;</li> <li>• compliance verification methodology is put in place to ensure that actions supported by the Funds are compliant with the Charter of Fundamental Rights, including non-discrimination and gender equality.</li> <li>• human rights institutions and equality bodies have the capacity to carry out the tasks under the first point;</li> <li>• the standard for equality bodies and the United Nations’ principles relating to the status of national human rights institutions are applied;</li> <li>• reporting arrangements to the monitoring committee on the compliance of the actions supported by the Funds with the rights and principles under the Charter of Fundamental Rights, including non-discrimination and gender equality as implemented in EU law, are set up</li> </ul> |

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| <p>The implementation and application of the United Nations Convention on the rights of persons with disabilities (UNCRPD) in the field of the Funds in accordance with Council Decision 2010/48/EC</p> | <ul style="list-style-type: none"> <li>• Existence of an evidence-based national strategic policy framework for implementing the UNCRPD, which includes objectives with measurable goals, data collection and monitoring.</li> <li>• Arrangements for mandatory involvement of UNCRPD national implementation and monitoring framework (as required by Article 33 of the UNCRPD), and representative organisations of persons with disabilities on equal basis with other relevant stakeholders, throughout the preparation and implementation of programming documents and their monitoring.</li> <li>• Availability of operational “administrative body/ies competent on accessibility” (in line with Article 9 of the UNCRPD) and formal arrangements for their compulsory involvement in the preparation, implementation and monitoring of programming documents and related projects, by assessing their compliance with relevant European and national accessibility policy, legislation and standards</li> </ul> |
|---|---|

## ANNEX IV

### Template of a programme for Growth and jobs goal

|  |                 |
|--|-----------------|
| <b>CCI</b>   | [15 characters] |
| <b>Title</b>   | [255]           |
| <b>Version</b>   |                 |
| <b>First year</b>  | [4]             |
| <b>Last year</b>   | [4]             |
| <b>Eligible from</b>                                     |                 |
| <b>Eligible until</b>                                    |                 |
| <b>EC decision number</b>                                |                 |
| <b>EC decision date</b>                                  |                 |
| <b>MS amending decision number</b>                       |                 |
| <b>MS amending decision entry into force date</b>        |                 |
| <b>NUTS regions covered by the operational programme</b> |                 |

#### 1. Programme strategy: main development challenges and policy responses

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

*Text field [30 000]*

| <b>Table 1</b>          |                 |                           |                                |
|-------------------------|-----------------|---------------------------|--------------------------------|
| <b>Policy objective</b> | <b>Priority</b> | <b>Specific objective</b> | <b>Justification (summary)</b> |
|                         |                 |                           | [2 000 per policy objective]   |

#### 2. Priorities

*Reference: Article 19(2)*

##### 2.1. A title of the priority [300] (repeated for each priority)

**2.1.1. Specific objective** (repeated for each selected specific objective, for priorities other than technical assistance)

##### 2.1.1.1. Interventions of the Funds

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

Text field [10 000]

### 2.1.1.2. Indicators

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

| Table 2: Output indicators |                    |      |        |                 |                  |                  |   |   |               |   |   |
|----------------------------|--------------------|------|--------|-----------------|------------------|------------------|---|---|---------------|---|---|
| Priority                   | Specific objective | Fund | ID [5] | Indicator [255] | Measurement unit | Milestone (2024) |   |   | Target (2029) |   |   |
|                            |                    |      |        |                 |                  | M                | W | T | M             | W | T |
|                            |                    |      |        |                 |                  |                  |   |   |               |   |   |
|                            |                    |      |        |                 |                  |                  |   |   |               |   |   |

| Table 3: Result indicators |                    |      |        |                 |                  |          |                |               |   |   |                      |                |
|----------------------------|--------------------|------|--------|-----------------|------------------|----------|----------------|---------------|---|---|----------------------|----------------|
| Priority                   | Specific objective | Fund | ID [5] | Indicator [255] | Measurement unit | Baseline | Reference year | Target (2029) |   |   | Source of data [200] | Comments [200] |
|                            |                    |      |        |                 |                  |          |                | M             | W | T |                      |                |
|                            |                    |      |        |                 |                  |          |                |               |   |   |                      |                |
|                            |                    |      |        |                 |                  |          |                |               |   |   |                      |                |

### 2.1.1.3. Indicative breakdown of the programme resources (EU) by type of intervention

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

| Table 4: Dimension 1 – intervention field |      |                    |      |              |
|---|------|--------------------|------|--------------|
| Priority No                               | Fund | Specific objective | Code | Amount (EUR) |
|   |      |                    |      |              |

| Table 5: Dimension 2 – form of financing |
|--|
|--|

| Priority No | Fund | Specific objective | Code | Amount (EUR) |
|-------------|------|--------------------|------|--------------|
|             |      |                    |      |              |

**Table 6: Dimension 3 – territorial dimension**

| Priority No | Fund | Specific objective | Code | Amount (EUR) |
|-------------|------|--------------------|------|--------------|
|             |      |                    |      |              |

## 2.T. Technical assistance priority, including communication and visibility of the programme

Reference: Article 17(3)(e); Article 17(3)(i); Article 30, CPR; Article 31, CPR; Article 40, CPR;

Text field [2 000] (Technical assistance under flat rate payments)

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

Text field [4 500] (Communication and visibility)

**Table 4: Dimension 1 – intervention field**

| Priority No | Fund | Specific objective | Code | Amount (EUR) |
|-------------|------|--------------------|------|--------------|
|             |      |                    |      |              |

## 3. Financial plan

Reference: Article 17(3)(f)(i)-(ii); Article 109(1)-(3), CPR,

### 3.1. Financial appropriations by year

| Fund  | Category of region | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|-------|--------------------|------|------|------|------|------|------|------|-------|
| ERDF  | Less developed     |      |      |      |      |      |      |      |       |
|       | More developed     |      |      |      |      |      |      |      |       |
| Total |                    |      |      |      |      |      |      |      |       |
| ESF   | Less developed     |      |      |      |      |      |      |      |       |
|       | More               |      |      |      |      |      |      |      |       |



|               |   |  |  |  |  |  |  |  |  |
|---------------|---|--|--|--|--|--|--|--|--|
|               | developed                                 |  |  |  |  |  |  |  |  |
| Total         |   |  |  |  |  |  |  |  |  |
| Cohesion Fund | N/A                                       |  |  |  |  |  |  |  |  |
| ERDF          | Outermost and northern sparsely populated |  |  |  |  |  |  |  |  |
| Total         |   |  |  |  |  |  |  |  |  |

### 3.2. Total financial appropriations by fund and national co-financing

| Table 8     |            |      |                     |  |                 |                       |   |         |             |                   |
|-------------|------------|------|---------------------|--|-----------------|-----------------------|---|---------|-------------|-------------------|
| PO No or TA | Priority   | Fund | Category of region* | Basis for calculation EU support (total of public) | EU contribution | National contribution | Indicative breakdown of national contribution |         | Total       | Co-financing rate |
|             |            |      |                     |  |                 |                       | public  | private |             |                   |
|             |            |      |                     |  |                 |                       | (c)   | (d)     |             |                   |
|             | Priority 1 | ERDF |                     |  | (a)             | (b)=(c)+(d)           | (c)   | (d)     | (e)=(a)+(b) | (f)=(a)/(e)       |
|             | Priority 2 | ESF  |                     |  |                 |                       |   |         |             |                   |

|                    |              |  |  |  |  |  |  |  |  |  |
|--------------------|--------------|--|--|--|--|--|--|--|--|--|
|                    | Priority 3   | CF   |  |  |  |  |  |  |  |  |
| TA                 | Art. 30, CPR | ERDF or ESF or CF  |  |  |  |  |  |  |  |  |
| TA                 | Art. 31, CPR | ERDF or ESF or CF  |  |  |  |  |  |  |  |  |
| <b>Total</b>       | <b>ERDF</b>  | less developed   |  |  |  |  |  |  |  |  |
| <b>Total</b>       | <b>ERDF</b>  | more developed   |  |  |  |  |  |  |  |  |
| <b>Total</b>       | <b>ERDF</b>  | special allocation for outermost and northern sparsely populated regions |  |  |  |  |  |  |  |  |
| <b>Total</b>       | <b>ESF</b>   | less developed   |  |  |  |  |  |  |  |  |
| <b>Total</b>       | <b>ESF</b>   | more developed   |  |  |  |  |  |  |  |  |
| <b>Total</b>       | <b>CF</b>    | N/A  |  |  |  |  |  |  |  |  |
| <b>Grand total</b> |              |  |  |  |  |  |  |  |  |  |

\* For ERDF: less developed, more developed, and, where applicable special allocation for outermost and northern sparsely populated regions. For ESF less developed, more developed. For CF: not applicable. [For YEI: not applicable].

#### 4. Enabling conditions

*Reference: Article 19(3)(h)*

| Table 9             |      |                    |                                  |          |                        |                                 |               |
|---------------------|------|--------------------|----------------------------------|----------|------------------------|---------------------------------|---------------|
| Enabling conditions | Fund | Specific objective | Fulfilment of enabling condition | Criteria | Fulfilment of criteria | Reference to relevant documents | Justification |
|                     |      |                    |                                  |          |                        | [500]                           | [1 000]       |

#### 5. Programme authorities

*Reference: Article 17(3)(j); Article 80, CPR*

| Table 10              |                               |                       |
|-----------------------|-------------------------------|-----------------------|
| Programme authorities | Name of the institution [255] | Contact details [500] |
| Managing authority    |                               |                       |

|                                       |  |  |
|---------------------------------------|--|--|
| Audit authority                       |  |  |
| A body responsible receiving payments |  |  |

|  |  |     |
|--|--|-----|
| <b>Table 11</b>  |  |     |
| <b>Application for the enhanced proportionate arrangements</b> |  | Y/N |
| If yes provide the following information                       |  |     |
| <b>CCI</b>   |  |     |
| <b>Name</b>  |  |     |
| <b>EC decision number</b>                                      |  |     |
| <b>EC decision date</b>  |  |     |

## 6. Partnership

*Reference: Article 17(3)(g)*

*Text field [10 000]*

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

*Reference: Article [91] and [92]*

| <b>Indication of use of Article [91] and [92]:*</b>  | <b>Priority</b> | <b>Specific objective</b> |
|--|-----------------|---------------------------|
| Use of reimbursement of eligible expenditure based on unit costs, lump sums and flat rates under priority according to [Article 91, CPR] |                 |                           |
| Use of financing not linked to costs according to [Article 91, CPR]  |                 |                           |

\* Full information related to use of [Articles 91] and [92], CPR shall be submitted according to the models annexed to the CPR.

## APPENDIXES

- Reimbursement of eligible expenditure based on unit costs, lump sums and flat rates [(Article 91, CPR)]
- Financing not linked to costs [(Article 92, CPR)]

---

**Reimbursement of eligible expenditure based on unit costs, lump sums and flat rates**  
European Social Fund

Template for submitting data for the consideration of the  
Commission  
(Article 14(1) ESF)

Version of June 2015

Please consult <http://ec.europa.eu/esf/sco> for possible updates.

---

## Appendix 1: Template for submitting data for the consideration of the Commission

**A. Contact details:** The Managing Authority (MA) responsible for submitting the data and for contacting the Commission (to be filled in by the MA)

A.1. Name

A.2. Address

A.3. Name of contact person

A.4. Position of contact person

A.5. Telephone

A.6. Email

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |

The authority submitting the data for consideration of the Commission should be the one designated under Article 123(1) CPR. If the request covers several operational programmes, the authority should be entitled to act on behalf of all Managing Authorities involved.

**B. Main elements to be included in the Commission's delegated act**

B1. Member State:

|  |
|--|
|  |
|--|



**C. 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.)

Types of operation:

1.1. Description of the operation type

1.2 OPs / priority axes concerned

1.3 Indicator name<sup>2</sup>

1.4 Indicator definition

1.5 Unit of measurement for indicator

1.6 Standard scale of unit cost or lump sum

1.7 Amount (in national currency)

1.8 Adjustment(s) method

1.9 Arrangements to ensure the quality, collection and storage of data on achievements. Please list the body(ies) responsible for these arrangements, and set out how they will ensure the quality of data collected (guidance, training, etc.), the frequency of data collection, and where the data will be stored

1.10 Verification of data (who will verify the nature of the supporting documents, frequency of verification, method of verification):

- verification of units attained

- verification of the quality level attained

1.11 Possible perverse incentives or problems caused by this indicator, how they could be mitigated, and the estimated level of risk

1.12 Amounts expected to be reimbursed for operations where the standard scale of unit costs or lump sum will be applied (in euros)

[> EUR 1 million]

1.13 Arrangement to ensure fair application

*Please explain how the system will be introduced and applied in order to ensure that it is applied transparently and fairly.*

Annex to the template: Calculation of the standard scale of unit costs and lump sums

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

|  |
|--|
|  |
|--|

<sup>2</sup> 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.

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

*Annex 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 (e.g. Excel and not PDF).

*Annex 4.* Where relevant, please explain:

- how revenue has been / will be taken into account;

- how you have ensured that only eligible expenditure was included in the standard scale of unit cost or the lump sum;

- whether the support of an external contractor was used in filling in this template and its contents and, if so, which one.

*Annex 5.* Optional assessment by the audit authority(ies) of the calculation method (fair, equitable and verifiable) and the arrangements to ensure the verification, quality, collection and storage of data:



## Financing not linked to cost

Legal basis: Article [65 bis] and [New]

1. Identification of the part of the programme covered by the financing not linked to costs, a description of the type of operations covered by the financing not linked to costs and their contribution to the objectives of the programme with the corresponding amounts covered

*This table identifies the part of the programme covered by the financing not link to cost on the level of policy objective, priority and specific objectives, it provides for a short identification of operations covered by the financing not linked to cost, the amount linked to these types of operations, the overall amount covered by the financing not linked to costs and contribution to the objectives of the programme.*

| Table 1  |          |                    |  |  |   |
|--|----------|--------------------|--|--|---|
| Policy objective   | Priority | Specific objective | Type of operations covered by financing not linked to cost | The amount covered by the financing not linked to cost | Contribution to the objectives of the programme |
|  |          |                    |  |  |   |
|  |          |                    |  |  |   |
| The overall amount covered by the financing not linked to cost |          |                    |  | Σ  |   |

*This section provides more detailed description of the type of operations covered by the financing not link to costs and their contribution to the objectives of the programme*

|  |
|--|
|  |
|--|

## 2. Conditions to be fulfilled

*Table 2 summarizes conditions to be fulfilled or of the results to be achieved, including a timeline of these; intermediate deliverables triggering reimbursements by the Commission with measurement units*

| Table 2                                 |   |          |
|---|---|----------|
| Type of operations covered by financing | Conditions to be fulfilled/results to be achieved | Timeline |
|   |   |          |

|                           |  |                                  |                                  |                                  |                                  |
|---------------------------|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>not linked to cost</b> |  |                                  |                                  |                                  |                                  |
|                           |  | <b>Intermediate deliverables</b> | <b>Intermediate deliverables</b> | <b>Intermediate deliverables</b> | <b>Intermediate deliverables</b> |
|                           |  |                                  |                                  |                                  |                                  |
|                           |  |                                  |                                  |                                  |                                  |
|                           |  |                                  |                                  |                                  |                                  |

*Additional explanation on the methodology/approach*

**3. Schedule for reimbursement by the Commission and related amounts linked to the progress in the fulfilment of conditions or achievement of results**

*This section defines schedule for reimbursement by the Commission and related amounts linked to the progress in the fulfilment of conditions or achievements of result for each type of operations covered by financing not linked to cost.*

**4. The methods for adjustment of the amounts**

*Description of a method for adjustment of amounts where applicable*

**5. The arrangements to ensure the audit trail**

*Description of arrangements to ensure the audit trail in accordance with Annex [XX] demonstrating the fulfilment of conditions or achievement of results*

## ANNEX V

### Template of a programme receiving support from AMIF, ISF and IBMF

#### 8. General information

*CCI number*

*Title The programme of the ..... Fund for [Member State]*

*Version*

*First Year*

*Last Year*

*Eligible from*

*Eligible until*

*EC Decision Number*

*EC Decision Date*

*The information to be provided below must be self-contained and cannot refer to information in attached documents or contain hyperlinks.*

#### 9. Programme strategy: Main challenges and policy responses

*This section explains how the programme will address the main challenges identified in Partnership Agreement [CPR], 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 (30 000 characters)*

#### 10. Specific objectives

##### 3.1 Description of a specific objective

*This section is repeated for each specific objective (text field with limit of character)*

*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 as referred to in Article [x] of Regulation [x].*

*For operating support, it provides a justification in line with Article [x]. 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 Internal Security Fund, operating support is 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. For joint actions (trans-national projects), the lead Member State only lists the participating Member States, including their role and financial contribution, if applicable. Participating Member States will describe their role and financial contribution.*

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

*AMIF only Solidarity shall be presented as a separate specific objective. It shall provide information referred to in Article [92.2 Financing not linked to costs] of Regulation x [CPR]*

### 3.2 Indicative breakdown of the programme resources by type of intervention

| <b>Table 1</b>       |                          |
|----------------------|--------------------------|
| Specific Objective x |                          |
| Dimension 1          |                          |
| Type of intervention | Indicative amount (Euro) |
|                      |                          |
| Dimension 2          |                          |
| Type of intervention | Indicative amount (Euro) |
|                      |                          |
| Dimension 3          |                          |
| Type of intervention | Indicative amount (Euro) |
|                      |                          |

### 3.3 Indicators

*This section provides information for all specific objectives specifying for each specific objective common output and result indicators with, applicable targets and milestones (cumulative values)*

| <b>Table 2</b>     |                  |      |
|--------------------|------------------|------|
| Specific Objective | Common indicator | year |
|                    |                  | 2024 |
|                    |                  |      |

### 3.4 Financial instruments

*This subsection describes planned use of financial instruments (if applicable).*

| Use of FI | (Y/N) | Brief description of use |
|-----------|-------|--------------------------|
|           |       |                          |

### 3.5 Technical assistance

*This section will present a summary use of the technical assistance*

## 11. Operating support

*This point is applicable only to programmes receiving support from the Internal Security fund and it provides justification for the use of it in line with Article [x]. See also point 3.1 above*

## 12. Financial plan

*Financial tables under this section refer to allocation in budgetary terms (financial appropriations).*

### 5.1 Financial appropriations by year

*This table specifies for each year, in accordance with Articles [CPR], the amount of the total financial appropriations envisaged from the Fund.*

| Table 3 |      |      |      |      |      |      |      |       |
|---------|------|------|------|------|------|------|------|-------|
| Fund    | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|         |      |      |      |      |      |      |      |       |

## 5.2 Total financial appropriations from the Fund and national co-financing

*These tables specify, for each specific objective, the amount of the total financial appropriations from the Fund and the national co-financing.*

*Where appropriate, they reflect a more detailed breakdown of financial appropriations reflecting Fund-specificity. The technical assistance of Member States is presented as a separate specific objective*

*Where the national co-financing is made up of public and private co-financing, tables shall give the indicative breakdown between the public and the private components.*

**Table 4**

| Specific objective no [x] | Type of actions   | 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) |
|---------------------------|---|--|---------------------|-----------------------------------|---|----------------------|-----------------|-------------------------------|
|                           |   |  |                     |                                   | National public (c)                           | National private (d) |                 |                               |
| SO                        |   |  |                     |                                   |   |                      |                 |                               |
|                           | Type of actions no 1 [Reference to the article in AMIF/ISF/IBMF covering co-financing rate up 75%]  |  |                     |                                   |   |                      |                 |                               |
|                           | Type of actions no 2 [Reference to the article in AMIF/ISF/IBMF covering co-financing rate up 90%]  |  |                     |                                   |   |                      |                 |                               |
|                           | Type of actions no 3 [Reference to the article in AMIF/ISF/IBMF covering co-financing rate up 100%] |  |                     |                                   |   |                      |                 |                               |
|                           | Type of actions no 4 [Reference to the article in AMIF covering lump sums for solidarity]           |  |                     |                                   |   |                      |                 |                               |
|                           | Financial instruments   |  |                     |                                   |   |                      |                 |                               |
| Total for SO              |   |  |                     |                                   |   |                      |                 |                               |
| SO                        |   |  |                     |                                   |   |                      |                 |                               |
| Total                     |   |  |                     |                                   |   |                      |                 |                               |

| Category               | Number of persons per year |      |      |      |      |      |      |
|------------------------|----------------------------|------|------|------|------|------|------|
|                        | 2021                       | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| Resettlement           |                            |      |      |      |      |      |      |
| Humanitarian admission |                            |      |      |      |      |      |      |
| Relocation             |                            |      |      |      |      |      |      |

### 13. Enabling conditions

Table 6

| Specific objective | Fulfilment of enabling condition | Criteria | Fulfilment of criteria | Reference to relevant documents | Justification |
|--------------------|----------------------------------|----------|------------------------|---------------------------------|---------------|
|                    |                                  |          |                        |                                 |               |

### 14. Programme authorities

| Table 7   | Name of the institution | Contact details |
|---|-------------------------|-----------------|
| Managing authority                                      |                         |                 |
| Audit authority   |                         |                 |
| Body to which payments are to be made by the Commission |                         |                 |

| Table 8  |     |
|--|-----|
| Application for the enhanced proportionate arrangements (Article x Regulation x) | Y/N |

## **15. Partnership**

*This section describes involvement of the partners referred to in Article x [CPR] in the preparation of the programme and arrangements for their involvement in the implementation, monitoring and evaluation of the programme.*

*It covers the arrangements regarding the monitoring committee.*

## **16. Communication and visibility of the programme**

*This section describes main communication activities*



## ANNEX VI

### MODEL FOR THE TRANSMISSION OF FINANCIAL DATA<sup>3</sup>

**TABLE 1: Financial information at priority axis and programme level**

| 1.  | 2.                               | 3.                              | 4.   | 5.                      | 6.                      | 7.   | 8.   | 9.  | 10.  | 11.  | 12.                           |
|---|----------------------------------|---------------------------------|--|-------------------------|-------------------------|--|--|---|--|--|-------------------------------|
| The financial allocation of the priority axis based on the operational programme<br>[extracted from Table 18a of the operational programme] |                                  |                                 |  |                         |                         | Cumulative data on the financial progress of the operational programme |  |   |  |  |                               |
| Priority axis   | Fund <sup>4</sup>                | Category of region <sup>5</sup> | Basis for the calculation of Union support*<br><br>(Total eligible cost or public eligible cost) | Total funding (EUR)     | Co-financing rate (%)   | Total eligible cost of operations selected for support (EUR)           | Proportion of the total allocation covered with selected operations (%)<br><br>[column 7/<br>column 5x<br>100] | Public eligible cost of operations selected for support (EUR) | Total eligible expenditure declared by beneficiaries to the managing authority | Proportion of the total allocation covered by eligible expenditure declared by beneficiaries (%)<br><br>[column 10/<br>column 5x100] | Number of operations selected |
|   |                                  |                                 |  |                         |                         |  | <i>Calculation</i>   |   |  | <i>Calculation</i>   |                               |
| <type='S'<br>input='G'>   | <type='S'<br>,<br>input='G'<br>> | <type='S'<br>input='G'>         | <type='S'<br>input='G'>  | <type='N'<br>input='G'> | <type='P'<br>input='G'> | <type='Cu'<br>input='M'>   | <type='P'<br>input='G'<br>>  | <type='Cu'<br>input='M'>                                      | <type='Cu'<br>input='M'>   | <type='P'<br>input='G'>  | <type='N'<br>input='M'>       |

<sup>3</sup> 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

<sup>4</sup> In case the YEI is programmed as part of a priority axis (in accordance with point (c) of the second subparagraph of Article 18 of Regulation (EU) No 1304/2013), the information has to be provided separately from the other part of the priority axis.

<sup>5</sup> This does not apply to the resources allocated to the YEI (i.e. the YEI specific allocation and the matching ESF support).

|                 |                  |  |  |                        |  |                         |                        |                         |                         |                      |                        |
|-----------------|------------------|--|--|------------------------|--|-------------------------|------------------------|-------------------------|-------------------------|----------------------|------------------------|
|                 |                  |  |  |                        |  |                         |                        |                         |                         |                      |                        |
| Priority axis 1 | ERDF             |  |  |                        |  |                         |                        |                         |                         |                      |                        |
| Priority axis 2 | ESF              |  |  |                        |  |                         |                        |                         |                         |                      |                        |
| Priority axis 3 | YEI <sup>6</sup> | NA   |  |                        |  |                         |                        |                         |                         |                      |                        |
| Priority axis 4 | ESF              |  |  |                        |  |                         |                        |                         |                         |                      |                        |
|                 | YEI <sup>7</sup> | NA   |  |                        |  |                         |                        |                         |                         |                      |                        |
| Priority axis 5 | Cohesion Fund    | NA   |  |                        |  |                         |                        |                         |                         |                      |                        |
| Total           | ERDF             | Less developed                             |  | <type='N' input=' G '> |  | <type='Cu' input=' G '> | <type='P' input=' G '> | <type='Cu' 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='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='Cu' input=' G '> | <type='P' input='G'> | <type='N' input=' G '> |
| Total           | ERDF             | Special allocation to outermost regions or |  | <type='N' input=' G '> |  | <type='Cu' input=' G '> | <type='P' input=' G '> | <type='Cu' input=' G '> | <type='Cu' input=' G '> | <type='P' input='G'> | <type='N' input=' G '> |

<sup>6</sup> This priority axis comprises the specific allocation to YEI and the matching ESF support.

<sup>7</sup> This part of a priority axis comprises the specific allocation to YEI and the matching ESF support.

|             |                   |                                     |  |                        |  |                         |                        |                         |                         |                      |                        |
|-------------|-------------------|-------------------------------------|--|------------------------|--|-------------------------|------------------------|-------------------------|-------------------------|----------------------|------------------------|
|             |                   | northern sparsely populated regions |  |                        |  |                         |                        |                         |                         |                      |                        |
| Total       | ESF <sup>8</sup>  | Less developed                      |  | <type='N' input=' G '> |  | <type='Cu' input=' G '> | <type='P' input=' G '> | <type='Cu' input=' G '> | <type='Cu' input=' G '> | <type='P' input='G'> | <type='N' input=' G '> |
| Total       | ESF <sup>9</sup>  | Transition                          |  | <type='N' input=' G '> |  | <type='Cu' input=' G '> | <type='P' input=' G '> | <type='Cu' input=' G '> | <type='Cu' input=' G '> | <type='P' input='G'> | <type='N' input=' G '> |
| Total       | ESF <sup>10</sup> | More developed                      |  | <type='N' input=' G '> |  | <type='Cu' input=' G '> | <type='P' input=' G '> | <type='Cu' input=' G '> | <type='Cu' input=' G '> | <type='P' input='G'> | <type='N' input=' G '> |
| Total       | YEI <sup>11</sup> | NA                                  |  | <type='N' input=' G '> |  | <type='Cu' input=' G '> | <type='P' input=' G '> | <type='Cu' 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='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='N' input=' G '>  | <type='P' input='G'> | <type='N' input=' G '> |

<sup>8</sup> ESF allocation without the matching support for YEI.

<sup>9</sup> ESF allocation without the matching support for YEI.

<sup>10</sup> ESF allocation without the matching support for YEI.

<sup>11</sup> Includes the YEI special allocation and the matching support from the ESF.

**Table 2: Breakdown of the cumulative financial data by category of intervention for the transmission made by 31 January**

| Priority axis         | Characteristics of expenditure |                       | Categorisation dimensions |                       |                            |                                     |   |                          |                         |                         | Financial data   |   |  |                               |
|-----------------------|--------------------------------|-----------------------|---------------------------|-----------------------|----------------------------|-------------------------------------|---|--------------------------|-------------------------|-------------------------|--|---|--|-------------------------------|
|                       | Fund*                          | Category of region    | 1<br>Intervention field   | 2<br>Form of finance  | 3<br>Territorial dimension | 4<br>Territorial delivery mechanism | 5<br>Thematic objective dimension<br>ERDF/Cohesion Fund | 6<br>ESF secondary theme | 7<br>Economic dimension | 8<br>Location dimension | Total eligible cost of operations selected for support (EUR) | Public eligible cost of operations selected for support (EUR) | The total eligible expenditure declared by beneficiaries to the managing authority | 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='Cu', input='M'>   | <type='N', input='M'>         |

\*Data for the YEI shall be presented separately without splitting the YEI specific allocation and the matching ESF support.

**Table 3: A forecast of the amount for which the Member State expects to submit interim payment applications for the current financial year and the subsequent financial year**

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

| Fund              | Category of region  | Union contribution       |                       |                             |
|-------------------|---|--------------------------|-----------------------|-----------------------------|
|                   |   | [current financial year] |                       | [subsequent financial 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 <sup>12</sup> | <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">       |
| YEI <sup>13</sup> |   | <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">       |

<sup>12</sup> This should only show the specific allocation for outermost regions / Northern sparsely populated regions.

<sup>13</sup> This includes the specific allocation for the YEI and the corresponding ESF support.

## ANNEX VII – Corporate Indicators ERDF and Cohesion Fund

| EU Objective<br>(1)  | Specific Objective<br>(2)   | Outputs<br>(3)  | Results<br>(4)  |
|--|---|---|---|
| <b>1. A smarter Europe - innovative and smart industrial transformation</b>  | 1.1 Enhancing innovation capacity   | CCO 01 - Enterprises supported to innovate<br>CCO 02 - Researchers working in supported research facilities   | CCR 01 - SMEs introducing product, process, marketing or organisational innovation  |
|  | 1.2 Reaping the benefits of digitalisation for citizens, companies and governments                  | CCO 03 - Enterprises and public institutions supported to develop digital products, services and applications | CCR 02 - Additional users of new digital products, services and applications developed by enterprises and public institutions |
|  | 1.3 Enhancing growth and competitiveness of SMEs  | CCO 04 - SMEs supported to create jobs and growth   | CCR 03 - Job creation in SMEs supported   |
|  | 1.4 Developing skills for smart specialisation, industrial transition and entrepreneurship          | CCO 05 - Stakeholders participating in entrepreneurial discovery process                                      | CCR 04 - Staff supported to gain know how for smart specialisation and industrial transition                                  |
| <b>2. Low carbon and greener Europe - clean and fair energy transition, green and blue investments, circular economy, climate adaptation and risk prevention</b> | 2.1 Promoting energy efficiency measures  | CCO 06 - Household dwellings and enterprises supported to improve energy performance                          | CCR 05 - Additional household dwellings and enterprises with improved energy performance                                      |
|  | 2.2 Renewable energy through investments in generation capacity                                     | CCO 07 - Additional production capacity for renewable energy  | CCR 06 - Additional renewable energy produced   |
|  | 2.3 Smart energy systems - smart grids low and medium voltage and related                           | CCO 08 - Digital management systems developed for smart grids   | CCR 07 - Additional users connected to smart grids  |
|  | 2.4 Climate change adaptation, risk prevention and disaster resilience                              | CCO 09 - New or upgraded disaster monitoring, warning and response systems                                    | CCR 08 - Additional population benefiting from protection measures against floods, forest fires, and other natural disasters  |
|  | 2.5 Water efficiency  | CCO 10 - New or upgraded capacity for waste water treatment   | CCR 09 - Additional population connected to at least secondary waste water treatment  |
|  | 2.6 Circular economy - investments in waste and resource efficiency                                 | CCO 11 - Additional capacity for waste recycling  | CCR 10 - Additional waste recycled  |
|  | 2.7 Green infrastructure in urban environment and reduced pollution                                 | CCO 12 - Surface of green infrastructure in urban areas   | CCR 11 - Population benefiting from measures for air quality  |
| <b>3. A more connected Europe - Mobility and regional ICT connectivity</b>   | 3.1 Digital connectivity  | CCO 13 - Additional households and enterprises with broadband access of very high capacity                    | CCR 12 - Additional households and enterprises with broadband subscriptions of at least 100 Mbps                              |
|  | 3.2 Road TEN-T and regional and local mobility  | CCO 14 - New and upgraded roads   | CCR 13 - Time savings due to improved road traffic  |
|  | 3.3 Rail TEN-T, intermodal regional   | CCO 15 - New and upgraded railways  | CCR 14 - Annual number of passengers served by improved road and rail transport   |
|  | 3.4 Sustainable multimodal urban mobility   | CCO 16 - Extension and modernisation of tram and metro lines  | CCR 15 - Annual users served by new and modernised tram and metro lines   |
| <b>4. A more social Europe - European Pillar of Social Rights</b>  | 4.1 Well-functioning labour markets and welfare systems   | CCO 17 - Annual unemployed persons served by enhanced facilities for employment services                      | CCR 16 - Job seekers using annually enhanced facilities for employment services   |
|  | 4.2 Socio-economic integration and marginalised communities, migrants and disadvantaged groups      | CCO 18 - Additional capacity of reception infrastructures created   | CCR 17 - Annual users served by new and improved reception and housing facilities   |
|  | 4.3 Reducing inequalities - access to education and training  | CCO 19 - New or upgraded capacity for childcare and education infrastructure                                  | CCR 18 - Annual users served by new or enhanced childcare and education infrastructure  |
|  | 4.4 Equal opportunities - health care and social services   | CCO 20 - New or upgraded capacity for health care infrastructure  | CCR 19 - Population with access to improved health care services  |
| <b>5. Europe closer to citizens - integrated urban and territorial development</b>   | 5.1 Integrated social, economic, cultural and environmental development and security in urban areas | CCO 21 - Population covered by strategies for integrated urban development                                    |   |

## ANNEX VIII

### Requirements for the use of the emblem

#### 1. Instructions for the use of the emblem

- 1.1. The name 'Funded by the EUROPEAN UNION' shall always be spelled out in full and placed next to the emblem.
- 1.2. 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.
- 1.3. The positioning of the text in relation to the Union emblem shall not interfere with the Union emblem in any way.
- 1.4. The font size used shall be proportionate to the size of the emblem.
- 1.5. The colour of the font shall be reflex blue, black or white depending on the background.
- 1.6. The European Union emblem shall not be modified or merged with any other graphic elements or texts.
- 1.7. 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.

#### 2. Technical characteristics of the EU emblem

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

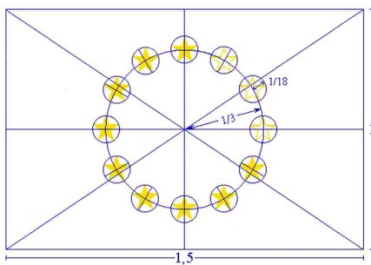
##### A) SYMBOLIC DESCRIPTION

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 center 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'.

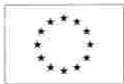
PANTONE REFLEX BLUE is obtained by mixing 100 % 'Process Cyan' and 80 % 'Process Magenta'.

#### *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.





## ANNEX IX

### ***MODEL FOR IMPLEMENTATION OF FINANCIAL INSTRUMENTS: FUNDING AGREEMENTS***

1. Where a financial instrument is implemented under paragraph X of Article XX, the funding agreement shall include the terms and conditions for making contributions from the programme to the financial instrument and shall include at least the following elements:
  - (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 Article XX;
  - (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 fund of funds and/or the managing authority to ensure compliance with Article XX;
  - (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 fund of funds where appropriate), and requirements in relation to the maintenance of separate records for the different forms of support in compliance with Article XX (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 XX;
  - (f) requirements and procedures for managing the contribution provided by the programme in accordance with Article XX and for the forecast of deal flows, including requirements for fiduciary/separate accounting as set out in Article XX;
  - (g) requirements and procedures for managing interest and other gains generated as referred to in Article XX, 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;
  - (i) provisions regarding the re-utilisation of resources attributable to the support from the Funds until the end of the eligibility period in compliance with Article XX;
  - (j) provisions regarding the use of resources attributable to the support of the Funds after the end of the eligibility period in compliance with Article 45 and an exit policy for the contribution from the Funds out of the financial instrument;
  - (k) conditions for a possible total or partial withdrawal of programme contributions from programmes to financial instruments, including the fund of funds where applicable;
  - (l) 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;
  - (m) provisions for the winding-up of the financial instrument.

In addition, where financial instruments are organised through a fund of funds, the funding agreement between the managing authority and the body that implements the fund of funds must also provide for the appraisal and selection of bodies implementing the financial instruments, including calls for expression of interest or public procurement procedures.

2. Strategy documents referred to under paragraph XX of Article XX shall include at least the following elements:
  - (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 XX;
  - (c) the use and re-use of resources attributable to the support of the Funds in accordance with Articles XX, XX and XX;
  - (d) monitoring and reporting of the implementation of the financial instrument to ensure compliance with Article XX.

## ANNEX X

### Key requirements of management and control systems and their classification with regard to their effective functioning referred to in Article XX of Regulation (EU) XX

Table 1

#### Key requirements

| Key requirements of management and control system   | Bodies/authorities concerned               |
|---|--|
| 1 Adequate separation of functions and adequate written arrangements for reporting, supervising and monitoring, in cases where the managing authority delegates certain tasks to an intermediate body   | Managing authority                         |
| 2 <b>Appropriate selection of operations.</b>   | Managing authority                         |
| 3 Adequate information to beneficiaries on applicable conditions for the selected operations.   | Managing authority                         |
| 4 <b>Adequate management verifications, including adequate procedures for checking fulfilment of conditions for financing on conditions before payment requests are sent to the Commission</b>  | Managing authority<br>intermediate body    |
| 5 <b>Effective system in place to ensure that all documents regarding expenditure and audits are held to ensure an adequate audit trail.</b>  | Managing authority                         |
| 6 Reliable computerised system (including links with electronic data exchange systems with beneficiaries) for recording and storing data for monitoring, evaluation, financial management, verification and audit purposes, including appropriate processes to ensure the security, integrity and confidentiality of data and the authentication of users in that computerised system.  | Managing authority/<br>intermediate body   |
| 7 Effective implementation of proportionate anti-fraud measures.  | Managing authority                         |
| 8 Appropriate procedures for drawing up the management declaration.   | Managing authority                         |
| 9 <b>Appropriate procedures for declaring the completeness, accuracy and veracity of the annual accounts</b>  | Managing authority                         |
| 10 Appropriate procedures for drawing up and submitting payment applications and accounts   | Managing authority/<br>Accounting function |
| 11 Adequate 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 (i.e. managing authority, its intermediate bodies and the accounting function where this is not performed by the managing authority) and audit work taking account of internationally accepted audit standards. | Audit authority                            |
| 12 <b>Adequate system audits.</b>   | Audit authority                            |
| 13 <b>Adequate audits of operations.</b>  | Audit authority                            |
| 14 Adequate audits of accounts.   | Audit authority                            |

|    |  |                 |
|----|--|-----------------|
| 15 | <b>Adequate procedures for providing a reliable audit opinion and for preparing the annual control report.</b> | Audit authority |
|----|--|-----------------|

Table 2

Classification of key requirements for management and control systems with regard to their functioning

|            |  |
|------------|--|
| Category 1 | Works well. No, or only minor improvement(s) needed. |
| Category 2 | Works. Some improvement(s) needed.                   |
| Category 3 | Works partially. Substantial improvements needed.    |
| Category 4 | Essentially does not work.                           |

## ANNEX XI

### AUDIT TRAIL AND USE OF DATA COLLECTED DURING AUDITS

#### A. Detailed minimum requirements for audit trail (Article XX of Regulation (EU) No XX)

##### General rules applicable to all except for purposes of financing not linked to costs

1. The audit trail should include the following documents for each operation:

(a) documentation that allows verification of the application of the selection criteria by the managing authority as approved by the monitoring committee, as well as documentation relating to approval of the operation;

(b) grant agreement or equivalent signed by the beneficiary and the managing authority/intermediary body, as well as technical specifications and financing plan of the operation;

(c) accounting records of the payment claims submitted by the beneficiary to the managing authority/intermediary body, as recorded in the managing authority/intermediary body's information and accounting system;

(d) documentation that allows for verification (in the grant agreement or equivalent signed between the beneficiary and the managing authority/intermediary body or elsewhere) that the grant complies with the rules for relocation of companies as set out in Article XX of Regulation (EU) No XX;

(e) proof of payment of the public contribution to the beneficiary;

(f) documentation evidencing the administrative and, where applicable, on-the-spot checks carried out by the managing authority/intermediary body;

(g) information on management verifications and audits carried out on the operation;

(h) documentation relating to the follow-up by the managing authority/intermediary body of management verifications and audit findings affecting the operation;

(i) Where applicable, documentation that allows verification of adherence to public procurement procedures, State aid rules or any other applicable law;

(j) data in relation to results and output indicators for the operation to be reconciled with targets and reported milestones achieved of the programme;

(k) documentation related to the assessment of the managing authority of the best relationship between the amount of support to the operations, the activities undertaken and the achievement of the objectives of the programme as set out in Art XX of Regulation (EU) No XX;

(l) documentation related to financial corrections (ie withdrawals) and deductions made by the managing authority/intermediary body to the expenditure declared to the Commission;

(m) 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 certified to the Commission.

2. The managing authority/intermediary body shall ensure that a record is available of the identity and location of bodies holding all the supporting documents required to ensure an audit trail meeting all the minimum requirements laid down in paragraph 1.

## ***B. Audit trail for grants, for financing based on conditions and financial instruments***

### **1. Elements of audit trail in case simplified cost options are used**

The following supporting documents should be part of the audit trail for expenditure declared to the Commission in the form of simplified cost options:

1. standard scales for unit costs and the lump sums:
  - data relating to indicators (outputs or results) and
  - supporting documents, including, where applicable, documents on the method of establishing unit costs and lump sums;
2. flat rate financing for indirect costs, based on a fair, equitable and verifiable calculation method:
  - documentation demonstrating and justifying the calculation method, where applicable, and the basis on what method the flat rates have been decided, and
  - eligible direct costs or costs declared under other chosen categories to which the flat rate applies;
3. flat rate financing for indirect costs, based on a draft budget:
  - draft budget established for the specific operation;
  - written *ex ante* agreement by the managing authority on that budget (e.g. explicit mention in the grant agreement);
4. unit costs, lump sums and flat rates applicable in Union policies or applied under schemes for grants funded entirely by the Member State for a similar type of operation, or rates or specific methods for determining amounts established in accordance with the Fund-specific rules:
  - documentation required by the "existing method", if any<sup>14</sup>;
  - documentation required to confirm compliance with similar type of operations or rates that served as a basis for the calculation.
5. Staff costs based on an hourly rate calculated by dividing the latest documented annual gross employment costs by 1720 hours for persons working full time, or by a corresponding pro-rata of 1720 hours, for persons working part-time:
  - documentation on the annual gross employment costs;
  - calculation of the pro-rata of 1720 hours, where applicable.

### **2. Elements of audit trail at the level of the managing authority/intermediary body for financing not linked to costs**

The following supporting documents should be part of the audit trail at the level of the managing authority/intermediary body if expenditure is declared to the Commission in the form of financing not linked to costs:

1. documentation relating to the selection and approval of the operation;
2. grant agreement or equivalent signed by the beneficiary and the managing authority/intermediary body stating the conditions that apply for financing based on conditions;
3. documents evidencing the ex-ante agreement of the Commission on the financing conditions and corresponding amounts (programme amendment or other);

---

<sup>14</sup> It can be that the "existing method" requires the calculation of the flat rate to be justified.

4. documents evidencing the fulfilment of financing conditions before expenditure is declared to the Commission;
5. documents evidencing the achievement of results linked to the financing conditions before expenditure is declared to the Commission:

### **3. Elements of audit trail for financing by financial instruments**

The following supporting documents should be part of the audit trail if expenditure is declared to the Commission in the form of financial instruments:

1. documents on the establishment of the financial instrument;
2. documents identifying the amounts contributed by each programme and under each priority to the financial instrument, the expenditure that is eligible under the programmes 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 XX [corresponding to old Articles xx and xx CPR];
3. documents on the functioning of the financial instrument, including those related to monitoring, reporting and verifications;
4. documents demonstrating compliance with Articles XX [corresponding to old Articles xx, xx and xx CPR];
5. documents concerning exits of programme contributions and the winding-up of the financial instrument;
6. documents on the management costs and fees;
7. application forms, or equivalent, submitted by final recipients with supporting documents, including business plans and, when relevant, previous annual accounts;
8. checklists and reports from the bodies implementing the financial instrument, where available;
9. declarations made in connection with de minimis aid, if applicable;
10. 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;
11. evidence that the support provided through the financial instrument is to be used for its intended purpose;
12. 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;
13. 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.

## **ANNEX XII**

### ***E-COHESION : ELECTRONIC DATA EXCHANGE***

#### **CHAPTER II**

#### **DETAILED RULES CONCERNING THE EXCHANGES OF INFORMATION BETWEEN BENEFICIARIES AND MANAGING AUTHORITIES, CERTIFYING AUTHORITIES, AUDIT AUTHORITIES AND INTERMEDIATE BODIES**

##### *Article 8*

##### **Definition and scope of electronic data exchange systems**

1. 'Electronic data exchange systems', as referred to in the first subparagraph of Article 122(3) of Regulation (EU) No 1303/2013 shall mean mechanisms and instruments allowing the electronic exchange of documents and data, including audiovisual media supports, scanned documents and electronic files.

The exchange of documents and data shall include reporting on progress, payment claims and exchange of information related to management verifications and audits.

2. The electronic data exchange systems shall enable administrative verification in respect of each application for reimbursement by beneficiaries under Article 125(5) of Regulation (EU) No 1303/2013 and audits to rely on information and documents available through the electronic data exchange systems, when such information and documents are exchanged in electronic form in compliance with Article 122(3) of that regulation. Paper documents may only be requested by these responsible authorities in exceptional cases, following a risk analysis, and only if paper documents are the true source of the scanned documents uploaded in the electronic data exchange systems.

##### *Article 9*

##### **Characteristics of the electronic data exchange systems**

1. The electronic data exchange systems shall ensure data security, data integrity, data confidentiality, authentication of the sender in accordance with Articles 122(3), 125(4)(d), 125(8) and 140 of Regulation (EU) No 1303/2013.

The electronic data exchange systems shall be available and operational during and outside standard office hours, except for technical maintenance activities.

2. If a Member State, on its own initiative, imposes a compulsory use of electronic data exchange systems upon beneficiaries, it shall ensure that the technical characteristics of those systems will not disrupt smooth implementation of the Funds nor restrict access for any beneficiaries.

This requirement does not apply to electronic data exchange systems for beneficiaries which were made compulsory by a Member State during a previous programming period and comply with other requirements laid down in this Regulation.

3. The electronic data exchange systems shall be equipped with at least the following functionalities:

(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 as far as possible;

(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) availability of all previous data and documents processed by the electronic data exchange system.



## Article 10

### **Transmission of documents and data through the electronic data exchange systems**

1. The beneficiaries and the authorities referred to in the first subparagraph of Article 122(3) of Regulation (EU) No 1303/2013, shall add the documents and data for which they are responsible, and any updates thereto, to the electronic data exchange systems in the electronic format defined by the Member State.

The Member State shall lay down detailed terms and conditions of electronic data exchange in the document setting out the conditions for support for each operation referred to in Article 125(3)(c) of Regulation (EU) No 1303/2013.

2. Exchanges of data and transactions shall bear an 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).

3. The date of transmission of documents and data by the beneficiary to the authorities referred to in the first subparagraph of Article 122(3) of Regulation (EU) No 1303/2013 and vice versa shall be considered to be the date of electronic submission of the information which is stored in the electronic data exchange systems.

4. Submission of documents and data through the electronic data exchange systems shall be made only once as referred to in the second subparagraph of Article 122(3) of Regulation (EU) No 1303/2013 as regards the same operation for all authorities implementing the same programme.

These authorities shall work together at legal, organisational, semantic and technical levels ensuring effective communication, as well as the exchange and re-use of information and knowledge.

This is without prejudice of processes allowing the beneficiary to update erroneous or obsolete data or unreadable documents.

5. The electronic data exchange systems shall be accessible either 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.

6. When processing information, the electronic data exchange systems shall guarantee 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 (1), Directive 2009/136/EC of the European Parliament and of the Council (2) and Directive 95/46/EC of the European Parliament and of the Council (3).

7. In cases of *force majeure*, and in particular of malfunctioning of the electronic data exchange systems or a lack of a lasting data connection, the beneficiary concerned may submit the information required to the competent authorities in the forms and using the means determined by the Member State for such cases. As soon as the cause of the *force majeure* ceases, the Member State shall ensure that the relevant documents are integrated into the database related to the electronic data exchange systems.

By way of derogation from paragraph 3, the date taken into account for submitting the required information shall be deemed to be the date of sending of the documents in the required forms.

8. Member States shall ensure that all beneficiaries can use the electronic data exchange systems referred to in Article 122(3) of Regulation (EU) No 1303/2013, including the beneficiaries of ongoing operations at the date on which the electronic data exchange systems become operational and to which electronic data exchange applies.

## ANNEX XIII

### CHAPTER I

#### *Provisions implementing Regulation (EU) No 1303/2013 with regard to the ESI Funds*

##### ELECTRONIC DATA EXCHANGE SYSTEM

(Empowerment under Article 74(4) of Regulation (EU) No 1303/2013)

##### *Article 1*

##### **Establishment of electronic data exchange system**

The Commission shall establish an electronic data exchange system for all official exchanges of information between the Member State and the Commission.

##### *Article 2*

##### **Content of electronic data exchange system**

1. The electronic data exchange system (hereinafter referred to as ‘SFC2014’) shall contain at least information specified in the models, formats and templates established in accordance with Regulation (EU) No 1303/2013, Regulation (EU) No 1299/2013, Regulation (EU) No 1305/2013 of the European Parliament and of the Council ( 3 ) and the future Union legal act establishing the conditions for the financial support for maritime and fisheries policy for the programming period 2014-2020 (the ‘EMFF Regulation’).

2. The information provided in the electronic forms embedded in SFC2014 (hereinafter referred to as ‘structured data’) may not be replaced by non-structured data, including the use of hyperlinks or other types of non-structured data such as attachment of documents or images. Where a Member State transmits the same information in the form of structured data and non-structured data, the structured data shall be used in case of inconsistencies.

##### *Article 3*

##### **Operation of SFC2014**

1. The Commission, the authorities designated by the Member State pursuant to Article 59(3) of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council ( 4 ), Article 123 of Regulation (EU) No 1303/2013 and Article 65(2) of Regulation (EU) No 1305/2013 as well as the bodies to which tasks of those authorities have been delegated shall enter into SFC2014 the information for the transmission of which they are responsible and any updates thereto.

2. Any transmission of information to the Commission shall be verified and submitted by a person other than the person who entered the data for that transmission. This separation of tasks shall be supported by SFC2014 or by Member State’s management and control information systems connected automatically with SFC2014.

3. Member States shall appoint, at national or regional level or at both national and regional levels, a person or persons responsible for managing access rights to SFC2014 who shall 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;
- (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 SFC2014 to carry out the responsibilities referred to in paragraph 1 or their personal capacity to carry out responsibilities referred to in points (a)-(g).

4. Exchanges of data and transactions shall bear a compulsory electronic signature within the meaning of Directive 1999/93/EC of the European Parliament and of the Council ( 1 ). The Member States and the Commission shall recognise the legal effectiveness and admissibility of the electronic signature used in SFC2014 as evidence in legal proceedings.

Information processed through SFC2014 shall respect the protection of privacy and personal data for individuals and 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 ), Directive 1995/46/EC of the European Parliament and of the Council ( 4 ) and Regulation (EC) No 45/2001.

#### *Article 4*

#### **Characteristics of SFC2014**

In order to ensure the efficient and effective electronic exchange of information, SFC2014 shall have the following characteristics:

(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 SFC2014 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.

#### *Article 5*

#### **Transmission of data through SFC2014**

1. SFC2014 shall be accessible to the Member States and the Commission 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 SFC2014.

2. The date of electronic transmission of the information by the Member State to the Commission and vice versa shall be considered to be the date of submission of the document concerned.

3. In the event of force majeure, a malfunctioning of SFC2014 or a lack of a connection with SFC2014 exceeding one working day in the last week before a regulatory deadline for the submission of information or in the period from 23 to 31 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 models, formats and templates referred to in Article 2(1) of this Regulation.

When the electronic exchange system ceases to malfunction, the connection with that system is re-established or the cause of force majeure ceases, the party concerned shall enter without delay the information already sent in paper form also into SFC2014.

4. In cases referred to in paragraph 3 the date stamped by the post shall be considered to be the date of submission of the document concerned.

#### *Article 6*

#### **Security of data transmitted through SFC2014**

1. The Commission shall establish an information technology security policy (hereinafter referred to as ‘SFC IT security policy’) for SFC2014 applicable to personnel using SFC2014 in accordance with relevant Union rules, in particular Commission Decision C(2006) 3602 ( 1 ) and its implementing rules. The Commission shall designate a person or persons responsible for defining, maintaining and ensuring the correct application of the security policy to SFC2014.

2. Member States and European institutions other than the Commission, who have received access rights to SFC2014, shall comply with the IT security terms and conditions published in the SFC2014 portal and the measures that are implemented in SFC2014 by the Commission to secure the transmission of data, in particular in relation to the use of the technical interface referred to in Article 5(1) of this Regulation.

3. Member States and the Commission shall implement and ensure the effectiveness of the security measures adopted to protect the data they have stored and transmitted through SFC2014.

4. Member States shall adopt national, regional or local information security policies covering access to SFC2014 and automatic input of data into it, ensuring a minimum set of security requirements. These national, regional or local IT security policies can refer to other security documents. Each Member State shall ensure that these IT security policies apply to all authorities using SFC2014.

5. These national, regional or local IT security policies shall include:

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

(b) in case of national, regional or local computer systems connected to SFC2014, through a technical interface referred to in Article 5(1) of this Regulation the security measures for those systems allowing to be aligned with SFC2014 security requirements.

For the purposes of point (b) of the first subparagraph, the following aspects shall be covered, as appropriate:

(a) physical security;

(b) data media and access control;

(c) storage control;

(d) access and password control;

(e) monitoring;

(f) interconnection with SFC2014;

(g) communication infrastructure;

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

(i) incident management.

6. These national, regional or local IT security policies shall be based on a risk assessment and the measures described shall be proportionate to the risks identified.

7. The documents setting out the national, regional or local IT security policies shall be made available to the Commission upon request.

8. Member States shall designate, at a national or regional level, a person or persons responsible for maintaining and ensuring the application of the national, regional or local IT security policies. That person or these persons shall act as a contact point with the person or persons designated by the Commission and referred to in Article 6(1) of this Regulation.

9. Both the SFC IT security policy and the relevant national, regional and local IT security policies shall be updated in the event of technological changes, the identification of new threats or other relevant developments. In any event, they shall be reviewed on an annual basis to ensure that they continue to provide an appropriate response.

## ANNEX XIV

### **Model for the description of the functions and procedures in place for the managing authority, as well as the accounting function, where applicable**

#### 1. GENERAL

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

- [Name of the] Member State;
- Title of the programme and CCI: (all programmes covered by the managing authority), in case of common management and control system);
- Name of main contact point, including e-mail: (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. Where applicable, body responsible for carrying out the tasks of the accounting function in accordance with Article XXXX (Name, address and contact point in the accounting authority):

Indicate whether the MA carries out the accounting function under Article XXXX.

1.3.4. Indicate how the principle of separation of functions between the audit authority and the managing authority – and where applicable, with the body responsible for carrying out the tasks of the accounting function in accordance with Article XXXX in case it is other than the managing authority – is ensured.

#### 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<sup>15</sup> 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 (legal acts with empowerments, agreements).

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<sup>15</sup> Including the accounting function for the AMIF, ISF and IBMF funds

2.1.4 Procedures for the supervision of the functions and tasks delegated by the managing authority under Article XX and XX of Regulation (EU) No XX.

2.1.6. 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 each of the functions and tasks of the managing authority***

2.2.1 Description of the different functions and tasks as listed under Art. XX of EC Regulation XX are carried out by the managing authority:

2.2.2 Description of how the work under the different functions<sup>16</sup> 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 as foreseen in Article xx of the Regulation (EU) No xx, where appropriate.

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

### **3. ACCOUNTING FUNCTION (where applicable)**

3.1.1 Description of the different functions and tasks as listed under Art. XX of EC Regulation XX are carried out by the ACCOUNTING FUNCTION;

3.1.2 Description of how the work is organised, what procedures apply, how these are supervised, etc.

3.1.3 Organisation chart of the accounting function and information on its relationship with any other bodies or divisions (internal or external) that carry out functions as foreseen in Article xx of the Regulation (EU) No xx, where appropriate.

3.1.4 Indication of planned resources to be allocated in relation to the different accounting functions.

### **4. INFORMATION SYSTEM**

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

4.1.1. Collecting, 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 required, necessary for monitoring, evaluation, financial management, verification and audit, as required by Article XX of Regulation (EU) No XX.

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<sup>16</sup> Including the accounting function for the AMIF, ISF and IMBF funds when this falls under the responsibility of the Managing authority

4.1.2. Ensuring that the data referred to in the previous point is collected, entered and stored in the computerised system, and that data on indicators is broken down where required by Annexes XX to Regulation (EU) XX, as required by Article XX of Regulation (EU) No XX.

4.1.3. Ensuring that there is a system which records and stores, in computerised form, accounting records for each operation, and which supports all the data required for drawing up payment applications and accounts, including amounts withdrawn for an operation or operational programme, as set out in Article XX and XX of Regulation (EU) No XX;

4.1.4. Maintaining accounting records in a computerised form of expenditure declared to the Commission and the corresponding public contribution paid to beneficiaries, as set out in Article XX of Regulation (EU) No XX

4.1.5. Keeping an account of all amounts withdrawn.

4.1.6. Keeping records of amounts related to operations suspended by a legal proceeding or by an administrative appeal having suspensory effects.

4.1.7. Indication as to whether the systems are operational and can reliably record the data mentioned above at that particular moment.

4.1.8. Description of the procedures to verify that IT systems security is ensured.



## ANNEX XV

### Model for the management declaration

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 xx 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 XX 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 Art. XX 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

### Model for the audit opinion

To the European Commission, Directorate-General

#### 1. INTRODUCTION

I, the undersigned, representing the [name of the audit authority designated by Member State], independent in the sense of Article xx [and xx, where applicable] of Regulation (EU) No xx,

(i) have audited the accounts for the accounting year started on 1 July ... [year] and ended 30 June ... [year] <sup>(1)</sup> 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 for the purpose of Article xx of Regulation (EU, Euratom) No xx in relation to the operational programme [name of operational programme, CCI number] (hereafter ‘the programme’),

in order to issue an audit opinion in accordance with Article xx of Regulation (EU) No xx.

#### 2. RESPONSIBILITIES OF THE MANAGING AUTHORITY

[name of the managing authority], designated as the managing authority of the programme, is responsible to ensure proper functioning of the management and control system in regard to the functions established by the Articles xx and xx of Regulation (EU) No xx

In addition, the [name of the managing authority], is responsible to ensure and declare the completeness, accuracy and veracity of the accounts, as required in Article xx and xx of Regulation (EU) No xx.

Moreover, in accordance with Article xx of Regulation (EU) No xx it is the responsibility of the managing authority to certify that the expenditure entered in the accounts complies with applicable law and has been incurred in respect of operations selected for funding in accordance with the criteria applicable to the programme and complying with applicable law <sup>(3)</sup>.

#### 3. RESPONSIBILITIES OF THE AUDIT AUTHORITY

As established by Article xx of Regulation (EU) No xx, my responsibility is to independently express an opinion on whether the accounts give a true and fair view, whether expenditure for which reimbursement has been requested from the Commission and which are declared in the accounts is legal <sup>(3)</sup> 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 <sup>(4)</sup>.

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

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

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

The main findings drawn from the audits in respect of the programme are reported in the attached annual control report pursuant to Article xx of Regulation (EU) No xx.

#### 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<sup>17</sup>, for example any lack of supporting documentation, cases under legal proceedings, and estimate under ‘Qualified opinion’ below, the amounts of expenditure and the Union contribution affected and the impact of the scope limitation on the audit opinion. 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<sup>18</sup>:

- (i) the accounts give a true and fair view, as established by Article xx of Regulation (EU) No xx;
- (ii) the expenditure in the accounts for which reimbursement has been requested from the Commission is legal and regular,
- (iii) the management and control system put in place functions properly.

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

##### **Or**

##### ***(Qualified opinion)***

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

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<sup>17</sup> Including for purposes of the European Territorial Cooperation programmes that do not fall under the annual sample for audits of operations to be drawn by the Commission as foreseen in Art. X X of the ETC Regulation

<sup>18</sup> Except for the European Territorial Cooperation programmes that do not fall under the annual sample for audits of operation to be drawn by the Commission as foreseen in Art. X X 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

- (i) the accounts give a true and fair view, as established by Article **xx** of Regulation (EU) No **xx**;
- (ii) the expenditure in the accounts for which reimbursement has been requested from the Commission is legal and regular<sup>19</sup>;
- (iii) the management and control system put in place functions properly, except in 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 <sup>(5)</sup>:

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

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

The audit work carried out *does not put/puts* [delete as appropriate] in doubt the assertions made in the 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, as established by Article **xx** of Regulation (EU) No **xx**;
- (ii) the expenditure in the accounts for which reimbursement has been requested from the Commission *is/is not* [delete as appropriate] legal and regular;
- (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:

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<sup>19</sup> Except for the European Territorial Cooperation programmes that do not fall under the annual sample for audits of operation to be drawn by the Commission as foreseen in Art. X X 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

*and/or* [delete as appropriate]

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

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 <sup>(7)</sup>.]

Date:

Signature:

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<sup>(1)</sup> Accounting year means the period from 1 July to 30 June, except for the first accounting year, in respect of which it means the period from the start date for eligibility of expenditure until XX June 20XX. The final accounting year shall be from 1 July 20XX to 30 June 20XX.

<sup>(2)</sup> To be included in case of ETC programmes.

<sup>(3)</sup> As established by Article XX of the Regulation (EU) No XX.

<sup>(4)</sup> In line with Article XX of Regulation (EU, EURATOM) No XX.

<sup>(5)</sup> 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 operate effectively shall be indicated in the opinion, except where this information is already clearly disclosed in the annual control report and the opinion paragraph refers to the specific section(s) of this report where such information is disclosed.

<sup>(6)</sup> Same remark as in previous footnote.

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

## ANNEX XVII

### Model for the annual control report

#### 1. INTRODUCTION

This Section shall include the following information:

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

1.2 Reference period (i.e. the accounting year (1)).

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

1.4 Identification of the operational programme(s) covered by the report and of its/their managing authority/ies. [Where the annual control 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 Description of the steps taken to prepare the report and to draw the audit opinion. This Section should cover also the information on AA's consistency checks on the management declaration, for the purposes of the audit opinion (including checks on the management verifications which support the management declaration and its consistency with the conclusions of all available information)”

Section 1.5 above shall be adapted for the operational programmes that fall under the ERDF European Territorial Cooperation goal that need to describe the steps taken to prepare the report based on the specific rules on audits on operations applicable to cooperation programmes as set out in Art (XX) of ETC Regulation (EU) XX.

#### 2. SIGNIFICANT CHANGES IN MANAGEMENT AND CONTROL SYSTEM(S)

This Section shall include the following information:

Details of any significant changes in the management and control systems related with managing authority's responsibilities, in particular with respect to the delegation of functions to intermediate bodies, and confirmation of their compliance with Articles xx of Regulation (EU) No xx based on the audit work carried out by the audit authority under Article xx of the same Regulation.

Information on the use of the provisions of Article (XX) of Regulation (EU) XX on reliance on national management systems.

#### 3. CHANGES TO THE AUDIT STRATEGY

This Section shall include the following information:

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 provisions of Article (XX) of Regulation (EU) XX on reliance on

national management systems have been used. Only changes made to the previous version of the audit strategy need to be provided.

Section 1 above shall be adapted for the operational programmes that fall under the ERDF European Territorial Cooperation goal that need to describe changes to the audit strategy based on the specific rules on audits on operations applicable to cooperation programmes as set out in Art (XX) of ETC Regulation (EU) XX.

#### 4. SYSTEM AUDITS (where applicable)

This Section shall include the following information for audit authorities that do not make use for the accounting year in question of the enhanced proportionate arrangements as set out in Art XX of Regulation (EU) No XX:

4.1 Details of the bodies (including the audit authority) that have carried out audits on the effective functioning of the management and control system of the programme—hereafter ‘system audits’.

4.2 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. In case 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, description of the main findings and conclusions drawn from system audits, including the audits targeted to specific thematic areas, where applicable.

4.4 Indication as to whether any problems 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 line with Article XX of Regulation (EU) No XX.

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

4.6 Description (where applicable) of specific deficiencies related to financial instruments or other type of expenditure covered by particular rules (e.g. State aid, revenue-generating projects, simplified cost options, financing based on conditions), detected during system audits and of the follow-up given by the managing authority to remedy these shortcomings.

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

#### 5. AUDITS OF OPERATIONS

Sections 5.1 to 5.10 below shall be adapted for the operational programmes that fall under the ERDF European Territorial Cooperation goal that need to describe the steps taken to

prepare the report based on the specific rules on audits on operations applicable to cooperation programmes as set out in Art No(XX) of ETC Regulation (EU) XX.

This Section shall include the following information:

5.1 Indication of the bodies (including the audit authority) that carried out the audits of operations (as foreseen in Article xx of the Regulation (EU) No xx.

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

5.3 Where applicable, indication of the parameters used for statistical sampling and 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 (if applicable). The underlying calculations for sample selection, total error rate and total residual error rate in Section 9.3 below, in a format allowing an understanding of the basic steps taken, in accordance with the specific sampling method used (where relevant).

5.4 Reconciliation between the total expenditure declared in euro to the Commission in respect of 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 in respect of the accounting year.

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 (where applicable), 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 In case of the use of non-statistical sampling, indicate the reasons for using the method, the percentage of operations/expenditure covered through audits, the steps taken to ensure randomness of the sample bearing in mind that the sample has to be representative. In addition, list of steps taken to ensure a sufficient size of the sample, enabling the audit authority to draw up a valid audit opinion. A projected error rate should also be calculated where non-statistical sampling has been used.

5.7 Where applicable, analysis of the principal results of the audits of operations, describing the number of sample items audited, the respective amount and types (1) of error by sampling unit, the nature (2) of errors found, the stratum error rate and corresponding main deficiencies or irregularities (3), the upper limit of the error rate (where applicable), root causes, corrective measures proposed (including those intending to improve the management and control systems) and the impact on the audit opinion. Where necessary, provide further explanations on the data presented in Sections 9.2 and 9.3 below, in particular concerning the total error rate.



5.8 Where applicable, 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.

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

5.10 Details of whether any problems 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 the operational programmes that fall under the ERDF European Territorial Cooperation goal based on the specific rules on audits on operations applicable to cooperation programmes as set out in Art No(XX) of Regulation (EU) XX.

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

5.13 Typology of errors. Disclose a table following the typology of errors that may have been agreed with the Commissions (where applicable).

5.14 Conclusions drawn from the overall results of the audits of operations with regard to the effective functioning of the management and control system.

Sections 5.14 above shall be adapted for the operational programmes that fall under the ERDF European Territorial Cooperation goal that need to describe the steps taken to draw the conclusions based on the specific rules on audits on operations applicable to cooperation programmes as set out in Art No(XX) of ETC Regulation (EU) XX.

## 6. AUDITS OF ACCOUNTS

This Section shall include the following information:

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

6.2 Description of audit approach used to verify the elements of the accounts defined in Article xx of Regulation (EU) No xx. This shall include, where applicable, a reference to the audit work carried out in the context of system audits (detailed in Section 4 above), audits of operations (detailed in Section 5 above) with relevancy for the assurance required on the accounts and the additional verifications to be carried over the draft accounts.

6.3 Indication of the conclusions drawn from the audit in regard to the completeness, accuracy and veracity of the accounts, including an indication on the financial corrections made and reflected in the accounts as a follow-up to the results of the system audits and/or audit on operations.

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

## 7. OTHER INFORMATION

This Section shall include the following information:

7.1 Where applicable, 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 Where applicable, 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

This Section shall include the following information:

8.1 Indication of the overall level of assurance on the proper functioning of the management and control system (1), and explanation of how such level was obtained from the combination of the results of the system audits (as reflected in Section 9.1 below and if applicable) and audits of operations (as reflected in Section 10.3 below and if applicable). 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 implemented, such as financial corrections and assessment of the need for any additional corrective measures necessary, both from the improvements of the systems and EU budget impact perspective.

9. ANNEXES TO THE ANNUAL CONTROL REPORT

9.1 Results of system audits.

| Audited Entity                                   | Fund (Multi-funds OP) | Title of the audit | Date of the final audit report | Operational Programme: [CCI and Name of the OP]   |      |      |      |      |      |      |      |      |       | Overall assessment (category 1, 2, 3, 4) [as defined in Table XX - Annex XX of Regulation (EU) No XX] | Comments |
|--|-----------------------|--------------------|--------------------------------|---|------|------|------|------|------|------|------|------|-------|---|----------|
|  |                       |                    |                                | Key requirements (as applicable) [as defined in Table X- Annex XX of Regulation (EU) No XX] |      |      |      |      |      |      |      |      |       |   |          |
|  |                       |                    |                                | 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 parts in grey in the table above refer to key requirements that are not applicable to 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 <sup>(7)</sup> | Expenditure in reference to the accounting year audited for the random sample |                   |  |                                 |   |  |  |  |
|      |                      |                 |  | Amount <sup>(10)</sup>  | % <sup>(11)</sup> | Amount of irregular expenditure in random sample | Total error rate <sup>(8)</sup> | Corrections implemented as a result of the total error rate | Residual total error rate<br>(F = (D * A) – E) | Other expenditure audited <sup>(9)</sup> | Amount of irregular expenditure in other expenditure audited |
|      |                      |                 |  |   |                   |  |                                 |   |  |  |  |

<sup>(1)</sup> As defined in Article XX of the Regulation (EU) No XX.

<sup>(2)</sup> Random, systemic, anomalous.

<sup>(3)</sup> For instance: eligibility, public procurement, State aid.

<sup>(4)</sup> 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).

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

<sup>(6)</sup> The overall level of assurance shall correspond to one of the four categories defined in Table XX of Annex XX of Regulation (EU) No XX.

<sup>7)</sup> The 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 certifying authority which has been included in payment applications submitted to the Commission (as established by Article XX of Regulation (EU) No XX), less negative sampling units if any. Where applicable, explanations shall be provided in section 5.4 above.

<sup>8)</sup> 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.

<sup>9)</sup> Where applicable, column 'G' shall refer to expenditure audited in the context of a complementary sample.

<sup>10)</sup> 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).

<sup>11)</sup> 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

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## ANNEX XVIII

### Model for the audit strategy

#### 1. INTRODUCTION

(a) This section shall include the following information:

(b) Identification of the programme(s) (title(s) and CCI(s)<sup>(1)</sup>), Funds and period covered by the audit strategy.

(c) 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.

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

(e) 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.

(f) Confirmation by the audit authority that the bodies carrying out audits pursuant to Article xx of Regulation (EU) No xx have the requisite functional and organisational independence, where applicable under Article xx of Regulation (EU) No xx

(g) For programmes falling under the European Territorial Cooperation goal, reference to the Group of Auditors from the other Member States concerned by that programme as set out in Article xx of the ETC Regulation (EU) No xx.

#### 2. RISK ASSESSMENT

This section shall include the following information:

(a) explanation of the risk assessment method followed and

(b) internal procedures for updating the risk assessment.

#### 3. METHODOLOGY

This section shall include the following information:

##### 3.1. Overview

(a) Reference to the internationally accepted audit standards that the audit authority will take into account for its audit work, as established by Article xx of the Regulation (EU) No xx.

(b) Information on how the audit authority will obtain its assurance with regard to programmes in the standard management and control system as set up in Article xx of Regulation (EU) xx and for programmes with enhanced proportionated arrangements as set up in Article XX of Regulation (EU) xx, (description of main building blocks - types of audits/desk reviews 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 XX of Regulation (EU) No XX with the necessary exceptions for programmes falling under the European Territorial Cooperation goal with regard to the audit opinion to be submitted to the Commission as set up in Art. XX of the ETC Regulation (EU).

(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 Articles xx of Regulation (EU) xx.

(e) For programmes falling under the European Territorial Cooperation goal, 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 ETC sample to be drawn by the Commission set up in Article xx of Regulation (EU) xx.

(f) For programmes falling under the European Territorial Cooperation goal, reference to specific audit arrangements and explanation on how the audit authority intends to ensure coordination and supervision processes with the Group of Auditors from all Member States concerned by that programme and description of the rules of procedure as set up in Article xx of the ETC Regulation (EU) No xx

(g) For programmes falling under the European Territorial Cooperation goal, reference to specific audit arrangements on how the audit authority intends to ensure cooperation with the Group of Auditors from all Member States regarding in particular audits of operations under the common sample to be drawn by the Commission and their subsequent findings as set out in Articles xx and xx of ETC Regulation (EU) xx.

(h) For programmes falling under the European Territorial Cooperation goal, when additional audit work may be required as set out in Article xx of Regulation (EU) xx, reference to specific audit arrangements in that respect and to the follow up of that additional audit work.

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

Indication 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 duly appointed in the last twelve months, where applicable.

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 verifications at these specific bodies in respect of public procurement rules, State aid rules, environmental requirements and other applicable law as foreseen in Article xx of the Regulation (EU) No xx.;

(b) quality of project selection and the administrative and on-the-spot verifications at the managing authority as foreseen in Article XX of the Regulation (EU) No XX;

(c) set-up and implementation of financial instruments in line with Article xx of Regulation (EC) xx at the relevant bodies implementing financial instruments;

(d) functioning and security of IT systems as set up in accordance with Articles XX of Regulation (EU) xx, and their connection with the Commission IT system.

(e) reliability of data related to indicators and milestones and on the progress of the operational programme in achieving its objectives provided by the managing authority under Article XX of Regulation (EU) No XX.

(f) financial corrections ( withdrawals and deduction from the accounts);

(g) implementation of effective and proportionate anti-fraud measures underpinned by a fraud risk assessment in line with Article XX of Regulation (EU) No XX.

### **3.3. Audits of operations other than for operational programmes falling under the European Territorial Cooperation goal**

Description of (or reference to internal document specifying) the sampling methodology to be used in line with Article xx and Annex xx of Regulation (EU) No xx and other specific procedures in place for audits of operations, namely related to the classification and treatment of the errors detected, including suspected fraud.

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

### **3.4. Audits of operations for operational programmes falling under the European Territorial Cooperation goal**

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

A separate description should be proposed for years when the common sample for audits of operations for operational programmes falling under the European Territorial Cooperation goal 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 of the programme in line with Article xx and XX of Regulation (EU) No xx and other specific procedures in place for audits of operations, namely related to the classification and treatment of the errors detected, including suspected fraud.

### **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 the management declaration as drawn up by the relevant managing authority, for purposes of the audit opinion.

## **4. AUDIT WORK PLANNED**

This section shall include the following information:

(a) Description and justification of the audit priorities and specific 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:

| <b>Authorities/Bodies or specific thematic areas to be audited</b> | <b>CC I</b> | <b>OP Title</b> | <b>Body responsible for auditing</b> | <b>Result of risk assessment</b> | <b>20xx Audit objective and</b> | <b>20xx Audit objective and</b> | <b>20xx Audit objective and</b> |
|--|-------------|-----------------|--------------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------|
|--|-------------|-----------------|--------------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------|



|  |  |  |  |  |       |       |       |
|--|--|--|--|--|-------|-------|-------|
|  |  |  |  |  | scope | scope | scope |
|  |  |  |  |  |       |       |       |
|  |  |  |  |  |       |       |       |
|  |  |  |  |  |       |       |       |
|  |  |  |  |  |       |       |       |
|  |  |  |  |  |       |       |       |

**5.. RESOURCES**

This section shall include the following information:

- (a) Organisation chart of the audit authority and information on its relationship with any audit body that carries out audits as foreseen in Article xx of the Regulation (EU) No xx, where appropriate.
- (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).

---

<sup>(1)</sup> Indicate the operational programmes covered by a common management and control system, in case a single audit strategy is prepared for several operational programmes, as foreseen in Article XX of the Regulation (EU) No XX.

## ANNEX XIX

### PAYMENT APPLICATIONS

#### Model for the payment application including additional information concerning financial instruments

## PAYMENT APPLICATION

### EUROPEAN COMMISSION

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|   |   |
|---|---|
| <i>Fund concerned</i> <sup>20</sup> :                 | <type="S" input="S" > <sup>21</sup>     |
| <i>Commission reference (CCI):</i>                    | <type="S" input="S">                    |
| <i>Name of operational programme:</i>                 | <type="S" input="G">                    |
| <i>Commission Decision:</i>                           | <type="S" input="G">                    |
| <i>Date Commission Decision:</i>                      | <type="D" input="G">                    |
| <i>Payment application number:</i>                    | <type="N" input="G">                    |
| <i>Date of submission of the payment application:</i> | <type="D" input="G">                    |
| <i>National reference (optional):</i>                 | <type="S" maxlength="250"<br>input="M"> |

---

<sup>20</sup> If a programme concerns more than one fund, application for payment should be sent separately for each of them. Irrespective of the way YEI is implemented (dedicated OP, specific priority axis or part of a priority axis), expenditure related to YEI activities will always be declared under an ESF payment application and will therefore cover both YEI specific allocation and ESF corresponding support.

<sup>21</sup> 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

According to Article XX of Regulation (EU) No xxxx/yyyy, this payment application refers to the accounting period:

From<sup>22</sup>

<type="D" input="G">

until:

<type="D" input="G">

### **Expenditure broken down by priority and category of regions as entered into the accounts of the accounting function**

(Including programme contributions paid to financial instruments (Article xx of Regulation (EU) No xxxx/yyyy))

| Priority                            | Calculation basis (public or total) <sup>23</sup> | 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)  |
| <b>Priority 1</b>                   |   |  |  |
| Less developed regions              | <type="S" input="G">                              | <type="Cu" input="M">  | <type="Cu" input="M">  |
| More developed regions              | <type="S" input="G">                              | <type="Cu" input="M">  | <type="Cu" input="M">  |
| Outermost regions                   | <type="S" input="G">                              | <type="Cu" input="M">  | <type="Cu" input="M">  |
| Northern sparsely populated regions | <type="S" input="G">                              | <type="Cu" input="M">  | <type="Cu" input="M">  |
| YEI ( )                             | <type="S" input="G">                              | <type="Cu" input="M">  | <type="Cu" input="M">  |
| <b>Priority 2</b>                   |   |  |  |
| Less developed regions              | <type="S" input="G">                              | <type="Cu" input="M">  | <type="Cu" input="M">  |
| More developed regions              | <type="S" input="G">                              | <type="Cu" input="M">  | <type="Cu" input="M">  |
| Outermost regions                   | <type="S" input="G">                              | <type="Cu" input="M">  | <type="Cu" input="M">  |
| Northern sparsely populated regions | <type="S" input="G">                              | <type="Cu" input="M">  | <type="Cu" input="M">  |
| YEI ( )                             | <type="S" input="G">                              | <type="Cu" input="M">  | <type="Cu" input="M">  |
| <b>Priority 3</b>                   |   |  |  |
| Less developed regions              | <type="S" input="G">                              | <type="Cu" input="M">  | <type="Cu" input="M">  |

<sup>22</sup> First day of the accounting year, automatically encoded by the IT system.

<sup>23</sup> For the **EMFF** co-financing applies only on "Total eligible public expenditure". Therefore, in case of EMFF, the calculation base in this model will automatically be adjusted to "Public".

|                                     |                                   |                                    |                                    |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|
|                                     | <i>input="G"&gt;</i>              |                                    |                                    |
| More developed regions              | <i>&lt;type="S" input="G"&gt;</i> | <i>&lt;type="Cu" input="M"&gt;</i> | <i>&lt;type="Cu" input="M"&gt;</i> |
| Outermost regions                   | <i>&lt;type="S" input="G"&gt;</i> | <i>&lt;type="Cu" input="M"&gt;</i> | <i>&lt;type="Cu" input="M"&gt;</i> |
| Northern sparsely populated regions | <i>&lt;type="S" input="G"&gt;</i> | <i>&lt;type="Cu" input="M"&gt;</i> | <i>&lt;type="Cu" input="M"&gt;</i> |
| YEI ( )                             | <i>&lt;type="S" input="G"&gt;</i> | <i>&lt;type="Cu" input="M"&gt;</i> | <i>&lt;type="Cu" input="M"&gt;</i> |
| <b>Grand Total</b>                  |                                   | <i>&lt;type="Cu" input="G"&gt;</i> | <i>&lt;type="Cu" input="G"&gt;</i> |

The model is automatically adjusted on the basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

| Priority           | Calculation basis (public or total) (°)<br>(A) | Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in the payment applications submitted to the Commission<br>(B) | Total amount of the corresponding public expenditure incurred in implementing operations<br>(C) |
|--------------------|--|--|---|
| <u>Priority 1</u>  | <i>&lt;type='S' input='C'&gt;</i>              | <i>&lt;type="Cu" input="M"&gt;</i>   | <i>&lt;type="Cu" input="M"&gt;</i>  |
| <u>Priority 2</u>  | <i>&lt;type='S' input='C'&gt;</i>              | <i>&lt;type="Cu" input="M"&gt;</i>   | <i>&lt;type="Cu" input="M"&gt;</i>  |
| <u>Priority 3</u>  | <i>&lt;type='S' input='C'&gt;</i>              | <i>&lt;type="Cu" input="M"&gt;</i>   | <i>&lt;type="Cu" input="M"&gt;</i>  |
| <b>Grand Total</b> |  | <i>&lt;type="Cu" input="G"&gt;</i>   | <i>&lt;type="Cu" input="G"&gt;</i>  |

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

## CERTIFICATE

By validating this payment application the accounting function/managing authority certifies that the responsibilities foreseen in points ( ), ( ), ( ), ( ), ( ) and ( ) of Article FORMER 126 of Regulation (EC) No www/yyyy are fulfilled and requests the payment of the amounts as mentioned below.

Representing the Authority responsible for the accounting function:

Or

Representing the Managing Authority responsible for the accounting function:

|                      |
|----------------------|
| <type="S" input="G"> |
|----------------------|

### APPLICATION FOR PAYMENT

| FUND                 | AMOUNTS                |                       |                        |   |
|----------------------|------------------------|-----------------------|------------------------|---|
|                      | 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">  | <type="Cu" input="G">                                     |
| YEI <sup>24</sup>    | <type="Cu" input="G">  |                       |                        |   |

The model is automatically adjusted on the basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

| FUND                 | AMOUNT                |
|----------------------|-----------------------|
| <type="S" input="G"> | <type="Cu" input="G"> |

The payment will be made on the following bank account:

<sup>24</sup> Covers the specific allocation for the YEI and the corresponding ESF support.

|   |                                      |
|---|--------------------------------------|
| 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 1

Information on programme contributions paid to financial instruments as referred to in Article XX of Regulation (EU) No xxxx/yyyy and included in the payment applications (cumulative from the start of the programme)<sup>25</sup>

|                                     | Amount included in the first payment application and paid to the financial instrument in accordance with Article 41 (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 41(3) <sup>26</sup>  |  |
|-------------------------------------|--|--|---|--|
|                                     | (A)  | (B)  | (C)   | (D)  |
| Priority                            | Total amount of programme contributions paid to financial instruments  | Amount of corresponding public expenditure | Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article XX and X of Regulation (EU) No XX | Amount of corresponding public expenditure |
| <b>Priority 1</b>                   |  |  |   |  |
| Less developed 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">                      |
| YEI (*)                             | <type="Cu" input="M">  | <type="Cu" input="M">                      | <type="Cu" input="M">   | <type="Cu" input="M">                      |
| <b>Priority 2</b>                   | <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">                      |

<sup>25</sup> For EAFRD included in the quarterly declaration of expenditure.

<sup>26</sup> This amount shall not be included in the payment claim.

|                                     |                       |                       |                       |                       |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 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"> |
| YEI (*)                             | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b>Priority 3</b>                   | <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"> |
| 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"> |
| YEI (*)                             | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b>Grand Total</b>                  | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> |

The model is automatically adjusted on the basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follow

|          | Amount included in the first payment application and paid to the financial instrument in accordance with Article 41 (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 41(3) <sup>27</sup> |  |
|----------|--|--|--|--|
|          | (A)  | (B)  | (C)  | (D)  |
| Priority | Total amount of programme contributions paid to  | Amount of corresponding public expenditure | Total amount of programme contributions effectively paid,                  | Amount of corresponding public expenditure |

27

This amount shall not be included in the payment claim.



|                    |                       |                       |   |                       |
|--------------------|-----------------------|-----------------------|---|-----------------------|
|                    | financial instruments |                       | or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article XX and X of Regulation (EU) No XX |                       |
| <b>Priority 1</b>  |                       |                       |   |                       |
| <b>Priority 2</b>  | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M">   | <type="Cu" input="M"> |
| <b>Priority 3</b>  | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M">   | <type="Cu" input="M"> |
|                    |                       |                       |   |                       |
| <b>Grand Total</b> | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G">   | <type="Cu" input="G"> |

**ANNEX XX**  
**Model for the accounts**

**ACCOUNTS FOR ACCOUNTING PERIOD**

`<type="D" - type="D" input="S">`

**EUROPEAN COMMISSION**

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*Fund concerned*<sup>28</sup>:

`<type="S" input="S" >`<sup>29</sup>

*Commission reference (CCI):*

`<type="S" input="S">`

*Name of operational programme:*

`<type="S" input="G">`

*Commission Decision:*

`<type="S" input="G">`

*Date 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">`

---

<sup>28</sup> If a programme concerns more than one fund, accounts should be sent separately for each of them. In the case of YEI, annual accounts will include both the specific allocation for the YEI and the ESF corresponding support.

<sup>29</sup> 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

## CERTIFICATE

The managing authority responsible for the programme hereby declares that:

- 1) that the accounts are complete accurate and true and that the expenditure entered into the accounts complies with applicable law and has been incurred in respect of operations selected for funding in accordance with the criteria applicable to the operational programme and complying with applicable law;
- 2) that the provisions in the Fund-specific Regulations, Article FORMER59(5) of Regulation (EU, Euratom) No [Financial Regulation] and in points, () and () of Article 126 of Regulation (EU) No xxxx/yyyy are respected;
- 3) that the provisions in Article FORMER 140 of Regulation (EU) No xxxx/yyyy 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 – Article XX of Regulation (EU) No XX**

| Priority                                   | Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in the payment applications submitted to the Commission<br>(A) | Total amount of the corresponding public expenditure incurred in implementing operations<br>(B) |
|--|--|---|
| <u>Priority 1</u>                          |  |   |
| <b>Less developed regions</b>              | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <b>More developed regions</b>              | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <b>Outermost regions</b>                   | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <b>Northern sparsely populated regions</b> | <type="Cu" input="M">  | <type="Cu" input="M">   |
| [YEI <sup>30</sup> ]                       | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <u>Priority 2</u>                          |  |   |
| <b>Less developed regions</b>              | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <b>More developed regions</b>              | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <b>Outermost regions</b>                   | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <b>Northern sparsely populated regions</b> | <type="Cu" input="M">  | <type="Cu" input="M">   |
| [YEI <sup>31</sup> ]                       | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <u>Priority 3</u>                          |  |   |
| <b>Less developed regions</b>              | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <b>More developed regions</b>              | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <b>Outermost regions</b>                   |  |   |
| <b>Northern sparsely populated regions</b> | <type="Cu" input="M">  | <type="Cu" input="M">   |
| [YEI <sup>32</sup> ]                       | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <u>Priority 4</u>                          |  |   |
| [YEI <sup>33</sup> ]                       | <type="Cu" input="M">  | <type="Cu" input="M">   |
|  |  |   |
| <u>Totals</u>                              |  |   |

<sup>30</sup> The YEI is implemented through part of a priority as referred to in Article xx of Regulation (EU) No xx. Payments include the specific allocation for the YEI and the corresponding ESF support in column (C).

<sup>31</sup> The YEI is implemented through part of a priority as referred to in Article xx of Regulation (EU) No xx. Payments include the specific allocation for the YEI and the corresponding ESF support in column (C).

<sup>32</sup> The YEI is implemented through part of a priority as referred to in Article xx of Regulation (EU) No xx. Payments include the specific allocation for the YEI and the corresponding ESF support in column (C).

<sup>33</sup> The YEI is implemented through part of a priority as referred to in Article xx of Regulation (EU) No xx. Payments include the specific allocation for the YEI and the corresponding ESF support in column (C).

| Priority                                   | Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in the payment applications submitted to the Commission<br>(A) | Total amount of the corresponding public expenditure incurred in implementing operations<br>(B) |
|--|--|---|
| <b>Less developed regions</b>              | <type="Cu" input="G">  | <type="Cu" input="G">   |
| <b>More developed regions</b>              | <type="Cu" input="G">  | <type="Cu" input="G">   |
| <b>Outermost regions</b>                   | <type="Cu" input="G">  | <type="Cu" input="G">   |
| <b>Northern sparsely populated regions</b> | <type="Cu" input="G">  | <type="Cu" input="G">   |
| <b>[YEI<sup>34</sup>]</b>                  | <type="Cu" input="G">  | <type="Cu" input="G">   |
| <b>Grand Total</b>                         | <type="Cu" input="G">  | <type="Cu" input="G">   |

The model is automatically adjusted on the basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

| Priority           | Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in the payment applications submitted to the Commission<br>(A) | Total amount of the corresponding public expenditure incurred in implementing operations<br>(B) |
|--------------------|--|---|
| <u>Priority 1</u>  | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <u>Priority 2</u>  | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <u>Priority 3</u>  | <type="Cu" input="M">  | <type="Cu" input="M">   |
| <b>Grand Total</b> | <type="Cu" input="G">  | <type="Cu" input="G">   |

<sup>34</sup> The YEI is implemented through part of a priority as referred to in Article xx of Regulation (EU) No xx. Payments include the specific allocation for the YEI and the corresponding ESF support in column (C).

**APPENDIX 2 - AMOUNTS WITHDRAWN DURING THE ACCOUNTING YEAR - Article XX of Regulation (EU) No 1303/2013**

| Priority                                   | WITHDRAWALS   |                                  |
|--|---|----------------------------------|
|  | Total eligible amount of expenditure included in payment applications | Corresponding public expenditure |
|  | (A)   | (B)                              |
| <u>Priority 1</u>                          |   |                                  |
| <b>Less developed regions</b>              | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <b>More developed regions</b>              | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <b>Outermost regions</b>                   | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <b>Northern sparsely populated regions</b> | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <b>YEI<sup>35</sup></b>                    | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <u>Priority 2</u>                          |   |                                  |
| <b>Less developed regions</b>              | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <b>More developed regions</b>              | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <b>Outermost regions</b>                   | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <b>Northern sparsely populated regions</b> | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <b>YEI</b>                                 | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <u>Priority 3</u>                          |   |                                  |
| <b>Less developed regions</b>              | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <b>More developed regions</b>              | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <b>Outermost regions</b>                   |   |                                  |
| <b>Northern sparsely populated regions</b> | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <b>YEI</b>                                 | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <u>Priority 4</u>                          |   |                                  |
| <b>YEI<sup>36</sup></b>                    | <type="Cu" input="M">   | <type="Cu" input="M">            |
|  |   |                                  |
| <u>Totals</u>                              |   |                                  |

<sup>35</sup> The YEI is implemented through part of a priority as referred to in Article xx of Regulation (EU) No xx.

<sup>36</sup> The YEI is implemented through a dedicated priority as referred to in Article xx of Regulation (EU) No xx.

|   |                       |                       |
|---|-----------------------|-----------------------|
| <b>Less developed regions</b>   | <type="Cu" input="G"> | <type="Cu" input="G"> |
| <b>More developed regions</b>   | <type="Cu" input="G"> | <type="Cu" input="G"> |
| <b>Outermost regions</b>  |                       |                       |
| <b>Northern sparsely populated regions</b>  | <type="Cu" input="G"> | <type="Cu" input="G"> |
| <b>YEI</b>  | <type="Cu" input="G"> | <type="Cu" input="G"> |
| <b>GRAND TOTAL</b>  | <type="Cu" input="G"> | <type="Cu" input="G"> |
| <b>Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure</b> |                       |                       |
| In relation to accounting year ending 30 June XX ... (total)  | <type="Cu" input="M"> | <type="Cu" input="M"> |
| Out of which amounts corrected as a result of audits of operations according to Article XX of Regulation (EU) No 1303/2013      | <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"> |
| Out of which amounts corrected as a result of audits of operations according to Article XX of Regulation (EU) No 1303/2013      | <type="Cu" input="M"> | <type="Cu" input="M"> |

The model is automatically adjusted on the basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance if applicable) the table shall look as follows:

| Priority  | WITHDRAWALS   |                                  |
|---|---|----------------------------------|
|   | Total eligible amount of expenditure included in payment applications | Corresponding public expenditure |
|   | (A)   | (B)                              |
| <u>Priority 1</u>   | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <u>Priority 2</u>   | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <u>Priority 3</u>   | <type="Cu" input="M">   | <type="Cu" input="M">            |
| <b>GRAND TOTAL</b>  | <type="Cu" input="G">   | <type="Cu" input="G">            |
| <b>Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure</b> |   |                                  |
| In relation to accounting year ending 30 June XX ... (total)  | <type="Cu" input="M">   | <type="Cu" input="M">            |
| Out of which amounts corrected as a result of audits  | <type="Cu" input="M">   | <type="Cu" input="M">            |

|  |                                    |                                    |
|--|------------------------------------|------------------------------------|
| of operations according to Article XX of Regulation (EU) No 1303/2013  |                                    |                                    |
| In relation to accounting year ending 30 June ... (total)  | <i>&lt;type="Cu" input="M"&gt;</i> | <i>&lt;type="Cu" input="M"&gt;</i> |
| Out of which amounts corrected as a result of audits of operations according to Article XX of Regulation (EU) No 1303/2013 | <i>&lt;type="Cu" input="M"&gt;</i> | <i>&lt;type="Cu" input="M"&gt;</i> |



**APPENDIX 3 - Amounts of programme contributions paid to financial instruments under Article 41 of Regulation (EU) No 1303/2013  
(cumulative from the start of the programme) - Article XX of Regulation (EU) No XX**

|  | Amount included in the first payment application and paid to the financial instrument in accordance with Article 41 (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 41(3) <sup>37</sup>   |  |
|--|--|--|--|--|
|  | (A)  | (B)  | (C)  | (D)  |
| Priority                                   | Total amount of programme contributions paid to financial instruments  | Amount of corresponding public expenditure | Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article XX and (d) of Regulation (EU) No 1303/2013 <sup>38</sup> | Amount of corresponding public expenditure |
| <b><u>Priority 1</u></b>                   |  |  |  |  |
| <b>Less developed regions</b>              | <type="Cu" input="M">  | <type="Cu" input="M">                      | <type="Cu" input="M">  | <type="Cu" input="M">                      |
| <b>More developed regions</b>              | <type="Cu" input="M">  | <type="Cu" input="M">                      | <type="Cu" input="M">  | <type="Cu" input="M">                      |
| <b>Outermost regions</b>                   | <type="Cu" input="M">  | <type="Cu" input="M">                      | <type="Cu" input="M">  | <type="Cu" input="M">                      |
| <b>Northern sparsely populated regions</b> | <type="Cu" input="M">  | <type="Cu" input="M">                      | <type="Cu" input="M">  | <type="Cu" input="M">                      |

<sup>37</sup> This amount shall not be included in payment claims

<sup>38</sup> See footnote 81.

|  |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>YEI<sup>39</sup></b>                    | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b><u>Priority 2</u></b>                   | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b>Less developed regions</b>              | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b>More developed regions</b>              | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b>Outermost regions</b>                   | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b>Northern sparsely populated regions</b> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b>YEI<sup>40</sup></b>                    | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b><u>Priority 3</u></b>                   | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b>Less developed regions</b>              | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b>More developed regions</b>              | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b>Outermost regions</b>                   | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b>Northern sparsely populated regions</b> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |

<sup>39</sup> The YEI is implemented through part of a priority as referred to in Article xx of Regulation (EU) No xx. Covers the specific allocation for the YEI and the corresponding ESF support.

<sup>40</sup> The YEI is implemented through part of a priority as referred to in Article xx of Regulation (EU) No xx. Covers the specific allocation for the YEI and the corresponding ESF support.

|  |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>YEI<sup>41</sup></b>                    | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
| <b>Priority 4</b>                          |                       |                       |                       |                       |
| <b>YEI<sup>42</sup></b>                    | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> | <type="Cu" input="M"> |
|  |                       |                       |                       |                       |
| <b>Totals</b>                              |                       |                       |                       |                       |
| <b>Less developed regions</b>              | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> |
| <b>More developed regions</b>              | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> |
| <b>Outermost regions</b>                   | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> |
| <b>Northern sparsely populated regions</b> | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> |
| <b>YEI</b>                                 | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> |
| <b>Grand Total</b>                         | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> | <type="Cu" input="G"> |

The model is automatically adjusted on the basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

<sup>41</sup> The YEI is implemented through part of a priority as referred to in Article xx of Regulation (EU) No xx. Covers the specific allocation for the YEI and the corresponding ESF support.

<sup>42</sup> The YEI is implemented through a dedicated priority as referred to in Article xx of Regulation (EU) No xx. Covers the specific allocation for the YEI and the corresponding ESF support.

|                           | Amount included in the first payment application and paid to the financial instrument in accordance with Article 41 (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 41(3) <sup>43</sup>   |  |
|---------------------------|--|--|--|--|
|                           | (A)  | (B)  | (C)  | (D)  |
| Priority                  | Total amount of programme contributions paid to financial instruments  | Amount of corresponding public expenditure | Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article XX and (d) of Regulation (EU) No 1303/2013 <sup>44</sup> | Amount of corresponding public expenditure |
| <b><u>Priority 1</u></b>  | <type="Cu" input="M">  | <type="Cu" input="M">                      | <type="Cu" input="M">  | <type="Cu" input="M">                      |
| <b><u>Priority 2</u></b>  | <type="Cu" input="M">  | <type="Cu" input="M">                      | <type="Cu" input="M">  | <type="Cu" input="M">                      |
| <b><u>Priority 3</u></b>  | <type="Cu" input="M">  | <type="Cu" input="M">                      | <type="Cu" input="M">  | <type="Cu" input="M">                      |
|                           |  |  |  |  |
| <b><i>Grand Total</i></b> | <type="Cu" input="G">  | <type="Cu" input="G">                      | <type="Cu" input="G">  | <type="Cu" input="G">                      |

<sup>43</sup> This amount shall not be included in payment claims

<sup>44</sup> See footnote 81.

**APPENDIX 4 - Reconciliation of expenditure - Article FORMER 137(1)(d) of Regulation (EU) No 1303/2013**

| Priority                      | Total eligible expenditure included in payment applications submitted to the Commission            |  | Expenditure declared in accordance with Article XX of Regulation (EU) No XX   |  | Difference            |                       | Comments (obligatory in case of difference) |
|-------------------------------|--|--|---|--|-----------------------|-----------------------|---|
|                               | Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations | Total amount of public expenditure incurred in implementing operations | Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in the payment applications submitted to the Commission | Total amount of the corresponding public expenditure incurred in implementing operations | (E=A-C)               | (F=B-D)               |   |
|                               | (A)  | (B)  | (C)   | (D)  | (E)                   | (F)                   |   |
| <u>Priority 1</u>             |  |  |   |  |                       |                       |   |
| <b>Less developed regions</b> | <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 Regulation (EU) No XX   |  | Difference            |                       | Comments (obligatory in case of difference) |
|--|--|--|---|--|-----------------------|-----------------------|---|
|  | Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations | Total amount of public expenditure incurred in implementing operations | Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in the payment applications submitted to the Commission | Total amount of the corresponding public expenditure incurred in implementing operations | (E=A-C)               | (F=B-D)               |   |
|  | (A)  | (B)  | (C)   | (D)  | (E)                   | (F)                   | (G)   |
| <b>More developed regions</b>              | <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">        |
| <b>Outermost regions</b>                   | <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">        |
| <b>Northern sparsely populated regions</b> | <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">        |
| <b>YEI<sup>45</sup></b>                    | <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">        |

<sup>45</sup> The YEI is implemented through part of a priority as referred to in Article xx of Regulation (EU) No xx.

| Priority                      | Total eligible expenditure included in payment applications submitted to the Commission            |  | Expenditure declared in accordance with Article XX of Regulation (EU) No XX   |  | Difference            |                       | Comments (obligatory in case of difference) |
|-------------------------------|--|--|---|--|-----------------------|-----------------------|---|
|                               | Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations | Total amount of public expenditure incurred in implementing operations | Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in the payment applications submitted to the Commission | Total amount of the corresponding public expenditure incurred in implementing operations | (E=A-C)               | (F=B-D)               |   |
|                               | (A)  | (B)  | (C)   | (D)  | (E)                   | (F)                   |   |
|                               |  |  |   |  | input="G">            |                       |   |
| <u>Priority 2</u>             |  |  |   |  |                       |                       |   |
| <b>Less developed regions</b> | <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">        |
| <b>More developed regions</b> | <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">        |
| <b>Outermost regions</b>      | <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">        |
| <b>Northern</b>               | <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 Regulation (EU) No XX   |  | Difference                         |                                    | Comments (obligatory in case of difference)       |
|-----------------------------------|--|--|---|--|------------------------------------|------------------------------------|---|
|                                   | Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations | Total amount of public expenditure incurred in implementing operations | Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in the payment applications submitted to the Commission | Total amount of the corresponding public expenditure incurred in implementing operations | (E=A-C)                            | (F=B-D)                            |   |
|                                   | (A)  | (B)  | (C)   | (D)  | (E)                                | (F)                                |   |
| <i>sparsely populated regions</i> |  |  |   |  | <i>input="G"&gt;</i>               |                                    |   |
| <b>YEI</b>                        | <i>&lt;type="Cu" input="G"&gt;</i>   | <i>&lt;type="Cu" input="G"&gt;</i>                                     | <i>&lt;type="Cu" input="G"&gt;</i>  | <i>&lt;type="Cu" input="G"&gt;</i>   | <i>&lt;type="Cu" input="G"&gt;</i> | <i>&lt;type="Cu" input="G"&gt;</i> | <i>&lt;type="S" maxlength="500" input="M"&gt;</i> |
| <u>Priority 3</u>                 |  |  |   |  |                                    |                                    |   |
| <b>YEI<sup>46</sup></b>           | <i>&lt;type="Cu" input="G"&gt;</i>   | <i>&lt;type="Cu" input="G"&gt;</i>                                     | <i>&lt;type="Cu" input="G"&gt;</i>  | <i>&lt;type="Cu" input="G"&gt;</i>   | <i>&lt;type="Cu" input="G"&gt;</i> | <i>&lt;type="Cu" input="G"&gt;</i> | <i>&lt;type="S" maxlength="500" input="M"&gt;</i> |
|                                   |  |  |   |  |                                    |                                    |   |

<sup>46</sup> The YEI is implemented through a dedicated priority as referred to in Article xx of Regulation (EU) No xx.



| Priority                           | Total eligible expenditure included in payment applications submitted to the Commission            |  | Expenditure declared in accordance with Article XX of Regulation (EU) No XX   |  | Difference            |                       | Comments (obligatory in case of difference) |
|------------------------------------|--|--|---|--|-----------------------|-----------------------|---|
|                                    | Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations | Total amount of public expenditure incurred in implementing operations | Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in the payment applications submitted to the Commission | Total amount of the corresponding public expenditure incurred in implementing operations | (E=A-C)               | (F=B-D)               |   |
|                                    | (A)  | (B)  | (C)   | (D)  | (E)                   | (F)                   |   |
| <u>Totals</u>                      |  |  |   |  |                       |                       |   |
| <b>Less developed regions</b>      | <type="Cu" input="G">  | <type="Cu" input="G">  | <type="Cu" input="G">   | <type="Cu" input="G">  | <type="Cu" input="G"> | <type="Cu" input="G"> |   |
| <b>More developed regions</b>      | <type="Cu" input="G">  | <type="Cu" input="G">  | <type="Cu" input="G">   | <type="Cu" input="G">  | <type="Cu" input="G"> | <type="Cu" input="G"> |   |
| <b>Outermost regions</b>           | <type="Cu" input="G">  | <type="Cu" input="G">  | <type="Cu" input="G">   | <type="Cu" input="G">  | <type="Cu" input="G"> | <type="Cu" input="G"> |   |
| <b>Northern sparsely populated</b> | <type="Cu" input="G">  | <type="Cu" input="G">  | <type="Cu" input="G">   | <type="Cu" input="G">  | <type="Cu" input="G"> | <type="Cu" input="G"> |   |

| Priority   | Total eligible expenditure included in payment applications submitted to the Commission            |  | Expenditure declared in accordance with Article XX of Regulation (EU) No XX   |  | Difference            |                       | Comments (obligatory in case of difference) |
|--|--|--|---|--|-----------------------|-----------------------|---|
|  | Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations | Total amount of public expenditure incurred in implementing operations | Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in the payment applications submitted to the Commission | Total amount of the corresponding public expenditure incurred in implementing operations | (E=A-C)               | (F=B-D)               |   |
|  | (A)  | (B)  | (C)   | (D)  | (E)                   | (F)                   |   |
| <b>regions</b>   |  |  |   |  |                       |                       |   |
| <b>YEI</b>   | <type="Cu" input="G">  | <type="Cu" input="G">  | <type="Cu" input="G">   | <type="Cu" input="G">  | <type="Cu" input="G"> | <type="Cu" input="G"> |   |
|  |  |  |   |  |                       |                       |   |
| <b>Grand Total</b>   | <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 of operations according to Article XX of Regulation (EU) No No XX |  |  |   |  | <type="Cu" input="M"> | <type="Cu" input="M"> |   |

The model is automatically adjusted on the basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

| Priority          | <i>Total eligible expenditure included in payment applications submitted to the Commission</i>     |  | <i>Expenditure declared in accordance with Article XX of Regulation (EU) No XX</i>  |  | <i>Difference</i>     |                       | <i>Comments (obligatory in case of difference)</i> |
|-------------------|--|--|---|--|-----------------------|-----------------------|--|
|                   | Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations | Total amount of public expenditure incurred in implementing operations | Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in the payment applications submitted to the Commission | Total amount of the corresponding public expenditure incurred in implementing operations | (E=A-C)               | (F=B-D)               |  |
|                   | <b>(A)</b>   | <b>(B)</b>   | <b>(C)</b>  | <b>(D)</b>   | <b>(E)</b>            | <b>(F)</b>            | <b>(G)</b>   |
| <u>Priority 1</u> | <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 Regulation (EU) No XX   |  | Difference            |                       | Comments (obligatory in case of difference) |
|--|--|--|---|--|-----------------------|-----------------------|---|
|  | Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations | Total amount of public expenditure incurred in implementing operations | Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in the payment applications submitted to the Commission | Total amount of the corresponding public expenditure incurred in implementing operations | (E=A-C)               | (F=B-D)               |   |
|  | (A)  | (B)  | (C)   | (D)  | (E)                   | (F)                   | (G)   |
| <u>Priority 2</u>  | <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">        |
|  |  |  |   |  |                       |                       |   |
| <b>Grand Total</b>   | <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 of operations according to Article XX of Regulation (EU) No No XX |  |  |   |  | <type="Cu" input="M"> | <type="Cu" input="M"> |   |

ANNEX XXI

ANNEX XIX

Scope and type of audits, criteria for determining determining serious deficiencies in the effective functioning of management and control systems and for applying financial corrections

*FORMER Article 27*

*SECTION I*

**Audits of operations – general principles**

**(Article xx of Regulation (EU) No xx)**

1. Audits of operations shall be carried out in respect of each accounting year on a sample of operations or other sampling units selected by a method established or approved by the audit authority in accordance with Article xx of this Regulation. This sample shall be representative and when possible, on statistical sampling methods as foreseen by Art XX (empowerment) of Regulation (EU) XX.

2. Audits of operations shall be carried out on the basis of supporting documents constituting the audit trail and shall verify the legality and regularity of expenditure declared to the Commission, including the following aspects:

(a) that the operation was selected in accordance with the selection criteria for the operational programme, was not physically completed or fully implemented before the beneficiary submitted the application for funding under the operational programme and has been implemented in accordance with the approval decision .

(b) that the expenditure declared to the Commission corresponds to the accounting records and that the required supporting documentation demonstrates an adequate audit trail as set out in Article xx of this Regulation;

(c) that for expenditure declared to the Commission determined in accordance with Articles xx and xx of Regulation (EU) No xx , outputs and results underpinning payments to the beneficiary have been delivered, participant data or other records related to outputs and results are consistent with the information submitted to the Commission and that the required supporting documentation demonstrates an adequate audit trail as set out in Article xx of this Regulation.

Audits shall also verify that the public contribution has been paid to the beneficiary in accordance with Article xx of Regulation (EU) No xx.

3. Audits of operations shall, where applicable, include on-the-spot verification of the physical implementation of the operation.

4. Audits of operations shall verify the accuracy and completeness of the corresponding expenditure recorded by the accounting function in its information and accounting system and the reconciliation of the audit trail at all levels.

5. Irregularities and problems of systemic nature that entail a risk for other operations under the same operational programme and that prejudice the EU budget shall be examined further by the relevant audit authority that identified these.

Where necessary, additional audits to establish the scale of such problems shall be performed and the necessary corrective actions shall be recommended by the audit authority in question.

6. For purposes of reporting the scope and results of the audits of operations carried out in any accounting year, the model for the annual control report set out on the basis of Article xx of Regulation (EU) No xx shall be used.

### **Audits of operations – specific provisions for the European Territorial Cooperation Goal**

#### **(Article xx of ETC Regulation (EU) No xx)**

1. Audits of operations as set out in Art. XX of the ETC Regulation XX for programmes receiving support for the European Regional Development Fund under the European territorial cooperation goal shall be carried out in respect of each accounting year on a common sample of operations or other sampling units selected by a method established by the Commission in accordance with Article xx of this Regulation.

2. The common sample drawn by the Commission shall cover all programmes receiving support under the European territorial cooperation goal in respect of each accounting year if the information necessary for the Commission to draw the common sample shall be received by the Commission from all ETC programme authorities at the latest one month after the end of the accounting year.

3. No additional audits of operation for ETC programmes shall be carried out by the ETC audit authorities unless requested by the Commission or when the Commission has not received the necessary information to draw one common sample for all programmes receiving.

4. Following assessment of the results of audits of operations for purposes of the programmes receiving support for the European Regional Development Fund under the European territorial cooperation goal, the Commission will assess the overall level of risk for payments related to the concerned cooperation programmes for the accounting year.

5. In the case of a material level of risk to payments (over 2% of overall error rate), the Commission will agree with the audit authorities of the concerned programmes the additional audit work necessary to determinate the scope of the problems and where necessary, the level of corrections to be applied in close cooperation with the ETC audit authorities concerned and the relevant Group of Auditors.

6. In the case of a material level of risk to payments the Commission shall not, however, extrapolate the overall error rate to the whole of the sample but request the programmes receiving support for the European Regional Development Fund under the European territorial cooperation goal that had produced the error rate to come up with corrective measures necessary to mitigate that risk only within the programme(s) concerned.

**Audits of operations – specific provisions for the enhanced proportionate MCS arrangements for ERDF and CF**

**(Articles xx of Regulation (EU) No xx)**

1. For ERDF/CF programmes where the Member State has applied enhanced proportionate arrangements, audits of operations shall be carried out in respect of each accounting year on a sample of operations selected by a non-statistical sampling method. This sampling method may cover only one operational programme as set out in Art XX of Regulation (EU) XX.
2. The non-statistical sampling method shall cover a minimum of 10% of the population items in the accounting year, selected randomly, with a maximum of 30 items.

*Article 29*

**Audits of accounts**

**(Article xx of Regulation (EU) No xx)**

1. The audits of accounts referred to in Article xx of Regulation (EU) No xx shall be carried out by the audit authority in respect of each accounting year.
2. The audit of the accounts shall provide reasonable assurance on the completeness, accuracy and veracity of the amounts declared in the accounts.
3. For the purposes of paragraphs 1 and 2, the audit authority shall take into account, in particular, the results of the system audits carried out on the accounting function and of the audits of operations.
4. The system audit shall include verification of the reliability of the accounting system of the accounting function and, on a sample basis, of the accuracy of expenditure of amounts withdrawn and amounts recovered recorded in the accounting function's accounting system.
5. For the purpose of the audit opinion, in order to conclude that the accounts give a true and fair view, the audit authority shall verify that all elements required by Article xx of Regulation (EU) No xx are correctly included in the accounts and correspond to the supporting accounting records maintained by all relevant authorities or bodies and beneficiaries. The audit authority shall in particular, on the basis of the accounts to be provided to it by the accounting function, verify that:
  - (a) the total amount of eligible expenditure declared in accordance with Article xx of Regulation (EU) No xx agrees with the expenditure and the corresponding public contribution included in payment applications submitted to the Commission for the

relevant accounting year and, if there are differences, that adequate explanations have been provided in the accounts for the reconciling amounts;

(b) the amounts withdrawn and recovered during the accounting year, the amounts to be recovered as at the end of the accounting year, the recoveries carried out pursuant to Article xx of Regulation (EU) No xx presented in the accounts correspond to the amounts entered in the accounting systems of the accounting function and are based on decisions by the responsible managing authority or accounting function;

(c) expenditure has been excluded from the accounts in accordance with Article xx of Regulation (EU) No xx, where applicable, and that all the required corrections are reflected in the accounts for the accounting year concerned;

(d) the programme contributions paid to financial instruments are supported by the information available from the managing authority and from the accounting function.

Verifications referred to in points (b), (c) and (d) may be carried out on a sample basis.

## ***SECTION II***

### ***Financial corrections by the Commission in relation to systems deficiencies***

#### *FORMER Article 30*

#### **Criteria for determining serious deficiencies in the effective functioning of management and control systems**

##### **(Article xx of Regulation (EU) No xx)**

1. The Commission shall base its assessment of the effective functioning of management and control systems on the results of all available systems audits, including tests of controls, and of audits of operations.

The assessment shall cover the internal control environment of the programme, the management and control activities of the managing and accounting function, monitoring by the managing authority, and the control activities of the audit authority and shall be based on verification of compliance with the key requirements set out in Table 1 of Annex xx.

The fulfilment of these key requirements shall be assessed on the basis of the categories set out in Table xx of Annex xx.

2. The main types of serious deficiency in the effective functioning of the management and control system shall be cases where any of the key requirements referred to in points LIST OF KEY REQUIREMENTS of Table xx of Annex xx, or two or more of the other key requirements in Table xx of Annex xx are assessed as falling into categories xx or xx as set out in Table xx of Annex xx.

#### *Former Article 31*

#### **Criteria for applying flat rates or extrapolated financial corrections and criteria for determining the level of financial correction**



**(Article xx) of Regulation (EU) No xx)**

1. Financial corrections shall be applied for all or part of an operational programme, where the Commission identifies one or more serious deficiencies in the functioning of the management and control system.

Notwithstanding the first subparagraph, extrapolated financial corrections shall be applied, for all or part of an operational programme, where the Commission identifies systemic irregularities in a representative sample of operations, where the residual error rate is material, allowing for a more accurate quantification of the risk for the Union budget.

In this case, the results of the examination of the representative sample shall be extrapolated to the rest of the population from which the sample was drawn for the purpose of determining the financial correction.

2. The level of flat-rate correction shall be fixed taking into account the following elements:

(a) the relative importance of the serious deficiency or serious deficiencies in the context of the management and control system as a whole;

(b) the frequency and extent of the serious deficiency or serious deficiencies;

(c) the degree of risk of loss for the Union budget.

3. Taking into account these elements, the level of financial correction shall be fixed as follows:

(a) where the serious deficiency or serious deficiencies in the management and control system 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 % shall be applied;

(b) where the serious deficiency or serious deficiencies in the management and control system 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 % shall be applied;

(c) where the serious deficiency or serious deficiencies in the management and control system 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 % shall be applied;

(d) where the serious deficiency or serious deficiencies in the management and control system 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 % shall be applied.

4. Where the application of a flat rate fixed in accordance with paragraph 3 would be disproportionate, the level of correction shall be reduced.

5. Where, due to a failure of the responsible authorities to take adequate corrective measures following the application of a financial correction in an accounting year, the same serious deficiency or serious deficiencies is identified in a subsequent accounting year, the rate of

correction may, due to the persistence of the serious deficiency or serious deficiencies, be increased to a level not exceeding that of the next higher category.

**ANNEX XXII**

***METHODOLOGY ON THE ALLOCATION OF GLOBAL RESSOURCES PER  
MEMBER STATE***

[to be completed after the MFF package]