



Council of the
European Union

Brussels, 25 February 2021
(OR. en)

**Interinstitutional File:
2018/0196 (COD)**

**6180/21
ADD 1**

**FSTR 14
REGIO 24
FC 5
SOC 79
PECHE 48
CADREFIN 72
JAI 142
SAN 66
CODEC 205**

NOTE

From: General Secretariat of the Council

To: Permanent Representatives Committee

No. Cion doc.: COM(2018) 375 final

Subject: Common Provisions Regulation
- Analysis of the final compromise text with a view to agreement: Annexes

ANNEX I

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

TABLE 1: CODES FOR THE INTERVENTION FIELD DIMENSION^{1 2}

INTERVENTION FIELD³		Coefficient for the calculation of support to climate change objectives	Coefficient for the calculation of support to environmental objectives
POLICY OBJECTIVE 1: A MORE COMPETITIVE AND SMARTER EUROPE BY PROMOTING INNOVATIVE AND SMART ECONOMIC TRANSFORMATION AND REGIONAL ICT CONNECTIVITY			
001	Investment in fixed assets, including research infrastructure, in micro enterprises directly linked to research and innovation activities	0 %	0 %
002	Investment in fixed assets, including research infrastructure, in small and medium-sized enterprises (including private research centres) directly linked to research and innovation activities	0 %	0 %
002 bis	Investment in fixed assets, including research infrastructure, in large enterprises ⁴ directly linked to research and innovation activities	0 %	0 %
003	Investment in fixed assets, including research infrastructure, in public research centres and higher education directly linked to research and innovation activities	0 %	0 %

- ¹ For the specific objective “enabling regions and people to address the social, economic and environmental impacts of the transition towards a climate neutral economy” supported by the JTF, intervention fields under any policy objectives may be used, provided they are consistent with Article [4] and [5] of Regulation (EU) [new JTF Regulation] and are in accordance with the relevant territorial just transition plan. For this specific objective, the coefficient for the calculation of support to climate change objectives is set at 100% for all intervention fields used.
- ² Where a Member State’s recognised amount in support for climate objectives under its Recovery and Resilience Plan has been increased following the application of Article 15(3)(c) RRF, an identical proportionate increase in the level of that Member State’s contribution to its support for climate objectives shall also be applied under cohesion policy.
- ³ The intervention fields are grouped by policy objectives, but their use is not limited to them. Any intervention fields can be used under any policy objective. Especially for policy objective 5 all dimension codes under policy objectives 1 to 4 may be chosen in addition to those listed under policy objective 5.
- ⁴ Large enterprises are all enterprises other than SMEs, including small mid-cap companies.

004	Investment in intangible assets in micro enterprises directly linked to research and innovation activities	0 %	0 %
005	Investment in intangible assets in small and medium-sized enterprises (including private research centres) directly linked to research and innovation activities	0 %	0 %
005 bis	Investment in intangible assets in large enterprises directly linked to research and innovation activities	0 %	0 %
006	Investment in intangible assets in public research centres and higher education directly linked to research and innovation activities	0 %	0 %
007	Research and innovation activities in micro enterprises including networking (industrial research, experimental development, feasibility studies)	0 %	0 %
008	Research and innovation activities in small and medium-sized enterprises, including networking	0 %	0 %
008 bis	Research and innovation activities in large enterprises, including networking	0 %	0 %
009	Research and innovation activities in public research centres, higher education and centres of competence including networking (industrial research, experimental development, feasibility studies)	0 %	0 %
010	Digitising SMEs (including e-Commerce, e-Business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start-ups, B2B)	0 %	0 %
010 bis	Digitising large enterprises (including e-Commerce, e-Business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start-ups, B2B)	0 %	0 %
010 ter	Digitising SMEs or large enterprises (including eCommerce, e-Business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start-ups, B2B) compliant with GHG emission reduction or energy efficiency criteria ⁵	40%	0%
011	Government ICT solutions, e-services, applications	0 %	0 %
011 bis	Government ICT solutions, eservices, applications compliant with GHG emission reduction or energy efficiency criteria (see footnote 4)	40%	0%
012	IT services and applications for digital skills and digital inclusion	0 %	0 %
013	e-Health services and applications (including e-Care, Internet of Things for physical activity and ambient assisted living)	0 %	0 %
014	Business infrastructure for SMEs (including industrial parks and sites)	0 %	0 %

⁵ If the objective of the measure is that the activity has to process or collect data to enable GHG emission reductions that result in demonstrated substantial lifecycle GHG emissions savings. If the objective of the measure requires data centres to comply with “European Code of Conduct on Data Centre Energy Efficiency”

015	SME business development and internationalisation, including productive investments	0 %	0 %
015 bis	Support for large enterprises through financial instruments, including productive investments	0 %	0 %
016	Skills development for smart specialisation, industrial transition, entrepreneurship and adaptability of enterprises to change	0%	0%
017	Advanced support services for SMEs and groups of SMEs (including management, marketing and design services)	0 %	0 %
018	Incubation, support to spin offs and spin outs and start ups	0 %	0 %
019	Support for innovation clusters including between businesses, research organisations and public authorities and business networks primarily benefiting SMEs	0 %	0 %
020	Innovation processes in SMEs (process, organisational, marketing, co-creation, user and demand driven innovation)	0 %	0 %
021	Technology transfer and cooperation between enterprises, research centres and higher education sector	0 %	0 %
022	Research and innovation processes, technology transfer and cooperation between enterprises, research centres and universities focusing on the low carbon economy, resilience and adaptation to climate change	100 %	40 %
023	Research and innovation processes, technology transfer and cooperation between enterprises focusing on circular economy	40 %	100 %
051	ICT: Very High-Capacity broadband network (backbone/backhaul network)	0 %	0 %
052	ICT: Very High-Capacity broadband network (access/local loop with a performance equivalent to an optical fibre installation up to the distribution point at the serving location for multi-dwelling premises)	0 %	0 %
053	ICT: Very High-Capacity broadband network (access/local loop with a performance equivalent to an optical fibre installation up to the distribution point at the serving location for homes and business premises)	0 %	0 %
054	ICT: Very High-Capacity broadband network (access/local loop with a performance equivalent to an optical fibre installation up to the base station for advanced wireless communication)	0 %	0 %
055	ICT: Other types of ICT infrastructure (including large-scale computer resources/equipment, data centres, sensors and other wireless equipment)	0 %	0 %
055 bis	ICT: Other types of ICT infrastructure (including large-scale computer resources/equipment, data centres, sensors and other wireless equipment) compliant with the carbon emission reduction and energy efficiency criteria (see footnote 4)	40 %	0 %
POLICY OBJECTIVE 2: A GREENER, LOW CARBON TRANSITIONING TOWARDS A NET ZERO CARBON ECONOMY AND RESILIENT EUROPE BY PROMOTING CLEAN AND FAIR ENERGY TRANSITION, GREEN AND BLUE INVESTMENT, THE CIRCULAR ECONOMY, CLIMATE CHANGE MITIGATION AND ADAPTATION, RISK PREVENTION AND MANAGEMENT, AND SUSTAINABLE URBAN MOBILITY			
024	Energy efficiency and demonstration projects in SMEs and supporting measures	40%	40 %
024 bis	Energy efficiency and demonstration projects in large enterprises and supporting measures	40%	40 %
024	Energy efficiency and demonstration projects in SMEs or large enterprises and supporting measures compliant with	100%	40%

ter	energy efficiency criteria ⁶		
025	Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures	40%	40 %
025 bis	Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures compliant with energy efficiency criteria ⁷	100%	40%
025 ter	Construction of new energy efficient buildings ⁸	40%	40%
026	Energy efficiency renovation or energy efficiency measures regarding public infrastructure, demonstration projects and supporting measures	40%	40 %
026 bis	Energy efficiency renovation or energy efficiency measures regarding public infrastructure, demonstration projects and supporting measures compliant with energy efficiency criteria ⁹	100%	40%
027	Support to entities that provide services contributing to the low carbon economy and to resilience to climate change including awareness-raising measures	100 %	40 %
028	Renewable energy: wind	100 %	40 %
029	Renewable energy: solar	100 %	40 %
030	Renewable energy: biomass ¹⁰	40%	40 %
030 bis	Renewable energy: biomass with high GHG savings ¹¹	100%	40%

- ⁶ (a) If the objective of the measure is to achieve, on average, at least a medium-depth level renovation as defined in Commission Recommendation on Building Renovation (EU) 2019/786 or (b) if the objective of the measures is to achieve, on average, at least a 30% reduction of direct and indirect GHG emissions compared to the ex-ante emissions.
- ⁷ If the objective of the measure is to achieve, on average, at least a medium-depth level renovation as defined in Commission Recommendation on Building Renovation (EU) 2019/786. The renovation of buildings is also meant to include infrastructure in the sense of intervention fields 085 to 092.
- ⁸ If the objective of the measures concerns the construction of new buildings with a Primary Energy Demand (PED) that is at least 20% lower than the NZEB requirement (nearly zero-energy building, national directives). The construction of new energy efficient buildings is also meant to include infrastructure in the sense of intervention fields 085 to 092.
- ⁹ If the objective of the measure is (a) to achieve, on average, at least a medium-depth level renovation as defined in Commission Recommendation on Building Renovation (EU) 2019/786 or (b) to achieve, on average, at least a 30% reduction of direct and indirect GHG emissions compared to the ex-ante emissions. The renovation of buildings is also meant to include infrastructure in the sense of intervention fields 085 to 092.
- ¹⁰ If the objective of the measure relates to the production of electricity or heat from biomass, in line with Directive (EU) 2018/2001.
- ¹¹ If the objective of the measure relates to the production of electricity or heat from biomass, in line with Directive (EU) 2018/2001; and if the objective of the measure is to achieve at least 80% GHG emission savings at the facility from the use of biomass in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001. If the objective of the measure relates to the production of biofuel from biomass (excluding food and feed crops), in line with Directive (EU) 2018/2001; and if the objective of the measure is to achieve at least 65% GHG emission savings at the facility from the use of biomass for this purpose in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex V to Directive (EU).

031	Renewable energy: marine	100 %	40 %
032	Other renewable energy (including geothermal energy)	100 %	40 %
033	Smart Energy Systems (including smart grids and ICT systems) and related storage	100 %	40 %
034	High efficiency co-generation, district heating and cooling	40%	40 %
034 bis0 ¹²	High efficiency co-generation, efficient district heating and cooling with low lifecycle emissions ¹³	100%	40%
034 bis1	Replacement of coal-based heating systems by gas-based heating systems for climate mitigation purposes	0 %	0 %
034 bis2	Distribution and transport of natural gas substituting coal	0 %	0 %
035	Adaptation to climate change measures and prevention and management of climate related risks: floods and landslides (including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches)	100 %	100 %
036	Adaptation to climate change measures and prevention and management of climate related risks: fires (including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches)	100 %	100 %
037	Adaptation to climate change measures and prevention and management of climate related risks: others, e.g. storms and drought (including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches)	100 %	100 %
038	Risk prevention and management of non-climate related natural risks (i.e. earthquakes) and risks linked to human activities (e.g. technological accidents), including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches	0 %	100 %
039	Provision of water for human consumption (extraction, treatment, storage and distribution infrastructure, efficiency measures, drinking water supply)	0 %	100 %
039 bis	Provision of water for human consumption (extraction, treatment, storage and distribution infrastructure, efficiency measures, drinking water supply) compliant with efficiency criteria ¹⁴	40%	100%
040	Water management and water resource conservation (including river basin management, specific climate change	40 %	100 %

¹² This field cannot be used when supporting fossil fuels under Article 6(1)(g) of the ERDF Regulation.

¹³ In case of high-efficiency cogeneration, if the objective of the measure is to achieve life cycle emissions that are lower than 100gCO₂e/kWh or heat/cool produced from waste heat. In case of district heating/cooling, if the associated infrastructure follows the EU Energy Efficiency Directive, or the existing infrastructure is refurbished to meet the definition of the efficient district heating and cooling, or the project is an advanced pilot system (control and energy management systems, Internet of Things) or leads to a lower temperature regime in the district heating and cooling system.

¹⁴ If the objective of the measure is for the constructed system to have an average energy consumption of ≤ 0.5 kWh or an Infrastructure Leakage Index (ILI) of ≤ 1.5, and for the renovation activity to decrease the average energy consumption by more than 20% or decrease leakage by more than 20%.

	adaptation measures, reuse, leakage reduction)		
041	Waste water collection and treatment	0 %	100 %
041 bis	Waste water collection and treatment compliant with energy efficiency criteria ¹⁵	40%	100%
042	Household waste management: prevention, minimisation, sorting, reuse, recycling measures	40%	100 %
042 bis	Household waste management: residual waste treatment	0%	100%
044	Commercial, industrial waste management: prevention, minimisation, sorting, reuse, recycling measures	40%	100 %
044 bis	Commercial, industrial waste management: residual and hazardous waste	0%	100%
045	Promoting the use of recycled materials as raw materials	0 %	100 %
045 bis	Use of recycled materials as raw materials compliant with the efficiency criteria ¹⁶	100%	100%
046	Rehabilitation of industrial sites and contaminated land	0 %	100 %
046 bis	Rehabilitation of industrial sites and contaminated land compliant with efficiency criteria ¹⁷	40%	100%
047	Support to environmentally-friendly production processes and resource efficiency in SMEs	40 %	40 %
047 bis	Support to environmentally-friendly production processes and resource efficiency in large enterprises	40 %	40 %
048	Air quality and noise reduction measures	40 %	100 %
049	Protection, restoration and sustainable use of Natura 2000 sites	40 %	100 %
050	Nature and biodiversity protection, natural heritage and resources, green and blue infrastructure	40 %	100 %
050 bis	Other measures to reduce greenhouse gas emissions in the area of preservation and restoration of natural areas with high potential for carbon absorption and storage, e.g. by rewetting of moorlands, the capture of landfill gas	100 %	100 %
073	Clean urban transport infrastructure ¹⁸	100 %	40 %
074	Clean urban transport rolling stock ¹⁹	100 %	40 %
075	Cycling infrastructure	100 %	100 %

¹⁵ If the objective of the measure for the constructed front-to-end waste water system to have net zero energy use or for the renewal of the front-to-end waste water system to lead to a decreased average energy use by at least 10% (solely by energy efficiency measures and not by material changes or changes in load).

¹⁶ If the objective of the measure is to convert at least 50%, in terms of weight, of the processed separately collected non-hazardous waste into secondary raw materials.

¹⁷ If the objective of the measure is to turn industrial sites and contaminated land into a natural carbon sink [reference to legal definition]

¹⁸ Clean urban transport infrastructure refers to infrastructure that enables the operation of zero-emission rolling stock.

¹⁹ Clean urban transport rolling stock refers to zero-emission rolling stock.

076	Digitalisation of urban transport	0%	0 %
076 bis	Digitalisation of transport when dedicated in part to GHG emissions reduction: urban transport	40%	0%
077	Alternative fuels infrastructure ²⁰	100 %	40 %
POLICY OBJECTIVE 3: A MORE CONNECTED EUROPE BY ENHANCING MOBILITY			
056 ²¹	Newly built or upgraded motorways and roads - TEN-T core network	0 %	0 %
057	Newly built or upgraded motorways and roads - TEN-T comprehensive network	0 %	0 %
058	Newly built or upgraded secondary road links to TEN-T road network and nodes	0 %	0 %
059	Newly built or upgraded other national, regional and local access roads	0 %	0 %
060	Reconstructed or modernised motorways and roads - TEN-T core network	0 %	0 %
061	Reconstructed or modernised motorways and roads - TEN-T comprehensive network	0 %	0 %
062	Other reconstructed or modernised roads (motorway, national, regional or local)	0 %	0 %
063	Digitalisation of transport: road	0%	0 %
063 bis	Digitalisation of transport when dedicated in part to GHG emissions reduction: road	40%	0%
064	Newly built or upgraded railways - TEN-T core network	100 %	40 %
065	Newly built or upgraded railways - TEN-T comprehensive network	100 %	40 %
066	Other newly built or upgraded railways	40%	40 %
066 bis	Other newly built or upgraded railways – electric/zero emission ²²	100%	40%
067	Reconstructed or modernised railways - TEN-T core network	100%	40 %
068	Reconstructed or modernised railways - TEN-T comprehensive network	100%	40 %
069	Other reconstructed or modernised railways	40%	40 %
069 bis	Other reconstructed or modernised railways – electric/zero emission (see footnote 20)	100%	40%
070	Digitalisation of transport: rail	40 %	0 %
071	European Rail Traffic Management System (ERTMS)	40%	40 %

²⁰ If the objective of the measure is in line with Directive (EU) 2018/2001

²¹ For intervention fields 056 to 062, intervention fields 073, 074 and 077 can be used for elements of the measures that relate to interventions in alternative fuels, including EV charging, or public transport.

²² If the objective of the measure relates to electrified trackside and associated subsystems or if there is a plan for electrification or it will be fit for use by zero tailpipe emission trains within 10 years.

072	Mobile rail assets	0%	40 %
072 bis	Mobile zero emission/electric powered ²³ rail assets	100%	40%
078	Multimodal transport (TEN-T)	40 %	40 %
079	Multimodal transport (not urban)	40 %	40 %
080	Seaports (TEN-T)	0%	0 %
080 bis	Seaports (TEN-T) excluding facilities dedicated to transport of fossil fuels	40%	0%
081	Other seaports	0%	0 %
081 bis	Other seaports excluding facilities dedicated to transport of fossil fuels	40%	0%
082	Inland waterways and ports (TEN-T)	0%	0 %
082 bis	Inland waterways and ports (TEN-T) excluding facilities dedicated to transport of fossil fuels	40%	0%
083	Inland waterways and ports (regional and local)	0%	0 %
083 bis0	Inland waterways and ports (regional and local) excluding facilities dedicated to transport of fossil fuels	40%	0%
083 bis	Security, safety and air traffic management systems, for existing airports	0 %	0 %
084	Digitising transport: other transport modes	0%	0 %
084 bis	Digitising transport when dedicated in part to GHG emissions reduction: other transport modes	40%	0%
POLICY OBJECTIVE 4: A MORE SOCIAL AND INCLUSIVE EUROPE BY IMPLEMENTING THE EUROPEAN PILLAR OF SOCIAL RIGHTS			
085	Infrastructure for early childhood education and care	0 %	0 %
086	Infrastructure for primary and secondary education	0 %	0 %
087	Infrastructure for tertiary education	0 %	0 %
088	Infrastructure for vocational education and training and adult learning	0 %	0 %
089	Housing infrastructure for migrants, refugees and persons under or applying for international protection	0 %	0 %
090	Housing infrastructure (other than for migrants, refugees and persons under or applying for international protection)	0 %	0 %
091	Other social infrastructure contributing to social inclusion in the community	0 %	0 %
092	Health infrastructure	0 %	0 %

²³ Also applies to bi-mode trains

093	Health equipment	0 %	0 %
094	Health mobile assets	0 %	0 %
095	Digitalisation in health care	0%	0%
096	Temporary reception infrastructure for migrants, refugees and persons under or applying for international protection	0 %	0 %
097	Measures to improve access to employment	0 %	0 %
098	Measures to promote access to employment of long-term unemployed	0 %	0 %
099	Specific support for youth employment and socio-economic integration of young people	0 %	0 %
100	Support for self-employment and business start-up	0 %	0 %
101	Support for social economy and social enterprises	0 %	0 %
102	Measures to modernise and strengthen labour market institutions and services to assess and anticipate skills needs and to ensure timely and tailor-made assistance	0 %	0 %
103	Support for labour market matching and transitions	0 %	0 %
104	Support for labour mobility	0 %	0 %
105	Measures to promote women's labour market participation and reducing gender-based segregation in the labour market	0 %	0 %
106	Measures promoting work-life balance, including access to childcare and care for dependent persons	0 %	0 %
107	Measures for a healthy and well-adapted working environment addressing health risks, including promotion of physical activity	0 %	0 %
108	Support for the development of digital skills	0 %	0 %
109	Support for adaptation of workers, enterprises and entrepreneurs to change	0 %	0 %
110	Measures encouraging active and healthy ageing	0 %	0 %
111	Support for early childhood education and care (excluding infrastructure)	0 %	0 %
112	Support for primary to secondary education (excluding infrastructure)	0 %	0 %
113	Support for tertiary education (excluding infrastructure)	0 %	0 %
114	Support for adult education (excluding infrastructure)	0 %	0 %
115	Measures to promote equal opportunities and active participation in society	0 %	0 %
116	Pathways to integration and re-entry into employment for disadvantaged people	0 %	0 %
117	Measures to improve access of marginalised groups such as the Roma to education, employment and to promote their social inclusion	0 %	0 %
118	Support to the civil society working with marginalised communities such as the Roma	0 %	0 %
119	Specific actions to increase participation of third-country nationals in employment	0 %	0 %
120	Measures for the social integration of third-country nationals	0 %	0 %
121	Measures to enhancing the equal and timely access to quality, sustainable and affordable services	0 %	0 %
122	Measures to enhancing the delivery of family and community-based care services	0 %	0 %

123	Measures to improve the accessibility, effectiveness and resilience of healthcare systems (excluding infrastructure)	0 %	0 %
124	Measures to improve access to long-term care (excluding infrastructure)	0 %	0 %
125	Measures to modernise social protection systems, including promoting access to social protection	0 %	0 %
126	Promoting social integration of people at risk of poverty or social exclusion, including the most deprived and children	0 %	0 %
127	Addressing material deprivation through food and/or material assistance to the most deprived, including accompanying measures	0 %	0 %
POLICY OBJECTIVE 5: A EUROPE CLOSER TO CITIZENS BY FOSTERING THE SUSTAINABLE AND INTEGRATED DEVELOPMENT OF ALL TYPES OF TERRITORIES AND LOCAL INITIATIVES			
128	Protection, development and promotion of public tourism assets and tourism services	0 %	0 %
129	Protection, development and promotion of cultural heritage and cultural services	0 %	0 %
130	Protection, development and promotion of natural heritage and eco-tourism other than Natura 2000 sites	0 %	100 %
131	Physical regeneration and security of public spaces	0 %	0 %
131 bis	Territorial development initiatives, including preparation of territorial strategies	0 %	0 %
OTHER CODES RELATED TO POLICY OBJECTIVES 1-5			
132	Improve the capacity of programme authorities and bodies linked to the implementation of the Funds	0 %	0 %
133	Enhancing cooperation with partners both within and outside the Member State	0 %	0 %
134	Cross-financing under the ERDF (support to ESF-type actions necessary for the implementation of the ERDF part of the operation and directly linked to it)	0 %	0 %
135	Enhancing institutional capacity of public authorities and stakeholders to implement territorial cooperation projects and initiatives in a cross-border, transnational, maritime and inter-regional context	0 %	0 %
135 bis	Interreg: border crossing management and mobility and migration management	0 %	0 %
136	Outermost regions: compensation of any additional costs due to accessibility deficit and territorial fragmentation	0 %	0 %
137	Outermost regions: specific action to compensate additional costs due to size market factors	0 %	0 %
138	Outermost regions: support to compensate additional costs due to climate conditions and relief difficulties	40 %	40 %
139	Outermost regions: airports	0 %	0 %
TECHNICAL ASSISTANCE			
140	Information and communication	0 %	0 %
141	Preparation, implementation, monitoring and control	0 %	0 %
142	Evaluation and studies, data collection	0 %	0 %
143	Reinforcement of the capacity of Member State authorities, beneficiaries and relevant partners	0 %	0 %

TABLE 2: CODES FOR THE FORM OF SUPPORT DIMENSION*

FORM OF SUPPORT	
01	Grant
02	Support through financial instruments: equity or quasi-equity
03	Support through financial instruments: loan
04	Support through financial instruments: guarantee
05	Support through financial instruments: Grants within a financial instrument operation
06	Prize

*Table 2 of Annex I is applicable to the EMFAF for the purpose of Table 8 of Annex VII.

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

TERRITORIAL DELIVERY MECHANISM AND TERRITORIAL FOCUS		
INTEGRATED TERRITORIAL INVESTMENT (ITI)		ITI focused on sustainable urban development
11	Urban neighbourhoods	x
12	Cities, towns and suburbs	x
13	Functional urban areas	x
13a	Rural areas	
14	Mountainous areas	
15	Islands and coastal areas	
16	Sparsely populated areas	
17	Other types of territories targeted	
COMMUNITY LED LOCAL DEVELOPMENT (CLLD)		CLLD focused on sustainable urban development
21	Urban neighbourhoods	x

22	Cities, towns and suburbs	x
23	Functional urban areas	x
23a	Rural areas	
24	Mountainous areas	
25	Islands and coastal areas	
26	Sparsely populated areas	
27	Other types of territories targeted	
OTHER TYPE OF TERRITORIAL TOOL UNDER POLICY OBJECTIVE 5		Other type of territorial tool focused on sustainable urban development
31	Urban neighbourhoods	x
32	Cities, towns and suburbs	x
33	Functional urban areas	x
33a	Rural areas	
34	Mountainous areas	
35	Islands and coastal areas	
36	Sparsely populated areas	
37	Other types of territories targeted	
OTHER APPROACHES²⁴		
41	Urban neighbourhoods	
42	Cities, towns and suburbs	
43	Functional urban areas	
43a	Rural areas	
44	Mountainous areas	
45	Islands and coastal areas	
46	Sparsely populated areas	
47	Other types of territories targeted	
48	No territorial targeting	

²⁴ Other approaches undertaken under policy objectives other than policy objective 5 and not in a form of ITI, not in form of CLLD.

TABLE 4: CODES FOR THE ECONOMIC ACTIVITY DIMENSIONECONOMIC ACTIVITY	
01	Agriculture and forestry
02	Fisheries
03	Aquaculture
04	Other blue economy sectors
05	Manufacture of food products and beverages
06	Manufacture of textiles and textile products
07	Manufacture of transport equipment
08	Manufacture of computer, electronic and optical products
09	Other unspecified manufacturing industries
10	Construction
11	Mining and quarrying
12	Electricity, gas, steam, hot water and air conditioning
13	Water supply, sewerage, waste management and remediation act
14	Transport and storage
15	Information and communication activities, including telecomm
16	Wholesale and retail trade
17	Tourism, accommodation and food service activities
18	Financial and insurance activities
19	Real estate, renting and business services activities
20	Public administration
21	Education
22	Human health activities
23	Social work activities, community, social and personal services
24	Activities linked to the environment
25	Arts, entertainment, creative industries and recreation
26	Other unspecified services

TABLE 5: CODES FOR THE LOCATION DIMENSION

LOCATION	
Code	Location
	Code of region or area where operation is located/carried out, as set out in the Classification of Territorial Units for Statistics (NUTS) in the Annex to Regulation (EC) No 1059/2003 of the European Parliament and of the Council ²⁵ , as last amended by Commission Regulation (EU) No 2016/2066.

TABLE 6: CODES FOR ESF+ SECONDARY THEMES

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

*Including in their national reform programmes as well as in the relevant country-specific recommendations (adopted in accordance with Article 121(2) TFEU and Article 148(4) TFEU.

²⁵ 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).

TABLE 6bis: CODES FOR ESF+/ERDF/ CF/ JTF GENDER EQUALITY DIMENSION

ESF+/ERDF/ CF/ JTF gender equality dimension		Coefficient for the calculation of support to gender equality
01	Gender targeting	100%
02	Gender mainstreaming	40%
03	Gender neutral	0%

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

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

ANNEX II

Template for Partnership Agreement - Article 7(4)²⁶

Reference: Article 7(3a) CPR. The justifications and text fields under points 1-10 of this Annex amount to no more than 35 pages, whereby one page contains on average 3000 characters without spaces.

CCI	[15 characters ²⁷]
Title	[255]
Version	
First year	[4]
Last year	[4]
Commission decision number	
Commission decision date	

1. Selection of policy objectives and the JTF specific objective

Reference: Article 8(a) CPR

Table 1: Selection of policy objective and JTF specific objective with justification

Selected objective	Programme	Fund	Justification for selection of a policy objective or JTF specific objective
			[3 500 per objective]

2. Policy choices, coordination and complementarity*

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

²⁶ As regards the ERDF, only table 10 in section 8 is relevant for Interreg goal, while all the information in the remaining sections and tables concern only the Investment for Jobs and Growth goal.

²⁷ Numbers in square brackets refer to number of characters without spaces

A summary of policy choices and the main results expected for each of the funds covered by the Partnership Agreement – Article 8(b)(i) CPR

Text field

Coordination, demarcation and complementarities between the Funds and, where appropriate, coordination between national and regional programmes – Article 8(b)(ii) CPR

Text field

Complementarities and synergies between the funds covered by the Partnership Agreement, the AMIF, the ISF, the BMVI, and other Union instruments – Article 8(b)(iii) CPR

Text field

**The total length of the text inserted in the three text fields above shall be between 10 000 and 30 000 characters.*

3. Contribution to the budgetary guarantee under InvestEU with justification²⁸

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

Table 2A: Contribution to InvestEU (breakdown by year)

Contribution from		Contribution to InvestEU window(s)	Breakdown by year							
Fund	Category of region		2021	2022	2023	2024	2025	2026	2027	Total
ERDF	More developed									
	Transition									
	Less developed									
ESF+	More developed									
	Transition									
	Less									

²⁸ Contributions shall not affect the annual breakdown of financial appropriations at the MFF level for a Member State.

	developed									
CF	N/A									
EMFAF	N/A									

Table 2B: Contribution to InvestEU (summary)

	Category of regions*	Window 1 Sustainable Infrastructure	Window 2 Research, Innovation and Digitisation	Window 3 SME	Window 4 Social Investment and Skills	Total
		(a)	(b)	(c)	(d)	(f)=(a)+(b)+(c)+(d)
ERDF	More developed					
	Less developed					
	Transition					
ESF+	More developed					
	Less developed					
	Transition					
CF						
EMFAF						
Total						

Text field [3500] (justification taking into account how those amounts contribute to the achievement of policy objectives selected in the partnership agreement in line with Art. 10(1) of the InvestEU Regulation)

4. Transfers²⁹

MS requests a	<input type="checkbox"/> transfer between categories of region
	<input type="checkbox"/> transfer to instruments under direct or indirect management
	<input type="checkbox"/> transfer between ERDF, ESF+, Cohesion Fund or to another Fund or Funds
	<input type="checkbox"/> transfer of ERDF and ESF+ resources as complementary support to the Just Transition Fund

²⁹ Transfers shall not affect the annual breakdown of financial appropriations at the MFF level for a Member State.

	<input type="checkbox"/> transfers from European Territorial Cooperation to Investment for Jobs and Growth
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4a. Transfer between categories of region

Reference: Article 8(d), Article 105 CPR

Table 3A: Transfers between categories of region (breakdown by year)

Transfer from	Transfer to	Breakdown by year							
Category of region	Category of region	2021	2022	2023	2024	2025	2026	2027	Total
More developed	More developed /								
Transition	Transition /								
Less developed	Less developed								

Table 3B. Transfer between categories of region (summary)

Category of region	Allocation by category of region	Transfer to:	Transfer amount	Share of the initial allocation transferred	Allocation by category of region after the transfer
<i>Less developed</i>		<i>More developed</i>			
		<i>Transition</i>			
<i>More developed</i>		<i>Transition</i>			
		<i>Less developed</i>			
<i>Transition</i>		<i>More developed</i>			

		<i>Less developed</i>			
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Text field [3500] (justification)

4b. Transfers to instruments under direct or indirect management

Reference: Article 21(1)

Table 4A: Transfers to instruments under direct or indirect management where such possibility is provided for in the basic act* (breakdown by year)

Transfer from		Transfer to	Breakdown by year							
Fund	Category of region	Instrument	2021	2022	2023	2024	2025	2026	2027	Total
ERDF	More developed									
	Transition									
	Less developed									
ESF+	More developed									
	Transition									
	Less developed									
CF	N/A									
EMFAF	N/A									

* Transfers may be made to any other instrument under direct or indirect management, where such possibility is provided for in the basic act. Number and names of the relevant EU instruments will be specified accordingly.

Table 4B: Transfers to instruments under direct or indirect management where such possibility is provided for in the basic act* (summary)

Fund	Category of regions	Instrument 1	Instrument 2	Instrument 3	Instrument 4	Instrument 5	Total
ERDF	More developed						
	Transition						
	Less developed						
ESF+	More developed						
	Transition						
	Less developed						
CF							
EMFAF							
Total							

* Transfers may be made to any other instrument under direct or indirect management, where such possibility is provided for in the basic act. Number and names of the relevant EU instruments will be specified accordingly.

Text field [3500] (justification)

4c. Transfers between ERDF, ESF+ and Cohesion Fund or to another Fund or Funds

Reference: Article 21(1)

Table 5A: Transfers between ERDF, ESF+ and CF and to other Fund or Funds (breakdown by year)

Transfers from		Transfers to		Breakdown by year								
Fund	Category of region	Fund	Category of region (where relevant)	2021	2022	2023	2024	2025	2026	2027	Total	
ERDF	More developed	ERDF, ESF+ or CF, EMFAF, AMF, ISF, BMVI										
	Transition											
	Less developed											
ESF+	More developed											
	Transition											
	Less developed											
CF	N/A											
EMFAF	N/A											

* Transfers between ERDF and ESF+ can only be done within the same category of region.

Table 5B: Transfers between ERDF, ESF+ and Cohesion Fund or to another Fund or Funds (summary)*

Transfer to Transfer from		ERDF			ESF+			CF	EMFAF	AMF	ISF	BMVI	Total
		More developed	Transition	Less developed	More developed	Transition	Less developed						
ERDF	More developed												
	Transition												
	Less developed												
ESF+	More developed												
	Transition												
	Less developed												
CF													
EMFAF													
Total													

*Transfer to other programmes. Transfers between ERDF and ESF+ can only be done within the same category of region.

Text field [3500] (justification)

4d. Transfer of ERDF and ESF+ resources as complementary support to the Just Transition Fund, with justification

Reference: Article 21a

Table 6A: Transfer of ERDF and ESF+ resources as complementary support to the Just Transition Fund (breakdown by year)

Fund	Category of region	Fund	2021	2022	2023	2024	2025	2026	2027	Total
ERDF	More developed	JTF*								
	Transition									
	Less developed									
ESF+	More developed	JTF								
	Transition									
	Less developed									

*JTF resources should be complemented with ERDF or ESF+ resources of the category of region where the concerned territory is located.

Table 6B: Transfer of ERDF and ESF+ resources as complementary support to the Just Transition Fund (summary)

		JTF Article 3 allocation prior to transfers	
		Transfers to JTF to the territory located in*:	
Transfer (complementary support) per category of region from:			
ERDF	More developed		
	Transition		
	Less developed		
ESF+	More developed		
	Transition		
	Less developed		
Total	More developed		
	Transition		
	Less developed		

*JTF resources should be complemented with ERDF or ESF+ resources of the category of regions where the concerned territory is located.

Text field [3500] (justification)

4e. Transfers from European Territorial Cooperation to Investment for Jobs and Growth

Reference Article 105(3) CPR

Table 7: Transfers from European Territorial Cooperation to Investment for Jobs and Growth

Transfer from European territorial cooperation goal								
	2021	2022	2023	2024	2025	2026	2027	Total
Crossborder								
Transnational								
Outermost								
Transfer to Investment for jobs and growth goal								

Fund	Category of region	2021	2022	2023	2024	2025	2026	2027	Total
ERDF	More developed								
	Transition								
	Less developed								
ESF+	More developed								
	Transition								
	Less developed								
JTF									
CF									

Text field [3500] (justification)

5. The form of Union contribution for technical assistance

Reference Article 8(d bis) CPR

The choice of the form of the Union contribution to technical assistance	<input type="checkbox"/> Technical assistance pursuant to Article 30(4)*
	<input type="checkbox"/> Technical assistance pursuant to Article 30(5)**

* If chosen table 9A is to be filled in.

** if chosen table 9B is to be filled in.

Text field [3500] (justification)

6. Thematic concentration

6a

Reference: Article 3(2a), ERDF/CF

MS decides to	<input type="checkbox"/> comply with thematic concentration at national level
	<input type="checkbox"/> comply with thematic concentration at category of region level
	<input type="checkbox"/> take into account Cohesion Fund resources for the purpose of thematic concentration

6b

Reference: Article 8 (c) CPR and Article 7 ESF+

MS complies with thematic concentration requirements	...% social inclusion Programmed under specific objectives (vii) – (x)	Planned ESF+ programmes 1 2
	...% support to the most deprived Programmed under specific objectives (xi), and in duly justified cases (x)	Planned ESF+ programmes 1 2
	...% support to youth employment Programmed under specific objectives (i), (v), (and (x)	Planned ESF+ programmes 1 2
	...% support to tackling child poverty Programmed under specific objectives (v), (vii) – (x).	Planned ESF + programmes 1 2

	<p>...% capacity building social partners and NGO's Programmed under all specific objectives except (xi)</p>	<p>Planned ESF+ programmes 1 2</p>
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7. Preliminary financial allocation from each of the funds covered by the Partnership Agreement by policy objective, JTF specific objective and technical assistance, at national and where appropriate regional level*

Reference: Article 8(c) CPR

Table 8: Preliminary financial allocation from ERDF, CF, JTF, ESF+, EMFAF by policy objective, JTF specific objective and technical assistance*

Policy objectives, JTF specific objective or technical assistance	ERDF			Cohesion Fund allocation at national level	JTF***			ESF+			EMF AF allocation at national level	Total
	Allocation at national level	Category of regions**	Allocation by category of region		Allocation at national level	Article 3 JTF resources	Article 3a JTF resources	Allocation at national level	Category of regions**	Allocation by category of region		
Policy objective 1		More developed							More developed			
		Transition							Transition			
		Less developed							Less developed			
		Outermost and northern sparsely populated							Outermost and northern sparsely populated			
Policy objective 2		More developed							More developed			
		Transition							Transition			
		Less							Less			

		<i>developed</i>							<i>developed</i>			
		<i>Outermost and northern sparsely populated</i>							<i>Outermost and northern sparsely populated</i>			
Policy objective 3		<i>More developed</i>							<i>More developed</i>			
		<i>Transition</i>							<i>Transition</i>			
		<i>Less developed</i>							<i>Less developed</i>			
		<i>Outermost and northern sparsely populated</i>							<i>Outermost and northern sparsely populated</i>			
Policy objective 4		<i>More developed</i>							<i>More developed</i>			
		<i>Transition</i>							<i>Transition</i>			
		<i>Less developed</i>							<i>Less developed</i>			
		<i>Outermost and northern sparsely populated</i>							<i>Outermost and northern sparsely populated</i>			
Policy objective 5		<i>More developed</i>							<i>More developed</i>			
		<i>Transition</i>							<i>Transition</i>			
		<i>Less developed</i>							<i>Less developed</i>			
		<i>Outermost and northern sparsely populated</i>							<i>Outermost and northern sparsely populated</i>			

JTF specific objective												
Technical assistance pursuant to Article 30(4), CPR (where relevant)		<i>More developed</i>							<i>More developed</i>			
		<i>Transition</i>							<i>Transition</i>			
		<i>Less developed</i>							<i>Less developed</i>			
		<i>Outermost and northern sparsely populated</i>							<i>Outermost and northern sparsely populated</i>			
Technical assistance pursuant to Article 30(5)CPR (where relevant)		<i>More developed</i>							<i>More developed</i>			
		<i>Transition</i>							<i>Transition</i>			
		<i>Less developed</i>							<i>Less developed</i>			
		<i>Outermost and northern sparsely populated</i>							<i>Outermost and northern sparsely populated</i>			
Technical assistance pursuant to Article 32, CPR (where relevant)		<i>More developed</i>							<i>More developed</i>			
		<i>Transition</i>							<i>Transition</i>			
		<i>Less developed</i>							<i>Less developed</i>			
		<i>Outermost and northern</i>							<i>Outermost and northern sparsely</i>			

		<i>sparsely populated</i>							<i>populated</i>			
Total		<i>More developed</i>							<i>More developed</i>			
		<i>Transition</i>							<i>Transition</i>			
		<i>Less developed</i>							<i>Less developed</i>			
		<i>Outermost and northern sparsely populated</i>							<i>Outermost and northern sparsely populated</i>			
Article 3d JTF resources related to Article 3 JTF resources												
Article 3d JTF resources related to Article 3a JTF resources								<i>total</i>				
Total												

*The amount should include the flexibility amounts in accordance with Article 14, CPR preliminary allocated. The actual allocation of the flexibility amounts will only be confirmed at the mid-term review.

** The preliminary allocation at regional level should be indicated where appropriate, pursuant to Article 8(c).

*** JTF amounts after the envisaged complementary support from the ERDF and ESF+ .

Text field [3500] (justification)

8. List of planned programmes under the funds covered by the Partnership agreement with the respective preliminary financial allocations by fund and the corresponding national contribution by category of region

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

Table 9A. List of planned programmes³⁰ with preliminary financial allocations*

Title [255]	Fund	Category of regions	Union contribution	National contribution	Total
Programme** 1	ERDF	More developed			
		Transition			
		Less developed			
		Outermost and northern sparsely populated			
Programme 2	CF				
Programme 3	ESF+	More developed			
		Transition			
		Less developed			
		Outermost and northern sparsely populated			
Programme 4	JTF – allocation(Article 3, JTF)				
	JTF allocation (Article 3a, JTF)				
Total	ERDF, CF, JTF, ESF+				
Programme 5	EMFAF				

*The amount should include the flexibility amounts in accordance with Article 14, CPR preliminary allocated. The actual allocation of the flexibility amounts will only be confirmed at the mid-term review.

³⁰ In case Article 30(4), CPR technical assistance was chosen.

**Programmes may be multi-fund in line with Article 20(1) CPR (as priorities can be multi-fund in line with Article 17(2) CPR). Whenever JTF contributes to a programme, JTF allocation needs to include complementary transfers and be split to present amounts in accordance to Article 3, and 3a, JTF.

Table 9B. List of planned programmes³¹ with preliminary financial allocations *

<i>Title [255]</i>	<i>Fund</i>	<i>Category of regions</i>	<i>Union contribution</i>		<i>National contribution</i>	<i>Total</i>
			<i>Union contribution without TA pursuant to Article 30(5)</i>	<i>Union contribution for TA pursuant to Article 30(5)</i>		
Programme** 1	ERDF	More developed				
		Transition				
		Less developed				
		Outermost and northern sparsely populated				
Programme 2	CF					
Programme 3	ESF+	More developed				
		Transition				
		Less developed				
		Outermost and northern sparsely populated				
Programme 4	JTF – allocation (Article 3, JTF)					
	JTF allocation (Article 3a, JTF)					
Total	ERDF, CF, ESF+, JTF					
Programme 5	EMFAF					
Total	All funds					

*The amount should include the flexibility amounts in accordance with Article 14, CPR preliminary allocated. The actual allocation of the flexibility amounts will only be confirmed at the mid-term review.

³¹ In case Article 30(5), CPR technical assistance was chosen.

****Programmes may be multi-fund in line with Article 20(1) CPR (as priorities can be multi-fund in line with Article 17(2) CPR). Whenever JFT contributes to a programme, JTF allocation needs to include complementary transfers and be split to present amounts in accordance to Article 3 and 3a JTF.**

Reference: Article 8 CPR

Table 10 List of planned Interreg programmes

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

9. A summary of actions planned to reinforce administrative capacity of the implementation of the funds covered by the Partnership Agreement

Reference: Article 8(g) CPR

Text field [4 500]

10. An integrated approach to address the demographic challenges and/or specific needs of regions and areas (where appropriate)

Reference: Article 8(ga), CPR and Article 8a, ERDF/CF

Text field [3 500]

11. A summary of the assessment of the fulfilment of relevant enabling conditions referred to in Article 11 and Annexes III and IV (optional)

Reference: Article 8 CPR

Table 11: Enabling conditions

Enabling condition	Fund	Selected specific objective (N/A to the EMFAF)	Summary of the assessment
			[1000]

11. Preliminary climate contribution target

Reference: Article 4(2)

Fund	Preliminary climate contribution*
ERDF	
Cohesion Fund	

*Corresponding to information included or to be included in programmes as a result of the types of intervention and the indicative financial breakdown pursuant to Article 17(3)(d)(vii).

ANNEX III

Horizontal enabling conditions – Article 11(1)

Applicable to all specific objectives	
Name of enabling conditions	Fulfilment criteria
Effective monitoring mechanisms of the public procurement market	<p>Monitoring mechanisms are in place that cover all public contracts and their procurement under the Funds in line with EU procurement legislation. This requirement includes:</p> <ol style="list-style-type: none"> 1. Arrangements to ensure compilation of effective and reliable data on public procurement procedures above the EU thresholds in accordance with reporting obligations under Article 83 and 84 of Directive 2014/24/EU and Article 99 and 100 of Directive 2014/25/EU. 2. Arrangements to ensure the data cover at least the following elements: <ol style="list-style-type: none"> a. Quality and intensity of competition: names of winning bidder, number of initial bidders and contractual value; b. Information on final price after completion and on participation of SMEs as direct bidders, where national systems provide such information. 3. Arrangements to ensure monitoring and analysis of the data by the competent national authorities in accordance with Article 83 (2) of Directive 2014/24/EU and Article 99(2) of Directive 2014/25/EU. 4. Arrangements to make the results of the analysis available to the public in accordance with article 83(3) of Directive

	<p>2014/24/EU and Article 99(3) Directive 2014/25/EU.</p> <p>5. Arrangements to ensure that all information pointing to suspected bid-rigging situations is communicated to the competent national bodies in accordance with Article 83 (2) of Directive 2014/24/EU and Article 99 (2) of Directive 2014/25/EU.</p>
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Tools and capacity for effective application of State aid rules	<p>Managing authorities have the tools and capacity to verify compliance with State aid rules:</p> <ol style="list-style-type: none"> 1. For undertakings in difficulty and undertakings under a recovery requirement. 2. Through access to expert advice and guidance on State aid matters, provided by State aid experts of local or national bodies.
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Effective application and implementation of the EU Charter of Fundamental Rights	<p>Effective mechanisms are in place to ensure compliance with the EU Charter of Fundamental Rights which include:</p> <ol style="list-style-type: none"> 1. Arrangements to ensure compliance of the programmes supported by the Funds and their implementation with the relevant provisions of the Charter. 2. Reporting arrangements to the monitoring committee regarding cases of non-compliance of operations supported by the Funds with the Charter and complaints regarding the Charter submitted in accordance with the arrangements made
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	pursuant to Article 63(6) CPR.
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Implementation and application of the United Nations Convention on the rights of persons with disabilities (UNCRPD) in accordance with Council Decision 2010/48/EC	<p>A national framework to ensure implementation of the UNCRPD is in place that includes:</p> <ol style="list-style-type: none"> 1. Objectives with measurable goals, data collection and monitoring mechanisms. 2. Arrangements to ensure that the accessibility policy, legislation and standards are properly reflected in the preparation and implementation of the programmes. 2a. Reporting arrangements to the monitoring committee regarding cases of non-compliance of operations supported by the Funds with the UNCRPD and complaints regarding the UNCRPD submitted in accordance with the arrangements made pursuant to Article 63(6) CPR.
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ANNEX IV

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

Policy objective	Specific objective	Name of enabling condition	Fulfilment criteria for the enabling condition
1. A more competitive and smarter Europe by promoting innovative and smart economic transformation and regional ICT connectivity	ERDF: Developing and enhancing research and innovation capacities and the uptake of advanced technologies Developing skills for smart specialisation, industrial transition and entrepreneurship;	1.1 Good governance of national or regional smart specialisation strategy	Smart specialisation strategy(ies) shall be supported by: <ol style="list-style-type: none"> 1. Up-to-date analysis of challenges for innovation diffusion and digitalisation 2. Existence of competent regional / national institution or body, responsible for the management of the smart specialisation strategy 3. Monitoring and evaluation tools to measure performance towards the objectives of the strategy 4. Functioning of stakeholder co-operation ("entrepreneurial discovery process") 5. Actions necessary to improve national or regional research and innovation systems, where relevant 6. Where relevant, actions to support industrial transition. 7. Measures for enhancing cooperation with partners outside a given Member State in priority areas supported by the smart specialisation strategy.

	ERDF: Enhancing digital connectivity	1.2 National or regional broadband plan	<p>A national or regional broadband plan is in place which includes:</p> <ol style="list-style-type: none"> 1. An assessment of the investment gap that needs to be addressed to ensure that all Union citizens have access to very high capacity networks³², based on: <ol style="list-style-type: none"> a) a recent mapping³³ of existing private and public infrastructure and quality of service using standard broadband mapping indicators b) a consultation on planned investments in line with State aid requirements 2. The justification of planned public intervention on the basis of sustainable investment models that: <ol style="list-style-type: none"> a) enhance affordability and access to open, quality and future-proof infrastructure and services b) adjust the forms of financial assistance to the market failures identified c) allow for a complementary use of different forms of financing from EU, national or regional sources 3. Measures to support demand and use of Very High Capacity (VHC) networks, including actions to facilitate their roll-out, in particular through the effective implementation of the EU Broadband Cost-Reduction Directive³⁴ 4. Technical assistance and expert advice mechanisms, such as a Broadband Competence Office, to reinforce the capacity of local stakeholders and advise project promoters 5. A monitoring mechanism based on standard broadband mapping indicators
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³² In line with the objective defined in Article 3(2)(a) in conjunction with recital (25) of Directive No 2018/1972 of the European Parliament and of the Council establishing the European Electronic Communications Code

³³ In line with Article 22 of Directive No 2018/1972 of the European Parliament and of the Council establishing the European Electronic Communications Code.

³⁴ Directive 2014/61/EU.

2. A greener, low-carbon transitioning towards a net zero carbon economy and resilient Europe by promoting clean and fair energy transition, green and blue investment, the circular economy, climate change mitigation and adaptation, risk prevention and management, and sustainable urban mobility	ERDF and Cohesion Fund: Promoting energy efficiency and reducing greenhouse gas emissions	2.1 Strategic policy framework to support energy efficiency renovation of residential and non-residential buildings	1. A national long term renovation strategy to support the renovation of the national stock of residential and non-residential buildings is adopted, in line with the requirements of Directive 2018/844 amending Directive 2010/31/ EU on the energy performance of buildings, which: <ul style="list-style-type: none"> a. Entails indicative milestones for 2030, 2040 and 2050 b. Provides an indicative outline of financial resources to support the implementation of the strategy c. Defines effective mechanisms for promoting investments in building renovation 2. Energy efficiency improvement measures to achieve required energy savings
	ERDF and Cohesion Fund: Promoting energy efficiency and reducing greenhouse gas emissions Promoting renewable energy in accordance with Renewable Energy Directive (EU) 2018/2001 ³⁵ , including the	2.2 Governance of the energy sector	The National Energy and Climate Plan is notified to the Commission, in accordance with the provisions of Article 3 of Regulation No 2018/1999 and in consistency with the long-term greenhouse gas emission reduction objectives under the Paris Agreement and includes: <ul style="list-style-type: none"> 1. All elements required by the template in Annex I of that Regulation³⁶ 2. An outline of envisaged financial resources and mechanisms for measures promoting low-carbon energy

³⁵ DIRECTIVE (EU) 2018/2001 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 11 December 2018 on the promotion of the use of energy from renewable sources (recast) (OJ L 328/82, 21.12.2018, p. 82).

³⁶ Regulation (EU) 2018/1999 of the European Parliament and of the Council on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council.

	sustainability criteria set out therein		
	ERDF and Cohesion Fund: Promoting renewable energy in accordance with Renewable Energy Directive (EU) 2018/2001 ³⁷ , including the sustainability criteria set out therein	2.3 Effective promotion of the use of renewable energy across sectors and across the EU	Measures are in place which ensure: 1. Compliance with the 2020 binding national renewable energy target and with this share of renewable energy as a baseline up to 2030 or having taken additional measures in case the baseline is not maintained over any one year period in accordance with the Directive No 2018/2001/EC and Regulation No 2018/1999 on the Governance of the Energy Union and Climate Action 2. In accordance with the requirements of the Directive 2018/2001/EC] and Regulation No 2018/1999 on the Governance of the Energy Union and Climate Action an increase of the share of renewable in the heating and cooling sector in line with in Article 23 of the Directive 2018/2001/EC
	ERDF and Cohesion Fund: Promoting climate change adaptation, and disaster risk prevention, resilience, taking into account eco-system based	2.4 Effective disaster risk management framework.	A national or regional disaster risk management plan, established on the basis of risk assessments, taking due account of the likely impacts of climate change and the existing climate adaptation strategies, is in place and includes: 1. A description of key risks, assessed in accordance with the provisions of Article 6(1) of Decision No 1313/2013/EU ³⁸ , reflecting current and evolving risk profile with an indicative 25-35 years time-span. The assessment shall build, for climate related risks, on climate change projections and scenarios. 2. Description of the disaster prevention, preparedness and response measures to

³⁷ DIRECTIVE (EU) 2018/2001 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 11 December 2018 on the promotion of the use of energy from renewable sources (recast) (OJ L 328/82, 21.12.2018, p. 82).

³⁸ Decision No. 1313/2013 of the European Parliament and of the Council on a Union Civil Protection Mechanism.

	approaches		address the key risks identified. The measures shall be prioritized in proportion to the risks and their economic impact, capacity gaps ³⁹ , effectiveness and efficiency, taking into account possible alternatives 3. Information on financing resources and mechanisms available for covering the operation and maintenance costs related to prevention, preparedness and response
	ERDF and Cohesion Fund: Promoting access to water and sustainable water management	2.5 Updated planning for required investments in water and wastewater sectors	For each or both sectors, a national investment plan is in place and includes: 1. An assessment of the current state of implementation of the Urban Wastewater Treatment Directive (UWWTD) 91/271/EEC and of the Drinking Water Directive (DWD) 98/83/EC 2. The identification and planning of any public investments, including an indicative financial estimation: a. Required to implement the UWWTD, including a prioritization with regard to the size of agglomerations and the environmental impact, with investments broken down for each wastewater agglomeration b. Required to implement the DWD Directive 98/83/EC c. Required to match the needs stemming from Directive (EU) 2020/2184 ⁴⁰ proposed recast (COM(2017)753 final), regarding in particular the revised quality parameters detailed in annex I 3. An estimate of investments needed to renew existing wastewater and water supply infrastructure, including networks, based on their age and depreciation plans 4. An indication of potential sources of public financing, when needed to complement user charges
	ERDF and Cohesion	2.6 Updated	Waste management plan(s) as referred to in Article 28 of Directive 2008/98/EC as

³⁹ As assessed in the risk management capabilities assessment required under Article 6(1)(b) of Decision 1313/2013.

⁴⁰ Directive (EU) 2020/2184 of the European Parliament and of the Council of 16 December 2020 on the quality of water intended for human consumption (recast) (OJ L 435, 23.12.2020, p. 1).

	<p>Fund:</p> <p>Promoting the transition to a circular and resource efficient economy</p>	<p>planning for waste management</p>	<p>amended by Directive EU 2018/851/EU are in place and covering the entire territory of the Member State and include:</p> <ol style="list-style-type: none"> 1. An analysis of the current waste management situation in the geographical entity concerned, including the type, quantity and source of waste generated and an evaluation of their future development taking into account the expected impacts of measures set out in the Waste Prevention Programme(s) developed in accordance with Article 29 of Directive 2008/98/EC as amended by Directive 2018/851/EU 2. An assessment of existing waste collection schemes, including the material and territorial coverage of separate collection and measures to improve its operation, as well as the need for new collection schemes 3. An investment gap assessment justifying the need for the closure of existing waste installations and additional or upgraded waste infrastructure, with an information of the sources of revenues available to meet operation and maintenance costs 4. Information on the location criteria for how future site locations identification will be determined and on the capacity of future waste treatment installations
	<p>ERDF and Cohesion Fund:</p> <p>Enhancing protection and preservation of nature, biodiversity and green infrastructure, including in urban areas, and reducing all forms of pollution;</p>	<p>2.7 Prioritised action framework for the necessary conversation measures involving Union co-financing.</p>	<p>For interventions supporting nature conservation measures in connection with Natura 2000 areas within the scope of Directive 92/43/EEC:</p> <p>A priority action framework pursuant to Article 8 of Directive 92/43/EEC is in place and includes</p> <p>All elements required by the template for the priority action framework for 2021-2027 agreed by the Commission and the Member States, including the identification of the priority measures and an estimate of financing needs.</p>

<p>3. A more connected Europe by enhancing mobility</p>	<p>ERDF and Cohesion Fund: Developing a , climate resilient, intelligent, secure, sustainable and intermodal TEN-T; Developing and enhancing sustainable, climate resilient, intelligent and intermodal national, regional and local mobility, including improved access to TEN-T and cross-border mobility</p>	<p>Comprehensive transport planning at the appropriate level</p>	<p>Multimodal mapping of existing and planned infrastructures, except at local level, until 2030 is in place which:</p> <ol style="list-style-type: none"> 1. Includes economic assessment of the planned investments, underpinned by demand analysis and traffic modelling, which should take into account the anticipated impact of the opening of the rail services markets 2. Is consistent with the transport related elements of the national energy and climate plan 3. Includes investments in TEN-T core network corridors, as defined by [Proposal for a regulation establishing the Connecting Europe Facility and repealing Regulations (EU) 1316/2013], in line with the respective TEN-T core network corridors work plans 4. For investments outside the TEN-T core network corridors, including in cross-border sections, ensures complementarity by providing sufficient connectivity of the urban networks, regions and local communities to the core TEN-T and its nodes 5. Ensures interoperability of the rail network, and, where relevant, reports on the deployment of ERTMS according to Commission Implementing Regulation EU 2017/6 of 5 January 2017 on the European Rail Traffic Management System European deployment plan. 6. Promotes multimodality, identifying needs for multimodal or transshipment freight and passengers terminals 7. Includes measures relevant for infrastructure planning aiming at promoting alternative fuels, in line with the relevant national policy frameworks 8. Presents the results of the assessment of road safety risks in line with existing national road safety strategies, together with a mapping of the affected roads and sections and providing with a prioritisation of the corresponding investments
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			9. Provides information on financing resources corresponding to the planned investments and required to cover operation and maintenance costs of the existing and planned infrastructures
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<p>4. A more social and inclusive Europe implementing the European Pillar of Social Rights</p>	<p>ERDF: Enhancing the effectiveness of labour markets and access to quality employment through developing social innovation and infrastructure</p> <p>ESF+: Improving access to employment and activation measures of all jobseekers, in particular youth, especially through the implementation of the Youth Guarantee, long-term unemployed and disadvantaged groups on the labour market, and of inactive people, promoting self-employment and the social economy</p> <p>Modernising labour market institutions and services to assess and anticipate skills needs and ensure timely and tailor-made assistance and support to labour market matching, transitions and</p>	<p>4.1 Strategic policy framework for active labour market policies</p>	<p>A strategic policy framework for active labour market policies in the light of the Employment guidelines is in place and includes:</p> <ol style="list-style-type: none"> 1. Arrangements for conducting jobseekers' profiling and assessment of their needs 2. Information on job vacancies and employment opportunities taking into account the needs of the labour market 3. Arrangements for ensuring that its design, implementation, monitoring and review is conducted in close cooperation with relevant stakeholders 4. Arrangements for monitoring, evaluation and review of active labour market policies 5. For youth employment interventions, evidence-based and targeted pathways towards young people not in employment, education or training including outreach measures and based on quality requirements taking into account criteria for quality apprenticeships and traineeships, including in the context of Youth Guarantee schemes implementation.
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<p>mobility;</p> <p>ERDF: Enhancing the effectiveness of labour markets and access to quality employment through developing social innovation and infrastructure</p> <p>ESF+: Promoting a gender-balanced labour market participation, equal working conditions, and a better work/life balance including through access to affordable childcare, and care for dependent persons</p>	<p>4.2 National strategic framework for gender equality</p>	<p>A national strategic policy framework for gender equality is in place that includes:</p> <ol style="list-style-type: none"> 1. Evidence-based identification of challenges to gender equality 2. Measures to address gender gaps in employment, pay, pensions, and to promote work-life balance for women and men, including through improving access to early childhood education and care, with targets, while respecting the role and autonomy of the social partners 3. Arrangements for monitoring, evaluation and review of the strategic policy framework and data collection methods based on sex-disaggregated data 4. Arrangements for ensuring that its design, implementation, monitoring and review is conducted in close cooperation with relevant stakeholders, including equality bodies, social partners and civil society organisations.
<p>ERDF: Improving access to inclusive and quality services in education, training and lifelong learning through developing infrastructure;</p> <p>ESF+: Improving the quality, inclusiveness, effectiveness and labour market relevance of education and training systems</p>	<p>4.3 Strategic policy framework for the education and training system at all levels.</p>	<p>A national or regional strategic policy framework for the education and training system is in place and includes:</p> <ol style="list-style-type: none"> 1. Evidence-based systems for skills anticipation and forecasting <ol style="list-style-type: none"> 1a. Graduate tracking mechanisms and services for quality and effective guidance for learners of all ages 2. Measures to ensure equal access to, participation in and completion of quality, affordable, relevant, non-segregated and inclusive education and training, and acquisition of key competences at all levels including higher education. 3. A coordination mechanism covering all levels of education and training, including higher education, and a clear assignment of responsibilities between the relevant national and/or regional bodies 4. Arrangements for monitoring, evaluation and review of the strategic policy

	<p>including through validation of non-formal and informal learning, to support acquisition of key competences including entrepreneurial and digital skills, and by promoting the introduction of dual-training systems and apprenticeships;</p> <p>Promoting lifelong learning, notably flexible upskilling and reskilling opportunities for all taking into account entrepreneurial and digital skills, better anticipating change and new skills requirements based on labour market needs, facilitating career transitions and promoting professional mobility</p> <p>Promoting equal access to and completion of, quality and inclusive education and training, in particular for disadvantaged groups, from early childhood education and</p>		<p>framework</p> <ol style="list-style-type: none"> 5. Measures to target low-skilled, low-qualified adults and those with disadvantaged socio-economic backgrounds and upskilling pathways 6. Measures to support teachers, trainers and academic staff as regards appropriate learning methods, assessment and validation of key competences 7. Measures to promote mobility of learners and staff and transnational collaboration of education and training providers, including through recognition of learning outcomes and qualifications
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	care through general and vocational education and training, and to tertiary level, as well as adult education and learning, including facilitating learning mobility for all and accessibility for persons with disabilities;		
	<p>ERDF: Promoting the socioeconomic inclusion of marginalised communities, low income households and disadvantaged groups including people with special needs, through integrated actions including housing and social services;</p> <p>ESF+: Fostering active inclusion with a view to promoting equal opportunities, non-discrimination and active participation, and improving employability, in particular for disadvantaged groups;</p>	4.4 National strategic policy framework for social inclusion and poverty reduction	<p>A national or regional strategic policy or legislative framework for social inclusion and poverty reduction is in place that includes:</p> <ol style="list-style-type: none"> 1. Evidence-based diagnosis of poverty and social exclusion, including child poverty, in particular as regards equal access to quality services for children in vulnerable situations as well as homelessness, spatial and educational segregation, limited access to essential services and infrastructure, and the specific needs of vulnerable people of all ages. 2. Measures to prevent and combat segregation in all fields, including social protection, inclusive labour markets and access to quality services for vulnerable people, including migrants and refugees. 3. Measures for the shift from institutional to family- and community-based care 4. Arrangements for ensuring that its design, implementation, monitoring and review is conducted in close cooperation with relevant stakeholders, including social partners and relevant civil society organisations.
	ESF+: Promoting the socio-economic	4.5 National Roma	<p>The National Roma inclusion strategic policy framework is in place that includes:</p> <ol style="list-style-type: none"> 1. Measures to accelerate Roma integration, prevent and eliminate segregation,

	<p>integration of marginalised communities such as Roma</p>	<p>inclusion strategic policy framework</p>	<p>taking into account the gender dimension and situation of young Roma, and sets baseline and measurable milestones and targets</p> <ol style="list-style-type: none"> 2. Arrangements for monitoring, evaluation and review of the Roma integration measures 3. Arrangements for the mainstreaming of Roma inclusion at regional and local level 4. Arrangements for ensuring that its design, implementation, monitoring and review is conducted in a close cooperation with the Roma civil society and all other relevant stakeholders, including at the regional and local levels
	<p>ERDF: Ensuring equal access to health care through developing infrastructure, including primary care</p> <p>ESF+: Enhancing the equal and timely access to quality, sustainable and affordable services, including services that promote the access to housing and person-centred care including healthcare; modernising social protection systems, including promoting access to social protection, with a particular focus on children and disadvantaged groups; improving</p>	<p>4.6 Strategic policy framework for health and long-term care.</p>	<p>A national or regional strategic policy framework for health is in place that contains:</p> <ol style="list-style-type: none"> 1. Mapping of health and long-term care needs, including in terms of medical and care staff, to ensure sustainable and coordinated measures 2. Measures to ensure the efficiency, sustainability, accessibility and affordability of health and long-term care services, including a specific focus on individuals excluded from the health and long-term care systems, including those who are hardest to reach 3. Measures to promote community and family- based services through de-institutionalisation, including prevention and primary care, home-care and community-based services.

	accessibility including for persons with disabilities, effectiveness and resilience of healthcare systems and long-term care services		
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ANNEX V

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

CCI	
Title in EN	[255 characters ⁴¹]
Title in national language(s)	[255]
Version	
First year	[4]
Last year	[4]
Eligible from	
Eligible until	
Commission decision number	
Commission decision date	
Member State amending decision number	
Member State amending decision entry into force date	
Non substantial transfer (art. 19.5)	Yes/No
NUTS regions covered by the programme (not applicable to the EMFAF)	
Fund concerned	<input type="checkbox"/> ERDF
	<input type="checkbox"/> Cohesion Fund
	<input type="checkbox"/> ESF+
	<input type="checkbox"/> JTF
	<input type="checkbox"/> EMFAF
Programme	<input type="checkbox"/> under Investment for Jobs and Growth Goal for the outermost regions only

1. Programme strategy: main development challenges and policy responses⁴²

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

Text field [30 000]

For the Investment for Jobs and Growth goal:

Table 1		
Policy objective or JTF specific	Specific objective or dedicated priority*	Justification (summary)

⁴¹ Numbers in square brackets refer to number of characters without spaces.

⁴² For programmes limited to supporting the specific objective set out in Article 4(1)(xi) of the ESF+ Regulation, description of the programme strategy does not need to relate to challenges referred to in points (a)(i), (ii) and (vi) of Article 17(3), CPR.

objective		
		[2 000 per specific objective or dedicated <i>ESF+</i> priority or JTF specific objective]

**Dedicated priorities according to ESF+ Regulation*

For the EMFAF:

Table 1A			
Policy objective	Priority	SWOT analysis (for each priority)	Justification (summary)
		Strengths [10 000 per priority]	[20 000 per priority]
		Weaknesses [10 000 per priority]	
		Opportunities [10 000 per priority]	
		Threats [10 000 per priority]	
		Identification of needs on the basis of the SWOT analysis and taking into account the elements set out in Article 9(5) of the EMFAF Regulation [10 000 per priority]	

2. Priorities

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

2.A Priorities other than technical assistance

2.A.1 Title of the priority [300] (repeated for each priority)

<input type="checkbox"/> This is a priority dedicated to youth employment
<input type="checkbox"/> This is a priority dedicated to innovative actions
<input type="checkbox"/> This is a priority dedicated to support to the most deprived under the specific objective set out in point (xi) of Article 4(1) of the ESF+ regulation *
<input type="checkbox"/> This is a priority dedicated to support to the most deprived under the specific objective set out in point (x) of Article 4(1) of the ESF+ regulation ⁴³
<input type="checkbox"/> This is a priority dedicated to urban mobility specific objective set out in point (viii) of Article 2(b) of the ERDF and Cohesion Fund regulation
<input type="checkbox"/> This is a priority dedicated to ICT connectivity specific objective set out in point (v) of Article 2(a) of the ERDF and Cohesion Fund regulation

** If marked go to section 2.A.1.1.a*

2.A.1.1 Specific objective⁴⁴ (repeated for each selected specific objective for priorities other than technical assistance)

2.A.1.1.1 Interventions of the Funds

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

The related types of actions – Article 17(3)(d)(i) CPR; Article 6(2) ESF+ Regulation:

⁴³ In case resources under the specific objective set out in point (x) of Article 4(1) of the ESF+ Regulation are taken into account for the purposes of Article 7(4) of the ESF+ Regulation.

⁴⁴ Except for a specific objective set out in Article 4(1)(xi) of the ESF+ Regulation.

Text field [8 000]

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

Text field [1 000]

Actions safeguarding equality, inclusion and non-discrimination – Article 17(3)(d)(iiia) CPR

Text field [2 000]

Indication of the specific territories targeted, including the planned use of territorial tools – Article 17(3)(d)(iv) CPR

Text field [2 000]

The interregional, cross-border and transnational actions – Article – 17(3)(d)(v) CPR

Text field [2 000]

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

Text field [1 000]

2.A.1.1.2 Indicators

Reference: Article 17(3)(d)(ii), Article 7, ERDF, Article 21(2) ESF+

Priority	Specific objective	Fund	Category of region	ID [5]	Indicator [255]	Measurement unit	Milestone (2024)	Target (2029)

Reference: Article 17(3)(d)(ii) and Article 21(2) ESF+

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

2.A.1.1.3 Indicative breakdown of the programme resources (EU) by type of intervention (not applicable to the EMFAF)

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

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

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

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

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

Table 8: Dimension 7 – ESF+*, ERDF, CF and JTF gender equality dimension					
Priority No	Fund	Category of region	Specific objective	Code	Amount (EUR)

* In principle, 40% for the ESF+ contributes to gender tracking. 100% is applicable when Member State chooses to use article 6(2), ESF+ as well as programme specific actions in gender equality.

2.A.1.1.3 bis Indicative breakdown of the programmed resources (EU) by type of intervention for EMFAF

Reference: Article 17(3)(c) CPR

Table 7 bis				
Priority No	Specific objective	Type of intervention	Code	Amount (EUR)

2.A.1.1.a Specific objective addressing material deprivation⁴⁵

Reference: Article 17(3); CPR, Article 18, ESF+

Types of support

Text field [2 000]

Main target groups

Text field [2 000]

Decryption of the national or regional schemes of support

⁴⁵ Point (d) of Article 17(3), CPR does not apply to the specific objective set out in the Article 4(1)(xi) of the ESF+ Regulation.

Text field [2 000]

Criteria for the selection of operations⁴⁶

Text field [4 000]

2.B. Technical assistance priorities

2.B.1 Priority for technical assistance pursuant to Article 30(4) (repeated for each such a TA priority)

Reference: Article 17(3)(e bis) CPR

2.B.1.1. Intervention from the Funds

The related types of actions – Article 17(3)(e)bis(i) CPR

Text field [8 000]

The main target groups – Article 17(3)(e)bis(iii) CPR

Text field [1 000]

2.B.1.2. Indicators

Output indicators with the corresponding milestones and targets

Reference: Article 17(3)(e)bis(ii) CPR

Priority	Fund	Category of region	ID [5]	Indicator [255]	Measurement unit	Milestone (2024)	Target (2029)

2.B.1.3. Indicative breakdown of the programmed resources (EU) by type of intervention

Reference Article 17(3)(e)bis(iv) CPR

Priority No	Fund	Category of region	Code	Amount (EUR)

⁴⁶ Only for programmes limited to the specific objective set out in Article 4(1)(xi) of the ESF+ Regulation.

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

Table 8: Dimension 7 – ESF+*, ERDF, CF and JTF gender equality dimension				
Priority No	Fund	Category of region	Code	Amount (EUR)

* In principle, 40% for the ESF+ contributes to gender tracking. 100% is applicable when Member State chooses to use article 6(2), ESF+ as well as programme specific actions in gender equality.

Table 9 - EMFAF				
Priority No	Specific objective	Type of intervention	Code	Amount (EUR)

2.B.2 Priority for technical assistance pursuant to Article 32 (repeated for each such a TA priority)

Reference: Article 17(3)(e) CPR

2.B.2.1 Description of technical assistance under financing not linked to costs – Article 32

Text field [3 000]

2.B.2.2. Indicative breakdown of the programmed resources (EU) by type of intervention

Reference: Article 17(3)(e) CPR

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

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

Table 8: Dimension 7 – ESF+*, ERDF, CF and JTF gender equality dimension				
Priority No	Fund	Category of region	Code	Amount (EUR)

* In principle, 40% for the ESF+ contributes to gender tracking. 100% is applicable when Member State chooses to use article 6(2), ESF+ as well as programme specific actions in gender equality.

Table 9 - EMFAF				
Priority No	Specific objective	Type of intervention	Code	Amount (EUR)

3. Financial plan

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

3.A Transfers and contributions⁴⁷

Reference: Article 10; Article 21; CPR and Article 21a, CPR

Programme amendment related to	<input type="checkbox"/> contribution to InvestEU
	<input type="checkbox"/> transfer to instruments under direct or indirect management
	<input type="checkbox"/> transfer between ERDF, ESF+, Cohesion Fund or to another Fund or Funds

Table 15A: Contribution to InvestEU* (breakdown by year)

Contribution from		Contribution to	Breakdown by year							
Fund	Category of region	InvestEU window(s)	2021	2022	2023	2024	2025	2026	2027	Total
ERDF	More developed									
	Transition									
	Less developed									
ESF+	More developed									
	Transition									
	Less developed									
CF	N/A									
EMFAF	N/A									

* For each new request for contribution, a programme amendment shall set out the total amounts transferred for each year by Fund and by category of region.

Table 15B: Contributions to InvestEU* (summary)	Category of regions	Window 1 Sustainable Infrastructure (a)	Window 2 Innovation and Digitisation (b)	Window 3 SME (c)	Window 4 Social Investment and Skills (d)	Total (f)=(a)+(b)+(c)+(d)
ERDF	More developed					
	Less developed					
	Transition					
ESF+	More developed					
	Less developed					
	Transition					
CF						
EMFAF						
Total						

⁴⁷ Applicable only to programme amendments in line with Article 10 and 21, CPR except complementary transfers to the JTF in line with Article 21a. Transfers shall not affect the annual breakdown of financial appropriations at the MFF level for a Member State.

*Cumulative amounts for all contributions done through programme amendments during the programming period. With each new request for contribution, a programme amendment shall set out the total amounts transferred for each year by Fund and by category of region.

Text field [3500] (justification), taking into account how those amount contribute to the achievement of policy objectives selected in the PA in line with Article 10(1) of InvestEU Regulation

Table 16A: Transfers to instruments under direct or indirect management* (breakdown by year)

Transfer from		Transfer to	Breakdown by year									
Fund	Category of region	Instrument	2021	2022	2023	2024	2025	2026		2027		Total
								Financial appropriation without flexibility amount	Flexibility amount	Financial appropriation without flexibility amount	Flexibility amount	
ERDF	More developed											
	Transition											
	Less developed											
ESF+	More developed											
	Transition											
	Less developed											
CF	N/A											
EMFAF	N/A											

Table 16B: Transfers to instruments under direct or indirect management* (summary)

Fund	Category of regions	Instrument 1	Instrument 2	Instrument 3	Instrument 4	Instrument 5**	Total (f)=(a)+(b)+(c)+(d)+(e)
		(a)	(b)	(c)	(d)	(e)	
ERDF	More developed						
	Transition						
	Less developed						
ESF+	More developed						
	Transition						
	Less developed						
CF							
EMFAF							
Total							

*Cumulative amounts for all transfers done through programme amendments during programming period With each new request for transfer, a programme amendment shall set out the total amounts transferred for each year by Fund and by category of region.

** Transfers may be made to any other instrument under direct or indirect management, where such possibility is provided for in the basic act. Number and names of the relevant EU instruments will be specified accordingly.

Text field [3500] (justification)

Table 17A: Transfers between ERDF, ESF+ and Cohesion Fund or to another Fund or Funds* (breakdown by year)

Transfers from		Transfers to		Breakdown by year										
Fund	Category of region	Fund	Category of region (where relevant)	2021	2022	2023	2024	2025	2026		2027		Total	
									Financial appropriation without flexibility amount	Flexibility amount	Financial appropriation without flexibility amount	Flexibility amount		
ERDF	More developed	ERDF, ESF+ or CF, EMFAF, AMF, ISF, BMVI												
	Transition													
	Less developed													
ESF+	More developed													
	Transition													
	Less developed													
CF	N/A													
EMFAF	N/A													

*Transfer to other programmes. Transfers between ERDF and ESF+ can only be done within the same category of region.

Table 17B: Transfers between ERDF, ESF+ and Cohesion Fund or to another Fund or Funds* (summary)

		ERDF			ESF+			CF	EMFAF	AMF	ISF	BMVI	Total
		More developed	Transition	Less developed	More developed	Transition	Less developed						
ERDF	More developed												
	Transition												
	Less developed												
ESF+	More developed												
	Transition												
	Less developed												
CF													
EMFAF													
Total													

*Cumulative amounts for all transfers done through programme amendments during the programming period. With each new request for transfer, a programme amendment shall set out the total amounts transferred for each year by Fund and by category of region.

Text field [3500] (justification)

3.B Just Transition Fund: allocation in the programme and transfers⁴⁸

3.B.1 JTF allocation to the programme prior to transfers by priority (where relevant)⁴⁹

Reference: Article 21a

JTF priority 1	
JTF priority 2	
	Total

3.B.2 Transfers to Just Transition Fund as complementary support⁵⁰ (where relevant)

Transfer to JTF	<input type="checkbox"/> concerns internal transfers within the programme with JTF allocation	
	<input type="checkbox"/> concerns transfers from other programmes to the programme with JTF allocation	

Table 18A: Transfers to JTF within the programme (breakdown by year)

Transfer from		Transfer to JTF priority	Breakdown by year									
Fund	Category of region		2021	2022	2023	2024	2025	2026		2027		Total
							Financial appropriation without flexibility amount	Flexibility amount	Financial appropriation without flexibility amount	Flexibility amount		
ERDF	More developed Transition	JTF priority 1										
	Less developed											
ESF+	More developed Transition	JTF priority 2										
	Less developed											

*JTF resources should be complemented with ERDF or ESF+ resources of the category of regions where the concerned territory is located.

⁴⁸ Transfers shall not affect the annual breakdown of financial appropriations at the MFF level for a Member State.

⁴⁹ Applicable to the first adoption of programmes with JTF allocation.

⁵⁰ Section to be filled in by receiving programme. In case a programme supported by the JTF receives complementary support (cf Article 21a) within the programme and from other programmes all tables in this section need to be filled in. At the first adoption with JTF allocation, this section is to confirm or correct the preliminary transfers proposed in the Partnership Agreement.

Table 18B: Transfer of ERDF and ESF+ resources to the Just Transition Fund (JTF) within the programme

		JTF allocation in the programme* broken down by category of region, which territory located** in (by JTF priority)	
		JTF priority (for each JTF priority)	Amount
Transfer within the programme* (complementary support) per category of region			
ERDF	More developed		
	Transition		
	Less developed		
ESF+	More developed		
	Transition		
	Less developed		
Total	More developed		
	Transition		
	Less developed		

* Programme with the JTF allocation.

**JTF resources should be complemented with ERDF or ESF+ resources of the category of regions where the concerned territory is located.

Table 18C: Transfers to JTF from the other programme(s) (breakdown by year)

Transfer from		Transfer to JTF priority*	Breakdown by year										
Fund	Category of region		2021	2022	2023	2024	2025	2026		2027		Total	
							Financial appropriation without flexibility amount	Flexibility amount	Financial appropriation without flexibility amount	Flexibility amount			
ERDF	More developed	JTF priority 1											
	Transition												
	Less developed												
ESF+	More developed	JTF priority 2											
	Transition												
	Less developed												

*JTF resources should be complemented with ERDF or ESF+ resources of the category of regions where the concerned territory is located.

Table 18D: Transfer of ERDF and ESF+ resources from other programme(s) to the Just Transition Fund (JTF) in this programme

		Complementary support to the JTF in this programme* to the territory located*** in a given category of region (by priority):	
		JTF priority	Amount
Transfer(s) from other programme(s)** per category of region			
ERDF	More developed		
	Transition		
	Less developed		
ESF+	More developed		
	Transition		
	Less developed		
Total			

* programme with JTF allocation, which receives complementary support from the ERDF and ESF+.

** programme providing the complementary support from the ERDF and ESF+ (source).

***JTF resources should be complemented with ERDF or ESF+ resources of the category of regions where the concerned territory is located.

Text field [3 000] Justification for the complementary transfer from ERDF and ESF+ based on the planned types of interventions – Article 17(3)(d)(viii)

3.C Transfers between categories of region resulting from the mid-term review

Table 19A: Transfers between categories of region resulting from the mid-term review, within the programme (breakdown by year)

Transfer from	Transfer to	Breakdown by year			
Category of region	Category of region	2025	2026	2027	Total
More developed	More developed / Transition / Less developed				
Transition					
Less developed					

**Applicable to ERDF and ESF+ only.*

Table 19B: Transfers between categories of region resulting from the mid-term review, to other programmes (breakdown by year)

Transfer from	Transfer to	Breakdown by year			
Category of region	Category of region	2025	2026	2027	Total
More developed	More developed / Transition / Less developed				
Transition					
Less developed					

**Applicable to ERDF and ESF+ only.*

3.D Transfers back⁵¹

Table 20 Transfers back (breakdown by year)

Transfer from	Transfer to		Breakdown by year							
			2021	2022	2023	2024	2025	2026	2027	Total
InvestEU or other EU instrument	Fund	Category of region								
InvestEU window 1 window 2 window 3 window 4	ERDF	More developed								
		Transition								
		Less developed								
	EU instrument 1 EU instrument 2 [...]	ESF+	More developed							
Transition										
Less developed										
	CF									
	EMFAF									

Table 20 Transfers back* (summary)

To From	ERDF			ESF+			CF	EMFAF
	More developed	Transition	Less developed	More developed	Transition	Less developed		
InvestEU								
Window 1								
Window 2								
Window 3								
Window 4								
Instrument 1								
Instrument 2								
Instrument 3								
Instrument 4**								

*Cumulative amounts for all transfers done through programme amendments during programming period. With each new request for transfer, a programme amendment shall set out the total amounts transferred for each year by Fund and by category of region.

⁵¹ Applicable only to programme amendments for resources transferred back from other EU instruments, including elements of AMIF, ISF and BMVI, under direct or indirect management, or from Invest EU.

** Transfers may be made to any other instrument under direct or indirect management, where such possibility is provided for in the basic act. Number and names of the relevant EU instruments will be specified accordingly.

3.1 Financial appropriations by year

Reference: Article 17(3)(f)(i) CPR and Article 3, 3a and 3d JTF

Table 10: Financial appropriations by year													
Fund	Category of region	2021	2022	2023	2024	2025	2026		2026 for EMFAF only	2027		2027 for EMFAF only	Total
							Financial appropriation without flexibility amount	Flexibility amount		Financial appropriation without flexibility amount	Flexibility amount		
ERDF*	More developed												
	Transition												
	Less developed												
	Outermost and northern sparsely populated												
Total													
ESF+*	More developed												
	Transition												
	Less developed												
	Outermost and northern sparsely populated												
Total													

JTF*	Article 3 JTF resources													
	Article 3a resources													
	Article 3d JTF resources (related to Article 3 JTF resources)													
	Article 3d JTF resources (related to Article 3a JTF resources)													
Total														
Cohesion Fund		N/A												
EMFAF		N/A												
Total														

* Amounts after the complementary transfer to JTF.

3.2 Total financial appropriations by fund and national co-financing

Reference: Article 17(3)(f)(ii), Article 17(6) and Article 30 CPR

For programmes under the Investment for Jobs and Growth goal where technical assistance in accordance with Article 30(4) was chosen in the Partnership Agreement.

Table 11: Total financial appropriations by fund and national co-financing												
Policy/ JTF specific objective No or TA	Priority	Basis for calculation EU support (total eligible cost or public contribution)	Fund	Category of region*	Union contribution (a) = (g)+(h)	Breakdown of Union contribution		National contribution	Indicative breakdown of national contribution		Total	Co- financing rate
						Union	Flexibility		public	private		

						<i>contribution less the flexibility amount (g)</i>	<i>amount (h)</i>	(b)=(c)+(d)	(e)	(d)	(e)=(a) +(b)	(f)=(a)/(e)* *
	Priority 1	P/T	ERDF	More developed								
				Transition								
				Less developed								
				Outermost and northern sparsely populated								
	Priority 2		ESF+	More developed								
				Transition								
				Less developed								
				Outermost and northern sparsely populated								
	Priority 3		JTF**	Article 3, resources								
				Article 3a resources								
	Priority 4		CF									
TA	Priority 5 TA pursuant to Article 30(4)		ERDF or ESF+ or JTF or CF									
TA	Priority 6TA pursuant to Article 32		ERDF or ESF+ or JTF or CF									

		Total ERDF	More developed								
			Transition								
			Less developed								
			Outermost and northern sparsely populated								
		Total ESF+	More developed								
			Transition								
			Less developed								
			Outermost and northern sparsely populated								
		JTF**	Article 3 resources								
			Article 3a resources								
		Total CF									
		Grand total									

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

** Indicate the total JTF resources, including the complementary support transferred from the ERDF and the ESF+. The table shall not include the amounts in accordance to Article 3d, JTF. In case of technical assistance financed from the JTF, the JTF resources should be split into resources related to Article 3 and 3a, JTF. For JTF 3a, there is no flexibility amount.

For the Investment for Jobs and Growth goal: programmes using technical assistance according to Article 30(5) in accordance with the choice made in the Partnership Agreement.

Policy/JTF specific objective No or TA	Priority	Basis for calculation EU support (total eligible	Fund	Category of region*	Union contribution (a)=(b)+(c)+(i) +(j)	Breakdown of Union contribution	National contribution	Indicative breakdown of national contribution	Total	Co-financing rate
---	-----------------	---	-------------	----------------------------	--	--	------------------------------	--	--------------	--------------------------

		cost or public contribution)								(d)=(e)+(f)	public (e)	private (f)	(g)=(a)+(d) **	(h)=(a)/(g)
						Union contribution		Flexibility amount						
						without TA pursuant to Article 30(5)	for TA pursuant to Article 30(5)	without TA pursuant to Article 30(5)	for TA pursuant to Article 30(5)***					
						(b)	(c)	(i)	(j)					
Priority 1	P/T	ERDF	More developed											
			Transition											
			Less developed											
			Outermost and northern sparsely populated											
Priority 2		ESF+	More developed											
			Transition											
			Less developed											
			Outermost and northern sparsely populated											
Priority 3		JTF **	Article 3 resources											
			Article 3a resources											
Priority 4		CF												
TA	Priority 5		ERDF or ESF+ or JTF											

	TA pursuant to Article 32		or CF												
			Total ERDF	More developed											
				Transition											
				Less developed											
				Outermost and northern sparsely populated											
			Total ESF+	More developed											
				Transition											
				Less developed											
				Outermost and northern sparsely populated											
			JTF**	Article 3 resources											
		Article 3a resources													
			Total CF												
Grand total															

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

** Indicate the total JTF resources, including the complementary support transferred from the ERDF and the ESF+. The table shall not include the amounts in accordance to Article 3d JTF. In case of technical assistance financed from the JTF, the JTF resources should be split into resources related to Article 3 and 3a, JTF. For JTF 3a, there is no flexibility amount.

For the EMFAF:

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

EMFAF programmes using technical assistance according to Article 30(4) in accordance with the choice made in the Partnership Agreement.

Table 11A Total financial allocations by fund and national contribution						
Priority	Specific objective (nomenclature set out in the EMFAF Regulation)	Basis for calculation of EU support	Union contribution	National public contribution	Total	Co-financing rate
Priority 1	1.1.1	Public				
	1.1.2	Public				
	1.2	Public				
	1.3	Public				
	1.4	Public				
	1.5	Public				
	1.6	Public				
Priority 2	2.1	Public				
	2.2	Public				
Priority 3	3.1	Public				
Priority 4	4.1	Public				
Technical assistance pursuant to Article 30(4)	5.1	Public				
Technical assistance pursuant to Article 32	5.2	Public				

EMFAF programmes using technical assistance according to Article 30(5) in accordance with the choice made in the Partnership Agreement.

Table 11 A Total financial allocations by fund and national contribution							
Priority	Specific objective (nomenclature set out in the EMFAF Regulation)	Basis for calculation of EU support	Union contribution		National public contribution	Total	Co-financing rate*
			Union contribution without TA pursuant to Article 30(5)	Union contribution for TA pursuant to Article 30(5)***			
Priority 1	1.1.1	Public					
	1.1.2	Public					
	1.2	Public					

	1.3	Public					
	1.4	Public					
	1.5	Public					
	1.6	Public					
Priority 2	2.1	Public					
	2.2	Public					
Priority 3	3.1	Public					
Priority 4	4.1	Public					
Technical assistance (Article 32)	5.1	Public					

*** According the percentages set out in Article 30(5), CPR

4. Enabling conditions

Reference: Article 17(3)(h)

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

5. Programme authorities

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

Table 13: Programme authorities			
Programme authorities	Name of the institution [500]	Contact name [200]	E-mail [200]
Managing authority			
Audit authority			
Body which receives payments from the Commission			
Where applicable, body or, bodies which receive payments from the Commission in case of technical assistance pursuant to Article 30(5)			
Accounting function in case this function is entrusted to a body other than the managing authority			

The repartition of the reimbursed amounts for technical assistance pursuant to Article 30(5) if more bodies are identified to receive payments from the Commission

Reference: Article 17(3) CPR

Table 13 bis: The portion of the percentages set out in Article 30(5)(b) that would be reimbursed to the bodies which receive payments from the Commission in case of technical assistance pursuant to Article 30(5) (in percentage points)	
Body 1	<i>p.p.</i>
Body 2*	<i>p.p.</i>

* Number of bodies defined by a Member State.

6. Partnership

Reference: Article 17(3)(g) CPR

Text field [10 000]

7. Communication and visibility

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

Text field [4 500]

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

Reference: Articles 88 and 89 CPR

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

Intended use of Articles 88 and 89	YES	NO
From the adoption programme will make use of reimbursement of the Union contribution based on unit costs, lump sums and flat rates under the priority according to Article 88 CPR (if yes, fill in appendix 1)	<input type="checkbox"/>	<input type="checkbox"/>
From the adoption programme will make use of reimbursement of the Union contribution based on financing not linked to costs according to Article 89 CPR (if yes, fill in Appendix 2)	<input type="checkbox"/>	<input type="checkbox"/>

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

Appendix 1

Union contribution based on unit costs, lump sums and flat rates

Template for submitting data for the consideration of the Commission (Article 88)

Date of submitting the proposal	

This Appendix is not required when EU-level simplified cost options established by the delegated act referred to in Article 88(4) are used.

A. Summary of the main elements

Priority	Fund	Specific objective	Category of region	Estimated proportion of the total financial allocation within the priority to which the SCO will be applied in %	Type(s) of operation covered		Indicator triggering reimbursement		Unit of measurement for the indicator triggering reimbursement	Type of SCO (standard scale of unit costs, lump sums or flat rates)	Amount (in EUR) or percentage (in case of flat rates) of the SCO
					Code ⁵²	Description	Code ⁵³	Description			

⁵² This refers to the code for the intervention field dimension in Table 1 of Annex I CPR and Annex IV of the EMFAF Regulation.

⁵³ This refers to the code of a common indicator, if applicable.

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

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

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

1.1. Description of the operation type including the timeline for implementation ⁵⁴	
1.2 specific objective(s)	
1.3 Indicator triggering reimbursement ⁵⁵	
1.4 Unit of measurement for the indicator triggering reimbursement	
1.5 Standard scale of unit cost, lump sum or flat rate	
1.6 Amount per unit of measurement or percentage (for flat rates) of the SCO	
1.7 Categories of costs covered by the unit cost, lump sum or flat rate	
1.8 Do these categories of costs cover all eligible expenditure for the operation? (Y/N)	
1.9 Adjustment(s) method ⁵⁶	
1.10 Verification of the achievement of the units - describe what document(s)/system will be used to verify the achievement of the units delivered - describe what will be checked	

⁵⁴ Envisaged starting date of the selection of operations and envisaged final date of their completion (ref. Article 57(6))

⁵⁵ For operations encompassing several simplified cost options covering different categories of costs, different projects or successive phases of an operation, the fields 1.3 to 1.11 need to be filled in for each indicator triggering reimbursement.

⁵⁶ If applicable, indicate the frequency and timing of the adjustment and a clear reference to a specific indicator (including a link to the website where this indicator is published, if applicable)

and by whom during management verifications - describe what arrangements will be made to collect and store relevant data/documents	
1.11 Possible perverse incentives, mitigating measures ⁵⁷ and the estimated level of risk (high/medium/low)	
1.12 Total amount (national and EU) expected to be reimbursed by the Commission on this basis	

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

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

2. Please specify why the proposed method and calculation based on Article 88(2) is relevant to the type of operation.

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

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

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

⁵⁷ Are there any potential negative implications on the quality of the supported operations and, if so, what measures (e.g. quality assurance) will be taken to offset this risk?

Appendix 2

Union contribution based on financing not linked to costs

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

Date of submitting the proposal	

This Appendix is not required when amounts for EU-level financing not linked to costs established by the delegated act referred to in Article 89(4) are used.

A. Summary of the main elements

Priority	Fund	Specific objective	Category of region	The amount covered by the financing not linked to costs	Type(s) of operation covered		Conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission	indicator		Unit of measurement for the conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission	Envisaged type of reimbursement method used to reimburse the beneficiary or beneficiaries
					Code ⁵⁸	Description		Code ⁵⁹	Description		

⁵⁸ This refers to the code for the intervention field dimension in Table 1 of Annex I CPR and Annex IV of the EMFAF Regulation

⁵⁹ This refers to the code of a common indicator, if applicable

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

1.1. Description of the operation type			
1.2 specific objective(s)			
1.3 Conditions to be fulfilled or results to be achieved			
1.4 Deadline for fulfilment of conditions or results to be achieved			
1.5 Indicator definition			
1.6 Unit of measurement for conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission			
1.7 Intermediate deliverables (if applicable) triggering reimbursement by the Commission with schedule for reimbursements	Intermediate deliverables	Envisaged date	Amounts (in EUR)
1.8 Total amount (including EU and national funding)			
1.9 Adjustment(s) method			
1.10 Verification of the achievement of the result or condition (and where relevant, the intermediate deliverables): - describe what document(s)/system will be used to verify the achievement of the result or condition (and where relevant, each of the intermediate deliverables) - describe how management verifications (including on-the-spot) will be carried out, and by whom. - describe what arrangements will be made to collect and store relevant data/documents			
1.10a Use of grants in the form of financing not linked to costs Does the grant provided by Member State to beneficiaries take the form of financing not linked to costs? [Y/N]			

<p>1.11 Arrangements to ensure the audit trail Please list the body(ies) responsible for these arrangements.</p>	
--	--

Appendix 2a

List of planned operations of strategic importance with a timetable (Article 17(3))

Text field [2 000]

Appendix 3

EMFAF action plan for each outermost region

NB: to be duplicated for each outermost region

Template for submitting data for the consideration of the Commission

Name of the outermost region	
------------------------------	--

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

Text field [30 000]

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

Description of the main actions	EMFAF amount allocated (EUR)
Structural support to the fishery and aquaculture sector under the EMFAF <i>Text field [10 000]</i>	
Compensation for the additional costs under Article [21] of the EMFAF <i>Text field [10 000]</i>	
Other investments in the sustainable blue economy necessary to achieve a sustainable coastal development <i>Text field [10 000]</i>	
TOTAL	

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

Text field [10 000]

4. Additional funding for the implementation of the compensation for the additional costs (State aid)

Information to be provided for each envisaged scheme/ad hoc aid

Region	Name of the Region(s) (<i>NUTS</i> ⁶⁰)	...
		...
		...
Granting authority	Name	...
	Postal address	...
	Web address	...
Title of the aid measure	...	
National legal basis (reference to the relevant national official publication)	...	
Web link to the full text of the aid measure	...	
Type of measure	<input type="checkbox"/> Scheme	
	<input type="checkbox"/> Ad hoc aid	Name of the beneficiary and the group ⁶¹ it belongs to
Amendment of an existing aid scheme or ad hoc aid		Commission aid reference
	<input type="checkbox"/> Prolongation
	<input type="checkbox"/> Modification
Duration ⁶²	<input type="checkbox"/> Scheme	dd/mm/yyyy to dd/mm/yyyy
Date of granting ⁶³	<input type="checkbox"/> Ad hoc aid	dd/mm/yyyy
Economic sector(s) concerned	<input type="checkbox"/> All economic sectors eligible to receive aid	
	<input type="checkbox"/> Limited to certain sectors: please specify at NACE group level ⁶⁴

⁶⁰ NUTS — Nomenclature of Territorial Units for Statistics. Typically, the region is specified at level 2. 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.

⁶¹ An undertaking for the purposes of rules on competition laid down in the Treaty and for the purposes of this section is any entity engaged in an economic activity, regardless of its legal status and the way in which it is financed. The Court of Justice has ruled that entities which are controlled (on a legal or on a de facto basis) by the same entity should be considered as one undertaking.

⁶² Period during which the granting authority can commit itself to grant the aid.

⁶³ 'Date of granting the aid' means the date when the legal right to receive the aid is conferred on the beneficiary under the applicable national legal regime.

⁶⁴ NACE Rev. 2 — Statistical classification of Economic Activities in the European Union. Typically, the sector shall be specified at group level.

		...
		...
Type of beneficiary	<input type="checkbox"/> SME	
	<input type="checkbox"/> Large undertakings	
Budget	Total annual amount of the budget planned under the scheme ⁶⁵	National currency ... (full amounts) ...
	Overall amount of the ad hoc aid awarded to the undertaking ⁶⁶	National currency ... (full amounts) ...
	<input type="checkbox"/> For guarantees ⁶⁷	National currency ... (full amounts) ...
Aid instrument	<input type="checkbox"/> Grant/Interest rate subsidy	
	<input type="checkbox"/> Loan/Repayable advances	
	<input type="checkbox"/> Guarantee (where appropriate with a reference to the Commission decision ⁶⁸)	
	<input type="checkbox"/> Tax advantage or tax exemption	
	<input type="checkbox"/> Provision of risk finance	
	<input type="checkbox"/> Other (please specify) ...	
Motivation	<p>Indicate why a State aid scheme has been established or an ad-hoc aid has been granted, instead of assistance under the European Maritime, Fisheries and Aquaculture Fund (EMFAF):</p> <input type="checkbox"/> measure not covered by the national programme; <input type="checkbox"/> prioritisation in the allocation of funds under the national programme; <input type="checkbox"/> funding no longer available under the EMFAF; <input type="checkbox"/> other (please specify)	

⁶⁵ In case of an aid scheme: indicate the annual overall amount of the budget planned under the scheme or the estimated tax loss per year for all aid instruments contained in the scheme.

⁶⁶ In case of an ad hoc aid award: indicate the overall aid amount/tax loss.

⁶⁷ For guarantees, indicate the (maximum) amount of loans guaranteed.

⁶⁸ Where appropriate, reference to the Commission decision approving the methodology to calculate the gross grant equivalent.

ANNEX VI

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

CCI number	
Title in English	[255 characters ⁶⁹]
Title in the national language	[255]
Version	
First Year	[4]
Last Year	[4]
Eligible from	
Eligible until	
Commission Decision Number	
Commission Decision Date	
Member State amending decision number	
Member State amending decision entry into force date	
Non substantial transfer (Article 19(5))	Yes/No

1. Programme strategy: main challenges and policy responses

Reference: Article 17(3)(a) (ii bis), (iii), (iv) and (vii) and CPR

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

Text field [15 000]

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

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

2.1. Title of the specific objective [300]

2.1.1. Description of a specific objective

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

In particular: For operating support, it provides a justification in line with Article 15 of the ISF Regulation, Articles 15 and 16 of the BMVI Regulation or Article 18 of the AMIF Regulation. It includes an indicative list of beneficiaries with their statutory responsibilities, main tasks to be

⁶⁹ Number in square brackets refer to number of characters without spaces.

supported.
 Planned use of financial instruments, if applicable.
 AMIF only: resettlement and solidarity shall be presented separately.
 Text field (16 000 characters)

2.1.2 Indicators

Reference: Article 17(4)(e) CPR

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

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

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

Reference: Article 17(5) CPR and Article 12(15)) of the BMVI Regulation or Article 12(9) ISF Regulation or Article 13(9) AMIF Regulation

Specific objective	Type of intervention	Code	Indicative amount (Euro)

2.1.4 Technical assistance

Reference: Article 17(3)(e); Article 30(5) CPR; Article 32 CPR; Article 89 CPR

Text field [5000] (Technical assistance pursuant to Article 30(5) CPR)
Text field [3000] (Technical assistance pursuant to Article 32 CPR)

Type of intervention	Code	Indicative amount (Euro)

3. Financial plan

Reference: Article 17(3)(f)

3.1. Financial appropriations by year

Fund	2021	2022	2023	2024	2025	2026	2027	Total

3.2 Total financial allocations

Specific objective	Type of action	Basis for calculation EU support (total or public)	Union contribution (a)	National contribution (b)=(c)+(d)	Indicative breakdown of national contribution		Total e=(a)+(b)	Co-financing rate (f)=(a)/(e)
					public (c)	private (d)		
Specific objective 1	Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article 12(1) of AMIF Regulation							
	Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMIF Regulation							
	Actions co-financed in line with Article 11(3) of ISF or BMVI Regulation or Article 12(3) of AMIF Regulation							
	Actions co-financed in line with Article 11(4) of ISF or BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation							
	Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)							
	Actions co-financed in line with Article 11(5) of ISF or BMVI Regulation or Article 12(5) of AMIF Regulation							
Total for SO 1								
SO 2	Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article 12(1) of AMIF Regulation							
	Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMIF Regulation							
	Actions co-financed							

	in line with Article 11(3) of ISF or BMVI Regulation or Article 12(3) of AMIF Regulation							
	Actions co-financed in line with Article 11(4) of ISF or BMVI Regulation							
	Actions co-financed in line with Article 11(5) of ISF or BMVI Regulation or Article 12(5) AMIF Regulation							
Total for SO 2								
SO 3	Actions co-financed in line with Article 11(1) of ISF Regulation or Article 12(1) of AMIF Regulation							
	Actions co-financed in line with Article 11(2) of ISF Regulation or Article 12(2) of AMIF Regulation							
	Actions co-financed in line with Article 11(3) of ISF Regulation or Article 12(3) of AMIF Regulation							
	Actions co-financed in line with Article 11(4) of ISF Regulation or Article 12(4) of AMIF Regulation							
	Actions co-financed in line with Article 11(5) of ISF Regulation or Article 12(5) of AMIF Regulation							
Total for SO 3								
SO 4	Actions co-financed in line with Article 12(1) of AMIF Regulation							
	Actions co-financed in line with Article 12(2) of AMIF Regulation							
	Actions co-financed in line with Article 12(3) of AMIF Regulation							

	Regulation							
	Actions co-financed in line with Article 12(4) of AMIF Regulation							
	Actions co-financed in line Article 12(5) of AMIF Regulation							
	Actions co-financed in line with Article 16 of AMIF Regulation							
	Actions co-financed in line with Article 17 of AMIF Regulation							
Total for SO 4								
TA pursuant to Article 30(5) CPR								
TA pursuant to Article 32 CPR								
Grand total								

Table 8 [AMIF only]	Number of persons per year						
	2021	2022	2023	2024	2025	2026	2027
Resettlement							
Humanitarian admission in line with Article 16(2) of AMIF Regulation							
Humanitarian admission of vulnerable persons in line with Article 16(3) of AMIF Regulation							
Transfer of applicants for or beneficiaries of international protection							
[other categories]							

Table 8 Transfers between shared management funds*

Receiving fund / instrument \ Transferring fund / instrument	AMIF	ISF	BMVI	ERDF	ESF+	CF	EMFAF	Total
AMIF								
ISF								
BMVI								
Total								

* Cumulative amounts for all transfers during programming period.

Table 9 Transfers to instruments under direct or indirect management*	Transfer amount
Instrument 1[name]	
Instrument 2[name]	
Total	

* Cumulative amounts for all transfers during programming period

4. Enabling conditions

Reference: Article 17(3)(h)

Table 10					
Enabling condition	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
		Criterion 1	Y/N	[500]	[1000]
		Criterion 2			

5. Programme authorities

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

Table 11	Name of the institution [500]	Contact name and position [200]	e-mail [200]
Managing authority			
Audit authority			
Body which receives payments from the Commission			

6. Partnership

Reference: Article 17(3)(g) CPR

Text field [10 000]

7. Communication and visibility

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

Text field [4 500]

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

Reference: Articles 88 and 89 CPR

Intended use of Articles 88 and 89	YES	NO
From the adoption programme will make use of reimbursement of the Union contribution based on unit costs, lump sums and flat rates under the priority according to Article 88 CPR (if yes, fill in Appendix 1)	<input type="checkbox"/>	<input type="checkbox"/>
From the adoption programme will make use of reimbursement of the Union contribution based on financing not linked to costs according to Article 89 CPR (if yes, fill in Appendix 2)	<input type="checkbox"/>	<input type="checkbox"/>

Appendix 1: Union contribution based on unit costs, lump sums and flat rates

**Template for submitting data for the consideration of the Commission
(Article 88)**

Date of submitting the proposal	

This Appendix is not required when EU-level simplified cost options established by the delegated act referred to in Article 88(4) are used.

A. Summary of the main elements

	Specific objective	Estimated proportion of the total financial allocation within the priority to which the SCO will be applied in %	Type(s) of operation covered		Indicator triggering reimbursement		Unit of measurement for the indicator triggering reimbursement	Type of SCO (standard scale of unit costs, lump sums or flat rates)	Amount (in EUR) or percentage (in case of flat rates) of the SCO
			Code ⁷⁰	Description	Code ⁷¹	Description			

⁷⁰ This refers to the code in Annex VI of the fund-specific regulations on the AMIF, BMVI and ISF.

⁷¹ This refers to the code of a common indicator, if applicable.

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

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

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

1.1. Description of the operation type including the timeline for implementation ⁷²	
1.2 specific objective(s)	
1.3 Indicator triggering reimbursement ⁷³	
1.4 Unit of measurement for the indicator triggering reimbursement	
1.5 Standard scale of unit cost, lump sum or flat rate	
1.6 Amount per unit of measurement or percentage (for flat rates) of the SCO	
1.7 Categories of costs covered by the unit cost, lump sum or flat rate	
1.8 Do these categories of costs cover all eligible expenditure for the operation? (Y/N)	
1.9 Adjustment(s) method ⁷⁴	
1.10 Verification of the achievement of the units [delivered] - describe what document(s)/system will be used to verify the achievement of the units delivered ? - describe what will be checked and by whom during management verifications . - describe what arrangements will be made to collect and store relevant data/documents	

⁷² Envisaged starting date of the selection of operations and envisaged final date of their completion (ref. Article 57(6)).

⁷³ For operations encompassing several simplified cost options covering different categories of costs, different projects or successive phases of an operation, the fields 1.3 to 1.11 need to be filled in for each indicator triggering reimbursement.

⁷⁴ If applicable, indicate the frequency and timing of the adjustment and a clear reference to a specific indicator (including a link to the website where this indicator is published, if applicable).

1.11 Possible perverse incentives, mitigating measures ⁷⁵ and the estimated level of risk (high/medium/low)	
1.12 Total amount (national and EU) expected to be reimbursed by the Commission on this basis	

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

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

2. Please specify why the proposed method and calculation based on Article 88(2) is relevant to the type of operation:

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

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

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

⁷⁵ Are there any potential negative implications on the quality of the supported operations and, if so, what measures (e.g. quality assurance) will be taken to offset this risk?

Appendix 2: Union contribution based on financing not linked to costs

Template for submitting data for the consideration of the Commission

(Article 89)

Date of submitting the proposal	

This Appendix is not required when amounts for EU-level financing not linked to costs established by the delegated act referred to in Article 89(4) are used.

A. Summary of the main elements

	Specific objective	The amount covered by the financing not linked to costs	Type(s) of operation covered		Conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission	indicator		Unit of measurement for the conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission	Envisaged type of reimbursement method used to reimburse the beneficiary or beneficiaries
			Code ⁷⁶	Description		Code ⁷⁷	Description		

⁷⁶ This should refer to the code in Annex VI of the fund-specific regulations on the AMIF, BMVI and ISF.

⁷⁷ This should refer to the code of a common indicator, if applicable.

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

1.1. Description of the operation type			
1.2 specific objective			
1.3 Conditions to be fulfilled or results to be achieved			
1.4 Deadline for fulfilment of conditions or results to be achieved			
1.5 Indicator definition			
1.6 Unit of measurement for conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission			
1.7 Intermediate deliverables (if applicable) triggering reimbursement by the Commission with schedule for reimbursements	Intermediate deliverables	Envisaged date	Amounts (in EUR)
1.8 Total amount (including EU and national funding)			
1.9 Adjustment(s) method			
1.10 Verification of the achievement of the result or condition (and where relevant, the intermediate deliverables): - describe what document(s)/system will be used to verify the achievement of the result or condition (and where relevant, each of the intermediate deliverables) - describe what will be checked, by whom and how during management verifications (including on-the-spot). - describe what arrangements will be made to collect and store relevant data/documents			
10a Use of grants in the form of financing not linked to costs. Does the grant provided by Member State to beneficiaries take the form of financing not linked to costs? [Y/N]			
1.11 Arrangements to ensure the audit trail Please list the body(ies) responsible for these arrangements.			

Appendix 3: Thematic Facility

<i>Procedure reference / Specific objective</i>	<i>Modality: Specific action/ emergency assistance/ resettlement and humanitarian admission/ transfer of applicants for or beneficiaries of international protection</i>	<i>Type of intervention</i>	<i>EU contribution (EUR)</i>
<type='N' input='M'>	<type='S' input='S'>	<type='S' input='S'>	<type='N' input='M'>
<i>Description of the action</i>	[text]		
<i>Member State submits a thematic facility amendment /declines</i>		<i>Date: <type='N' input='M'> Submit/Decline: <type='S' input='S'></i>	
<i>Comment (if Member State declines or if indicators targets and millstones are not updated a justification should be encoded; tables 3, 5 and 6 should be revised)</i>		[text]	

ANNEX VII

Template for the transmission of data - Article 37⁷⁸

TABLE 1: Financial information at priority and programme level for the ERDF, the Cohesion Fund, the ESF+, the JTF and the EMFAF (Article 37(2)(a))

1.	2.	3.	4	5.	6.	7.	8.	9.	10.	11.	12.	13.
The financial allocation of the priority based on the programme							Cumulative data on the financial progress of the programme					
Priority	Specific objective	Fund	Category of region ⁷⁹	Basis for the calculation of Union contribution * (Total contribution or public contribution) **	Total financial allocation by fund and national contribution (EUR)	Co-financing rate (%)	Total eligible cost of selected operations (EUR)	Contribution from the funds to selected operations (EUR)	Proportion of the total financial allocation ⁸⁰ covered with selected operations (%) [column 8/ column 6x 100]	Total eligible expenditure declared by beneficiaries	Proportion of the total financial allocation covered by eligible expenditure declared by beneficiaries (%) [column 11/column 6x100]	Number of selected operations
									<i>Calculation</i>		<i>Calculation</i>	

⁷⁸ 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

⁷⁹ It does not apply to the Cohesion Fund and EMFAF

⁸⁰ For the purposes of this Annex, the data for selected operations will be based on the document setting out the conditions for support in accordance with Article 67(4).

<type='S' input='G'>	<type='S' , input='G' '>	<type='S' input='G'>	<type ='S' input ='G' '>	<type='S' input='G'>	<type='N' input='G'>	<type='P' , input='G' '>	<type='Cu' , input='M' '>		<type='P' input=' G '>	<type='Cu' input='M'>	<type='P' input='G'>	<type='N' input='M'>
Priority 1	SO 1	ERDF										
Priority 2	SO 2	ESF+										
Priority 3	SO 3	Cohesion Fund	NA									
Priority 4	SO JTF	JTF*										
<i>Total</i>		ERDF	Less devel oped		<type='N' input=' G '>		<type='Cu' , input=' G' '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G' '>
<i>Total</i>		ERDF	Trans ition		<type='N' input=' G '>		<type='Cu' , input=' G' '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G' '>
<i>Total</i>		ERDF	More devel oped		<type='N' input=' G '>		<type='Cu' , input=' G' '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G' '>
<i>Total</i>		ERDF	Speci al alloca tion to outer most regio ns or north ern spars		<type='N' input=' G '>		<type='Cu' , input=' G' '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G' '>

			ely popul ated regio ns									
<i>Total</i>		ESF+	Less devel oped		<type='N' input=' G '>		<type='Cu' 'input=' G '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G '>
<i>Total</i>		ESF+	Trans ition		<type='N' input=' G '>		<type='Cu' 'input=' G '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G '>
<i>Total</i>		ESF+	More devel oped		<type='N' input=' G '>		<type='Cu' 'input=' G '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G '>
<i>Total</i>		ESF+	Speci al alloca tion to outer most regio ns or north ern spars ely popul ated regio ns		<type='N' input=' G '>		<type='Cu' 'input=' G '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G '>
<i>Total</i>		Cohesion Fund	NA		<type='N' input=' G '>		<type='Cu' 'input=' G '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G '>

<i>Total</i>		EMFAF	NA		<type='N' input=' G '>		<type='Cu' ' input=' G '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G '>
<i>Total</i>		JTF*	Less devel oped		<type='N' input=' G '>		<type='Cu' ' input=' G '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G '>
<i>Total</i>		JTF*	transi tion		<type='N' input=' G '>		<type='Cu' ' input=' G '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G '>
<i>Total</i>		JTF*	More devel oped		<type='N' input=' G '>		<type='Cu' ' input=' G '>		<type='P' input=' G '>	<type='Cu' input=' G '>	<type='P' input='G'>	<type='N' input=' G '>
<i>Grand Total</i>		All Funds			<type='N' input=' G '>		<type='N' input=' G '>		<type='P' input=' G '>	<type='N' input=' G '>	<type='P' input='G'>	<type='N' input=' G '>

*Amounts including the complementary support transferred from the ERDF and the ESF+.

** Only total public contribution for the EMFAF.

TABLE 2: Breakdown of the cumulative financial data by type of intervention for the ERDF, the Cohesion Fund, the JTF and the ESF+ (Article 37(2)(a))

Priority	Specific objective	Characteristics of expenditure		Categorisation dimension								Financial data		
		Fund	Category of region ⁸¹	1 Intervention field	2 Form of support	3 Territorial delivery dimension	4 Economic activity dimension	5 Location dimension	6 ESF + secondary theme	6a Gender equality dimension	7 Macro-regional and sea-basin dimension	Total eligible cost of selected operations (EUR)	Total eligible expenditure declared by beneficiaries	Number of selected operations
<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='S' input='S'>	<type='Cu' input='M'>	<type='N' input='M'>	

⁸¹ It does not apply to the Cohesion Fund

TABLE 2A: Financial information and its breakdown by type of intervention for the AMIF, the ISF and the BMVI (Article 37(2)(a))

Specific objective (repeated for each specific objective)	Type of action (Fund specific regulation, annex VI table 3)	Categorisation dimension				Financial data						
1	2	3	4	5	6	7	8	9	10	11	12	13
		Co-financing rate (Annex VI)	Secondary implementation dimension (Fund specific regulation: annex VI table 4)	Intervention field (Fund specific regulation: annex VI table 1)	Type of action (Fund specific regulation: annex VI table 2)	Total financial allocation (EUR) from the Fund and national contribution	Total eligible cost of selected operations (EUR)	Contribution from the funds to selected operations (EUR)	Proportion of the total financial allocation covered with selected operations (%) [column 8/ column 7 x 100]	Total eligible expenditure declared by beneficiaries (EUR)	Proportion of the total financial allocation covered by eligible expenditure declared by beneficiaries (%) [column 11/column 7 x 100]	Number of selected operations
<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='G'>	<type='S' input='S'>	<type='S' input='S'>	<type='N' input='G'>	<type='Cu' input='M'>	<type='P' input=' G '>	<type='P' input=' G '>	<type='Cu' input='M'>	<type='P' input='G'>	<type='Cu' input='M'>
Subtotal by Specific Objective	SO1											

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

Priority	Specific objective	Type of intervention (Annex IV of the EMFAF Regulation)	Financial data		
			Total eligible cost of selected operations (EUR)	Total eligible expenditure declared by beneficiaries	Number of selected operations
<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='N' input='M'>

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

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.		14.
Data on output indicators from the programme [extracted from Table 2 of the programme, Annex V]										Progress in output indicators to date			
Priority	Specific objective	Fund	Category of region ⁸²	ID	Indicator name	Indicator breakdown ⁸³ (of which:)	Measurement unit	Milestone (2024)	Target 2029	Selected operations[dd/mm/yy]	Implemented operations[dd/mm/yy]		Comments
<type='S' input='G'> ⁸⁴	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='N' input='G'>	<type='N' input='M'>	<type='N' input='M'>		<type='S' input='M'>
...													

⁸² It does not apply to the Cohesion Fund and the EMFAF

⁸³ It applies only to some indicators. See Commission guidelines for details.

⁸⁴ Legend for the characteristics of fields:
type: N=Number, S=String, C=Checkbox
input: M=Manual, S=Selection, G=Generated by system

TABLE 3A: Common and programme specific output indicators for the ESF+ (Article 37(2)(b))

1.	2.	3.	4.	5.	6.	7.	8 ⁸⁵ .	9.	10.	11.	12.
Data on all common output indicators as set out in Annexes I, II and III of the ESF+ Regulation and on programme specific indicators [extracted from Table 2 of the programme]									Progress in output indicators		
Priority	Specific objective	Fund	Category of region	ID	Indicator name	Measurement unit	Milestone (2024)	Target 2029 (gender break-down optional)	Values achieved to date [dd/mm/yy]	Achievement ratio	Comments
<type='S' input='G'> ⁸⁶	<type='S' input='G'>	<type='N' input='G'>	<type='N' input='M'>	<type='N' input='G'>	<type='S' input='M'>						
								M F N T	M F N T	M F N T	
...											

⁸⁵ Columns 8, 9, 10 and 11 are not applicable to the indicators in Annex III of the ESF+ Regulation - Common indicators for ESF+ support for addressing material deprivation (Article 4(1)(xi) of the ESF+ Regulation).

⁸⁶ Legend for the characteristics of fields:
 type: N=Number, S=String, C=Checkbox
 input: M=Manual, S=Selection, G=Generated by system

TABLE 3B: Common output indicators for the AMIF, the ISF and the BMVI (Article 37(2)(b))

1	2	3	4	5	6	7	8	9	10
Data on all common output indicators listed in annex VIII of AMIF/ISF/BMVI Regulations for each specific objective [extracted from Table 1 of the programme]							Progress in output indicators to date		
Specific objective	ID	Indicator name	Indicator breakdown (of which)	Measurement unit	Milestone (2024)	Target (2029)	Planned values in selected operations ⁸⁷	Values achieved ⁸⁸	Comments
							[dd/mm/yy]	[dd/mm/yy]	
<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='N' input='G'>	<type='N' input='M'>	<type='N' input='M'>	<type='S' input='M'>

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

1.	2.	3.	4.	5.
ID	Indicator name	Indicator breakdown (of which:)	Number of enterprises net of multiple support by [dd/mm/yy]	Comments
<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='N' input='M' >	<type='S' input='M'>
RCO 01	Enterprises supported	Micro		
RCO 01	Enterprises supported	Small		
RCO 01	Enterprises supported	Medium		
RCO 01	Enterprises supported	Large		
RCO 01	Enterprises supported	Total	<type='N' input='G'>	

⁸⁷ Including gender and age breakdown, where required.

⁸⁸ Including gender and age breakdown, where required.

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

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.
Data on result indicators from the programme [extracted from Table 3 of the programme]										Progress in result indicators to date				
Priority	Specific objective	Fund	Category of region ⁸⁹	ID	Indicator name	Indicator breakdown ⁹⁰ (of which:)	Measurement unit	Baseline in the programme	Target 2029	Selected operations [dd/mm/yy]		Implemented operations [dd/mm/yy]		Comments
										Baseline	Planned achievements	Baseline	Achieved	
<type='S' input='G' > ⁹¹	<type='S' input='G' >	<type='S' input='G' >		<type='S' input='G' >	<type='S' input='G' >	<type='S' input='G' >	<type='S' input='G' >	<type='N' input='G' >	<type='N' input='G' >	<type='N' input='M' >	<type='N' input='M' >	<type='N' input='M' >	<type='N' input='M' >	<type='S' input='M' >
...														

⁸⁹ It does not apply to the Cohesion Fund and the EMFAF

⁹⁰ It applies only to some indicators. See Commission guidelines for details.

⁹¹ Legend for the characteristics of fields:

type: N=Number, S=String, C=Checkbox

input: M=Manual and [also covering automatically upload], S=Selection, G=Generated by system

TABLE 6A: Common and programme specific result indicators for the ESF+ (Article 37(2)(b))

1.	2.	3.	4.	5.	6.	7.	8.	9.	10 ⁹²	11.	12.	13.
Data on all common result indicators as set out in Annexes I, II and III of the ESF+ Regulation and on programme specific indicators [extracted from Table 3 of the programme]										Progress in result indicators		
Priority	Specific objective	Fund	Category of region	ID	Indicator name	Output indicator used as a basis for target setting	Measurement unit of indicator	Measurement unit of target	Target 2029 (gender breakdown optional)	Values achieved to date [dd/mm/yy]	Achievement ratio	Comments
<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='N' input='G'>	<type='N' input='M'>	<type='N' input='G'>	<type='S' input='M'>
									M F N T	M* F N* T	M F N T	
...												

*Not requested for SO xi of Article 4(1) ESF+.

⁹² Columns 9, 10 and 12 are not applicable to the indicators in Annex III of the ESF+ Regulation - Common indicators for ESF+ support for addressing material deprivation (Article 4(1)(xi) of the ESF+ Regulation).

TABLE 6B: Common result indicators for the AMIF, the ISF and the BMVI (Article 37(2)(a))

1	2	3	4	5	6	7	8	9	10	11
Data on all common result indicators listed in annex VIII of AMIF/ISF/BMVI Regulations for each specific objective [extracted from Table 2 of the programme]							Progress in result indicators to date			
Specific objective	ID	Indicator name	Indicator breakdown (of which)	Measurement unit (for indicators and baseline)	Baseline	Target 2029	Measurement unit (for target)	Planned values in selected operations ⁹³	Values achieved ⁹⁴	Comments
								[dd/mm/yy]	[dd/mm/yy]	
<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='N' input='G'>	<type='N' input='G'>	<type='N' input='G'>	<type='N' input='G'>	<type='S' input='G'>	<type='S' input='M'>

⁹³ Including gender and age breakdown, where required

⁹⁴ Including gender and age breakdown, where required

TABLE 8: Financial instruments data for the Funds (Article 37(3))

Priority ⁹⁵	Characteristics of expenditure			Eligible expenditure by product				Amount of private and public resources mobilised in addition to the contribution from the Funds				Amount of management costs and fees declared as eligible expenditure, including (MCF are to be reported separately in case of direct award and in case of competitive tender) ⁹⁶ :		Interest and other gains generated by support from the Funds to financial instruments referred to in Article 54	Resources returned attributable to support from the Funds as referred to in Article 56	For guarantees, total value of loans, equity or quasi-equity investments in final recipients guaranteed with programme resources and actually disbursed to final recipients
	Fund	Specific objective	Category of region ⁹⁷	Loans (form of support code for FI)	Guarantee (form of support code for FI)	Equity or quasi-equity (form of support code for FI)	Grants within a financial instrument operation (form of support code for FI)	Loans (form of support code for FI)	Guarantee (form of support code for FI)	Equity or quasi-equity (form of support code for FI)	Grants within a financial instrument operation (form of support code for FI)	Management costs and fees for holding funds depending on the financial product operating within the holding fund structure	Management costs and fees for specific funds (set-up either with or without the holding fund structure) by financial product			

⁹⁵ Not applicable to AMIF, ISF and BMVI

⁹⁶ In the data exchange system SFC2021 the column should separate possibility to report MCF paid in case of direct of award of contract and in case of competitive tender.

⁹⁷ It does not apply to the Cohesion Fund, AMIF, BMVI, ISF and EMFAF

												Loans	Guarantees	Equity	Loans	Guarantees	Equity			
Input = selection	Input = selection	Input = selection	Input = selection	Input = manual																

ANNEX VIIbis

A forecast of the amount for which the Member State expects to submit payment applications for the current and the subsequent calendar year (Article 63(8a))

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

Fund	Category of region	Expected Union contribution		
		[current calendar year]		[subsequent calendar year]
		January - October	November - December	January- December
ERDF	Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
	Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
	More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
	Outermost regions and Northern sparsely populated regions ⁹⁸	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
ETC		<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
ESF+	Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
	Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
	More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
	Outermost regions and Northern sparsely	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

⁹⁸ This should only show the specific allocation for outermost regions / Northern sparsely populated regions.

	populated regions ⁹⁹			
Cohesion Fund		<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
JTF*	Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
JTF*	Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
JTF*	More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
EMFAF		<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
AMIF		<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
ISF		<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
BMVI		<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

* Amounts including the complementary funding transferred from the ERDF and the ESF+ as appropriate

⁹⁹ This should only show the specific allocation for outermost regions/ Northern sparsely populated regions.

ANNEX VIII

Communication and visibility – Articles 42, 44 and 45

1. The use and technical characteristics of the Union emblem

- 1.1. The emblem of the European Union shall be prominently featured on all communication materials such as printed or digital products, websites and their mobile views relating to the implementation of an operation, used for the public or for participants.
- 1.2. The statement "Funded by the European Union " or "Co-funded by the European Union " shall be spelled out in full and placed next to the emblem.
- 1.3. The typeface to be used in conjunction with the Union emblem may be any of the following fonts: Arial, Auto, Calibri, Garamond, Trebuchet, Tahoma, Verdana, Ubuntu. Italic, underlined variations or font effects shall not be used.
- 1.4. The positioning of the text in relation to the Union emblem shall not interfere with the Union emblem in any way.
- 1.5. The font size used shall be proportionate to the size of the emblem.
- 1.6. The colour of the font shall be reflex blue, black or white depending on the background.
- 1.7. The European Union emblem shall not be modified or merged with any other graphic elements or texts. If other logos are displayed in addition to the Union emblem, the Union emblem shall have at least the same size, measured in height or width, as the biggest of the other logos. Apart from the Union emblem, no other visual identity or logo must be used to highlight the support from the Union.
- 1.8. Where several operations are taking place at the same location, supported by the same or different funding instruments, or where further funding is provided for the same operation at a later date, at least one plaque or billboard shall be displayed.
- 1.9. Graphic standards for the Union emblem and the definition of standard colours:

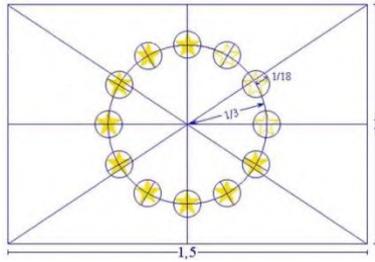
A) SYMBOLIC DESCRIPTION

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

B) HERALDIC DESCRIPTION

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

C) GEOMETRIC DESCRIPTION



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

D) REGULATION COLOURS

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

E) FOUR-COLOUR PROCESS

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

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

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

INTERNET

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

PANTONE YELLOW corresponds in the web-palette colour RGB: 255/204/0 (hexadecimal: FFCC00).

MONOCHROME REPRODUCTION PROCESS

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



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



REPRODUCTION ON A COLOURED BACKGROUND

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



The principles of the use of the Union emblem by third parties are set out in an administrative agreement with the Council of Europe¹⁰⁰

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

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

¹⁰⁰ OJ 2012/C 271/04 of 8/9/2012

ANNEX IX

Elements for funding agreements and strategy documents – Article 53(1) and 53(3)

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

- (a) the investment strategy or policy including implementation arrangements, financial products to be offered, final recipients targeted, and envisaged combination with grant support (as appropriate);
- (b) a business plan or equivalent documents for the financial instrument to be implemented, including the estimated leverage effect referred to in point (a) of Article 52(3);
- (c) the target results that the financial instrument concerned is expected to achieve to contribute to the specific objectives and results of the relevant priority;
- (d) provisions for monitoring of the implementation of investments and of deal flows including reporting by the financial instrument to the holding fund and to the managing authority to ensure compliance with Article 37;
- (e) audit requirements, such as minimum requirements for documentation to be kept at the level of the financial instrument (and at the level of the holding fund where appropriate) in accordance with Article 76, and requirements in relation to the maintenance of separate records for the different forms of support in compliance with Article 52(6) (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;
- (f) requirements and procedures for managing the contribution provided by the programme in accordance with Article 86 and for the forecast of deal flows, including requirements for fiduciary/separate accounting as set out in Article 53;
- (g) requirements and procedures for managing interest and other gains generated as referred to in Article 54, including acceptable treasury operations/investments, and the responsibilities and liabilities of the parties concerned;
- (h) provisions regarding the calculation and payment of management costs incurred or of the management fees of the financial instrument in compliance with Article 62(1)(d);
- (i) provisions regarding the re-use of resources attributable to the support from the Funds in compliance with Article 56 and an exit policy for the contribution from the Funds out of the financial instrument;
- (j) conditions for a possible total or partial withdrawal of programme contributions from programmes to financial instruments, including the holding fund where applicable;
- (k) provisions to ensure that bodies implementing financial instruments manage financial instruments with independence and in accordance with the relevant professional standards, and act in the exclusive interest of the parties providing contributions to the financial instrument;
- (l) provisions for the winding-up of the financial instrument;

(m) other terms and conditions for making contributions from the programme to the financial instrument;

(m bis) terms and conditions to ensure that through contractual arrangements final recipients comply with the requirements of displaying of durable plaques or billboards in accordance with Article 45(1)(c), and other arrangements to ensure compliance with Article 45 and Annex VIII for the acknowledgement of support from the Funds;

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

2. Required elements of the strategy document(s) referred to in Article 53 (1):

(a) the investment strategy or policy of the financial instrument, general terms and conditions of envisaged debt products, target recipients and actions to be supported;

(b) a business plan or equivalent documents for the financial instrument to be implemented, including the estimated leverage effect referred to in Article 52;

(c) the use and re-use of resources attributable to the support of the Funds in accordance with Articles 54 and 56

(d) monitoring and reporting of the implementation of the financial instrument to ensure compliance with Article 37 and Article 45.

ANNEX X

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

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

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

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

ANNEX XI
Elements for the audit trail – Article 63(5)

As regards Union contribution based on unit costs, lump sums and flat rates reimbursed by the Commission under Article 88 and on financing not linked to costs reimbursed by the Commission under Article 89, only the elements set out under Sections III and IV respectively shall be required.

I. Obligatory elements of audit trail for grants taking the forms set out in Article 48(1)(a)-(e):

1. documentation that allows verification of the application of the selection criteria by the managing authority, as well as documentation relating to the overall selection procedure and the approval of operations;
2. document (grant agreement or equivalent) setting out the conditions for support signed between the beneficiary and the managing authority/intermediate body;
3. accounting records of payment claims submitted by the beneficiary, as recorded in the managing authority/intermediate body's electronic system;
4. documentation on verifications addressing the non-relocation and durability requirements as set out in Articles 59, 60(2) and 67(3)(h);
5. proof of payment of the public contribution to the beneficiary and of the date the payment was made;
6. documentation evidencing the administrative and, where applicable, on-the-spot checks carried out by the managing authority/intermediate body;
7. information on audits carried out;
8. documentation relating to the follow-up by the managing authority/intermediate body for purposes of management verifications and audit findings;
9. documentation demonstrating verification of compliance with applicable law;
10. data in relation to output and result indicators enabling reconciliation with corresponding targets and reported milestones;
11. documentation related to financial corrections to and deductions from the expenditure declared to the Commission to ensure compliance with Article 92(5)) made by the managing authority/intermediate body/the body to which the accounting function has been entrusted to;
12. for grants taking the form set out in Article 48(1)(a), the invoices (or documents of equivalent probative value) and proof of their payment by the beneficiary, as well as accounting records of the beneficiary relating to the expenditure declared to the Commission;
13. for grants taking the forms set out in Article 48(1)(b), (c) and (d) and as applicable, documents justifying the method of establishing unit costs, lump sums and flat rates; the categories of costs forming the basis for the calculation; documents evidencing costs declared under other categories of costs to which a flat rate applies; the explicit agreement by the managing authority on the draft budget on the document setting out the conditions for support; documentation on the gross employment costs and on calculation of the hourly rate; where simplified cost options are used based on existing methods, documentation confirming compliance with similar type of operations and with documentation required by the existing method, if any.

II. Obligatory elements for audit trail for financial instruments:

1. documents on the establishment of the financial instrument, such as funding agreements, etc;
2. documents identifying the amounts contributed by each programme and under each priority to the financial instrument, the expenditure that is eligible under each programme and the interest and other gains generated by support from the Funds and re-use of resources attributable to the Funds in accordance with Articles 54 and 56;
3. documents on the functioning of the financial instrument, including those related to monitoring, reporting and verifications;
4. documents concerning exits of programme contributions and the winding-up of the financial instrument;
5. documents on the management costs and fees;
6. application forms, or equivalent, submitted by final recipients with supporting documents, including business plans and, when relevant, previous annual accounts;
7. checklists and reports from the bodies implementing the financial instrument;
8. declarations made in connection with de minimis aid;
9. agreements signed in connection with the support provided by the financial instrument, including for equity, loans, guarantees or other forms of investment provided to final recipients;
10. evidence that the support provided through the financial instrument is to be used for its intended purpose;
11. records of the financial flows between the managing authority and the financial instrument, and within the financial instrument at all levels, down to the final recipients, and, for guarantees, proof that underlying loans were disbursed;
12. separate records or accounting codes for a programme contribution paid or a guarantee committed by the financial instrument for the benefit of the final recipient.

III. Obligatory elements of audit trail for reimbursement of the Union contribution by the Commission under Article 88 to be kept at the level of the managing authority/ intermediate body:

- a. documents evidencing the ex-ante agreement of the Commission on the types of operations covered by unit costs, lump sums and flat rates and the definition of related amounts and rates, as well as the methods for adjustment of the amounts (programme approval or amendment);
- b. documents evidencing the categories of costs and the amounts forming the basis for the calculation to which the flat rate applies;
- ba. documents evidencing the fulfilment of the conditions for reimbursement by the Commission;
- c. documents evidencing the adjustment of the amounts, where relevant;
- d. documents evidencing the calculation method if Article 88(2)(a) is applied.
- e. documentation relating to the selection and approval of operations covered by the reimbursement of the Union contribution by the Commission on the basis of simplified cost options;
- f. document setting out the conditions of support signed by the beneficiary and the managing authority/intermediate body stating the form of support provided to beneficiaries;
- g. documentation evidencing management verifications and audits carried out in accordance with the third subparagraph of Article 88(3);
- h. proof of payment of the public contribution to the beneficiary and of the date the payment was made.

IV. Obligatory elements of audit trail for reimbursement of the Union contribution by the Commission under Article 89 to be kept at the level of the managing authority/ intermediate body:

- a. documents evidencing the ex-ante agreement of the Commission on the conditions to be fulfilled or the results to be achieved and corresponding amounts (programme approval or amendment);
- b. documentation relating to the selection and approval of operations covered by the reimbursement of the Union contribution by the Commission based on Article 89 (financing not linked to costs).
- c. document setting out the conditions of support signed by the beneficiary and the managing authority/intermediate body stating the form of support provided to beneficiaries;

- d. documentation evidencing management verifications and audits carried out in accordance with the second subparagraph of Article 89(3);
 - e. proof of payment of the public contribution to the beneficiary and of the date the payment was made.
 - f. documents evidencing the fulfilment of conditions or the achievement of results at each stage if done in steps, as well as before final expenditure is declared to the Commission.
-

ANNEX XII

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

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

1.1 Ensuring the data security, data integrity, data confidentiality, authentication of the sender in accordance with Articles 63(5), 63(7), 66(1)(e) and 76 of this Regulation.

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

1.2 bis Ensuring that the system aims to make use of logical, simple and intuitive functions and interface

1.3 Use of functionalities in the system providing for:

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

(b) automatic calculations, where applicable;

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

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

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

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

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

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

2.1 Ensuring the use of electronic signature compatible with one of the three types of electronic signature defined by Regulation (EU) No 910/2014 of the European Parliament and of the Council.¹⁰¹

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

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

¹⁰¹ Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC.

2.4 Ensuring the protection of privacy of personal data for individuals and commercial confidentiality for legal entities according to Directive 2002/58/EC of the European Parliament and of the Council¹⁰² and Regulation (EU) 2016/679 of the European Parliament and of the Council.

¹⁰² Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (OJ L 201, 31.7.2002, p. 37).

ANNEX XIII

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

1. Responsibilities of the Commission

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

1.2 Ensuring the following characteristics of SFC2021:

- (a) interactive forms or forms pre-filled by the system on the basis of the data already recorded in the system previously;
- (b) automatic calculations, where they reduce the encoding effort of users;
- (c) automatic embedded controls to verify internal consistency of transmitted data and consistency of this data with applicable rules;
- (d) system generated alerts warning SFC2021 users that certain actions can or cannot be performed;
- (e) online status tracking of the treatment of information entered into the system;
- (f) availability of historical data in respect of all information entered for a programme.
- (g) availability of a compulsory electronic signature within the meaning of Directive 1999/93/EC of the European Parliament and of the Council which will be recognised as evidence in legal proceedings.

1.3 Ensuring an information technology security policy for SFC2021 applicable to the personnel using the system in accordance with relevant Union rules, in particular Commission Decision C(2006) 3602¹⁰³ and its implementing rules.

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

2. Responsibilities of Member States

2.1 Ensuring that the programme authorities of the Member State identified in accordance with Article 65(1) as well as the bodies identified to carry out certain tasks under the responsibility of the managing authority or the audit authority in accordance with Article 65(2) and (3) of this Regulation enter into SFC2021 the information for the transmission of which they are responsible and any updates thereto.

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

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

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

- (a) identifying users requesting access, making sure those users are employed by the organisation;
- (b) informing users about their obligations to preserve the security of the system;

¹⁰³ Commission Decision C(2006) 3602 of 16 August 2006 concerning the security of information systems used by the European Commission.

- (c) verifying the entitlement of users to the required privilege level in relation to their tasks and their hierarchical position;
- (d) requesting the termination of access rights when those access rights are no longer needed or justified;
- (e) promptly reporting suspicious events that may bring prejudice to the security of the system;
- (f) ensuring the continued accuracy of user identification data by reporting any changes;
- (g) taking the necessary data protection and commercial confidentiality precautions in accordance with Union and national rules;
- (h) informing the Commission of any changes affecting the capacity of the Member State authorities or users of SFC2021 to carry out the responsibilities referred to in paragraph 1 or their personal capacity to carry out responsibilities referred to in points (a)-(g).

2.5 Providing arrangements for the respect of the protection of privacy and of personal data for individuals, and of commercial confidentiality for legal entities in accordance with Directive 2002/58/EC of the European Parliament and of the Council¹⁰⁴, Regulation (EU) 2016/679 of the European Parliament and of the Council and Regulation (EU) 2018/1725.

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

- (a) the IT security aspects of the work performed by the person or persons responsible for managing the access rights referred to in point 2.4 of section II in case of application of direct use;
- (b) for national, regional or local computer systems connected to SFC2021, through a technical interface referred to in point 1 the security measures for those systems allowing to be aligned with SFC2021 security requirements and covering:
 - (i) physical security;
 - (ii) data media and access control;
 - (iii) storage control;
 - (iv) access and password control;
 - (v) monitoring;
 - (vi) interconnection with SFC2021;
 - (vii) communication infrastructure;
 - (viii) human resources management prior to employment, during employment and after employment;
 - (ix) incident management.

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

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

¹⁰⁴ Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (Directive on privacy and electronic communications) (OJ L 201, 31.7.2002, p. 37).

3. Joint responsibilities of the Commission and the Member States

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

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

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

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

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

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

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

ANNEX XIV

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

1. GENERAL

1.1. Information submitted by:

- Member State:
- Title of the programme(s) and CCI number(s): (all programmes covered by the managing authority where there is a common management and control system):
- Name and e-mail of main contact point: (body responsible for the description):

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

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

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

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

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

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

2. MANAGING AUTHORITY

2.1. Managing authority – description of the organisation and the procedures related to its functions and tasks as provided for in Articles 66 to 69

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 and tasks delegated by the managing authority, identification of the intermediate bodies and the form of the delegation. Reference should be made to relevant documents (written agreements).

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

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

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

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

3. BODY CARRYING OUT THE ACCOUNTING FUNCTION

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

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

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

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

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

4. ELECTRONIC SYSTEM

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

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

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

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

4.1.4. Recording all amounts withdrawn during the accounting year as set out in Article 92(3)(b) and deducted from the accounts as set out in Article 92(5) and the reasons for these withdrawals/deductions;

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

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

ANNEX XV

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

I/We, the undersigned (*name(s), first name(s), title(s) or function(s)*), Head of the managing authority for the programme (*name of the programme, CCI*) based on the implementation of the (*name of programme*) during the accounting year ended 30 June (*year*), based on my/our own judgment and on all information available to me/us at the date of the accounts submitted to the Commission, including the results from management verifications carried out in accordance with Article 68 of Regulation (EU) No xx/xx and from audits in relation to the expenditure included in the payment applications submitted to the Commission in respect of the accounting year ended 30 June ... (*year*), and taking into account my/our obligations under Regulation (EU) xx/xx hereby declare that:

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

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

I/We confirm that irregularities identified in the final audit and control reports in relation to the accounting year have been appropriately treated in the accounts, in particular to comply with Article 92 for submitting accounts. 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 a 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 reputational matter related to the implementation of the programme.

ANNEX XVI

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

To the European Commission, Directorate-General

1. INTRODUCTION

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

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

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

2. RESPONSIBILITIES OF THE MANAGING AUTHORITY

[name of the managing authority], identified as the managing authority of the programme, is responsible to ensure proper functioning of the management and control system in regard to the functions and tasks provided for in Articles 66 to 69.

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

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

3. RESPONSIBILITIES OF THE AUDIT AUTHORITY

As established by Article 71 of Regulation (EU) No [CPR], my responsibility is to independently express an opinion on the completeness, accuracy and veracity of the accounts, whether expenditure for which reimbursement has been requested from the Commission and which is included in the accounts is legal and regular, and whether the management and control system put in place functions properly.

My responsibility is also to include in the opinion a statement as to whether the audit work puts in doubt the assertions made in the management declaration.

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

An audit involves performing procedures to obtain sufficient and appropriate evidence to support the opinion set out below. The procedures performed depend on the auditor's professional judgement, including assessing the risk of material non-compliance, whether due to fraud or error. The audit procedures performed are those I believe are appropriate in the circumstances and are compliant with the requirements of Regulation (EU) No [CPR].

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

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

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)

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

5. OPINION

Either

(Unqualified opinion)

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

- 1) Accounts
— the accounts give a true and fair view;
- 2) Legality and regularity of the expenditure included in the accounts
— expenditure included in the accounts is legal and regular¹⁰⁵,
- 3) The management and control system in place as at the date of this audit opinion
— the management and control system 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,

¹⁰⁵ Except for the Interreg programmes that fall under the annual sample for audits of operation to be drawn by the Commission as envisaged in Article 48 of the ETC Regulation.

1) *Accounts*

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

2) *Legality and regularity of the expenditure included in the accounts*

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

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

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

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

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

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

[Where the audit work carried out puts in doubt the assertions made in the management declaration, the audit authority shall disclose in this paragraph the aspects leading to this conclusion.]

Or

(Adverse opinion)

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

- (i) the accounts *give/do not give* [delete as appropriate] a true and fair view; and/or
- (ii) the expenditure included in the accounts for which reimbursement has been requested from the Commission *is/is not* [delete as appropriate] legal and regular; and/or
- (iii) the management and control system put in place *functions/does not function* [delete as appropriate] properly.

This adverse opinion is based on the following aspects:

— in relation to material matters related to the accounts:

and/or [delete as appropriate]

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

and/or [delete as appropriate]

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

The audit work carried out puts in doubt the assertions made in the management declaration for the following aspects:

[The audit authority may also include emphasis of matter, not affecting its opinion, as established by internationally accepted auditing standards. A disclaimer of opinion can be envisaged in exceptional cases ⁽⁷⁾.]

Date:

Signature:

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

⁽⁵⁾ In case the management and control system is affected, the body or bodies and the aspect(s) of their systems that did not comply with requirements and/or did not function properly shall be identified in the opinion, except where this information is already clearly disclosed in the annual control report and the opinion paragraph refers to the specific section(s) of this report where such information is disclosed.

⁽⁶⁾ Same remark as in previous footnote.

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

ANNEX XVII

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

1. Introduction

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

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

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

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

1.5 A description of the steps taken to prepare the report and to draw up the corresponding audit opinion.

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

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

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

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

3. Changes to the audit strategy

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

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

4. System audits (where applicable¹⁰⁶)

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

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

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

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

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

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

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

5. Audits of operations

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

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

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

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

¹⁰⁶ This section is voluntary for programmes that fall under the ‘enhanced proportionate arrangements’ for the accounting year in question.

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

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

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

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

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

- (1) the number of sampling units audited, the respective amount;
- (2) the type of error by sampling unit¹⁰⁷,
- (3) the nature of errors found¹⁰⁸
- (4) the stratum¹⁰⁹ error rate and corresponding serious deficiencies or irregularities the upper limit of the error rate, root causes, corrective measures proposed (including those intending to improve the management and control systems) and the impact on the audit opinion.

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

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

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

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

5.11 Information on the follow-up of audits of operations carried out in respect of the common sample for Interreg programmes based on the specific rules on audits on operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

¹⁰⁷ Random, systemic, anomalous

¹⁰⁸ For instance: eligibility, public procurement, State aid

¹⁰⁹ The stratum error rate is to be disclosed where stratification was applied, covering sub-populations with similar characteristics such as operations consisting of financial contributions from a programme to financial instruments, high-value items, Funds (in case of multi-Fund programmes).

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

5.13 A table categorising errors identified by type.

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

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

6. Audits of accounts

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

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

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

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

7. Other information

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

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

8. Overall level of assurance

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

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

9. ANNEXES TO THE ANNUAL CONTROL REPORT

9.1 Results of system audits.

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

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

9.2 Results of audits of operations

Fund	Programme CCI number	Programme title	A		B		C	D	E	F	G	H
			Amount in Euros corresponding to the population from which the sample was drawn ⁽⁷⁾	Expenditure in reference to the accounting year audited for the random sample	Amount ⁽¹⁰⁾	% ⁽¹¹⁾						

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

⁽²⁾ Random, systemic, anomalous.

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

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

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

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

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

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

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

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

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

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

ANNEX XVII bis

Model for the annual audit report – Article 75(4)

1. Introduction

- 1.1. Identification of the external audit firm that has been involved in preparing the report.
- 1.2. Reference period (e.g. 01 July N-1 to 30 June N).
- 1.3 Identification of the financial instrument(s)/mandate(s) and programme(s) covered by the audit report. Identification of the funding agreement to which the report relates to (the ‘Funding agreement’).

2. Audit of internal control systems applied by the EIB/EIF or other international financial institutions

Results of the external audit of the internal control system of the EIB or other international financial institutions (IFIs), in which a Member State is a shareholder, assessing the set-up and effectiveness of this internal control system and covering the following elements:

- 2.1 Mandate acceptance process.
- 2.2. Process for the appraisal and selection of financial intermediaries: formal and quality assessment.
- 2.3 Process for the approval of transactions with financial intermediaries and signature of relevant funding agreements.
2. 4 Processes for the monitoring of financial intermediaries relating to:
 - 2.4.1 reporting by financial intermediaries;
 - 2.4.2 maintenance of records;
 - 2.4.3 disbursements to final recipients;
 - 2.4.4 eligibility of support to final recipients;
 - 2.4.5 management fees and costs charged by the financial intermediaries;
 - 2.4.6 visibility, transparency and communication requirements;
 - 2.4.7 implementation of State aid requirements by the financial intermediaries;
 - 2.4.8 differentiated treatment of investors, where relevant;
 - 2.4.9 compliance with applicable Union law related to money laundering, terrorism financing, tax avoidance, tax fraud or tax evasion.
- 2.5 Systems for the processing of payments received from the managing authority.
- 2.6 Systems for the calculation and payment of amounts related to management costs and fees.
- 2.7 Systems for the processing of payments to financial intermediaries.
- 2.8 Systems for the processing of interest and other gains generated by support from the Funds to financial instruments.

For points 2.1, 2.2 and 2.3 above, following the submission of the first annual audit report information only on the updates or changes to the procedures or arrangements in place need to be provided.

2.9 For the annual audit report concerning the final accounting year information on the following elements shall be covered in addition to those of points 2.1 to 2.8:

2.9.1 Use of differentiated treatment of investors;

2.9.2 Achieved multiplier ratio compared to the agreed multiplier ratio in the guarantee agreements for financial instruments delivering guarantees;

2.9.3 Use of interest and other gains attributable to the support from the Funds paid to financial instruments in line with Article 54;

2.9.4 Use of resources paid back to financial instruments, which are attributable to the support from the Funds, until the end of the eligibility period and arrangements put in place for the use of those resources after the end of the eligibility period in line with Article 56.

3. Audit conclusions

3.1. Conclusion as to whether the external audit firm can provide reasonable assurance on the set-up and effectiveness of the internal control system put in place by the EIB or other IFIs, in which a Member State is a shareholder, in accordance with the applicable rules, as per the elements referred to in section 2.

3.2. Findings and recommendations resulting from the audit work carried out.

Points 3.1 and 3.2 shall be based on the results of the audit work referred to in section 2 and where relevant, take account of the results of other national or Union audit work carried out in relation to the same body implementing financial instruments and/or to the same mandate for financial instruments.

ANNEX XVIII

Template for the audit strategy – Article 72

1. INTRODUCTION

- (a) Identification of the programme(s) (title(s) and CCI(s) numbers⁽¹¹⁰⁾), Funds and period covered by the audit strategy.
- (b) Identification of the audit authority responsible for drawing up, monitoring and updating the audit strategy and of any other bodies that have contributed to this document.
- (c) Reference to the status of the audit authority (national, regional or local public body) and the body in which it is located.
- (d) Reference to the mission statement, audit charter or national legislation (where applicable) setting out the functions and responsibilities of the audit authority and other bodies carrying out audits under its responsibility.
- (e) Confirmation by the audit authority that the bodies carrying out audits have the requisite functional and organisational independence.

2. RISK ASSESSMENT

- (a) explanation of the risk assessment method followed; and
- (b) internal procedures for updating the risk assessment.

¹¹⁰ Indicate the programmes covered by a common management and control system, in case a single audit strategy is prepared for several programmes.

3. METHODOLOGY

3.1. Overview

- (a) Reference to the internationally accepted audit standards that the audit authority will apply for its audit work.
- (b) Information on how the audit authority will obtain its assurance with regard to programmes in the standard management and control system and for programmes with enhanced proportionated arrangements (description of main building blocks - types of audits and their scope).
- (c) Reference to the procedures in place for drawing up the annual control report and audit opinion to be submitted to the Commission in accordance with Articles 71(3) of the Regulation with the necessary exceptions for Interreg programmes based on the specific rules on audits on operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].
- (d) Reference to audit manuals or procedures containing the description of the main steps of the audit work, including the classification treatment of the errors detected in the preparation of the annual control report to be submitted to the Commission in accordance with Article 71(3)(b) of the Regulation.
- (e) For Interreg programmes, reference to specific audit arrangements and explanation on how the audit authority intends to ensure cooperation with the Commission regarding the audits of operations under the common Interreg sample to be drawn by the Commission set out in Article 48 of Regulation EU No [ETC Regulation].
- (f) For Interreg programmes, when additional audit work may be required as set out in Article 48 of Regulation EU No [ETC Regulation] (reference to specific audit arrangements in that respect and to the follow up of that additional audit work).

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

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

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

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

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

- (b) quality of project selection and of management verifications at the level of the managing authority or intermediate body;
- (c) set-up and implementation of financial instruments at the level of the bodies implementing financial instruments;
- (d) functioning and security of electronic systems, and their connection with the electronic data exchange system of the Commission.
- (e) reliability of data related to targets and milestones and on the progress of the programme in achieving its objectives provided by the managing authority.
- (f) financial corrections (and deductions from the accounts);
- (g) implementation of effective and proportionate anti-fraud measures underpinned by a fraud risk assessment.

3.3. Audits of operations

3.3.1 For all programmes except Interreg programmes

- (a) Description of (or reference to internal document specifying) the sampling methodology to be used in line with Article 73 of the Regulation (and other specific procedures in place for audits of operations, namely related to the classification and treatment of the errors detected, including suspected fraud).
- (b) A separate description should be proposed for years when the Member States chooses to apply the enhanced proportionate system for one or more programmes as set out in Article 77 of the Regulation.

3.3.2 For Interreg programmes

- (a) Description of (or reference to internal document specifying) the treatment of findings and errors to be used in line with Article 49(10) of Regulation EU No [ETC Regulation] and other specific procedures in place for audits of operations, namely related to the common Interreg sample to be drawn up by the Commission each year.
- (b) A separate description should be proposed for years when the common sample for audits of operations for Interreg programmes does not include operations or sampling units from of the programme in question and when the audit authority carries out a sampling exercise in line with Article 48(10) of Regulation EU No [ETC Regulation].

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

3.4. Audits of the accounts

Description of the audit approach for audits of accounts.

3.5. Verification of the management declaration

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

4. AUDIT WORK PLANNED

- (a) Description and justification of the audit priorities and objectives in relation to the current accounting year and the two subsequent accounting years, together with an explanation of the linkage of the risk assessment results to the audit work planned.
- (b) An indicative schedule of system audits, including audits targeted to specific thematic areas, in relation to the current accounting year and the two subsequent accounting years, as follows:

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

5. RESOURCES

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

ANNEX XIX
Template for payment applications – Article 85(3)

PAYMENT APPLICATION

EUROPEAN COMMISSION

<i>Fund concerned</i> ¹¹¹ :	<type="S" input="S" > ¹¹²
<i>Commission reference (CCI)</i> :	<type="S" input="S">
<i>Name of programme</i> :	<type="S" input="G">
<i>Commission Decision</i> :	<type="S" input="G">
<i>Date of 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" input="M">

According to Article 85 of Regulation (EU) [CPR], this payment application refers to the accounting year:

From¹¹³ until:

¹¹¹ If a programme concerns more than one fund, a payment application should be sent separately for each fund.

¹¹² 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

¹¹³ First day of the accounting year, automatically encoded by the electronic system.

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

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

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

Priority	Calculation basis (public or total) ¹¹⁴	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with Article 85(3)(a) and 85(4)(c)	Total amount of Union contribution pursuant to Article 85(4)(a) and (b)	Amount for technical assistance in accordance with Article 85(3)(b)	Total amount of public contribution made or to be made in accordance with Article 85(3)(c)
	(A)	(B)	(B bis)	(C)	(D)
Priority 1					
Less developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2					
Less developed	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹¹⁴ For the EMFAF the co-financing applies only on "Total eligible public expenditure". Therefore, in case of EMFAF, the calculation base in this template will automatically be adjusted to "Public".

regions	<i>input="G"</i> >				
Transition regions	< <i>type="S"</i> <i>input="G"</i> >	< <i>type="Cu" input="M"</i> >			
More developed regions	< <i>type="S"</i> <i>input="G"</i> >	< <i>type="Cu" input="M"</i> >			
Outermost regions and Northern sparsely populated regions	< <i>type="S"</i> <i>input="G"</i> >	< <i>type="Cu" input="M"</i> >			
Priority 3					
Less developed regions	< <i>type="S"</i> <i>input="G"</i> >	< <i>type="Cu" input="M"</i> >			
Transition regions	< <i>type="S"</i> <i>input="G"</i> >	< <i>type="Cu" input="M"</i> >			
More developed regions	< <i>type="S"</i> <i>input="G"</i> >	< <i>type="Cu" input="M"</i> >			
Outermost regions and Northern sparsely populated regions	< <i>type="S"</i> <i>input="G"</i> >	< <i>type="Cu" input="M"</i> >			
<i>Grand Total</i>		< <i>type="Cu" input="G"</i> >			

OR

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

Applicable for AMIF/ISF and BMVI Funds

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

Specific Objective	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with Article 85(3)(a) and 85(4)(c)	Total amount of Union contribution pursuant to Article 85(4)(a) and (b)	Total amount of public contribution made or to be made in accordance with Article 85(3)(c)
	(A)	(B)	(B bis)	(C)
Specific objective 1				
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	>			
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation	<type="S" input="G"> >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)	<type="S" input="G"> >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="S" input="G"> >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2				
Actions co-financed in line with Article 11(1) of ISF	<type="S" input="G"> >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation				
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of ISF Regulation or BMVI Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective 3				
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 12(1) of AMIF Regulation	<type="S" input="G" >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 12(2) of AMIF Regulation	<type="S" input="G" >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 12(3) of AMIF Regulation	<type="S" input="G" >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 12(4) of AMIF Regulation	<type="S" input="G" >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 12(5) of AMIF Regulation	<type="S" input="G" >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4 (AMIF)				

Actions co-financed in line with Article 12(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line Article 12(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 16 of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 17 of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance specific objective				
Technical assistance in the meaning of Article 85(3)(b)		<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in the meaning of Article 32	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total		<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

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

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

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

DECLARATION

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

Representing the body responsible for the accounting function:

Or

Representing the managing authority responsible for the accounting function:

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

PAYMENT APPLICATION

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

COMMENTS

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

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

Or

Applicable for AMIF/ISF and BMVI Funds

Fund		Amounts
<type="S" input="G">	Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 11(5) of ISF or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 16 of AMIF Regulation	<type="Cu" input="G">

<type="S" input="G">	Actions co-financed in line with 17 of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Technical assistance in accordance with Article 85(3)(b)	<type="Cu" input="G">
<type="S" input="G">	Technical assistance in accordance with Article 32	<type="Cu" input="G">

COMMENTS

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The payment will be made on the following bank account:

Body identified	<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 body identified)	<type="S" maxlength="150" input="G">

Appendix 1: Information on programme contributions paid to financial instruments as referred to in Article 86 of the Regulation and included in the payment applications (cumulative from the start of the programme)

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 30% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3) ¹¹⁵	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Total amount of corresponding public contribution	Total amount of programme contributions pursuant to Article 86(2)(b)	Total amount of corresponding public contribution
Priority 1				
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹¹⁵ This amount shall not be included in the payment application.

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

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

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 30% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3) ¹¹⁶	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Total amount of corresponding public contribution	Total amount of programme contributions pursuant to Article 86(2)(b)	Total amount of corresponding public contribution
Priority 1	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 3	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

¹¹⁶ This amount shall not be included in the payment application.

Or
Applicable for AMIF/ISF and BMVI Funds

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 30% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3) ¹¹⁷	
	(A)	(B)	(C)	(D)
	Total amount of programme contributions paid to financial instruments	Total amount of corresponding public contribution	Total amount of programme contributions pursuant to Article 86(2)(b)	Total amount of corresponding public contribution
Specific objective 1				
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2				
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3				
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹¹⁷ This amount shall not be included in the payment application.

Regulation				
Specific objective 4 (AMIF)				
Actions co-financed in line with Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

Appendix 1a: Information on expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions (cumulative from the beginning of the programming period)

Priority	Calculation basis (public or total) ¹¹⁸	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to non-fulfilled enabling conditions within the meaning of Article 11(5) or (6), with the exception of operations that contribute to the fulfilment of enabling conditions		Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to fulfilled enabling conditions within the meaning of Article 11(5) or (6), or contributing to the fulfilment of enabling conditions ¹¹⁹	
		Total	Public	Total	Public
	(A)	(B)	(C)	(D)	(E)
Priority 1					
Less developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2					
Less developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹¹⁸ For the EMFAF the co-financing applies only on "Total eligible public expenditure". Therefore, in case of EMFAF, the calculation base in this template will automatically be adjusted to "Public".

¹¹⁹ Amounts in this column should be identical to the amounts in the first table of Annex XIX.

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

Appendix 1b: Information on expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions (cumulative from the beginning of the programming period) for AMIF, ISF and BMVI

Specific Objective	Calculation basis (public or total)	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to non-fulfilled enabling conditions within the meaning of Article 11(5) or (6), with the exception of operations that contribute to the fulfilment of enabling conditions		Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to fulfilled enabling conditions within the meaning of Article 11(5) or (6), or contributing to the fulfilment of enabling conditions ¹²⁰	
	(A)	Total (B)	Public (C)	Total (D)	Public (F)
Specific objective 1					
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(3) ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹²⁰ Amounts in this column should be identical to the amounts in the first table of Annex XIX.

Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2					
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3					
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 12(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Article 11(2) of ISF Regulation or Article 12(2) of AMIF Regulation	<i>input="G"></i>		<i>input="M"></i>		<i>input="M"></i>
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 12(3) of AMIF Regulation	<i><type="S" input="G"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 12(4) of AMIF Regulation	<i><type="S" input="G"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 12(5) of AMIF Regulation	<i><type="S" input="G"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Specific objective 4 (AMIF)					
Actions co-financed in line with Article 12(1) of AMIF Regulation	<i><type="S" input="G"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 12(2) of AMIF Regulation	<i><type="S" input="G"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 12(3) of AMIF Regulation	<i><type="S" input="G"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 12(4) of AMIF Regulation	<i><type="S" input="G"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line Article 12(5) of AMIF Regulation	<i><type="S" input="G"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 16 of AMIF Regulation	<i><type="S" input="G"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 17 of AMIF Regulation	<i><type="S" input="G"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Technical assistance in accordance with Article 85(3)(b)	<i><type="S" input="G"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Technical assistance in accordance with Article 32	<i><type="S" input="G"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Grand Total		<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	

Appendix 2: Advances paid in the context of State aid (Article 85.4bis) and included in the payment applications (cumulative from the start of the programme)

Priority	Total amount paid as advances ¹²¹	Amount which has been covered by expenditure paid by beneficiaries within three years of the payment of the advance	Amount which has not been covered by expenditure paid by beneficiaries and for which the three year period has not yet elapsed
	(A)	(B)	(C)
Priority 1			
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2			
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 3			
Less developed	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹²¹ This amount is included in the Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As state aid is by nature public expenditure, this total amount is equal to public expenditure.

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

The model is automatically adjusted on basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, JTF, ETC, EMFAF) the table shall look as follows:

Priority	Total amount paid as advances ¹²²	Amount which has been covered by expenditure paid by beneficiaries within 3 years of the payment of the advance	Amount which has not been covered by expenditure paid by beneficiaries and for which the 3 year period has not yet elapsed
	(A)	(B)	(C)
Priority 1	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹²² This amount is included in the Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As state aid is by nature public expenditure, this total amount is equal to public expenditure.

Priority 3	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

Or
Applicable for AMIF/ISF and BMVI Funds

Priority	Total amount paid as advances ¹²³	Amount which has been covered by expenditure paid by beneficiaries within three years of the payment of the advance	Amount which has not been covered by expenditure paid by beneficiaries and for which the three year period has not yet elapsed
	(A)	(B)	(C)
Specific objective 1			
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹²³ This amount is included in the Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As state aid is by nature public expenditure, this total amount is equal to public expenditure.

Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4 (AMIF)			
Actions co-financed in line with Article 12(1) of AMIF Regulation			
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

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

ACCOUNTS FOR ACCOUNTING YEAR

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

EUROPEAN COMMISSION

*Fund concerned*¹²⁴:

<code><type="S" input="S"> 125</code>
<code><type="S" input="S"></code>
<code><type="S" input="G"></code>
<code><type="S" input="G"></code>
<code><type="D" input="G"></code>
<code><type="S" input="G"></code>
<code><type="D" input="G"></code>
<code><type="S" maxlength="250" input="M"></code>

Commission reference (CCI):

Name of programme:

Commission Decision:

Date of Commission Decision:

Version of the accounts:

Date of submission of the accounts:

National reference (optional):

¹²⁴ If a programme concerns more than one fund, accounts should be sent separately for each fund.

¹²⁵ 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

DECLARATIONS

The body carrying out the accounting function responsible for the programme hereby confirms that:

- 1) the accounts are complete accurate and true ;
- 2) the provisions in points (b) and (c) of Article 70(1) are respected.

Representing the body carrying out the accounting function:

The managing authority responsible for the programme hereby confirms that:

- 1) the expenditure entered into the accounts complies with applicable law and is legal and regular;
- 2) the provisions in the Fund-specific Regulations, Article 63(5) of Regulation (EU, Euratom) 2018/1046 and in points, (a) to (e) of Article 68 of the Regulation are respected;
- 3) the provisions in Article 76 with regard to the availability of documents are respected.

Representing the managing authority

Appendix 1: Amounts entered into the accounting systems of the accounting function – Article 92(3)(a)

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

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

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

Or

Applicable for AMIF/ISF and BMVI Funds

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

Specific objective	Total amount of eligible expenditure entered into the accounting systems of the managing authority and which has been included in the payment for the accounting year in accordance with Article 92(3)(a) (A)	Total amount of the corresponding public contribution made or to be made in accordance with Article 92(3)(a) (B)
Specific objective 1		
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Specific objective 2		
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>

Specific objective	Total amount of eligible expenditure entered into the accounting systems of the managing authority and which has been included in the payment for the accounting year in accordance with Article 92(3)(a) (A)	Total amount of the corresponding public contribution made or to be made in accordance with Article 92(3)(a) (B)
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of Regulation or Article 12(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3		
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 12(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 12(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 12(4) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 12(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4 (AMIF)		
Actions co-financed in line with Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line Article 12(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 16 of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 17 of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in accordance with Article 85(3)(b)	<type="Cu" input="G">	<type="Cu" input="G">
Technical assistance in	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Total amount of eligible expenditure entered into the accounting systems of the managing authority and which has been included in the payment for the accounting year in accordance with Article 92(3)(a) (A)	Total amount of the corresponding public contribution made or to be made in accordance with Article 92(3)(a) (B)
accordance with Article 32		
Totals		
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 16 of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with 17 of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Technical assistance in accordance with Article 85(3)(b)	<type="Cu" input="G">	<type="Cu" input="G">
Technical assistance in accordance with Article 32	<type="Cu" input="G">	<type="Cu" input="G">
Grand total	<type="Cu" input="G">	<type="Cu" input="G">

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

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

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

Appendix 2: Amounts withdrawn during the accounting year – Article 92(3)(b) and (6)

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

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

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

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

Or

Applicable for AMIF/ISF and BMVI Funds

Specific objective	WITHDRAWALS	
	Total amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	(B)
Specific objective 1		
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2		
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective 3		
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 12(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 12(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 12(4) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 12(5) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Specific objective 4		
Actions co-financed in line with Article 12(1) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(2) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(3) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(4) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line Article 12(5) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 16 of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 17 of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Technical assistance in accordance with Article 85(3)(b)	<type="Cu" input="G">	<type="Cu" input="G">
Technical assistance in accordance with Article 32	<type="Cu" input="M">	<type="Cu" input="M">

Totals		
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
Actions co-financed in line with Article 16 of AMIF Regulation	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
Actions co-financed in line with 17 of AMIF Regulation	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
Technical assistance in accordance with Article 85(3)(b)	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
Technical assistance in accordance with Article 32	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
GRAND TOTAL	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>

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

Appendix 3: Amounts of programme contributions paid to financial instruments (cumulative from the start of the programme) - Article 92(3)(c)

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 30% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3) ¹²⁶	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Total amount of corresponding public contribution	Total amount of programme contributions pursuant to Article 86(2)(b)	Total amount of corresponding public contribution
Priority 1				
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2				
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹²⁶ This amount shall not be included in payment applications

More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 3				
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 4				
Totals				
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

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

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 30% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3) ¹²⁷	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Total amount of corresponding public contribution	Total amount of programme contributions pursuant to Article 86(2)(b)	Total amount of corresponding public contribution
Priority 1	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 3	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

¹²⁷ This amount shall not be included in payment applications

Or
Applicable for AMIF/ISF and BMVI Funds

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 30% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3) ¹²⁸	
	(A)	(B)	(C)	(D)
	Total amount of programme contributions paid to financial instruments	Total amount of corresponding public contribution	Total amount of programme contributions pursuant to Article 86(2)(b)	Total amount of corresponding public contribution
Specific objective 1				
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2				
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3				
Actions co-financed in line with Article 11(1) of ISF	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹²⁸ This amount shall not be included in the payment application.

Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation				
Specific objective 4				
Actions co-financed in line with Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

Appendix 4: Reconciliation of expenditure - Article 92(3)(d) and (6)

Priority	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>		<i>Expenditure declared in accordance with Article 92 of the Regulation</i>		<i>Difference</i>		<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Priority 1							

Priority	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>		<i>Expenditure declared in accordance with Article 92 of the Regulation</i>		<i>Difference</i>		<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Transition	<type="Cu">	<type="Cu">	<type="Cu">	<type="Cu">	<type="Cu">	<type="Cu">	<type="S" maxlength="500">

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 92 of the Regulation		Difference		Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
regions	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="M"></i>
More developed regions	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="S" maxlength="500" input="M"></i>

Priority	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>		<i>Expenditure declared in accordance with Article 92 of the Regulation</i>		<i>Difference</i>		<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
						G">	
Outermost regions and Northern	<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	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>		<i>Expenditure declared in accordance with Article 92 of the Regulation</i>		<i>Difference</i>		<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
sparsely populated							
Priority 2							
Less	<type="Cu"	<type="Cu"	<type="Cu"	<type="Cu"	<type="Cu"	<type="Cu"	<type="S" maxlength="500"

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 92 of the Regulation		Difference		Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
developed regions	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="M"></i>
Transition regions	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="S" maxlength="500" input="M"></i>

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 92 of the Regulation		Difference		Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
More developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Outermost	<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	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>		<i>Expenditure declared in accordance with Article 92 of the Regulation</i>		<i>Difference</i>		<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
regions and Northern sparsely populated	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="M"></i>

Priority	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>		<i>Expenditure declared in accordance with Article 92 of the Regulation</i>		<i>Difference</i>		<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Priority 3							
Totals							
Less developed	<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	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>		<i>Expenditure declared in accordance with Article 92 of the Regulation</i>		<i>Difference</i>		<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
regions							
Transition regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	
More	<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	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>		<i>Expenditure declared in accordance with Article 92 of the Regulation</i>		<i>Difference</i>		<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
developed regions	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	
Outermost regions and	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	

Priority	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>		<i>Expenditure declared in accordance with Article 92 of the Regulation</i>		<i>Difference</i>		<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Northern sparsely populated							
Grand Total	<type="Cu"	<type="Cu"	<type="Cu"	<type="Cu"	<type="Cu"	<type="Cu"	

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 92 of the Regulation		Difference		Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	
	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	
Out of which amounts corrected in the current accounts as a result of audits					<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	

Or
Applicable for AMIF/ISF and BMVI Funds

Specific Objective	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>		<i>Expenditure declared in accordance with Article 92 of the Regulation</i>		<i>Difference</i>		<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the managing authority and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Specific objective 1							
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					

Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Specific objective 2							
Actions co-financed in line	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					

with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation							
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation							
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					

BMVI Regulation or Article 12(4) of AMIF Regulation							
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Specific objective 3							
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					

Article 12(2) of AMIF Regulation							
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation or Article 12(4) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Specific objective 4							

(AMIF)							
Actions co-financed in line with Article 12(1) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 12(2) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 12(3) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 12(4) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line Article 12(5) of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 16 of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Actions co-financed in line with Article 17 of AMIF Regulation	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					

Technical assistance in accordance with Article 85(3)(b)	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Technical assistance in accordance with Article 32	<type="Cu" input="G">	<type="S" maxlength="500" input="M">					
Totals							
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="G">						
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="Cu" input="G">						
Actions co-financed in line with Article 11(3) of ISF	<type="Cu" input="G">						

Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation							
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation	<type="Cu" input="G">						
Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)	<type="Cu" input="G">						
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or	<type="Cu" input="G">						

Article 12(5) of AMIF Regulation							
Actions co-financed in line with Article 16 of AMIF Regulation	<type="Cu" input="G">						
Actions co-financed in line with 17 of AMIF Regulation	<type="Cu" input="G">						
Technical assistance in accordance with Article 85(3)(b)	<type="Cu" input="G">						
Technical assistance in accordance with Article 32	<type="Cu" input="G">						
Grand Total	<type="Cu" input="G">						
Out of which amounts corrected in the current accounts as a result of audits					<type="Cu" input="M">	<type="Cu" input="M">	

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

	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>	<i>Expenditure declared in accordance with Article 92 of the Regulation</i>	<i>Difference</i>	<i>Comments (obligatory in case of difference)</i>
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Priority	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Priority 1	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Priority 2	<type="Cu">	<type="Cu">	<type="Cu">	<type="Cu">	<type="Cu">	<type="Cu">	<type="S" maxlength="500">

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 92 of the Regulation		Difference		Comments (obligatory in case of difference)
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="G"></i>	<i>input="M"></i>

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 92 of the Regulation		Difference		Comments (obligatory in case of difference)
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 92 of the Regulation		Difference		Comments (obligatory in case of difference)
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 92 of the Regulation		Difference		Comments (obligatory in case of difference)
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Out of which amounts corrected in the current accounts as a result of audits					<type="Cu" input="M">	<type="Cu" input="M">	

Appendix 4a: Information on expenditure linked to specific objectives for which enabling conditions are not fulfilled (cumulative from the beginning of the programming period)

Priority	Calculation basis (public or total) ¹²⁹	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to non-fulfilled enabling conditions within the meaning of Article 11(5) or (6), with the exception of operations that contribute to the fulfilment of enabling conditions		Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to fulfilled enabling conditions within the meaning of Article 11(5) or (6), or contributing to the fulfilment of enabling conditions ¹³⁰	
		Total	Public	Total	Public
		(A)	(B)	(C)	(D)
Priority 1					
Less developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<type="Cu" input="M">		<type="Cu" input="M">	<type="Cu" input="M">
Priority 2					
Less developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹²⁹ For the EMFAF the co-financing applies only on "Total eligible public expenditure". Therefore, in case of EMFAF, the calculation base in this template will automatically be adjusted to "Public".

¹³⁰ Amounts in this column should be identical to the amounts in the first table of Appendix 1 of Annex XX.

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

Appendix 4b: Information on expenditure linked to specific objectives for which enabling conditions are not fulfilled (cumulative from the beginning of the programming period) for AMIF, ISF and BMVI

Specific objective	Calculation basis (public or total)	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to non-fulfilled enabling conditions within the meaning of Article 11(5) or (6), with the exception of operations that contribute to the fulfilment of enabling conditions		Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to fulfilled enabling conditions within the meaning of Article 11(5) or (6), or contributing to the fulfilment of enabling conditions ¹³¹	
	(A)	Total (B)	Public (C)	Total (D)	Public (F)
Specific objective 1					
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹³¹ Amounts in this column should be identical to the amounts in the first table of Annex XX

Regulation					
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2					
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3					
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 12(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 12(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Actions co-financed in line with Article 11(3) of ISF Regulation or Article 12(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 12(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 12(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4 (AMIF)					
Actions co-financed in line with Article 12(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line Article 12(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Actions financed in line with Article 16 of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions financed in line with Article 17 of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in accordance with Article 85(3)(b)	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in accordance with Article 32	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total		<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	

Appendix 5: Advances paid in the context of State aid under Article 85.4bis (cumulative from the start of the programme)

Priority	Total amount paid as advances ¹³²	Amount which has been covered by expenditure paid by beneficiaries within 3 years of the payment of the advance	Amount which has not been covered by expenditure paid by beneficiaries and for which the 3 year period has not yet elapsed
	(A)	(B)	(C)
Priority 1			
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2			
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹³² This amount is included in the Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As State aid is by nature public expenditure, this total amount is equal to public expenditure.

	<i>input="M"></i>	<i>input="M"></i>	
Outermost regions and Northern sparsely populated regions	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Priority 3			
Less developed regions	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Transition regions	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
More developed regions	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Outermost regions and Northern sparsely populated regions	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>	<i><type="Cu" input="M"></i>
Totals			
Less developed regions	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
Transition regions	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
More developed regions	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
Outermost regions and Northern sparsely populated regions	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>
Grand Total	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>	<i><type="Cu" input="G"></i>

The model is automatically adjusted on basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, JTF, ETC, EMFAF) the table shall look as follows:

Priority	Total amount paid from the programme as advances ¹³³	Amount which has been covered by expenditure paid by beneficiaries within three years of the payment of the advance	Amount which has not been covered by expenditure paid by beneficiaries and for which the three year period has not yet elapsed
	(A)	(B)	(C)
Priority 1	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 3	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

¹³³ This amount is included in the total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As State aid is by nature public expenditure, this total amount is equal to public expenditure.

Or
Applicable for AMIF/ISF and BMVI Funds

Priority	Total amount paid from the programme as advances ¹³⁴	Amount which has been covered by expenditure paid by beneficiaries within three years of the payment of the advance	Amount which has not been covered by expenditure paid by beneficiaries and for which the three year period has not yet elapsed
	(A)	(B)	(C)
Specific objective 1			
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

¹³⁴ This amount is included in the total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As State aid is by nature public expenditure, this total amount is equal to public expenditure.

Specific objective 3	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

ANNEX XXI

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

I. Elements for applying an extrapolated correction

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

II. Elements for consideration when applying a flat rate correction

- (a) gravity of the serious deficiency(-ies) in the context of the management and control system as a whole;
- (b) the frequency and extent of the serious deficiency(-ies);
- (c) the degree of financial prejudice to the Union budget.

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

- (a) where the serious deficiency(-ies) is so fundamental, frequent or widespread that it represents a complete failure of the system that puts at risk the legality and regularity of all expenditure concerned, a flat rate of 100 % is applied;
- (b) where the serious deficiency(-ies) is so frequent and widespread that it represents an extremely serious failure of the system that puts at risk the legality and regularity of a very high proportion of the expenditure concerned, a flat rate of 25 % is applied;
- (c) where the serious deficiency(-ies) is due to the system not fully functioning or functioning so poorly or so infrequently that it puts at risk the legality and regularity of a high proportion of the expenditure concerned, a flat rate of 10 % is applied;
- (d) where the serious deficiency(-ies) is due to the system not functioning consistently so that it puts at risk the legality and regularity of a significant proportion of the expenditure concerned, a flat rate of 5 % is applied.

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

Where the level of the flat rate is disproportionate following consideration of the elements listed in section II, the rate of correction may be reduced.

ANNEX XXII

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

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

1. Each Member State's allocation shall be the sum of the allocations for its individual eligible regions, calculated in accordance with the following steps:

a) determination of an absolute amount per year (in EUR) obtained by multiplying the population of the region concerned by the difference between that region's GDP per capita, measured in PPS, and the EU-27 average GDP per capita (in PPS);

b) application of a percentage to the above absolute amount in order to determine that region's financial envelope; this percentage shall be graduated to reflect the relative prosperity, measured in PPS, as compared to the EU-27 average, of the Member State in which the eligible region is situated, i.e.:

i. for regions in Member States whose level of GNI per capita is below 82% of the EU-27 average: 2,85%;

ii. for regions in Member States whose level of GNI per capita is between 82% and 99% of the EU-27 average: 1,25%;

iii. for regions in Member States whose level of GNI per capita is over 99% of the EU-27 average: 0,75%;

c) to the amount obtained in accordance with point (b) is added, if applicable, an amount resulting from the allocation of a premium of EUR 570 per unemployed person per year, applied to the number of persons unemployed in that region exceeding the number that would be unemployed if the average unemployment rate of all the less developed regions applied;

d) to the amount obtained in accordance with point (c) is added, if applicable, an amount resulting from the allocation of a premium of EUR 570 per young unemployed person (age group 15-24) per year, applied to the number of young persons unemployed in that region exceeding the number that would be unemployed if the average youth unemployment rate of all less developed regions applied;

e) to the amount obtained in accordance with point (d) is added, if applicable, an amount resulting from the allocation of a premium of EUR 270 per person (age group 25-64) per year, applied to the number of persons in that region that would need to be subtracted in order to reach the average level of low education rate (less than primary, primary and lower secondary education) of all less developed regions;

f) to the amount obtained in accordance with point (e) is added, if applicable, an amount of EUR 1 per tonne of CO₂ equivalent per year applied to the population share of the region of the number of tonnes of CO₂ equivalent by which the Member State exceeds the target of greenhouse gas emissions outside the emissions trading scheme set for 2030 as proposed by the Commission in 2016;

g) to the amount obtained in accordance with point (f) is added, an amount resulting from the allocation of a premium of EUR 405 per person per year, applied to the population share of the regions of net migration from outside the EU to the Member State since 1 January 2014.

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

2. Each Member State's allocation shall be the sum of the allocations for its individual eligible regions, calculated in accordance with the following steps:

a) determination of the minimum and maximum theoretical aid intensity for each eligible transition region. The minimum level of support is determined by the initial average per capita aid intensity of all more developed regions, i.e. EUR 15.2 per head and per year. The maximum level of support refers to a theoretical region with a GDP per head of 75% of the EU-27 average and is calculated using the method defined in points (a) and (b) of paragraph 1. Of the amount obtained by this method, 60% is taken into account;

b) calculation of initial regional allocations, taking into account regional GDP per capita (in PPS) through a linear interpolation of the region's relative GDP per capita compared to EU-27;

c) to the amount obtained in accordance with point (b) is added, if applicable, an amount resulting from the allocation of a premium of EUR 560 per unemployed person per year, applied to the number of persons unemployed in that region exceeding the number that would be unemployed if the average unemployment rate of all the less developed regions applied;

d) to the amount obtained in accordance with point (c) is added, if applicable, an amount resulting from the allocation of a premium of EUR 560 per young unemployed person (age group 15-24) per year, applied to the number of young persons unemployed in that region exceeding the number that would be unemployed if the average youth unemployment rate of all less developed regions applied;

e) to the amount obtained in accordance with point (d) is added, if applicable, an amount resulting from the allocation of a premium of EUR 250 per person (age group 25-64) per year, applied to the number of persons in that region that would need to be subtracted in order to reach the average level of low education rate (less than primary, primary and lower secondary education) of all less developed regions;

f) to the amount obtained in accordance with point (e) is added, if applicable, an amount of EUR 1 per tonne of CO₂ equivalent per year applied to the population share of the region of the number of tonnes of CO₂ equivalent by which the Member State exceeds the target of greenhouse gas emissions outside the emissions trading scheme set for 2030 as proposed by the Commission in 2016;

g) to the amount obtained in accordance with point (f) is added, an amount resulting from the allocation of a premium of EUR 405 per person per year, applied to the population share of the region of net migration from outside the EU to the Member State since 1 January 2013 2014.

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

3. The total initial theoretical financial envelope shall be obtained by multiplying an aid intensity per head and per year of EUR 15.2 by the eligible population.

4. The share of each Member State concerned shall be the sum of the shares of its eligible regions, which are determined on the basis of the following criteria, weighted as indicated:

a) total regional population (weighting 20%);

b) number of unemployed people in NUTS level 2 regions with an unemployment rate above the average of all more developed regions (weighting 12.5%);

c) employment to be added to reach the average employment rate (ages 20 to 64) of all more developed regions (weighting 20%);

d) number of persons aged 30 to 34 with tertiary educational attainment to be added to reach the average tertiary educational attainment rate (ages 30 to 34) of all more developed regions (weighting 22.5%);

- e) number of early leavers from education and training (aged 18 to 24) to be subtracted to reach the average rate of early leavers from education and training (aged 18 to 24) of all more developed regions (weighting 15%);
- f) difference between the observed GDP of the region (measured in PPS), and the theoretical regional GDP if the region were to have the same GDP per head as the most prosperous NUTS level 2 region (weighting 7,5%);
- g) population of NUTS level 3 regions with a population density below 12,5 inhabitants/km² (weighting 2,5%).
5. To the amounts by NUTS level 2 region obtained in accordance with point (4) is added, if applicable, an amount of EUR 1 per tonne of CO₂ equivalent per year applied to the population share of the region of the number of tonnes of CO₂ equivalent by which the Member State exceeds the target of greenhouse gas emissions outside the emissions trading scheme set for 2030 as proposed by the Commission in 2016.
6. To the amounts by NUTS level 2 region obtained in accordance with point (5) is added, an amount resulting from the allocation of a premium of EUR 405 per person per year, applied to the population share of the region of net migration from outside the EU to the Member State since 1 January 2014.

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

7. The financial envelope shall be obtained by multiplying the average aid intensity per head and per year of EUR 62.9 by the eligible population. Each eligible Member State's allocation of this theoretical financial envelope corresponds to a percentage based on its population, surface area and national prosperity, and shall be obtained by applying the following steps:

- a) calculation of the arithmetical average of that Member State's population and surface area shares of the total population and surface area of all the eligible Member States. If, however, a Member State's share of total population exceeds its share of total surface area by a factor of five or more, reflecting an extremely high population density, only the share of total population will be used for this step;
- b) adjustment of the percentage figures so obtained by a coefficient representing one third of the percentage by which that Member State's GNI per capita (PPS) for the period 2015-2017 exceeds or falls below the average GNI per capita of all the eligible Member States (average expressed as 100%).

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

Allocation method for the European territorial cooperation goal – Article 9

8. The allocation of resources by Member State, covering cross-border, transnational and outermost regions' cooperation is determined as the weighted sum of the shares determined on the basis of the following criteria, weighted as indicated:

- a) total population of all NUTS level 3 border regions and of other NUTS level 3 regions of which at least half of the regional population lives within 25 kilometres of the border (weighting 45.8%);
- b) population living within 25 kilometres of the borders (weighting 30.5%);
- c) total population of the Member States (weighting 20%);
- d) total population of outermost regions (weighting 3.7%).

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

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

9. An additional special allocation corresponding to an aid intensity of EUR 40 per inhabitant per year will be allocated to the outermost NUTS level 2 regions and the northern sparsely populated NUTS level 2 regions. That allocation will be distributed per region and Member State in a manner proportional to the total population of those regions.

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

10. In order to contribute to achieving adequate concentration of cohesion funding on the least developed regions and Member States and to the reduction of disparities in average per capita aid intensities, the maximum level of transfer (capping) from the Funds to each individual Member State will be determined as a percentage of the GDP of the Member State, whereby these percentages will be as follows:

- a) for Member States whose average GNI per capita (in PPS) for the period 2015-2017 is under 55% of the EU-27 average: 2,3% of their GDP;
- b) for Member States whose average GNI per capita (in PPS) for the period 2015-2017 is equal to or above 68% of the EU-27 average: 1,5% of their GDP;

c) for Member States whose average GNI per capita (in PPS) for the period 2015-2017 is equal to or above 55% and below 68% of the EU-27 average: the percentage is obtained through a linear interpolation between 2.3% and 1.5% of their GDP leading to a proportional reduction of the capping percentage in line with the increase in prosperity.

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

11. The rules described in paragraph 10 shall not result in allocations per Member State higher than 107% of their level in real terms for the 2014-2020 programming period. This adjustment shall be applied proportionately to all transfers (except for the European territorial development goal) to the Member State concerned in order to obtain the maximum level of transfer.

12. The minimum total allocation from the Funds for a Member State shall correspond to 76% of its individual 2014-2020 total allocation. The minimum total allocation from the Funds for a Member State where at least one third of the population lives in NUTS level 2 regions with a GDP per capita (in PPS) of less than 50% of the EU-27 average, will correspond to 85% of its individual 2014-2020 total allocation. The adjustments needed to fulfil this requirement shall be applied proportionally to the allocations from the Funds, excluding the allocations under the European territorial cooperation goal.

13. The maximum total allocation from the Funds for a Member State having a GNI per capita (in PPS) of at least 120% of the EU-27 average shall correspond to 80% of its individual 2014-2020 total allocation. The maximum total allocation from the funds for a Member State having a GNI per capita (in PPS) equal to or above 110% and below 120% of the EU-27 average will correspond to 90% of its individual 2014-2020 total allocation. The adjustments needed to fulfil this requirement shall be applied proportionally to the allocations from the Funds, excluding the allocation under the European territorial cooperation goal. If a Member State has transition regions for which paragraph 15a applies, 25% of that Member State's allocation for the more developed regions shall be transferred to the allocation of that Member State's transition regions.

Additional provisions

14. For all regions that were classified as less developed regions for the 2014-2020 programming period, but whose GDP per capita is above 75% of the EU-27 average, the minimum yearly level of support under the Investment for jobs and growth goal will correspond to 60% of their former indicative average annual allocation under the Investment for jobs and growth goal, calculated by the Commission within the multiannual financial framework 2014-2020.

15. No transition region shall receive less than what it would have received if it had been a more developed region.

15a. The minimum total allocation of a Member State for its transition regions, which were already transition regions in 2014-2020, shall correspond to a minimum of 65% of the total 2014-2020 allocation for these regions in that Member State.

15b. Notwithstanding paragraphs 10 to 13, additional allocations as set out in paragraphs 16 to 21 shall apply.

16. A total of EUR 120 000 000 will be allocated for the PEACE PLUS programme where it is acting in support of peace and reconciliation. and of the continuation of North-South cross border co-operation. In addition, at least EUR 60 000 000 shall be allocated for the PEACE PLUS programme from the allocation for Ireland under the European Territorial Cooperation goal (INTERREG) .

17. Where the population of a Member State has declined, on average, by more than 1% per year, between the periods 2007-2009 and 2016-2018, that Member State shall receive an additional allocation equivalent to the total fall in its population between those two periods multiplied by EUR 500. Where applicable, that additional allocation shall be allocated to the less developed regions in the Member State concerned.

18. The less developed regions of the Member States which have only started receiving support from the Funds in the 2014-2020 programming period, will receive an additional allocation of EUR 400 000 000.

19. In order to recognise the challenges posed by the situation of island Member States and the remoteness of certain parts of the Union, Malta and Cyprus shall receive an additional allocation of EUR 100 000 000 each for the Structural Funds under the Investment for jobs and growth goal. The northern sparsely populated areas of Finland shall receive an additional allocation of EUR 100 000 000 to the amount referred to in paragraph 9.

20. In order to boost competitiveness, growth and job creation in certain Member States, the Funds will provide the following additional allocations under the Investment for jobs and growth goal:

- a) EUR 200 000 000 for the transition regions in Belgium;
- b) EUR 200 000 000 for the less developed regions in Bulgaria;
- c) EUR 1 550 000 000 for the Czechia under the Cohesion Fund;
- d) EUR 100 000 000 for Cyprus under the Structural Funds;
- e) EUR 50 000 000 for Estonia under the Structural Funds;

- f) EUR 650 000 000 for the transition regions of Germany affected by paragraph 15a;
- g) EUR 50 000 000 for Malta under the Structural Funds;
- h) EUR 600 000 000 for the less developed regions in Poland;
- i) EUR 300 000 000 for the transition regions in Portugal;
- j) EUR 350 000 000 for the more developed region of Slovenia.

21. An additional EUR 100 million shall support cross-border cooperation. It shall complete the allocations of resources by Member States pursuant to the weighted criteria detailed in subparagraphs a and b of paragraph 8.



ANNEX YZ

Detailed rules and template for the reporting of irregularities - Article 63(2)

Section 1: Detailed rules for the reporting of irregularities

1.1 Irregularities to be reported

The following irregularities shall be reported to the Commission in accordance with Article 63(2):

- (a) Irregularities that have been the subject of a first written assessment by a competent authority, either administrative or judicial, which has concluded on the basis of specific facts that an irregularity has been committed, regardless of the possibility that this conclusion may subsequently have to be revised or withdrawn as a result of developments in the course of the administrative or judicial procedure;
- (b) irregularities that give rise to the initiation of administrative or judicial proceedings at national level in order to establish the presence of fraud or other criminal offences, as referred to in Article 3(2)(a) and (b) and Article 4(1), (2) and (3) of Directive (EU) 2017/1371 of the European Parliament and of the Council¹³⁵ and Article 1(1)(a) of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests for the Member States not bound by the above mentioned Directive;
- (c) irregularities preceding a bankruptcy;
- (d) specific irregularity or group of irregularities for which the Commission submits a written request for information to the Member State following the initial reporting from a Member State.

1.2. Irregularities exempted from reporting

The following irregularities shall not be reported:

- (a) irregularities for an amount lower than EUR 10 000 in contribution from the Funds; this does not apply in the case of irregularities which are interlinked and the total amount of which exceeds EUR 10 000 in contribution from the Funds, even when none of them exceeds that ceiling on its own;
- (b) cases where the irregularity consists solely of the failure to execute, in whole or in part, an operation included in the co-financed programme owing to the non-fraudulent bankruptcy of the beneficiary;

¹³⁵ Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).

- (c) cases brought to the attention of the managing authority or the authority in charge of the accounting function by the beneficiary voluntarily and before detection by either authority, whether before or after the payment of the public contribution;
- (d) cases which are detected and corrected by the managing authority before inclusion in a payment application submitted to the Commission.

The exemptions in points (c) and (d) shall not apply to irregularities referred to under point 1.1 (b).

1.3. Determination of the reporting Member State

The Member State in which the irregular expenditure is incurred by the beneficiary and paid in implementing the operation shall be responsible for reporting the irregularity in accordance with Article 63(2). For programmes under the ETC goal, the reporting Member State shall inform the managing authority and the audit authority of the programme.

1.4. Timing of the reporting

Within two months following the end of each quarter from their detection or as soon as additional information on the reported irregularities becomes available. However, a Member State shall immediately report to the Commission irregularities discovered or supposed to have occurred, indicating any other Member States concerned, in case the irregularities may have repercussions outside its territory.

1.5. Submission, use and processing of information reported

Where national provisions provide for the confidentiality of investigations, only information subject to the authorisation of the competent tribunal, court or other body in accordance with national rules may be reported.

The information reported in accordance with this Annex may be used for the purposes of protecting the financial interests of the Union, in particular to perform risk analyses and develop systems serving to identify risks more effectively.

This information shall not be used for any purposes other than the protection of the Union's financial interests unless the authorities that have provided it have given their express consent. This information shall be covered by professional secrecy and may not be disclosed to persons other than those in the Member States or within the Union's institutions, agencies, offices and bodies whose duties require that they have access to it.

Section 2: Template for electronic reporting via the Irregularity Management System (IMS)

	Identification	Fund
		Member State
		Reporting authority
		Year
		Sequence number
		Programming period
		Reference number – national
	Drafting information	Initiating authority - complete name
		Request language
		Drafting date
		Quarter
	special request	Necessity to inform other countries
		Person found in other case(s)
status	Proceedings	
case closure	Case closure date	
Personal data	Identification of persons involved	Legal person / natural person
		Legal status
		National ID number
		Company name /Family name
		Trade name / First name
		Parent name / Independent prefix
		Street
		Postcode
		City
	Territorial unit where the person is registered	Member State
		Relevant NUTS level
		Flagged on basis of FR 2018/1046 (Art.135-145)
		Justification for non-disclosure of personal data
	Description of operation	CCI number
		Objective – CCI
		Category of region where applicable
		Goal (IGJ/ETC)
		Programme
		Programme closure date
		Commission decision - number
		Commission decision - date
		Policy objective
		Priority

		Specific objective
	Territorial unit where the operation takes place	Member State
		Relevant NUTS level
		Competent authority
Operation - specific - project	Project	Project
		Project – name
		Project – number
		Co-financing rate
		Total amount of expenditure
		Total amount of irregular expenditure
Irregularity	Information leading to a suspicion of an irregularity	Date
		Source
	Provisions breached	Provisions – EU: Type, Title, reference, Article and paragraph as relevant
		Provisions - national – Type, title, reference, Article and paragraph as relevant
	Other States involved	Member State(s)
		Non-Member State(s)
	Specific information on the irregularity	Start date Irregularity
		End date irregularity
		Type of irregularity - typology
		Type of irregularity - category
		Modus operandi
		Additional information
		Findings of the administration
Classification of the irregularity		
	Offences pursuant to Directive (EU) 1371/2017	
Detection		Date of discovery (Primary administrative or judicial finding)
		Reason for performing a control (why)
		Type and/or method of control (how)
		Control carried out after payment(s) of public contribution
		Competent authority
	OLAF-Case	OLAF number – Reference
		OLAF number – Year

		OLAF number – Sequence
		Status
Total Amounts	Financial impact	Expenditure – EU contribution
		Expenditure – National contribution
		Expenditure - Public contribution
		Expenditure - Private contribution
		Expenditure – Total
		Irregular amount – EU contribution
		Irregular amount - National contribution
		Irregular amount - Public contribution
		whereof not paid – EU contribution
		whereof not paid – National contribution-
		whereof not paid - Public contribution
		Where of paid – EU contribution
		Where of paid – National contribution
		Where of paid - Public contribution
	Comments	
Penalties	Procedures	Procedures initiated to impose penalties
		Type of procedure
		Start date of procedure
		(Expected) end date of procedure
		Status of procedure
	Sanctions	Penalties
		Penalties – Category
		Penalties – Type
		Penalties applied
		Amounts related to financial penalties
		End date of procedure
Comments	Comments	Comments - Reporting authority
	Attachments	Attachments
		Attachments description
	Request for cancellation	Cancellation reasons
Rejection reasons		

ANNEX XYZ

Data to be recorded and stored electronically on each operation – Article 66(1)(e)

This Annex establishes the data to be recorded without prescribing a specific structure for the electronic system (e.g. information included in a line for purposes of this Annex may be broken down to multiple data fields in the respective electronic system).

The data indicated in the first column of the table is required for operations supported by any of the Funds covered by this Regulation unless otherwise specified in the second column. Only data fields that are relevant to the operation in question should be completed. For financial instruments operations, information in sections that explicitly refer to financial instruments shall be recorded and stored additionally.

Where an operation is supported by more than one programme, priority, Fund or under more than one category of region, the information referred to in fields 28-126 of this Annex shall be recorded in a manner that allows data to be retrieved broken down by programme, priority, Fund and category of region.

Additionally, the information referred to in fields 46-145 of this Annex (data related to reporting requirements under Article 37, and Annex VII,) shall be recorded in a manner that allows data to be retrieved broken down by specific objectives.

Data fields	Indication of Funds for which data is not required
Data on the beneficiary¹³⁶¹³⁷	
1. Name and unique identifier, where relevant, of each beneficiary	
2. Information whether the beneficiary is a public or private law body, or an entity with or without legal personality, or a natural person. If a natural person, date of birth and national ID number. If public or private law body, or an entity with or without legal personality, VAT or tax identification number	
3. Information on all beneficial owners of the beneficiary, if any, as defined in Article 3(6) of Directive (EU) 2015/849, including first name(s) and last names(s), dates(s) of birth and VAT registration number(s) or tax identification number(s) Member States may comply with this requirement by using the data stored in the registers as referred to in Article 30 of Directive (EU) 2015/849, provided a unique identification number is included.	
4. Information on whether the beneficiary is the body receiving the aid (in the context of State aid) or granting the aid (in the context of <i>de minimis</i> aid)	
6. Only for PPP operations, information whether the beneficiary is the public body initiating the PPP or the private partner selected for its implementation	
7. Only for small projects funds (Interreg), information whether the beneficiary of a small project fund is a cross-border legal body, an EGTC or a body which has legal personality	Not applicable to JTF, EMFAF, ERDF under IJG goal, the Cohesion Fund, ESF+, AMF, BMVI, ISF
8. Contact details of the beneficiary	

¹³⁶ In case of the ETC, beneficiaries shall include the lead beneficiary and other beneficiaries.

¹³⁷ Beneficiary includes, where applicable, other bodies incurring expenditure under the operation which is treated as expenditure incurred by the beneficiary.

Data on the beneficiary in the context of financial instruments	
9. Information whether the beneficiary is: - the body that implements a holding fund or, - where there is no holding fund structure, the body that implements a specific fund, or - where the managing authority implements financial instrument directly, information on the managing authority	
Data on the operation	
10. Name and unique identifier of the operation	
11. Short description of the operation. Information on what is being financed and key objectives	
12. Information whether the operation falls under the provisions of Articles 88 or 89	
13. Information whether the operation is an operation of strategic importance	
14. Information whether the operation is pursuant to Article 11(1) (BMVI Regulation, Article 11(1) of the ISF Regulation) and Article 12(1) (of the AMIF Regulation), or a specific action, or an action listed in Annex IV (to those Regulations), or operating support or emergency assistance	Not applicable to Cohesion Fund, EMFAF, ERDF, JTF, ESF+
15. Date of submission of the application for the operation	
16. Starting date as indicated in the document setting out the conditions for support	
17. End date as indicated in the document setting out the conditions for support	
18. Actual date when the operation is physically completed or fully implemented	
19. Body issuing the document setting out the conditions for support	
20. Date of the document setting out the conditions for support and date of its amendments, if any	
21. Information whether the public support for the operation will constitute State aid	
22. Information whether the public support for the operation will constitute <i>de minimis</i> aid	
23. Information whether the operation is a 'PPP operation'	

<p>24. Information whether the beneficiary or other entities implementing the operation in accordance with Union procurement rules use contractors and if so, once the corresponding contracts are signed, information on:</p> <ul style="list-style-type: none"> a. all contractors, including name and VAT registration or tax identification number of the contractor(s), b. and beneficial owners of the contractor, as defined in Article 3(6) of Directive (EU) 2015/849, including first name(s) and last names(s), dates(s) of birth and VAT registration number(s) or tax identification number(s) of these beneficial owners and c. contracts (date of the contract, name, reference and contract amount) <p>Member States may comply with the requirement under (b) by using the data stored in the registers as referred to in Article 30 of Directive (EU) 2015/849, provided a unique identification number is included.</p> <p>Information under this field is only required where public procurement procedures above the EU thresholds are concerned.</p>	
<p>25. Information¹³⁸ on whether the contractor, as referred to in the field 24, uses sub-contractors and if so, once the corresponding sub-contracts are signed, information on:</p> <ul style="list-style-type: none"> a. all sub-contractors listed in the procurement documents (of the contractor), including name and VAT registration or tax identification number and information on sub-contracts (date of the contract, name, reference and contract amount) <p>The requirement to record the information under this field shall apply from one year after the entry into force of this regulation.</p>	

¹³⁸ Information under this field is only required at the first level of sub-contracting, only where information is recorded on a contractor under field 24, and only for sub-contracts above EUR 50 000 total value.

25 bis. Information on whether for the implementation of the operation, the beneficiary further cascades the grant to other entities. If so, information on: their name, VAT registration or tax identification number and information on agreements between them and the beneficiary (date of agreement, reference and agreement amount)	
26. Only where the total cost of the operation (including VAT) exceeds 5 million EUR, information whether VAT on expenditure incurred by the beneficiary is non-recoverable under national VAT legislation (Article 58(1)(c),	
27. Currency of the operation (as set out in the document setting out the condition for support)	
28. CCI of the programme(s) under which the operation is supported	
29. Priority or priorities of the programme(s) under which the operation is supported	
30. Fund(s) from which the operation is supported. If there are several funds or other Union instruments from which the operation is supported, information on the split, on the pro-rata amounts, etc.	
31. Information on whether the operation is with the participation of a third country, or takes place in a third country. If so, identification of that third country	Not applicable to the Cohesion Fund, ESF+, ERDF, JTF
32. Only for ESF+ support provided under the specific objective set out in Article 4(1)(xi), quantity of food: - purchased by the beneficiary; and - obtained in accordance with Article 17(2) of the ESF+ regulation; and - delivered to the bodies distributing the food to end recipients; and - distributed to end recipients	Not applicable to the ERDF, Cohesion Fund, JTF and the EMFAF, ISF, BMVI, AMIF
33. Only for ESF+ support provided under the specific objective set out in Article 4(1)(xi), quantity of basic material assistance: - purchased by the beneficiary; and - delivered to bodies distributing the assistance to end recipients; and - distributed to end recipients	Not applicable to the ERDF, Cohesion Fund, JTF and the EMFAF, ISF, BMVI, AMIF
34. Only for ESF+ support provided under specific objective set out in Article 4(1)(xi), number of vouchers or cards (or other instruments of indirect delivery) issued, and delivered to end recipients, and used by end recipients, as well as information on the total amount of expenditure loaded in vouchers or cards (or other instruments of indirect delivery) delivered to end recipients, and used by end recipients	Not applicable to the ERDF, Cohesion Fund, JTF and the EMFAF, ISF, BMVI, AMIF

35. Category(ies) of region concerned by the operation	Not applicable to the Cohesion Fund and the EMFAF, ISF, BMVI, AMIF
Data specific to financial instruments operations	
36. Information on whether the financial instrument is combined with programme support in the form of grants within the meaning of Article 52(5)	
37. Information on whether the financial instrument operation is implemented directly by the managing authority, or is implemented under the responsibility of the managing authority, within the meaning of Article 53(1) and 53(2)	
38. Information on whether the financial instrument operation is implemented across consecutive periods, and if so, identification of the periods concerned below: a. 2014-2020 and 2021-2027 b. 2021-2027 and post-2027	
39. Where the financial instrument is organised through a holding fund, information about the body implementing a specific fund under the holding fund	
40. Procedure for selecting the body implementing the financial instrument	
41. Legal status of the financial instrument, either: a. an investment of programme resources into the capital of a legal entity; or b. separate blocks of finance or fiduciary accounts	
42. Contact details of the beneficiary, and, where the financial instrument is set up with a holding fund, contact details of the body implementing a specific fund under the holding fund	
43. Date of signature of the funding agreement between the managing authority and the body implementing a holding fund, or a specific fund without a holding fund	
44. Date of signature of the funding agreement between the body implementing a holding fund and the body implementing a specific fund	
45. Date of completion of the ex-ante assessment referred to in Article 52(3)	

Data on types of intervention	
46. Codes for intervention field dimension, for form of support dimension, for territorial delivery mechanism and territorial focus dimension, for economic activity dimension, for location dimension, for gender tracking and for macro-regional and sea basin strategies, where applicable, pursuant to Annex I to this Regulation and Annex VII to the ERDF and CF Regulation, as well as Annex VI to the AMIF, BMVI and ISF Regulations	Not applicable to EMFF
47. Code(s) for ESF+ secondary theme dimension, pursuant to Annex I (to this Regulation)	Not applicable to the ERDF, the Cohesion Fund, JTF and the EMFAF, ISF, BMVI, AMIF
48. Codes for the type of action, modalities and secondary implementation dimensions, pursuant to Annex VI to the AMIF, BMVI and ISF Regulations	Not applicable to the ERDF, the Cohesion Fund, JTF, ESF+ and the EMFAF
Data on indicators for all operations (including financial instruments operations)	
49. Unique identifier and indicator name for each of the common and/or programme specific output indicators relevant for the operation	
50. For each output indicator: <ul style="list-style-type: none"> a. measurement unit, b. target value for the operation, where applicable, broken down by gender where applicable, c. cumulative values achieved to date, where applicable, broken down by gender, where applicable, d. achievement ratio (achieved value/target value), where applicable 	Not applicable to EMFAF

51. Milestone value for each output indicator, where applicable and broken down by gender, where applicable	Not applicable to the ESF+ support provided under specific objective set out in Article 4(1)(xi) of the [ESF+ Regulation], EMFAF, AMIF, BMVI, ISF
52. Unique identifier and indicator name for each of the common and/or programme specific result indicators relevant for the operation	
53. Indicator breakdown, where specifically required in the Fund specific Regulations	Not applicable to EMFAF, ERDF, ESF+, Cohesion Fund, JTF
54. Measurement unit for each result indicator, where relevant	Not applicable to ERDF, Cohesion Fund, JTF, EMFAF
55. Baseline and target value for each result indicator for the operation, where applicable and broken down by gender, where applicable, as well as values achieved to date and result indicator achievement ratio (achieved value/target value)	Not applicable to , EMFAF Baseline value not applicable to ESF+, AMIF, BMVI, ISF
56. Amount of the total eligible cost of the operation approved in the latest version of the document setting out the conditions for support	
57. Amount of the total eligible costs for which public contribution is provided	
58. Amount of support from the Funds paid or to be paid	
Financial data specific to financial instruments operations (in the currency applicable to the operation)	
61. Amount of programme contribution, committed to a financial instrument and approved in a document setting out the conditions for support (funding agreement), out of which: - amount of public contribution; - amount of Funds contribution, broken down by Fund	
97. Amount of private and public resources mobilised in addition to the Funds, by product: loans; guarantees; equity of quasi-equity; grants within a financial instrument operation	
98. Interest and other gains generated by support from the Funds to financial instruments	
99. Amount of interests and other gains attributable to the Funds used until the end of eligibility period used for capital investments, as well as payments of management fees and reimbursement management costs	

100. Amounts of interests and other gains attributable to the Funds not used until the end of eligibility period	
101. Support from the Funds used for differentiated treatment of investors operating under the market economy principle through an appropriate sharing of risks and profits	
102. Resources returned attributable to support from the Funds, out of which capital repayments, or gains, or other earnings and yields	
103. Information on re-use of resources returned attributable to the support from the Funds within the eligibility period, providing separate records for the amounts: <ul style="list-style-type: none"> a. further capital investments, b. to cover the losses in the nominal amount of the Funds contribution to the financial instrument resulting from negative interest, and/or c. for any management costs and fees associated to such further investments, 	
104. Re-use of resources returned which are attributable to the support from the Funds within a period of 8 years after the end of the - eligibility period	
105. Total value of loans, equity or quasi equity investments in final recipients guaranteed with programme resources and actually disbursed to final recipients	
106. Information on: <ul style="list-style-type: none"> a. the final recipient of support from the Funds, name(s) and ID number, b. beneficial owners of the final recipient, if any, as defined in Article 3(6) of Directive (EU) 2015/849, including first name(s) and last names(s), dates(s) of birth and VAT registration number(s) or tax identification number(s), c. amount of support received (grant, loan, guaranteed loan, equity) <p>Member States may comply with the requirement under (b) by using the data stored in the registers as referred to in Article 30 of Directive (EU) 2015/849, provided a unique identification number is included.</p>	

Data on payment claims by the beneficiary	
62. Date of receipt of each payment claim by the beneficiary	
63. Date of the last payment to the beneficiary (for the purposes of the start date for the document retention period)	
64. Amount of eligible expenditure in each payment claim as paid out to the beneficiary, as well as the date of payment to the beneficiary	
65. Total amount of eligible expenditure entered into the accounting system(s) that has been included in the final payment application for the accounting year and total amount of the corresponding public contribution made or to be made	
66. Only for operations with expenditure related to operations covering more than one category of region, pro-rata allocation of expenditure to the categories of region	Not applicable to AMF, BMVI, ISF, the ESF+, EMFAF
67. Only for operations with expenditure related to operations receiving support from one or more Funds or one or more programmes and from other Union instruments, pro-rata allocation of expenditure to each Fund and for the programme or programmes	
68. Dates and short description of the results of management verifications of the operation	
69. Dates and short description of the results of on-the-spot audits of the operation	
70. Body carrying out audit work or verifications	
Data on expenditure in payment claim from beneficiary – only for expenditure based on real costs	
71. Eligible expenditure declared to the Commission established on the basis of costs actually incurred and paid, together with in-kind contributions and depreciation, where applicable	
72. Public contribution corresponding to the eligible expenditure declared to the Commission established on the basis of costs actually reimbursed and paid, together with in-kind contributions and depreciation, where applicable	
73. Contract type and contract amount if the contract award is subject to the provisions of ; a. Directive 2014/25/EU of the European Parliament and the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC ¹³⁹ , or b. Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC ¹⁴⁰ ,	

¹³⁹ OJ L 94, 28.3.2014, page 243-374.

¹⁴⁰ OJ L 94, 28.3.2014, pages 65-242.

c. Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts ¹⁴¹	
74. Eligible expenditure incurred and paid based on a contract if the contract award is subject to the provisions of Directive 2014/25/EU or Directive 2014/24/EU or Directive 2014/23/EU	
75. The procurement procedure used if the contract award is subject to the provisions of Directive 2014/25/EU or Directive 2014/24/EU or Directive 2014/23/EU	
76. Name and VAT registration or tax identification number of the contractor(s) and sub-contractor(s) if the contract award is subject to the provisions of Directive 2014/25/EU or Directive 2014/24/EU or Directive 2014/23/EU or national provisions on public procurement ¹⁴²	
76 bis. The procurement procedure used, contract amount and eligible expenditure incurred and paid based on a contract if the contract award is subject to the provisions of Directive 2009/81/EC of the European Parliament and of the Council ¹⁴³	Not applicable to EMFAF, ERDF, ESF+, Cohesion Fund, JTF
Data on expenditure in each payment claim from beneficiary – only for expenditure based on unit costs	
77. Amount of eligible expenditure declared to the Commission on the basis of unit costs	
78. Public contribution corresponding to the eligible expenditure declared to the Commission established on the basis of unit costs	
79. Definition of a unit to be used for each unit cost	
80. Number of units delivered as indicated in the payment claim for each unit item for each unit cost	
81. Unit cost for a single unit	
Data on expenditure in each payment claim from beneficiary – only for expenditure based on lump sums	
82. Amount of eligible expenditure declared to the Commission on the basis of lumps sums	
83. Public contribution corresponding to eligible expenditure declared to the Commission established on the basis of lump sums	
84. For each lump sum, deliverables (outputs or results) in accordance with the document setting out the conditions for support as the basis for disbursement of lump sum payments	
85. For each lump sum, the corresponding amount in accordance with the document setting out the conditions for support	

¹⁴¹ OJ L 94, 28.3.2014, page1-64.

¹⁴² Information under this field is only required where information is recorded under fields 24 or 25.

¹⁴³ OJ L 2016, 20.8.2009, pages 76-136.

Data on expenditure in payment claim from beneficiary – only for expenditure based on flat rates	
86. Amount of eligible expenditure declared to the Commission, as well as the flat rate in the document setting out the conditions for support	
87. Public contribution corresponding to eligible expenditure declared to the Commission established on the basis of flat rates	
Data on expenditure of financial instruments in payment claims by beneficiaries	
92. Total amount of programme contribution paid to final recipients, in the case of loans, equity and quasi-equity, by product: a. out of which total amount of Funds contribution, broken down by Fund b. out of which total amount of national public co-financing c. out of which total amount of national private co-financing	
93. Total amount of programme contributions set aside for guarantee contracts, in accordance with Article 62(1), point b): a. out of which total amount of Funds contribution, broken down by Fund b. out of which total amount of national public co-financing	
94. Total amount of programme contribution corresponding to payments to, or for the benefit of, final recipients where financial instruments are combined with other Union contribution in a single financial instrument operation: a. out of which total amount of Funds contribution, broken down by Fund b. out of which total amount of national public co-financing c. out of which total amount of national private co-financing	
95. Information on amount of management costs and fees where bodies implementing a holding fund and/or specific funds are selected through a direct award, distinguishing between: a. in relation to a holding fund depending on the financial product operating within the holding fund structure by financial product b. in relation to specific funds (set-up either with or without the holding fund structure) by financial product	
96. Amount of management costs and fees where bodies implementing a holding fund and/or specific funds are selected through a competitive tender	

Data on deductions from the accounts	
107. Date and reason for each deduction made in accordance with Article 92(5), as well as information on the type of deduction	
108. Amounts of total eligible expenditure affected by each deduction (out of which, amount corrected as a result of audit)	
109. Amounts of public contribution affected by each deduction (out of which, amount corrected as a result of audit)	
Data on payment applications to the Commission (in EUR)	
110. Date of submission of each payment application including eligible expenditure from the operation	
111. Total amount of eligible expenditure incurred by the beneficiary and paid in implementing the operation included in each payment application	
112. Total amount of public contribution of the operation included in each payment application	
113. Only for cases of State aid where advances are paid in accordance with Article 85(4a), the amount paid to the beneficiary under the operation as an advance and included in a payment application (date and amount)	
114. Only for cases of State aid where advances are paid in accordance with Article 85(4a) , the amount of the advance included in a payment application which has been covered by expenditure paid by the beneficiary within three years of the payment of the advance	
115. Only for cases of State aid where advances are paid in accordance with Article 85(4)bis, the amount paid to the beneficiary under the operation as an advance included in a payment application which has not been covered by expenditure paid by the beneficiary and for which the three-year period has not yet elapsed	
118. Only for aid schemes under Article 107 TFEU, amount of public contribution paid to the beneficiary in case of aid schemes, pursuant to Article 85(5) of this Regulation	

Data on expenditure in each payment application from the Member State – only for expenditure for which Union contribution under Article 88 is provided	
88. For each type of expenditure in a payment application date on which it was paid and type of reimbursement by the Member State to the beneficiary	
89. Date and short description of the audits and management verifications carried out by the Member State aiming at verifying that the conditions for reimbursement by the Commission have been fulfilled	
117. Only for reimbursement of eligible expenditure under Article 88, amount of eligible expenditure in accordance with the decision referred to in Article 88(2) or the delegated act referred to in Article 88(4), included in each payment application	
Data on expenditure in each payment application from the Member State - only for expenditure for which Union contribution under Article 89 is provided	
90. Information on the type of reimbursement by the Member State to the beneficiary and what kind of support it takes, as well as date of reimbursement	
91. Date and short description of the audits and management verifications carried out by the Member State aiming at exclusively verifying that the conditions for reimbursement by the Commission have been fulfilled	
116. Only for reimbursement of eligible expenditure under Article 89, amount of eligible expenditure in accordance with the decision referred to in Article 89(2) or the delegated act referred to in Article 89(4), included in each payment application	
Specific data on payment applications to the Commission (in EUR) for financial instruments	
119. Total amount of programme contributions effectively paid, or, in case of guarantees, set aside for guarantee contract, as eligible expenditure in accordance with Article 86(1)	
120. Amount of public contribution effectively paid, or, in case of guarantees, set aside for guarantee contract, as eligible expenditure in accordance with Article 86(1)	
121. Total amount of programme contributions paid to financial instrument included in the first payment application	

122. Amount of public contribution, paid to the financial instrument included in the first payment application	
123. Total amount of programme contributions effectively paid, or in the case of guarantees, set aside for guarantee contracts as eligible expenditure and included in payment applications in accordance with 86(2)(b)	
124. The amount of corresponding public contribution, effectively paid, or in the case of guarantees, set aside for guarantee contracts as eligible expenditure and included in payment applications in accordance with 86(2)(b)	
Data on accounts submitted to the Commission under Article 92(1)(a) (in EUR)	
127. The date of submission of each set of accounts, including expenditure linked to an operation	
128. Total amount of eligible expenditure of the operation entered into the accounting systems of the body carrying out the accounting function, which has been included in the accounts	
129. Total amount of public contribution made or to be made in implementing the operation corresponding to the total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function, which has been included in the accounts	
130. Total amount of payments paid to the beneficiary corresponding to the total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function which has been included in the accounts	
131. Total eligible expenditure of the operation withdrawn during the accounting year included in the accounts	
132. Total amount of public contribution made or to be made in implementing the operation corresponding to total eligible expenditure of the operation withdrawn during the accounting year included in the accounts	
133. Total expenditure of the operation deducted from the accounts under Article 92(5)(a) to (c), during the accounting year reflected in the accounts (out of which amounts corrected as a results of audits)	

Specific data for financial instruments on accounts submitted to the Commission under Article 92(1)(a) (in EUR)	
134. Total amount of programme contributions paid to financial instruments included in the first payment application	
135. The amount of public contribution, paid to financial instrument included in the first payment application	
136. Total amount of programme contributions effectively paid or, in the case of guarantees, set aside for guarantee contracts , as eligible expenditure included in the accounts	
137. The amount of corresponding public contribution effectively paid or, in the case of guarantees, set aside for guarantee contracts as eligible expenditure included in the accounts	
Data on specific types of expenditure	
138. Amount of ERDF-type expenditure co-financed by the ESF+ under Article 20(2) paid or to be paid	Not applicable to the ERDF, the Cohesion Fund, JTF, ISF, AMF, BMVI and the EMFAF
139. Amount of ESF-type expenditure co-financed by the ERDF under Article 20(2) paid or to be paid	Not applicable to the ESF+, the Cohesion Fund, JTF, ISF, AMF, BMVI and the EMFAF
140. Amount of incurred and paid expenditure for land purchase under Article 58(1)(b) and, the amount linked to land purchase pursuant to 58(1) and, where applicable, the reasons for exceeding the ceilings	
141. Amount of in-kind contributions to the operation	
142. Amount of depreciation costs for which no payment supported by invoices has been made to the operation	
143. Amount of the contribution from the ERDF or, where applicable, an external financing instrument of the Union to a small project Fund within an Interreg programme	Not applicable to the ESF+, the Cohesion Fund, JTF, ISF, AMF, BMVI and the EMFAF
144. Amount of incurred and paid expenditure for operating support under Article 15(2) of the BMVI Regulation (and Article 16(4) of the BMVI Regulation for LT only) Article 15(2) of the ISF Regulation, or Article 18(2) of the AMIF Regulation.	Not applicable to the ERDF, the Cohesion Fund, JTF, ESF+ and the EMFAF
145. Amount of incurred and paid expenditure for equipment, means of transport or the construction of security-relevant facilities pursuant to Article 12(4) of the ISF Regulation	Not applicable to the ERDF, the Cohesion Fund, JTF, ESF+, AMF, BMVI and the EMFAF