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WORKING PAPER

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From:	Commission Services
To:	Ad Hoc Working Party on JHA Financial instruments
Subject:	Fiche 3 - Explanations on the application of the CPR proposal to DG HOME Funds

In view of the meeting of the Ad Hoc Working Party on JHA Financial Instruments: Joint session AMF, BMVI and ISF on 1 October 2018, delegations will find attached a fiche from the Commission on the explanations on the application of the CPR proposal ('proposed CPR 2021-2027') to DG HOME Funds (the Asylum and Migration Fund (AMF), the Internal Security Fund (ISF) and the Border Management and Visa Instrument (BMVI)).

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5 September 2018

WORKING DOCUMENT OF THE COMMISSION SERVICES

Subject: Common Provisions Regulation (COM(2018) 375 final) and how it is applied to DG HOME Funds

1. Introduction

This fiche provides explanations on the application of the CPR proposal ('proposed CPR 2021-2027') to DG HOME Funds (the Asylum and Migration Fund (AMF), the Internal Security Fund (ISF) and the Border Management and Visa Instrument (BMVI). It complements and is without prejudice to the Fiche no. 1 "Legal architecture of the proposed Common Provisions Regulation (CPR) 2021-2027, legal bases and application" presented to the Structural Measures 2021-2027 on 10/7/2018 (WK 8409/2018 INT).

The proposed CPR 2021-2027 consists of nine parts for shared management funds in which **financial rules** are applicable to DG HOME Funds. Contrary to the financial period 2014-2020, the CPR is now proposed to cover also DG HOME Funds in order to further develop a coordinated and harmonised implementation of Union funds, since DG HOME Funds are as equally implemented in shared management as the ERDF, the ESF+, the Cohesion Fund and the EMFF. Further on, policy coherence has been maintained with the European Agricultural Fund for Rural Development (EAFRD). The proposal for the regulation on the Common Agricultural Policy Strategic Plans (COM(2018) 392) sets out that some parts of the proposed CPR 2021-2027 shall also be mirrored, aligned and applicable in relation to the European Agricultural Fund for Rural Development.

The proposed CPR 2021-2027 is a clear step forward in terms of achieving a single rule book for funds under shared management, which is a demand of beneficiaries and programme authorities and has been identified as an important issue to be addressed. The single rule book is even more important taking into account that migration and security related actions are not only addressed in AMF, ISF and BMVI but also in the Cohesion Policy Funds. This approach also brings a number of clear improvements as far as decreasing the administrative burden and introducing some change of practices.

2. Main benefits of a single regulation for shared management funds

The proposed CPR 2021-2027 aims for a simpler, "one part only" structure, following the sequence of the implementation cycle. The so called "single rule book approach" would thus be ensured through the provision of financial rules common to the seven funds under shared management. The "single rule book approach" will provide several benefits for the HOME Funds:

- Alignment of rules facilitates access to funds, simplifies implementation and reduces risk of errors;
- Provision of templates and implementation rules upfront reduces the risk of implementation delays ;

- The establishment of one single strategic document, the Partnership Agreement (PA), per Member State covering seven shared management funds, will better steer negotiations on programming;
- A common approach will provide more simplified cost options;
- Technical assistance will be reimbursed by using a flat rate without the need for supporting documents;
- Time consuming, laborious designation procedure for the managing/responsible authority will no longer be required;
- A risk-based approach requiring less audit for well-functioning systems will reduce the audit burden;
- Reporting from Member States to the Commission on the basis of aggregated data instead of reporting on financial transactions at project level, will reduce the reporting burden;
- A streamlined and simplified payment system between Member States and the Commission by decoupling accounts from payment claims and by accepting aggregated financial data as basis for interim payment to Member States, will facilitate payments.

Terminology between DG HOME Funds and other shared management funds has been aligned as follows:

HOME Funds 2014-2020	Proposed CPR 2021-2027
Responsible Authority	Managing Authority
Delegated Authority	Intermediate Body
Annual Implementation Report	Annual Performance Report
National Programme	Programme
Specific Objective	Priority (in CPR text only)
Controls	Management verifications

Annex 1: Table CPR articles and comments

<i>COM (2018)375</i>	<i>"NEW CPR" Article</i>	<i>Comments</i>
TITLE I OBJECTIVES AND GENERAL RULES ON SUPPORT		
CHAPTER I SUBJECT-MATTER AND DEFINITIONS		
Art.1	<i>Subject-matter and scope</i>	Article 1(1)(b), Article 1(4), Article 1(5), Article 1(6)(a)-(d): not applicable to HOME Funds. Article 1(2): For AMF, ISF, BMVI, the regulation covers the part of the Fund/Instrument implemented under the shared management. This regulation applies also to the technical assistance at the initiative of the Commission implemented directly. Article 1(2)(3): The following Articles shall not apply to the AMIF, the ISF and the BMVI: • Article 4 Policy objectives • Article 10 Transfers to invest EU • Article 15 (Chapter III of Title II) Measures linked to sound economic governance • Articles 22-28 (Chapter II of Title III) Territorial development • Articles 102-106 (Title VIII) Financial framework

Art.2	<i>Definitions</i>	Article 2(1): To be assessed case by case whether the recommendations issued i.a in the framework of the European Semester are relevant taking into consideration the objectives of the AMF, ISF or BMVI. Article 2(3)(a): For AMF, ISF and BMVI operation means 'project' or 'group of projects'. In the Fund specific regulations reference is made to 'projects' solely. Article 2(3)(b): This definition, related articles 52 to 56 and definitions (15) to (25) are not relevant for the AMF, ISF or BMVI as long as the managing authority does not decide to use AMF, ISF or BMVI programme allocations to set up a financial instrument managed by the managing authority or under its responsibility. <i>Context: Currently, AMIF and ISF, due to the nature of projects supported, channel most funding through grants. Other modalities, such as financial instruments do not appear to be the most appropriate models of support in migration, border management and security policies. While such other modalities address market failures by investing in potentially economically viable projects that are unable to obtain sufficient funding on the market, migration, security and border management are likely to attract the interest of private investors only to a limited extent. Home Affairs policies are not, in general, revenue generating activities. In addition, the concept of 'market failure' or 'suboptimal investment situation' to justify public intervention in the market is not applicable to migration and security where only public goods are delivered. Therefore, funding in the future is likely to rely on grants to a large extent. However, there may be circumstances in which it would be beneficial to use grants from the Funds with support through financial instruments, e.g. by financing early integration measures through grants while e.g. financial instrument could finance social housing or micro-financing for entrepreneurs. This could be mainly channelled via the InvestEU, on a voluntary basis. The InvestEU is covered by a separate, dedicated proposal COM(2018)439.</i> Article 2(7): 'intermediate body' is equivalent of a 'delegated authority' in 2014-2020 period for AMIF and ISF. Article 2(8)(a): This definition covers international organisations such as International Committee of the Red Cross or the International Federation of National Red Cross and Red Crescent Societies. Article 2(8)(b): This definition is not relevant to AMF, ISF or BMVI unless a MS decides to use a programme allocation for public-private partnerships. Article 2(8)(c): In practice, this definition is not relevant to AMF, ISF or BMVI due to the specificity of the Funds objectives and scope of projects supported by the Funds.
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Art.2	Definitions	Article 2(8)(d): This definition is not relevant to AMF, ISF or BMVI as long as the managing authority does not decide to use a programme allocation to set up a financial instrument managed by the managing authority or under its responsibility, see under comment for Article 2(3)(b) above. Article 2(9): This definition is not applicable to AMF, ISF or BMVI. Article 2(12)&(13): For AMF, ISF and BMVI output and result indicators are set out in annex VIII of each proposal. Article 2(14): Definition no 14 is not relevant for AMF, ISF or BMVI unless a MS decides to use a programme allocation for public-private partnerships. Article 2(15)-(25): Definitions (15)-(25) are not relevant to AMF, ISF or BMVI as long as the managing authority does not decide to use a programme allocation to set up a financial instrument managed by the managing authority or under its responsibility, see comment for Article 2(3)(b). Article 2(26): In principle definition no 26 is not relevant to AMF, ISF or BMVI due to the specificity of the Funds' objectives and co-financed projects that are not affected by State aid legislation. It is a 'false friend' with the relocation in the sense of the Council Decision (EU) 2016/17541 and Council Decision (EU) 2015/1601. Article 2(61a) of Commission Regulation (EU) No 651/2014 states that 'relocation' means a transfer of the same or similar activity or part thereof from an establishment in one contracting party to the EEA Agreement (initial establishment) to the establishment in which the aided investment takes place in another contracting party to the EEA Agreement (aided establishment). There is a transfer if the product or service in the initial and in the aided establishments serves at least partly the same purposes and meets the demands or needs of the same type of customers and jobs are lost in the same or similar activity in one of the initial establishments of the beneficiary in the EEA. Article 2(35): This definition is not relevant to AMF, ISF or BMVI unless a MS decides to use a programme allocation for public-private partnerships.
Art.3	Calculation of time limits for Commission actions	
CHAPTER II Policy objectives and principles for the support of the Funds		
Art.4	Policy objectives	This article is not applicable to AMF, ISF or BMVI. Policy objectives for the AMF, ISF and BMVI are set in Article 3(1) of the respective Fund specific proposals.
Art.5	Shared management	Article 5(3) is not applicable to AMF, ISF and BMVI.

Art.6	Partnership and multi-level governance	<i>In relation to partners listed in Article 6(1)(c) 'relevant' refers to the content of programmes. Relevance of involving partners in the partnership will depend on the Member State's judgement, albeit the Member States are encouraged to consult many-sided group of partners.</i>
TITLE II STRATEGIC APPROACH		
CHAPTER I Partnership Agreement		
Art.7	<i>Preparation and submission of the Partnership Agreement</i>	<i>Article 7(5) does not apply to AMF, ISF and BMVI.</i>
Art.8	<i>Content of the Partnership Agreement</i>	<i>Points (d) and (e) do not apply to AMF, ISF and BMVI.</i>
Art.10	<i>Use of the ERDF, the ESF+, the Cohesion Fund and the EMFF delivered through InvestEU</i>	<i>This Article is not applicable to AMF, ISF or BMVI.</i>
CHAPTER II Enabling conditions and performance framework		
Art.11	Enabling conditions	Article 11(1): Annex IV is not applicable to AMF, ISF or BMVI <i>Annex III: Enabling conditions are to be assessed at the programme level (there is no assessment of enabling conditions at partnership agreement level). In practical terms, horizontal enabling conditions (as applicable to all specific objectives) will need to be complied with for all programmes in a Member State. The Member State at the time of submission of a programme identifies the conditions that are fulfilled and not fulfilled, and for fulfilled ones provides a justification.</i> <i>An enabling condition is fulfilled when all underlying criteria enumerated in the annex III are fulfilled. If enabling conditions are not fulfilled Member States will not be allowed to submit payment applications for the corresponding priorities; in case of horizontal conditions this means all specific objectives of the programme.</i>
Art.12	Performance framework	<i>Milestones and targets are fixed in each programme of Member State.</i> <i>Article [33(3)] of the Financial Regulation: Specific, measurable, attainable, relevant and time-bound objectives referred to in paragraphs 1 and 2 and relevant, accepted, credible, easy and robust indicators shall be defined where relevant.</i>
Art.13	<i>Methodologies for the establishment of the performance framework</i>	
Art.14	<i>Mid-term review</i>	<i>This article not applicable to AMF, ISF or BMVI. For AMF, ISF and BMVI, the mid-term review provisions are set in the respective Fund specific proposals.</i>
CHAPTER II Measures linked to sound economic governance		
Art.15	<i>Measures linking effectiveness of Funds to sound economic governance</i>	<i>This Article is not applicable to AMF, ISF or BMVI</i>
TITLE III PROGRAMMING		
CHAPTER I General provisions on the Funds		

Art.16	<i>Preparation and submission of programmes</i>	<i>Article 16(3) is not applicable to AMF, ISF or BMVI.</i>
Art.17	<i>Content of programmes</i>	<i>Article 17(2) is not applicable to AMF, ISF or BMVI.</i> <i>Article 17(3) (a): Other relevant Union recommendations addressed to the Member State may be for example those resulting from the Schengen evaluation in accordance with Council Regulation (EU) No 1053/2013 or vulnerability assessments in accordance with Regulation (EU) 2016/1624.</i> <i>Article 17(3)(d): is not applicable to AMF, ISF or BMVI.</i> <i>Article 17(3)(f): Type of action is linked to the co-financing rates as indicated in the Fund specific Regulations (Articles 12, 16 and 17 of AMF Regulation and Article 12 of ISF and BMVI Regulations).</i> <i>Article 17(4)(b): It is to be read as 'implementation measures' set out in Annex II to AMF, ISF and BMVI proposal. The difference is due to different adoption dates of the CPR and AMF, ISF and BMVI proposals.</i> <i>Article 17(5): Types of interventions are set in Annex VI of AMF, ISF and BMVI Regulations.</i>
Art.18	<i>Approval of programmes</i>	
Art.19	<i>Amendment of programmes</i>	
Art.20	<i>Joint support from the ERDF, the ESF+ and the Cohesion Fund</i>	<i>This Article is not applicable to AMF, ISF or BMVI.</i>
Art.21	<i>Transfer of resources</i>	<i>This Article is applicable to AMF, ISF or BMVI, but further details available in the fiche no 2 'Links between the proposed Common Provisions Regulation and other sectoral legislative proposals 2021-2027' presented by the COM on 20/7 during the meeting of the Structural Measures Working Party.</i>
CHAPTER II Territorial development		<i>Those provisions are not applicable to AMF, ISF or BMVI.</i>
Art.22	<i>Integrated territorial development</i>	
Art.23	<i>Territorial strategies</i>	
Art.24	<i>Integrated territorial investment</i>	
Art.25	<i>Community-led local development</i>	
Art.26	<i>Community-led local development strategies</i>	
Art.27	<i>Local action groups</i>	
Art.28	<i>Support from Funds for community-led local development</i>	
CHAPTER III Technical assistance		
Art.29	<i>Technical assistance at the initiative of the Commission</i>	
Art.30	<i>Technical assistance of Member States</i>	<i>Article 30(2): This provision allows one Fund to finance technical assistance for all the Funds. However, at the stage of programme negotiations a justification for this would need to be provided. The flat-rate payment method of the TA means that there is no examination as to which Funds' actions were financed from the amount corresponding to the flat-rate TA amount.</i>

Art.31	<i>Flat-rate financing for technical assistance of Member States</i>	<i>Article 31(2)(a),(b) and (c) and Article 31(3) do not apply to AMF, ISF, BMVI.</i>
Art.32	<i>Financing not linked to costs for technical assistance of Member States</i>	
TITLE IV MONITORING, EVALUATION, COMMUNICATION AND VISIBILITY		
CHAPTER I Monitoring		
Art.33	<i>Monitoring committee</i>	<i>Article 33(5) does not apply to AMF, ISF and BMVI.</i>
Art.34	<i>Composition of the monitoring committee</i>	
Art.35	<i>Functions of the monitoring committee</i>	<i>Article 35(1)(d) is not relevant for AMF, ISF and BMVI as long as the Managing Authority is not implementing any financial instruments.</i>
Art.36	<i>Annual performance review</i>	<i>Article 36(3) does not apply to AMF, ISF and BMVI.</i>
Art.37	<i>Transmission of data</i>	<i>It is up to the Managing Authority (MA) to decide how often the beneficiaries report back to the MA on the financial and material progress – it does not have to be every two months but should usefully be once a new event has happened. The data provided by beneficiaries is to be regularly recorded in the MA system. Every two months, MA would report to the Commission based on the data available in its system.</i> <i>Article 37(3) not relevant to AMF, ISF and BMVI as long as the Managing Authority is not implementing any financial instruments.</i>
Art.38	<i>Final performance report</i>	<i>This provision is not applicable to AMF, ISF and BMVI.</i>
CHAPTER II Evaluation		
Art.39	<i>Evaluations by the Member State</i>	<i>For AMF, ISF and BMVI the minimum number of evaluations by Member State is the following:</i> • <i>mid-term evaluation to be completed by 31 March 2024</i> • <i>evaluation due by 30 June 2029</i>
Art.40	<i>Evaluation by the Commission</i>	
CHAPTER III Visibility, transparency and communication		
SECTION I VISIBILITY OF SUPPORT FROM THE FUNDS		
Art.41	<i>Visibility</i>	
Art.42	<i>Emblem of the Union</i>	
Art.43	<i>Communication officers and networks</i>	
SECTION II TRANSPARENCY OF IMPLEMENTATION OF THE FUNDS AND COMMUNICATION ON PROGRAMMES		
Art.44	<i>Responsibilities of the managing authority</i>	<i>Par 3 refers to information that is publicly available. Access to classified information is regulated by the applicable national and EU law.</i>
Art.45	<i>Responsibilities of beneficiaries</i>	
TITLE V FINANCIAL SUPPORT FROM THE FUNDS		
CHAPTER I Forms of Union contribution		

Art.46	<i>Forms of Union contribution to programmes</i>	
CHAPTER II Forms of support by Member States		
Art.47	<i>Forms of support</i>	
SECTION I FORMS OF GRANTS		
Art.48	<i>Forms of grants</i>	
Art.49	<i>Flat-rate financing for indirect costs concerning grants</i>	
Art.50	<i>Direct staff costs concerning grants</i>	
Art.51	<i>Flat rate financing for eligible costs other than direct staff costs concerning grants</i>	
SECTION II FINANCIAL INSTRUMENTS		<i>This section (Art. 52-56) is not relevant for AMF, ISF and BMVI as long as the Managing Authority is not implementing any financial instruments.</i>
Art.52	<i>Financial instruments</i>	
Art.53	<i>Implementation of financial instruments</i>	
Art.54	<i>Interest and other gains generated by support from the Funds to financial instruments</i>	
Art.55	<i>Differentiated treatment of investors</i>	
Art.56	<i>Re-use of resources attributable to the support from the Funds</i>	
CHAPTER III Eligibility rules		
Art.57	<i>Eligibility</i>	
Art.58	<i>Non eligible costs</i>	<i>Environmental conservation is outside the scope of support of AMF, ISF and BMVI.</i>
Art.59	<i>Durability of operations</i>	<i>Productive investment and productive activity are outside the scope of support of AMF, ISF and BMVI.</i> <i>[Productive investments: investments in fixed capital or immaterial assets of enterprises, which are to be used for the production of goods and services, thereby directly contributing to gross capital formation and employment.]</i>
Art.60	<i>Relocation</i>	<i>See comment in Article 2 (26).</i>
Art.61	<i>Specific eligibility rules for grants</i>	
Art.62	<i>Specific eligibility rules for financial instruments</i>	<i>This article is not relevant for AMF, ISF and BMVI as long as the Managing Authority is not implementing any financial instruments.</i>
TITLE VI MANAGEMENT AND CONTROL		
CHAPTER I General rules on management and control		

Art.63	<i>Responsibilities of Member States</i>	<i>This is a new provision for AMF, ISF and BMVI. Member States should allow the beneficiaries of AMF, ISF and BMVI to exchange information with managing authorities, intermediate bodies and audit authorities through the use of electronic portals accessible through the web. This solution is already operational for programmes supported by ESF+, ERDF and CF. Member States may consider extending the functionalities of the existing systems to implement this provision. The technical assistance of the Funds may be used for this purpose.</i> <i>SFC is a system for official communication between Member States and the Commission. At this point in time it is not foreseen to extend the functionalities of the SFC to create a single integrated IT system from the beneficiary up to the COM.</i> <i>The information provided by the electronic data exchange system referred to in this provision is to feed into the managing authority system for reporting and financial management referred to in Article 66(1)(e).</i> <i>Provision of the Article 66(1)(e) correlates with the Article 4 (j) of the Commission Delegated Regulation No 1042/2014 applicable to AMIF and ISF in the current period. Similarly to the current period (Article 24 (5) of Regulation 514/2014), SFC would continue to serve as the electronic data exchange system between Member States and Commission services to enable structured reporting by Member States and exchange of information.</i>
Art.64	<i>Commission powers and responsibilities</i>	
Art.65	<i>Programme authorities</i>	
CHAPTER II Standard management and control systems		
Art.66	<i>Functions of the managing authority</i>	
Art.67	<i>Selection of operations by the managing authority</i>	Article 67(3)(e): Projects listed in the Annex I and Annex II to the Directive 2011/92/EU subject to environmental impact assessment are generally outside the scope of support of the AMF, ISF and BMVI.
Art.68	<i>Programme management by the managing authority</i>	
Art.69	<i>Support of the work of the monitoring committee by the managing authority</i>	
Art.70	<i>The accounting function</i>	
Art.71	<i>Functions of the audit authority</i>	
Art.72	<i>Audit strategy</i>	
Art.73	<i>Audits of operations</i>	
Art.74	<i>Single audit arrangements</i>	
Art.75	<i>Management verifications and audits of financial instruments</i>	<i>This article is not relevant for AMF, ISF and BMVI as long as the managing authority is not implementing any financial instruments.</i>
Art.76	<i>Availability of documents</i>	
CHAPTER III Reliance on national management systems		
Art.77	<i>Enhanced proportionate arrangements</i>	

Art.78	<i>Conditions for application of enhanced proportionate arrangements</i>	
Art.79	<i>Adjustment during the programming period</i>	
TITLE VII FINANCIAL MANAGEMENT, SUBMISSION AND EXAMINATION OF ACCOUNTS AND FINANCIAL CORRECTIONS		
CHAPTER I Financial management		
SECTION I GENERAL ACCOUNTING RULES		
Art.80	<i>Budgetary commitments</i>	
Art.81	<i>Use of the euro</i>	
Art.82	<i>Repayment</i>	
SECTION II RULES FOR PAYMENTS TO MEMBER STATES		
Art.83	<i>Types of payments</i>	
Art.84	<i>Pre-financing</i>	
Art.85	<i>Payment applications</i>	<i>In principle, activities that fall under the scope of state aid rules are outside the scope of support of AMF, ISF and BMVI.</i>
Art.86	<i>Specific elements for financial instruments in payment applications</i>	<i>This article is not relevant for AMF, ISF and BMVI as long as the Managing Authority is not implementing any financial instruments.</i>
Art.87	<i>Common rules for payments</i>	
Art.88	<i>Reimbursement of eligible expenditure based on unit costs, lump sums and flat rates</i>	
Art.89	<i>Financing not linked to costs</i>	
SECTION III INTERRUPTIONS AND SUSPENSIONS		
Art.90	<i>Interruption of the payment deadline</i>	
Art.91	<i>Suspension of payments</i>	
CHAPTER II Submission and examination of accounts		
Art.92	<i>Content and submission of accounts</i>	<i>Final payment application for the accounting year is the one submitted to the Commission by 31 July (for the accounting year ended on 30 June).</i>
Art.93	<i>Examination of accounts</i>	
Art.94	<i>Calculation of the balance</i>	
Art.95	<i>Procedure for the examination of accounts</i>	
Art.96	<i>Contradictory procedure for the examination of accounts</i>	
CHAPTER III Financial corrections		
Art.97	<i>Financial corrections by Member States</i>	<i>Points 5 and 6 are not relevant for the AMF, ISF and BMVI as long as the Managing Authority is not implementing any financial instruments.</i>
Art.98	<i>Financial corrections by the Commission</i>	

CHAPTER IV Decommitment		
Art.99	Decommitment principles and rules	
Art.100	Exceptions to the decommitment rules	
Art.101	Procedure for decommitment	
TITLE VIII FINANCIAL FRAMEWORK		<i>Not applicable to AMF, ISF and BMVI.</i>
Art.102	Geographical coverage of support for the Investment for jobs and growth goal	
Art.103	Resources for economic, social and territorial cohesion	
Art.104	Resources for the Investment for jobs and growth goal and for the European territorial cooperation goal (Interreg)	
Art.105	Transferability of resources	
Art.106	Determination of co-financing rates	
TITLE IX DELEGATION OF POWER, IMPLEMENTING, TRANSITIONAL AND FINAL PROVISIONS		
CHAPTER I Delegation of power and implementing provisions		
Art.107	Delegation of powers	
Art.108	Exercise of the delegation	
Art.109	Committee Procedure	
CHAPTER II Transitional and final provisions		
Art.110	Transitional provisions	<i>Not applicable to AMF, ISF and BMVI.</i>
Art.111	Conditions for operations subject to phased implementation	<i>Not applicable to AMF, ISF and BMVI.</i>
Art.112	Entry into force	
ANNEXES		
ANNEX I	Dimensions and codes for the types of intervention for the ERDF, the ESF+ and the Cohesion Fund - Article 17(5)	<i>Annex I is not applicable to AMF, ISF and BMVI. Types of interventions are set in Annex VI of AMF, ISF and BMVI Regulations.</i>
ANNEX II	Template for Partnership Agreement - Article 7(4)	
ANNEX III	Horizontal enabling conditions – Article 11(1)	
ANNEX IV	Thematic enabling conditions applicable to ERDF, ESF+ and the Cohesion Fund – Article 11(1)	<i>Annex IV is not applicable to AMF, ISF and BMVI.</i>
ANNEX V	Template for programmes supported from the ERDF (Investment for Jobs and growth goal), ESF+, the Cohesion Fund and the EMFF – Article 16(3)	<i>Annex V is not applicable to AMF, ISF and BMVI.</i>
ANNEX VI	Template of a programme for the AMIF, the ISF and the BMVI – Article 16(3)	
ANNEX VII	Template for the transmission of data – Article 37 and 68(1)(g)	

ANNEX VIII	<i>Communication and visibility – Articles 42 and 44</i>	
ANNEX IX	<i>Elements for funding agreements and strategy documents – Article 53</i>	<i>Not applicable to AMF, ISF and BMVI unless the MA choses to use any financial instruments.</i>
ANNEX X	<i>Key requirements of management and control systems and their classification - Article 63(1)</i>	
ANNEX XI	<i>Elements for the audit trail – Article 63(5)</i>	
ANNEX XII	<i>E-Cohesion: electronic data exchange systems between programme authorities and beneficiaries - Article 63(7)</i>	
ANNEX XIII	<i>SFC2021: electronic data exchange system between the Member States and the Commission – Article 63(8)</i>	
ANNEX XIV	<i>Template for the description of the management and control system – Article 63(9)</i>	
ANNEX XV	<i>Template for the management declaration – Article 68(1)(f)</i>	
ANNEX XVI	<i>Template for the audit opinion – Article 71(3)(a)</i>	
ANNEX XVII	<i>Template for the annual control report – Article 71(3)(b)</i>	
ANNEX XVIII	<i>Template for the audit strategy – Article 72</i>	
ANNEX XIX	<i>Template for payment applications – Article 85(3)</i>	
ANNEX XX	<i>Template for the accounts - Article 92(1)(a)</i>	
ANNEX XXI	<i>Determination of the level of financial corrections: flat-rate and extrapolated financial corrections – Article 98(1)</i>	
ANNEX XXII	<i>Methodology on the allocation of global resources per Member State – Article 103(2)</i>	<i>Annex XXII is not applicable to AMF, ISF and BMVI.</i>

Annex 2: CPR annotated text