This text is meant purely as a documentation tool and has no legal effect. The Union's institutions do not assume any liability for its contents. The authentic versions of the relevant acts, including their preambles, are those published in the Official Journal of the European Union and available in EUR-Lex. Those official texts are directly accessible through the links embedded in this document

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COMMISSION IMPLEMENTING REGULATION (EU) 2015/207

of 20 January 2015

laying down detailed rules implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards the models for the progress report, submission of the information on a major project, the joint action plan, the implementation reports for the Investment for growth and jobs goal, the management declaration, the audit strategy, the audit opinion and the annual control report and the methodology for carrying out the cost-benefit analysis and pursuant to Regulation (EU) No 1299/2013 of the European Parliament and of the Council as regards the model for the implementation reports for the European territorial cooperation goal

(OJ L 38, 13.2.2015, p. 1)

Amended by:

		Official Journal		
		No	page	date
►M1	Commission Implementing Regulation (EU) 2018/277 of 23 February 2018	L 54	6	24.2.2018

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COMMISSION IMPLEMENTING REGULATION (EU) 2015/207

of 20 January 2015

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Article 1

Model for the progress report

The progress report on implementation of the Partnership Agreement referred to in Article 52(1) of Regulation (EU) No 1303/2013 shall be drawn up in accordance with the model set out in Annex I to this Regulation.

Article 2

Format for submission of the information on a major project

The information required for the approval of a major project, as referred to in points (a) to (i) of the first paragraph of Article 101 of Regulation (EU) No 1303/2013 shall be submitted in accordance with the format set out in Annex II to this Regulation.

Article 3

Methodology for carrying out the cost-benefit analysis

The cost-benefit analysis referred to in point (e) of the first paragraph of Article 101 of Regulation (EU) No 1303/2013 shall be carried out in accordance with the methodology set out in Annex III to this Regulation.

Article 4

Format of the model for the joint action plan

The content of the joint action plan referred to in the first paragraph of Article 106 of Regulation (EU) No 1303/2013 shall be determined in accordance with the model set out in Annex IV to this Regulation.

Article 5

Model for the implementation reports for the Investment for growth and jobs goal

The annual and final implementation reports for the Investment for growth and jobs goal, as referred to in Article 111 of Regulation (EU) No 1303/2013 shall be drawn up in accordance with the model set out in Annex V to this Regulation.

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Article 6

Model for the management declaration

The management declaration referred to in point (e) of the first subparagraph of Article 125(4) of Regulation (EU) No 1303/2013 shall be submitted for each operational programme in accordance with the model set out in Annex VI to this Regulation.

Article 7

Models for the audit strategy, the audit opinion and the annual control report

1. The audit strategy referred to in Article 127(4) of Regulation (EU) No 1303/2013 shall be established in accordance with the model set out in in Annex VII to this Regulation.

2. The audit opinion referred to in point (a) of the first subparagraph of Article 127(5) of Regulation (EU) No 1303/2013 shall be drawn up in accordance with the model set out in Annex VIII to this Regulation.

3. The annual control report referred to in point (b) of the first subparagraph of Article 127(5) of Regulation (EU) No 1303/2013 shall be drawn up in accordance with the model set out in Annex IX to this Regulation.

Article 8

Model for the implementation reports for the European territorial cooperation goal

The annual and final implementation reports for the European territorial cooperation goal, as referred to in Article 14 of Regulation (EU) No 1299/2013 shall be drawn up in accordance with the model set out in Annex X to this Regulation.

Article 9

Entry into force

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

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ANNEX I

MODEL FOR THE PROGRESS REPORT

PART I

Information and assessment required for all the European Structural and Investment Funds (ESI Funds)

1. **Changes in the development needs in the Member State since the adoption of the Partnership Agreement (Article 52(2)(a) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council** [1]**)**

   (a) General description and assessment of the changes in the development needs, including a description of changes in the development needs identified by new relevant country-specific recommendations adopted in accordance with Articles 121(2) and 148(4) of the Treaty.

   (b) Other elements, where relevant.

<type='S' maxlength=24500 input='M'> [2]

2. **Progress towards achievement of the Union strategy for smart, sustainable and inclusive growth, as well as of the Fund-specific missions through the contribution of the ESI Funds to the thematic objectives selected, and in particular in respect to the milestones set out in the performance framework for each programme, and to the support used for climate change objectives (Article 52(2)(b) of Regulation (EU) No 1303/2013)**

   (a) A description and assessment of the progress made in achieving the national Europe 2020 targets [3] and of the contribution of the ESI Funds to that end, with reference to the milestones set out in the performance framework, and to the support used for climate change objectives, where appropriate.

   (b) A description and assessment, with reference to the milestones set out in the performance framework, and to the support used for climate change objectives, where appropriate, of how the ESI Funds have contributed to delivering on the thematic objectives and of the progress made in achieving the expected main results for each of the thematic objectives as set out in the Partnership Agreement, including where appropriate, a description of the contribution of the ESI Funds in achieving economic, social and territorial cohesion, with reference to the milestones set out in the performance framework for each programme.

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   (c) A description of the contribution of the ESI Funds to relevant country-specific recommendations.

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[1] Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

[2] Legend for the characteristics of fields:
type: N = Number, D = Date, S = String, C = Checkbox, P = Percentage
input: M = Manual, S = Selection, G = Generated by system
maxlength = Maximum number of characters including spaces

[3] For EAFRD, the description and assessment shall be made towards the targets set by Union priority, as the contribution to Europe 2020 strategy is structured around the six Union priorities

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(d) Where applicable, a description of how changes in the development needs have been addressed by the ESI Funds.

(e) For the 2019 report only: a summary analysis of the data in Table 2 including an assessment of the reasons for the failure to achieve the milestones and of the measures that will be taken to address them.

(f) Other elements, where relevant.

<type='S' maxlength=52500 input='M'>

Table 1

Support used for climate change objectives

Fund	A. Support used for climate change objectives in the Partnership Agreement	B. Support used for climate change objectives (1)	Percentage of support used compared to the Partnership Agreement (% B/A)
ERDF	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
Cohesion Fund	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
ESF (2)	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
EAFRD	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
EMFF	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
TOTAL	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='P' input='G'>*

(1) Cumulative, in EUR, based on eligible expenditure declared to the Commission with the cut-off date of 31 December of the previous year.
(2) This also includes the YEI resources (YEI specific allocation and matching ESF support).

Table 2

For 2019 report only — Achievement of milestones based on the assessment of the Member State

Programme	Priority	Fund (1)	Category (2) of region	Thematic (2) objective	Achievement of milestones (yes/no)	Union support
<type='S' input='G'>	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='C' input='M'>*	*<type='N' input='M'>*

(1) For the purpose of this table, the YEI (specific allocation and matching ESF support) is considered as a fund.
(2) Not applicable to EAFRD and EMFF.

3. **For 2017 report only — Actions taken to fulfil the ex ante conditionalities set out in the Partnership Agreement (Article 52(2)(c) of Regulation (EU) No 1303/2013)**

Where appropriate, general information and assessment whether the actions taken to fulfil the applicable ex ante conditionalities set out in the Partnership

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Agreement not fulfilled at the date of adoption of the Partnership Agreement have been implemented in accordance with the timetable established.

<type='S' maxlength=10500 input='M'>

Applicable general ex ante conditionalities which were completely unfulfilled or partially fulfilled	Criteria not fulfilled	Action taken	Deadline (date)	Bodies responsible for fulfilment	Action completed by the deadline (Y/N)	Criteria fulfilled (Y/N)	Expected date for full implementation of remaining actions, if applicable	Commentary (for each action)
<type='S' maxlength=500 input='G'>	*<type='S' maxlength=500 input='G'>*	*<type='S' maxlength=1000 input='G'>*	*<type='D' input='G'>*	*<type='S' maxlength=500 input='G'>*	*<type='C' input='M'>*	*<type='C' input='M'>*	*<type='C' input='M'>*	*<type='S' maxlength=2000 input='M'>*
		Action 1						
		Action 2						

Applicable thematic ex ante conditionalities which were completely unfulfilled or partially fulfilled	Criteria not fulfilled	Action taken	Deadline (date)	Bodies responsible for fulfilment	Action completed by the deadline (Y/N)	Criteria fulfilled (Y/N)	Expected date for full implementation of remaining actions, if applicable	Commentary (for each action)
<type='S' maxlength=500 input='G'>	*<type='S' maxlength=500 input='G'>*	*<type='S' maxlength=1000 input='G'>*	*<type='D' input='G'>*	*<type='S' maxlength=500 input='G'>*	*<type='C' input='M'>*	*<type='C' input='M'>*	*<type='C' input='M'>*	*<type='S' maxlength=2000 input='M'>*
		Action 1						
		Action 2						

4. **Implementation of mechanisms to ensure coordination between the ESI Funds and other Union and national funding instruments and with the European Investment Bank (EIB) (Article 52(2)(d) of Regulation (EU) No 1303/2013)**

<type='S' maxlength=14000 input='M'>

(a) An assessment of the implementation of the coordination mechanisms laid down in the Partnership Agreement and, if applicable, of any problems encountered in their implementation.

(b) Where applicable, a description of adjusted and new coordination mechanisms.

(c) Other elements, where relevant.

5. **Implementation of the integrated approach to territorial development, or a summary of the implementation of the integrated approaches that are based on the programmes, including progress towards achievement of priority areas established for cooperation (Article 52(2)(e) of Regulation (EU) No 1303/2013)**

(a) General commentary and assessment.

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(b) In relation to Article 15(2)(a)(i) of Regulation (EU) No 1303/2013 — Overview of implementation of Community-led local development.

<type='S' maxlength=7000 input='M'>

(c) In relation to Article 15(2)(a)(i) of Regulation (EU) No 1303/2013 — Overview of implementation of integrated territorial investments, where appropriate.

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(ca) In relation to Article 15(2)(a)(i) of Regulation (EU) No 1303/2013 - Overview of implementation of integrated actions for sustainable urban development.

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(d) In relation to Article 15(2)(a)(ii) of Regulation (EU) No 1303/2013, where appropriate, overview of implementation of macro-regional strategies and sea basin strategies.

<type='S' maxlength=7000 input='M'>

(e) In relation to Article 15(2)(a)(iii) of Regulation (EU) No 1303/2013, where appropriate, overview of the implementation of the integrated approach to address needs of geographical area most affected by poverty or of target groups at highest risk of discrimination or social exclusion.

— A description of the actions taken to address the specific needs of geographical areas most affected by poverty or of target groups at highest risk of discrimination or social exclusion.

— A description of the results achieved in addressing the needs of these geographical areas/target groups.

<type='S' maxlength=7000 input='M'>

(f) In relation to Article 15(2)(a)(iv) of Regulation (EU) No 1303/2013, where appropriate, overview of implementation to address demographic challenges of areas which suffer from severe and permanent natural or demographic handicaps.

<type='S' maxlength=7000 input='M'>

6. **Where appropriate, actions taken to reinforce the capacity of the Member State authorities and beneficiaries to administer and use the ESI Funds (Article 52(2)(f) of Regulation (EU) No 1303/2013)**

<type='S' maxlength=14000 input='M'>

7. **Actions taken and progress achieved towards a reduction in the administrative burden for beneficiaries (Article 52(2)(g) of Regulation (EU) No 1303/2013)**

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8. **The role of the partners referred to in Article 5 of Regulation (EU) No 1303/2013 in the implementation of the Partnership Agreement (Article 52(2)(h) of Regulation (EU) No 1303/2013)**

(a) A description and assessment of the role of the selected partners in the preparation of the progress report, with reference to the Partnership Agreement.

(b) A description and assessment of the involvement of the selected partners in the implementation of programmes, including participation in the monitoring committees of the programmes.

(c) Other elements, where relevant.

<type='S' maxlength=21000 input='M'>

9. **A summary of the actions taken in relation to the application of horizontal principles and policy objectives for the implementation of the ESI Funds (Article 52(2)(i) of Regulation (EU) No 1303/2013)**

(a) A summary of the actions taken in relation to the application of horizontal principles to ensure the promotion and monitoring of these principles in the different types of programme, with reference to the content of the Partnership Agreement:

(1) gender equality, non-discrimination, accessibility for persons with disabilities;

(2) sustainable development (environmental protection, resources efficiency, climate change mitigation and adaptation, biodiversity and risk prevention).

(b) A summary of arrangements implemented to ensure mainstreaming of horizontal policy objectives, with reference to the content of the Partnership Agreement.

(c) Other elements, where relevant.

<type='S' maxlength=14000 input='M'>

PART II

Information and assessment on the Youth Employment Initiative (for the purposes of Article 19(5) of Regulation (EU) No 1304/2013 of the European Parliament and of the Council [1])

10. **Implementation of the Youth Employment Initiative (YEI) (Article 19(5) of Regulation (EU) No 1304/2013)**

(a) A general description of the implementation of the YEI, including how the YEI has contributed to the implementation of the Youth Guarantee and also including concrete examples of interventions supported in the framework of YEI.

(b) A description of any problems encountered in the implementation of the YEI and measures taken to overcome these problems.

(c) An assessment of the implementation of the YEI with regard to the objectives and targets set and to the contribution to implement the Youth Guarantee.

[1] Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund and repealing Council Regulation (EC) No 1081/2006 (OJ L 347, 20.12.2013, p. 470). This part is only to be filled out by Member States with YEI eligible regions in accordance with Article 16 of this Regulation.

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<type='S' maxlength=14000 input='M'>

PART III

Information and assessment to be provided for cohesion policy if use is made of the option provided by Article 111(4) of Regulation (EU) No 1303/2013 to include certain elements of the annual implementation reports in the progress report — to be provided in 2017 and 2019

11. **Additional information and assessment which may be added depending on the content and objectives of the operational programme (Article 111(4) of Regulation (EU) No 1303/2013, included where necessary to complement the other sections of the progress report)**

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11.1 Progress in the implementation of the integrated approach to territorial development, including development of regions facing demographic challenges and permanent or natural handicaps, integrated territorial investments, sustainable urban development, and community led local development under the operational programme.

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<type='S' maxlength=3500 input='M'>

11.2 Progress in implementation of actions to reinforce the capacity of Member State authorities and beneficiaries to administer and use the Funds.

<type='S' maxlength=3500 input='M'>

11.3 Progress in implementation of any interregional and transnational actions.

<type='S' maxlength=3500 input='M'>

11.4 Progress in the implementation of measures to address the specific needs of geographical areas most affected by poverty or of target groups at highest risk of poverty discrimination or social exclusion, with special regard to marginalised communities and persons with disabilities, long term unemployment and young people not in employment including, where appropriate, the financial resources used.

<type='S' maxlength=3500 input='M'>

PART IV

Information and assessment on the implementation of the YEI in case use is made of the option provided by Article 111(4) of Regulation (EU) of No 1303/2013 — to be provided in 2019 [1]

12. **Implementation of the YEI (Article 19(4) of Regulation (EU) No 1304/2013)**

(a) A description of the main findings of the evaluation referred to in Article 19(6) of Regulation (EU) 1304/2013 assessing the effectiveness, efficiency and impact of the joint support from the ESF and the specific allocation to the YEI, including for implementing the Youth Guarantee.

[1] This part is only to be filled out by Member States with YEI eligible regions in accordance with Article 16 of Regulation (EU) No 1304/2013.

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(b) A description and assessment of the quality of employment offers received by YEI participants, including the disadvantaged, those from marginalised communities and those leaving education without qualifications.

(c) A description and assessment of progress of YEI participants in continuing education, finding sustainable and decent jobs or moving into apprenticeship or quality traineeship.

<type='S' maxlength=14000 input='M'>

PART V

Information and assessment to be provided for cohesion policy if use is made of the option provided by Article 111(4) of Regulation (EU) No 1303/2013 (included where necessary to complement the other sections of the progress report) — to be provided in 2019

13. **Programme contribution to achieving the Union strategy for smart, sustainable and inclusive growth (Article 50(5) of Regulation (EU) No 1303/2013)**

Information on and assessment of the programme contribution to achieving the Union strategy for smart, sustainable and inclusive growth.

<type='S' maxlength=17500 input='M'>

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ANNEX II

Format for submission of the information on a major project

MAJOR PROJECT

EUROPEAN REGIONAL DEVELOPMENT FUND / COHESION FUND

INFRASTRUCTURE/PRODUCTIVE INVESTMENT

Project title	*<type='S' maxlength=255 input='M'>*
CCI	*<type='S' maxlength=15 input='S'>*

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A. THE BODY RESPONSIBLE FOR IMPLEMENTATION OF THE MAJOR PROJECT, AND ITS CAPACITY

A.1. **Authority responsible for project application (managing authority or intermediate body)**

A.1.1	*Name:*	*<type='S' maxlength='200' input='M'>* ([1])
A.1.2	*Address:*	*<type='S' maxlength='400' input='M'>*
A.1.3	*Name of contact person*	*<type='S' maxlength='200' input='M'>*
A.1.4	*Position of contact person*	*<type='S' maxlength='200' input='M'>*
A.1.5	*Telephone:*	*<type='N' input='M'>*
A.1.6	*E-mail:*	*<type='S' maxlength='100' input='M'>*

([1]) Legend for the characteristics of fields:
type: N = Number, D = Date, S = String, C = Checkbox, P = Percentage
input: M = Manual, S = Selection, G = Generated by system
maxlength = Maximum number of characters including spaces

A.2. **Body/-ies ([1]) responsible for project implementation (beneficiary/-ies ([2]))**

A.2.1	*Name:*	*<type='S' maxlength='200' input='M'>*
A.2.2	*Address:*	*<type='S' maxlength='400' input='M'>*
A.2.3	*Name of contact person*	*<type='S' maxlength='200' input='M'>*
A.2.4	*Position of contact person*	*<type='S' maxlength='200' input='M'>*
A.2.5	*Telephone:*	*<type='N' input='M'>*
A.2.6	*E-mail:*	*<type='S' maxlength='100' input='M'>*

A.3. **Details of the undertaking *(to be filled in for productive investments only)***

A.3.1 *Name of the undertaking:*

< type='S' maxlength='200' input='M'>

A.3.2 *Is the undertaking an SME ([3])? <type='C' input=M>*

Yes ☐ No ☐

A.3.3 *Turnover (value in million EUR and year):*

A.3.3.1 Value in million EUR *<type='N' input='M'>*

A.3.3.2 Year *<type='N' input='M'>*

A.3.4 *Total number of persons employed (value and year):*

A.3.4.1 Number of persons employed *<type='N' input='M'>*

([1]) If more than one body is responsible for implementation, include information on the lead beneficiary (others will be mentioned in point A.5).
([2]) In case of a PPP project where a private partner will be selected after approval of the operation and will be the beneficiary in accordance with Article 63(2) of Regulation (EU) No 1303/2013, this section should contain information on the public law body initiating the operation (i.e. the contracting authority).
([3]) Commission Recommendation 2003/361/EC (OJ L 124, 20.5.2003, p. 36).

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A.3.4.2 Year *<type='N' input='M'>*

A.3.5 *Group structure:*

Are 25 % or more of the capital or voting rights of the undertaking owned by one enterprise or a group of enterprises falling outside the definition of an SME? *<type='C' input='M'>*

Yes ☐ No ☐

Indicate the name and describe the group structure

< type='S' maxlength='1750' input='M'>

A.4. **Capacity of the body responsible for project implementation by referring to its technical, legal, financial and administrative capacity** [1]

A.4.1 *Technical capacity (at minimum please give overview of expertise required for project implementation and indicate the number of staff with such expertise available within the organisation and allocated to the project)*

< type='S' maxlength='1750' input='M'>

A.4.2 *Legal capacity (as minimum information, indicate the legal status of the beneficiary allowing to implement the project, and its capacity to undertake legal action, if necessary).*

< type='S' maxlength='1750' input='M'>

A.4.3 *Financial capacity (at minimum please confirm financial standing of the body responsible for project implementation to demonstrate that it is able to guarantee the liquidity for adequate funding to the project to ensure its successful implementation and future operation in addition to the other activities of the body)*

< type='S' maxlength='1750' input='M'>

A.4.4 *Administrative capacity (as minimum information, please, indicate the EU-funded and/or comparable projects carried out in the last ten years and, in absence of such examples, indicate if technical assistance needs have been considered; please refer to institutional arrangements such as the existence of Project Implementation Unit (PIU) capable to implement and operate the project and, if possible, include the proposed organisational chart for project implementation and operation).*

< type='S' maxlength='1750' input='M'>

A.5 **Provide information on all relevant institutional arrangements with third parties for the implementation of the project and the successful operation of the resulting facilities that have been planned and possibly concluded**

< type='S' maxlength='1750' input='M'>

[1] In case of a PPP project, and if the private partner has not yet been selected, this section should contain the minimum qualification criteria to be retained for pre-qualification in the tender and the justification for these criteria. The application shall also describe all arrangements being put in place for the preparation, monitoring and administration of the PPP project.

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A.5.1 *Give details of how the infrastructure will be managed after the project is completed (i.e. name of the operator; selection methods — public management or concession; type of contract, etc.).*

< type='S' maxlength='1750' input='M'>

B. A DESCRIPTION OF THE INVESTMENT AND ITS LOCATION; EXPLANATION AS TO HOW IT IS CONSISTENT WITH THE RELEVANT PRIORITY AXES OF THE OPERATIONAL PROGRAMME(S) CONCERNED, AND ITS EXPECTED CONTRIBUTION TO ACHIEVING THE SPECIFIC OBJECTIVES OF THOSE PRIORITY AXES AND THE EXPECTED CONTRIBUTION TO SOCIO-ECONOMIC DEVELOPMENT

B.1 **Operational programme(s) and priority axes**

CCI of OP	Priority axis of OP
OP1<type='S' input='S'>	*Priority axis of OP 1<type='S' input='S'>*
OP1<type='S' input='S'>	*Priority axis of OP 1<type='S' input='S'>*
OP2<type='S' input='S'>	*Priority axis of OP 2<type='S' input='S'>*
OP2<type='S' input='S'>	*Priority axis of OP 2<type='S' input='S'>*

B.1.1 *Is the project contained in the list of major projects in the operational programme(s)?* ([1]) *<type='C' input='M'>*

Yes ☐ No ☐

B.2. **Categorisation of project activity** ([2])

	Code	Amount	Percentage
B.2.1. Code(s) for the intervention field dimension(s) (More than one should be used where, based on a pro rata calculation, several intervention fields are relevant)	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
B.2.2. Code for the form of finance dimension (More than one may be relevant in some cases — pro rata shares to be provided)	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*

([1]) As required by Article 102(5) of Regulation (EU) No 1303/2013.

([2]) Annex I to Commission Implementing Regulation (EU) No 215/2014 of 7 March 2014 laying down rules for implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund with regard to methodologies for climate change support, the determination of milestones and targets in the performance framework and the nomenclature of categories of intervention for the European Structural and Investment Funds (OJ L 69, 8.3.2014, p. 65).

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	Code	Amount	Percentage
B.2.3. Code for the territorial dimension (More than one may be relevant in some cases — pro rata shares to be provided)	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
B.2.4. Code for the territorial delivery mechanism	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
B.2.5. Code for the thematic objective dimension (More than one may be relevant in some cases — pro rata shares to be provided)	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
B.2.6. Code for the economic dimension (NACE Code ([1])) (More than one may be relevant in some cases — pro rata shares to be provided)	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
B.2.7. Code for the location dimension (s) (NUTS III) ([2]) (More than one may be relevant in some cases — pro rata shares to be provided)	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
B.2.8. Nature of the investment ([3]) *(to be filled in for productive investments only)*	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
B.2.9. Product concerned ([4]) *(to be filled in for productive investments only)*	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*

([1]) NACE-Rev.2, 4 digit code: Regulation (EC) No 1893/2006 of the European Parliament and of the Council (OJ L 393, 30.12.2006, p. 1).
([2]) Regulation (EC) No 1059/2003 of the European Parliament and of the Council (OJ L 154, 21.6.2003, p. 1) as amended. Use the most detailed and relevant NUTS III code. Where a project affects multiple individual NUTS III level areas, consider encoding the NUTS III or higher codes.
([3]) New construction = 1; extension = 2; conversion/modernisation = 3; change of locality = 4; creation by take over = 5.
([4]) Combined Nomenclature (CN), Council Regulation (EEC) No 2658/87 (OJ L 256, 7.9.1987, p. 1).

B.3. **Project description**

B.3.1 *Please provide a concise (max. 2 pages) description of the project (presenting its aim, existing situation, issues it will address, facilities to be constructed, etc.), a map identifying the project area* ([1])*, geo-referenced data* ([2]) *and the main project components with their individual total cost estimates (without activity cost breakdown).*

In case of productive investments a detailed technical description must also be provided including: the work involved specifying its main characteristics, the establishment, main activities and main elements of the

([1]) In the case of a PPP where the private partner has not yet been selected and is responsible for securing the location, the applicant does not need to provide the map identifying the project area.
([2]) Please provide in Appendix 5 geo-referenced data in vector format, containing polygons, lines and/or points as appropriate, to represent the project in preferably shape file format.

▼B

financial structure of the enterprise, main aspects of the investment, the description of the production technology and equipment and the description of the products.

< type='S' maxlength='7000' input='M'>

B.3.2 *Is this project a phase of a major project* (1)*? <type='C' input='M'>*

Yes ☐ No ☐

B.3.3 *If the project is a phase of an overall project, provide a concise description of the proposed phases of implementation and explain how they are technically and financially independent. Explain what criteria have been used to determine the division of the project into phases. Please provide a share (percentage) of the overall project which this phase covers. If the project is co-financed by more than one Operational Programme, indicate which parts fall under which Operational Programme and their pro-rata allocation.*

< type='S' maxlength='3500' input='M'>

B.3.4 *Have the Commission previously approved any part of this major project? <type='C' input=M>*

Yes ☐ No ☐

If yes, please provide the CCI number of the major project approved.

< type='S' input='S'>

If this project is a part of the major project phased for which the first phase was carried in the 2007-2013, please provide a description of the physical and financial objectives of the previous phase, including a description of the implementation of the first phase and confirm that it is or will be ready to be used for its purpose.

< type='S' maxlength='10500' input='M'>

B.3.5 *Does the project form part of a Trans-European Network agreed at Union level? <type='C' input='M'>*

Yes ☐ No ☐

If yes, please give details and give reference to the relevant EU legislation (2).

< type='S' maxlength='1750' input='M'>

(1) A major project started in the 2007-2013 programming period of which one or more phases have been completed in that programing period, and this project represents a phase which will be carried out and completed in the 2014-2020 programming period, or a project started in the 2014-2020 programming period of which this project represents a phase which will be completed, while the next phase will be completed in this or the subsequent programming period.

(2) For energy: is the project defined as project of common interest under Regulation No 347/2013 on Guidelines for trans-European energy infrastructure and repealing Decision No 1364/2006/EC and amending Regulations (EC) No 713/2009, (EC) No 714/2009 and (EC) No 715/2009? For transport: is the project covered under Regulation (EU) No 1315/2013 on Union guidelines for the development of the trans-European transport network and repealing Decision No 661/2010/EU?

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B.3.6 *In case of productive investments is this investment:*

(i) covered under Article 3(1)(a) of Regulation (EU) No 1301/2013 of the European Parliament and of the Council [1]? *<type='C' input='M'>*

Yes ☐ No ☐

If yes, please, explain how it contributes to creating and safeguarding jobs (notably for young people)

< type='S' maxlength='1750' input='M'>

(ii) covered under Article 3(1)(b) of Regulation (EU) No 1301/2013? *<type='C' input='M'>*

Yes ☐ No ☐

If yes, please, explain how it contributes to the investment priorities set out in Article 5(1) and (4) Regulation (EU) No 1301/2013, and, if that investment involves cooperation between large enterprises and SMEs, how it contributes to investment priorities in Article 5(2) of that Regulation.

< type='S' maxlength='1750' input='M'>

B.4. **Project objectives and its consistency with the relevant priority axes of the operational programme or operational programmes concerned, and its expected contribution to achieving the specific objectives and results of those priority axes and the expected contribution to socio-economic development of the area covered by the operational programme.**

B.4.1 *What are the main project objectives? Please list them here and give short explanation*

< type='S' maxlength='1750' input='M'>

B.4.2 *Please give details on the project's consistency with the relevant priority axes of the operational programme or operational programmes and its expected contribution to achieving the result indicators under the specific objectives of those priority axes*

< type='S' maxlength='1750' input='M'>

B.4.3 *Please explain how the project will contribute to socio-economic development of the area covered by the operational programme*

< type='S' maxlength='1750' input='M'>

B.4.4 *Please explain what measures have been planned/taken by the beneficiary to ensure optimal utilisation of the infrastructure in the operation phase*

< type='S' maxlength='1750' input='M'>

C. TOTAL COST AND TOTAL ELIGIBLE COST

C.1. **Please complete table below taking into account the following**

(1) Ineligible costs comprise (i) expenditure outside the eligibility period, (ii) expenditure ineligible under applicable EU and national rules, (iii) other expenditure not presented for co-financing.

[1] Regulation (EU) No 1301/2013 of the European Parliament and of the Council 17 December 2013 on the European Regional Development Fund and on specific provisions concerning the Investment for growth and jobs goal and repealing Regulation (EC) No 1080/2006 (OJ L 347, 20.12.2013, p. 289).

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NB:
The starting date for eligibility of expenditure is the date of submission of the operational programme to the Commission or 1 January 2014, whichever is the earlier ([1]).

(2) Contingencies should not exceed 10 % of total cost net of contingencies. These contingencies may be included in the total eligible costs used to calculate the planned contribution of the funds.

(3) A price adjustment may be included, where relevant, to cover expected inflation where the eligible cost values are in constant prices.

(4) Recoverable VAT is ineligible. Where VAT is considered eligible, please give reasons.

(5) Total cost must include all costs incurred for the project, from planning to supervision and must include VAT regardless of whether it is recoverable or not.

(6) The purchase of land not built on and land built on in the amount exceeding 10 % of the total eligible expenditure for the operation concerned in accordance with Article 69(3)(b) of Regulation (EU) No 1303/2013. In exceptional and duly justified cases, a higher percentage may be permitted for operations concerning environmental conservation.

(7) Total eligible cost before taking into account of the requirements set out in Article 61 of Regulation (EU) No 1303/2013.

	EUR	Total cost (A)	Ineligible costs ([1]) (B)	Eligible costs (C) = (A) – (B)	Percentage of total eligible costs
		Input	*Input*	*Calculated*	*Calculated*
1	Planning/design fees	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*	*<type='P' input='G'>*
2	Land purchase	*<type='N' input='M'>*	*<type='N' input='M'>* ([6])	*<type='N' input='G'>*	*<type='P' input='G'>*
3	Building and construction	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*	*<type='P' input='G'>*
4	Plant and machinery or equipment	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*	*<type='P' input='G'>*
5	Contingencies ([2])	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*	*<type='P' input='G'>*
6	Price adjustment (if applicable) ([3])	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*	*<type='P' input='G'>*
7	Publicity	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*	*<type='P' input='G'>*
8	Supervision during construction implementation	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*	*<type='P' input='G'>*
9	Technical assistance	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*	*<type='P' input='G'>*
10	**Sub-TOTAL**	*<type='N' input='G'>*	*<type='N' input='G'>*	*<type='N' input='G'>*	*<type='P' input='G'>*

([1]) Unless project specific rules must apply e.g. state aid.

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	EUR	Total cost (A)	Ineligible costs ([1]) (B)	Eligible costs (C) = (A) – (B)	Percentage of total eligible costs
		Input	*Input*	*Calculated*	*Calculated*
11	(VAT ([4]))	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*	*<type='P' input='G'>*
12	**TOTAL**	*<type='N' input='G'>* ([5])	*<type='N' input='G'>*	*<type='N' input='G'>* ([7])	*<type='P' input='G'>*

Please provide the exchange rate and the reference (where applicable)

< type='S' maxlength='875' input='M'>

If you have any comments regarding any of the items above (e.g. no contingencies envisaged, eligible VAT), please note them below.

< type='S' maxlength='1750' input='M'>

C.2. **Verification of compliance with State aid rules**

Do you consider that this project involves the granting of State aid?
<type='C' input='M'>

Yes ☐ No ☐

If yes, please fill in the table below ([1]):

	Amount of aid (EUR) in GGE ([1])	Total amount of eligible cost (EUR) ([2])	Aid intensity (in %)	State aid number/registry number for block-exempted aid
Approved aid scheme or approved individual aid	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='P' input='M'>*	*<type='N' input='M'>*
Aid falling under a block exemption regulation	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='P' input='M'>*	*<type='N' input='M'>*
Aid in line with the SGEI decision ([3]) or the regulation on public land passenger traffic ([4])	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='P' input='M'>*	*<type='N' input='M'>*
Total aid granted	*<type='N' input='G'>*	Not applicable	Not applicable	Not applicable

([1]) Gross grant equivalent (GGE) means the discounted value of the aid expressed as a percentage of the discounted value of the eligible costs, as calculated at the time of award of the aid on the basis of the reference rate applicable on that date.

([2]) State aid rules include provisions on eligible cost. In this column Member States should indicate the total amount of eligible cost based on the State aid rules that have been applied.

([3]) Commission Decision 2012/21/EU of 20 December 2011 on the application of Article 106(2) of the Treaty on the Functioning of the European Union to State aid in the form of public service compensation granted to certain undertakings entrusted with the operation of services of general economic interest (OJ L 7, 11.1.2012, p. 3).

([4]) Regulation (EC) No 1370/2007 of the European Parliament and of the Council of 23 October 2007 on public passenger transport services by rail and by road and repealing Council Regulations (EEC) 1191/69 and 1107/70 (OJ L 315, 3.12.2007, p. 1).

([1]) This application does not replace notification to the Commission under Article 108(3) of the Treaty. A positive decision by the Commission on the major project under Regulation (EU) No 1303/2013 does not constitute state aid approval.

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If no, please explain in detail the basis for establishing that the project does not involve state aid ([1]). Please provide this information for all groups of potential State aid recipients, for example, in case of infrastructures, for the owner, the constructors, the operator and for the users of an infrastructure. If applicable, please indicate whether the reason why you consider that the project does not involve State aid is that (i) the project does not concern any economic activity (including activities in the public remit) or that (ii) the recipient(s) of support enjoy a legal monopoly for the relevant activities and are not active in any other liberalised sector (or will keep separate accounts in case the recipient(s) are active in additional sectors).

< type='S' maxlength='3500' input='M'>

C.3. **Total eligible cost calculation**

The total eligible cost amount after taking into account of the requirements set out in Article 61 of Regulation (EU) No 1303/2013 should be used to verify if the project has reached the threshold of a major project in accordance with Article 100 of Regulation (EU) No 1303/2013.

Please choose the relevant option and complete the information as required. For non-revenue-generating operations please choose the method in Article 61(3) (b) of Regulation (EU) No 1303/2013 and set pro-rata application of discounted net revenue at 100 %.

Method of calculation of the potential net revenue	Method used as chosen by the managing authority for the relevant sector, sub-sector or type of operation ([1]) (Check one box only)
Calculation of the discounted net revenue	*<type='C' input='M'>*
Flat rate method	*<type='C' input='M'>*
Decreased co-financing rate method	*<type='C' input='M'>*

([1]) As required by Article 61 of Regulation (EU) No 1303/2013.

Calculation of the discounted net revenue (Article 61(3)(b) of Regulation (EU) No 1303/2013):

		Value
1.	Total eligible cost before taking into account of the requirements set out in Article 61 of Regulation (EU) No 1303/2013 (in EUR, not discounted) (Section C.1.12(C))	*<type='N' input='G'>*
2.	Pro-rata application of discounted net revenue (%) (if applicable) = (E.1.2.9)	*<type='N' input='M'>*
3.	Total eligible cost after taking into account of the requirements set out in Article 61 of Regulation (EU) No 1303/2013 (in EUR, not discounted) = (1) * (2) *The maximum public contribution must respect the State aid rules and the amount of total aid granted reported above (if applicable)*	*<type='N' input='M'>*

([1]) The Commission services provided guidance to Member States to facilitate the assessment when infrastructure investments involve State aid. In particular, the Commission services have prepared analytical grids. A Communication on the notion of aid is currently in preparation. The Commission invites Member States to make use of the analytical grids or of other methods for explaining why it is considered that the support does not involve the granting of State aid.

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Flat rate method or decreased co-financing rate method (Article 61(3)(a) and Article 61(5) of Regulation (EU) No 1303/2013):

		Value
1.	Total eligible cost before taking into account of the requirements set out in Article 61 of Regulation (EU) No 1303/2013 (in EUR, not discounted) (Section C.1.12(C))	*<type='N' input='G'>*
2.	Net revenue flat rate as defined in Annex V to Regulation (EU) No 1303/2013 or delegated acts (FR) (%)	*<type='N' input='M'>*
3.	Total eligible cost after taking into account of the requirements set out in Article 61 of Regulation (EU) No 1303/2013 (in EUR, not discounted) = (1) × (1 – FR) (*) *The maximum public contribution must respect the state aid rules and the amount of total aid granted reported above (if applicable)*	*<type='N' input='M'>*

(*) In case of decreased co-financing rate method, this formula is not applicable (flat rate is reflected in co-financing rate of the priority axis, resulting in lower ERDF/CF financing) and the total eligible cost is equal to the amount mentioned in point (1)

D. FEASIBILITY STUDIES CARRIED OUT, INCLUDING OPTION ANALYSIS, AND THE RESULTS

D.1. **Demand analysis**

Please provide a summary of the demand analysis, including the predicted demand growth rate, in order to demonstrate the demand for the project, in accordance with the approach as set out in Annex III (Methodology for carrying out the cost-benefit analysis) to this Regulation. At the minimum the following information should be included:

(i) methodology for projections;

(ii) assumptions and baselines (e.g. traffic in the past, future assumed traffic without the project);

(iii) projections for selected options, if applicable;

(iv) supply side aspects including the analysis of existing supply and expected (infrastructure) developments;

(v) network effect (if any).

In case of productive investments describe the target markets and a summary of the demand analysis including the demand growth rate, broken down, where appropriate, by Member State and, separately, by third countries considered as a whole.

< type='S' maxlength='10500' input='M'>

D.2. **Option analysis**

D.2.1 *Please outline the alternative options considered in feasibility studies (max. 2-3 pages) in accordance with the approach as set out in Annex III (Methodology for carrying out the cost-benefit analysis) to this Regulation. At least the following information should be included*

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(i) The total investment cost and operating costs for options considered;

(ii) Options for scale (against technical, operational, economic, environmental and social criteria) and options for location of the proposed infrastructure;

(iii) Technological options — per component and per system;

(iv) Risks involved for each alternative, including risks related to climate change impacts and weather extremes;

(v) Economic indicators for options considered, if applicable [1];

(vi) Summary table containing all pros and cons for all options considered.

In addition, in case of *productive investments* give details of capacity considerations (e.g. capacity of the firm before investment (in units per year), reference date, capacity after investment (in units per year), estimate the capacity utilisation rate).

< type='S' maxlength='10500' input='M'>

D.2.2 *Please specify the criteria considered in selecting the best solution (with ranking of their importance and method of their evaluation, reflecting the outcomes of the climate change vulnerability and risks appraisal and of the EIA/SEA procedures as appropriate (see: section F below)) and briefly present a justification for the option chosen in accordance with Annex III (Methodology for carrying out the cost-benefit analysis) to this Regulation*. [2]

< type='S' maxlength='7000' input='M'>

D.3. **Feasibility of the option selected**

Provide a short summary of the feasibility of the option selected covering the following key dimensions: institutional, technical, environmental, and GHG emissions, climate change impacts and risks on the project (where applicable), and other aspects taking into account identified risks to prove feasibility of the project. Please complete the table by making reference to the relevant documents.

D.3.1 *Institutional aspect*

< type='S' maxlength='1750' input='M'>

D.3.2 *Technical aspects including location, designed capacity of the main infrastructure, justification of the project scope and size in the context of the forecasted demand, justification of the choices made with regard to climate and natural disaster risks assessment (where relevant), investment and operating costs estimates*

[1] If the output and externalities are different in different options (assuming all options share the same objective) e.g. solid waste projects, it is recommended to undertake a simplified CBA for all main options to select the best alternative and economic parameters of a project, such as EPNV should be the key factor in the selection.

[2] In case of a PPP project, this section should include rationale for the selection of the procurement method, including through a 'value for money' analysis using reasonable public sector comparators.

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< type='S' maxlength='1750' input='M'>

D.3.3 *Environmental, and climate change mitigation (GHG emissions) and adaptation aspects (where applicable)*

< type='S' maxlength='1750' input='M'>

D.3.4 *Other aspects*

< type='S' maxlength='1750' input='M'>

Please complete the reference table below

Key dimension of Feasibility Studies (or Business Plan if productive investment)	Reference (supporting documents and chapter/section/page where the specific information and details can be found)
Demand analysis	*<type='S' maxlength='1750' input='M'>*
Option analysis	*<type='S' maxlength='1750' input='M'>*
Institutional	*<type='S' maxlength='1750' input='M'>*
Technical	*<type='S' maxlength='1750' input='M'>*
Environmental, Climate change adaptation and mitigation and disaster resilience (where applicable)	*<type='S' maxlength='1750' input='M'>*
Other aspects	*<type='S' maxlength='1750' input='M'>*

In addition to the summary elements to be provided, the feasibility studies document shall be provided in support of this application as Appendix 4.

E. A COST-BENEFIT ANALYSIS, INCLUDING A FINANCIAL AND AN ECONOMIC ANALYSIS, AND A RISK ASSESSMENT

This section should be based on Annex III (Methodology for carrying out the cost-benefit analysis) to this Regulation. In addition to the summary elements to be provided, the full cost-benefit analysis document shall be provided in support of this application as Appendix 4.

E.1. **Financial analysis**

E.1.1. *Please provide a short (max. 2-3 pages) description of methodology (description of compliance with Annex III (Methodology for carrying out the cost-benefit analysis) to this Regulation and Section III (Method for calculating the discounted net revenue of operations generating net revenue) of Commission Delegated Regulation (EU) No 480/2014* ([1]) *and exceptions to the application of the methodologies; all key assumptions made concerning operating costs, capital replacement costs, revenues and residual value, macroeconomic parameters used, steps considered in the calculations, data used to perform the analysis) and the main*

([1]) Commission Delegated Regulation (EU) No 480/2014 of 3 March 2014 supplementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund (OJ L 138, 13.5.2014, p. 5).

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findings of the financial analysis including the results of financial sustainability analysis to demonstrate that the project will not run out of cash in the future (please confirm commitment from project beneficiary, its owners and/or public authorities to finance the investment, operating and replacement costs, and where possible provide financial sustainability tables presenting cash flows projections for the reference period):

< type='S' maxlength='10500' input='M'>

E.1.2. *Main elements and parameters used in the CBA for financial analysis (all values in euro)* (1)

	Main elements and parameters	Value
1	Reference period (years)	*<type='N' input='M'>*
2	Financial discount rate (%) (1)	*<type='P' input='M'>*

	Main elements and parameters	Value Not discounted	Value Discounted (Net Present Value)	Reference to CBA document(chapter/ section/page)
3	Total investment cost excluding contingencies	*<type='N' input='M'>*	*<type='N' input='M'>*	*< type='S' maxlength='500' input='M'>*
4	Residual value	*<type='N' input='M'>*	*<type='N' input='M'>*	*< type='S' maxlength='500' input='M'>*
5	Revenues		*<type='N' input='M'>*	*< type='S' maxlength='500' input='M'>*
6	Operating and replacement costs (2)		*<type='N' input='M'>*	*< type='S' maxlength='500' input='M'>*
Pro-rata application of discounted net revenue (3)				
7	Net revenue = revenues – operating and replacement costs + residual value = (5) – (6) + (4)		*<type='N' input='G'>*	*< type='S' maxlength='500' input='M'>*
8	Total investment cost – net revenue = (3) – (7)		*<type='N' input='G'>*	*< type='S' maxlength='500' input='M'>*
9	Pro-rata application of discounted net revenue (%) = (8)/(3)	*<type='P' input='G'>*		*< type='S' maxlength='500' input='M'>*

* Where VAT is recoverable, the costs and revenues should be based on figures excluding VAT.

(1) Preferably in real terms.

(2) In the meaning of Article 17 of Commission Delegated Regulation (EU) No 480/2014.

(3) This does not apply: 1) for projects subject to the rules on State aids in the meaning of Article 107 of the Treaty (see point G1), pursuant to Article 61(8) of Regulation (EU) No 1303/2013; 2) if flat rate (Article 61(3)(a) of Regulation (EU) No 1303/2013) or decreased co financing rate (Article 61(5) of Regulation (EU) No 1303/2013) is used; and 3) if the sum of the present values of operating and replacement costs are higher than the present value of revenues the project is not considered as revenue generating, in which case items 7 and 8 can be ignored and pro-rata application of discounted net revenue should be set at 100 %.

(1) All figures must correspond to CBA document. CBA should be drafted in Euro or local currency with the exchange rate clearly indicated.

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E.1.3. *Main indicators of the financial analysis in accordance with the CBA document*

	Without Union support A		With Union support B		Reference to CBA document (chapter/ section /page)
1. Financial rate of return (%)	*<type='P' input='M'>*	FRR(C) (1)	*<type='P' input='M'>*	FRR(K) (2)	*< type='S' maxlength='500' input='M'>*
2. Net present value (euro)	*<type='N' input='M'>*	FNPV(C)	*<type='N' input='M'>*	FNPV(K)	*< type='S' maxlength='500' input='M'>*

(1) FRR(C) stands for the financial profitability of an investment.
(2) FRR(K) stands for the financial profitability of national capital.

If a major project shows **high financial profitability**, i.e. FRR(C) is substantially higher than the financial discount rate, please justify Union contribution in accordance with Annex III to this Regulation

< type='S' maxlength='1750' input='M'>

In case of *productive investments* provide results of FRR(Kp) (1) calculation and its comparison with national benchmarks on expected profitability in the given sector.

< type='S' maxlength='1750' input='M'>

E.1.4. *Tariff strategy and affordability (if applicable)*

E.1.4.1. If the project is expected to generate revenues through tariffs or charges borne by users, please give details of the charging system (types and level of charges, principle or Union legislation on the basis of which the charges have been established).

< type='S' maxlength='1750' input='M'>

E.1.4.2 Do the charges cover the operational costs including maintenance and replacement costs of the project (2)? *<type='C' input='M'>*

Yes ☐ No ☐

Please provide details with reference to the tariff strategy. If the answer is 'no', indicate the proportion in which operating costs will be covered and sources of financing of costs not covered. If operating aid is provided, please give details. If no charges are envisaged, explain how operating costs will be covered.

< type='S' maxlength='1750' input='M'>

(1) FRR(Kp) stands for the financial profitability of project promoter's capital.
(2) Including increased costs over economic lifetime of the project due to climate change impacts and other natural disasters (where relevant).

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E.1.4.3. If the charges differ between various users, are they proportional to the different use of the project/real consumption? (Please provide details in text box) *<type='C' input='M'>*

Yes ☐ No ☐

< type='S' maxlength='1750' input='M'>

E.1.4.4 Are the charges proportional to the pollution generated by users? (Please provide details in text box) *<type='C' input='M'>*

Yes ☐ No ☐

< type='S' maxlength='1750' input='M'>

E.1.4.5 Has affordability of the charges for users been taken into account? (Please provide details in text box) *<type='C' input='M'>*

Yes ☐ No ☐

< type='S' maxlength='1750' input='M'>

E.2. **Economic analysis**

E.2.1. *Please provide a short (max. 2-3 pages) description of methodology (description of compliance with the Implementing Act on methodology for cost benefit analysis and exceptions to the application of the methodology, key assumptions made in valuing costs (including relevant cost components considered — investment costs, replacement costs, operating costs), economic benefits and externalities including those related to environment, climate change mitigation (including, where relevant, incremental greenhouse gas emissions in CO2 equivalent) and climate change resilience and disaster resilience, and the main findings of the socio-economic analysis and explain the relationship with the Analysis of the Environmental Impact (see: section F below) as appropriate:*

< type='S' maxlength='10500' input='M'>

E.2.2. *Give details of economic benefits and costs identified in the analysis together with values assigned to them:*

Benefit	Unit value (where applicable)	Total value (in euro, discounted) (1)	% of total benefits
< type='S' maxlength='200' input='M'>	*< type='S' maxlength='50' input='M'>…*	*<type='N' input='M'>*	*<type='P' input='M'>*
…	…	…	…
Total		*CALCULATED*	**100 %**
Cost	Unit value (where applicable)	Total value (in euro, discounted)	% of total costs
< type='S' maxlength='200' input='M'>	*< type='S' maxlength='50' input='M'>…*	*<type='N' input='M'>*	*<type='P' input='M'>*
…	…	…	…
Total		*CALCULATED*	**100 %**

(1) The sum of discounted amounts of costs and benefits presented in the table should add up to the ENPV value.

▼B

E.2.3. *Main indicators of the economic analysis in accordance with the CBA document*

Main parameters and indicators	Values	Reference to CBA document (chapter/section/page)
1. Social discount rate (%)	*<type='P' input='M'>*	*<type='S' maxlength='500' input='M'>*
2. Economic rate of return ERR (%)	*<type='P' input='M'>*	*<type='S' maxlength='500' input='M'>*
3. Economic net present value ENPV (in euro)	*<type='N' input='G'>*	*< type='S' maxlength='500' input='M'>*
4. Benefit-cost ratio	*<type='N' input='G'>*	*<type='S' maxlength='500' input='M'>*

E.2.4. *Employment effects of project*

Provide an indication of the number of jobs to be created (expressed in terms of full-time equivalents (FTE)).

Number of jobs directly created:	No (FTE) (A)	Average duration of these jobs (months) [1] (B)
During implementation phase	*<type='N' input='M'>*	*<type='N' input='M'>*
During operational phase	*<type='N' input='M'>*	*<type='N' input='M'>*
Number of jobs indirectly created: *(productive investments only)*:	No (FTE) (A)	Average duration of these jobs (months) (B)
During operational phase	*<type='N' input='M'>*	*<type='N' input='M'>*
Number of jobs safeguarded (productive investments only)	*<type='N' input='M'>*	**n.a.**

[1] In case of permanent jobs, instead of duration in months, type 'permanent'.

In addition, for productive investments please give details of the expected impact of the project on employment in other regions of the Union, and define whether the financial contribution from the Funds does not result in a substantial loss of jobs in existing locations within the Union, taking into account recital 92 of the CPR as well as the rules on regional State Aid.

< type='S' maxlength='1750' input='M'>

E.2.5. *Identify the main non-quantifiable/non-monetisable benefits and costs:*

< type='S' maxlength='1750' input='M'>

E.3. **Risk assessment and sensitivity analysis**

E.3.1. *Please provide short description of the methodology and summary results including main risks identified*

< type='S' maxlength='1750' input='M'>

▼B

E.3.2. *Sensitivity analysis*

State the percentage change applied to the variables tested:

Present the estimated effect (as a percentage change) on results of financial and economic performance indexes.

Variable tested	Financial Net Present Value (FNPV(K)) variation (%)	Financial Net Present Value (FNPV(C)) variation (%)	Economic Net Present Value variation (ENPV) (%)
<type='S' maxlength='500' input='M'>	*<type='P' input='M'>*	*<type='P' input='M'>*	*<type='P' input='M'>*

Which variables have been identified as critical? State which criterion has been applied and mention the impact of the key variables on the main indicators — FNPV, ENPV.

< type='S' maxlength='1750' input='M'>

What are the switching values of the critical variables? Please provide an estimated percentage change for FNPV or ENPV to become zero for each of the critical variables identified.

< type='S' maxlength='1750' input='M'>

E.3.3. *Risk assessment*

Please present a short summary of the risk assessment including a list of risks to which the project is exposed, the risk matrix ([1]) and interpretation and proposed risk mitigation strategy and the body responsible for mitigating the main risks such as cost overruns, time delays, demand shortfalls; special attention should be given to environmental risks, climate change related risks, and other natural disasters related risks.

< type='S' maxlength='3500' input='M'>

E.3.4. *Additional assessments carried out, if applicable*

If probability distributions for critical variables, quantitative risk analysis or options to assess climate risk and measures have been carried out, please provide details below.

([1]) In case of a PPP project it should include the risk matrix as allocated under the PPP arrangements (if the operation has already been tendered) or the intended risk allocation under the PPP arrangements (if the operation has not yet been tendered).

▼B

< type='S' maxlength='3500' input='M'>

F. AN ANALYSIS OF THE ENVIRONMENTAL IMPACT, TAKING INTO ACCOUNT CLIMATE CHANGE ADAPTATION AND MITIGATION NEEDS, AND DISASTER RESILIENCE

F.1. **Consistency of the project with environmental policy**

F.1.1 *Describe how the project contributes and takes into account the environmental policy objectives including climate change (as guidance, please consider the following: resource efficiency, preservation of biodiversity and ecosystem services, reduction of GHG emissions, resilience to climate change impacts etc.).*

< type='S' maxlength='1750' input='M'>

F.1.2 *Describe how the project respects the precautionary principle, the principle of preventive action, the principle that environmental damage should as a priority be rectified at source and the 'polluter pays' principle.*

< type='S' maxlength='1750' input='M'>

F.2. **Application of Directive 2001/42/EC of the European Parliament and of the Council** [1] **(the 'SEA Directive')**

F.2.1 *Is the project implemented as a result of a plan or programme, other than Operational Programme? <type='C' input='M'>*

Yes ☐ No ☐

F.2.2. *If the reply to question F.2.1 is 'Yes', please specify if the plan or programme was made subject to a strategic environmental assessment in accordance with the SEA Directive <type='C' input='M'>*

Yes ☐ No ☐

— If the reply is 'No', please provide a short explanation:

< type='S' maxlength='1750' input='M'>

— If the reply is 'Yes', please provide the non-technical summary [2] of the Environmental Report and the information required by Article 9(1)(b) of that Directive (either an internet link or an electronic copy).

< type='S' maxlength='1750' input='M'>

[1] Directive 2001/42/EC of the European Parliament and of the Council of 27 June 2001 on the assessment of the effects of certain plans and programmes on the environment (OJ L 197, 21.7.2001, p. 30).

[2] Prepared pursuant to Article 5 and Annex I to Directive 2001/42/EC.

▼B

F.3. **Application of Directive 2011/92/EU of the European Parliament and of the Council** [1] **(the 'EIA Directive')**

F.3.1 *In case of non-fulfilment of the ex-ante conditionality on environmental legislation (Directive 2011/92/EU and Directive 2001/42/EC), as per Article 19 of Regulation (EU) No 1303/2013 demonstrate link to the agreed action plan*

< type='S' maxlength='1750' input='M'>

F.3.2 *Is the project listed in EIA Directive annexes* [2]*:*

— Annex I to the EIA Directive (go to question F.3.3)

— Annex II to the EIA Directive (go to question F.3.4)

— Neither of the two Annexes (go to question F.4) — please explain below

< type='S' maxlength='1750' input='M'>

F.3.3 *When covered by Annex I to the EIA Directive, include the following documents (as Appendix 6) and use a text box below for additional information and explanations* [3]*:*

(a) The non-technical summary of the EIA Report [4].

(b) Information on consultations with environmental authorities, the public and if applicable, consultations with other Member States, carried out in accordance with Articles 6 and 7 of the EIA Directive.

(c) The decision of the competent authority issued in accordance with Articles 8 and 9 of the EIA Directive [5], including information on how it was made available to the public.

< type='S' maxlength='1750' input='M'>

F.3.4 *When covered by Annex II to that Directive, has an EIA been carried out? <type='C' input='M'>*

Yes ☐ No ☐

— If the reply is 'Yes', please include the necessary documents listed under point F.3.3

— If the reply is 'No', please include the following information:

(a) The determination required in Article 4(4) of the EIA Directive (known as 'screening decision').

---

[1] Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 26, 28.1.2012, p. 1).

[2] If a project consists of several works/activities/services that are classified into different groups, the information should be completed separately for each investment tasks.

[3] The additional information should focus on selected elements of the EIA procedure important for the project (e.g. data analysis, studies and assessments, additional consultations with the competent authorities and the public, determination of additional compensation/mitigation measures, additional 'screening' decision etc., when changes in the project are likely to be identified) that needs to be carried out, in particular as part of multi-stage development consent processes.

[4] Prepared pursuant to Article 5 and Annex IV to Directive 2011/92/EU.

[5] In the cases where the EIA procedure has been completed with a legally binding decision, pending the issuing of development consent in accordance with Articles 8 and 9 of Directive 2011/92/EU, the availability of a written commitment by the Member States for timely action to ensure that the development consent would be issued at latest before the start of works.

▼B

(b) The thresholds, criteria or case by case examination carried out to reach the conclusion that an EIA was not required (this information is not needed, if it is already included in the decision mentioned under point (a) above).

(c) An explanation of the reasons why the project has no significant environmental effects, taking into account the relevant selection criteria listed in Annex III to the EIA Directive (this information is not needed, if it is already included in the decision mentioned under point (a) above).

< type='S' maxlength='1750' input='M'>

F.3.5 *Development consent/construction permit (as applicable)*

F.3.5.1. Is the project already in the construction phase (at least one works contract)? *<type='C' input='M'>*

Yes* ☐ No ☐

F.3.5.2. Has the development consent/construction permit already been given to this project (for at least one works contract)? *<type='C' input='M'>*

Yes ☐ No (*) ☐

_____

(*) Projects in construction phase ('Yes' answer to question F.3.5.1.) and without development consent/construction permit for at least one works contract at the time of their submission to the European Commission are not admissible by the Commission

F.3.5.3. If 'Yes' (to F 3.5.2.), on which date

<type='D' input='M'>

F.3.5.4. If 'No' (to F 3.5.2.), when was the formal request for the development consent introduced:

<type='D' input='M'>

F.3.5.5. If 'No' (to F 3.5.2.), specify the administrative steps accomplished so far and describe those remaining:

< type='S' maxlength='1750' input='M'>

F.3.5.6. By which date is the final decision (or decisions) expected?

<type='D' input='M'>

F.3.5.7. Specify the competent authority (or authorities), which has issued or will issue the development consent:

< type='S' maxlength='1750' input='M'>

▼B

F.4. **Application of the Directive 92/43/EEC on the conservation of natural habitats and of wild fauna and flora** [1] **(Habitats Directive); assessment of effects on Natura 2000 sites**

F.4.1. *Is the project likely to have significant negative effects, either individually or in combination with other projects, on sites included or intended to be included in the Natura 2000 network? <type='C' input='M'>*

Yes ☐ No ☐

F.4.2 *If the reply to question F.4.1 is 'Yes', please provide:*

(1) the decision of the competent authority and the appropriate assessment carried out according to Article 6(3) of the Habitats Directive;

(2) if the competent authority has determined that the project has significant negative effects on one or more sites included or intended to be included in the Natura 2000 network, please provide:

(a) a copy of the standard notification form 'Information to the European Commission according to Article 6(4) of the Habitats Directive' [2], as notified to the Commission (DG Environment) and/or;

(b) an opinion of the Commission under Article 6(4) of the Habitats Directive in case of projects having significant impacts on the priority habitats and/or species and justified by imperative reasons of overriding public interest other than human health and public safety or beneficial consequences of primary importance for the environment.

F.4.3 *If the reply to question F.4.1 is 'No', please attach a completed Appendix 1 declaration filled in by the competent authority and the map indicating the location of the project and Natura 2000 sites. For a non-infrastructure major project (e.g. purchase of equipment), this should be duly explained below and, in that case, it is not obligatory to attach such a declaration.*

type='S' maxlength='1750' input='M'>

F.5. **Application of Directive 2000/60/EC of the European Parliament and of the Council** [3] **(the 'Water Framework Directive'); assessment of effects on water bodies**

F.5.1 *In case of non-fulfilment of the corresponding ex-ante conditionality, as per Article 19 of Regulation (EU) No 1303/2013, demonstrate link to the agreed action plan*

< type='S' maxlength='1750' input='M'>

F.5.2 *Does the project involve a new modification to the physical characteristics of a surface water body or alterations to the level of bodies of groundwater which deteriorate the status of a water body or cause failure to achieve good water status/potential? <type='C' input='M'>*

(1) Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).

(2) Revised version adopted by the Habitats Committee on 26.4.2012. http://ec.europa.eu/environment/nature/natura2000/management/guidance_en.htm#art6

(3) Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

▼B

Yes ☐ No ☐

F.5.2.1. If the reply is 'Yes', please provide the assessment of the impacts on the water body and a detailed explanation of how all the conditions under Article 4.7 of the Water Framework Directive were/are to be fulfilled.

Indicate also whether the project results from a national/regional strategy in relation to the relevant sector and/or from a river basin management plan, which takes into account all relevant factors (e.g. a better environmental option, cumulative effects, etc.)? If so, please provide full details.

< type='S' maxlength='3500' input='M'>

F.5.2.2. If the reply is 'No', please attach a completed Appendix 2 declaration filled in by the competent authority. For a non-infrastructure major project (e.g. purchase of equipment), this should be duly explained below and, in that case, it is not obligatory to attach such a declaration.

type='S' maxlength='1750' input='M'>

F.5.3 *Please explain how the project fits with the River Basin Management Plan's objectives which have been established for the relevant water bodies.*

< type='S' maxlength='1750' input='M'>

F.6. **Where applicable, information on compliance with other environmental directives**

F.6.1 *Application of Council Directive 91/271/EEC* [1] *(the 'UWWT Directive') — projects in urban waste water sector*

(1) Please fill-in Appendix 3 to the Application Form (table concerning compliance with the UWWT Directive).

(2) Please explain how the project is consistent with the plan or programme associated with the implementation of the UWWT Directive.

< type='S' maxlength='1750' input='M'>

F.6.2 *Application of Directive 2008/98/EC of the European Parliament and of the Council* [2] *(the 'Waste Framework Directive') — projects in waste management sector*

F.6.2.1. In case of non-fulfilment of the corresponding ex-ante conditionality, as per Article 19 of Regulation (EU) No 1303/2013, demonstrate link to the agreed action plan.

< type='S' maxlength='1750' input='M'>

[1] Council Directive 91/271/EEC of 21 May 1991 concerning urban waste-water treatment (OJ L 135, 30.5.1991, p. 40).

[2] Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3).

▼B

F.6.2.2. Please explain how the project meets the objectives laid down in Article 1 of the Waste Framework Directive. In particular, how the project is consistent with the relevant waste management plan (Article 28), the waste hierarchy (Article 4), and how the project contributes to the achievement of the 2020 recycling targets (Article 11 (2)).

< type='S' maxlength='3500' input='M'>

F.6.3 *Application of Directive 2010/75/EU of the European Parliament and of the Council* [1] *(the 'Industrial Emissions Directive') — Projects requiring the granting of a permit under that Directive*

Please explain how the project complies with the requirements of Directive 2010/75/EU, in particular with the obligation to operate in accordance with an integrated permit based on the Best Available Techniques (BAT) and, where applicable, with the emission limit values set out in that Directive.

< type='S' maxlength='3500' input='M'>

F.6.4 *Any other relevant environmental directives (please explain below)*

< type='S' maxlength='3500' input='M'>

F.7. **Cost of measures taken to mitigate and/or compensate negative environmental impacts, in particular resulting from the EIA procedure or other assessment procedures (such as the Habitats Directive, the Water Framework Directive, the Industrial Emissions Directive) or national/regional requirements**

F.7.1. *In case of such costs, were these included in the Cost Benefit Analysis? <type='C' input='M'>*

Yes ☐ No ☐

F.7.2. *If these costs are included in the total costs, please estimate the proportion of the cost of measures taken to reduce and/or to compensate for negative environmental impacts.*

% *<type='P' input='M'>*

Please explain briefly the measures

< type='S' maxlength='1750' input='M'>

F.8. **Climate change adaptation and mitigation, and disaster resilience**

F.8.1. *Explain how the project contributes to climate change targets in accordance with EU 2020 strategy, including information on climate change-related expenditure in line with Annex I to the Commission Implementing Regulation (EU) No 215/2014*

< type='S' maxlength='1750' input='M'>

[1] Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17).

▼B

F.8.2. *Explain how climate change related risks, adaptation and mitigation considerations, and disaster resilience have been taken into account.*

(As a guidance, please consider the following questions: How were the volume of the Greenhouse Gas (GHG) externality and the external cost of carbon assessed? What is the shadow cost of GHG and how has it been integrated into the economic analysis? Was a less carbon intense or based on renewable sources alternative been considered? Has a climate risk assessment or vulnerability screening been carried out during the preparation of the project? Have climate change issues been taken into account as part of SEA and EIA and have been checked by the relevant national authorities? How did the analysis and ranking of relevant options take into account climate issues? How does the project relate to the national and/or regional strategy for adaptation to climate change? Will the project in combination with climate change have any positive and/or negative impacts on the surroundings? Did climate change influence the location of the project?) ([1])

< type='S' maxlength='3500' input='M'>

F.8.3. *Explain what measures have been adopted to ensure resilience to current climate variability and future climate change within the project*

(As a guidance, please consider the following questions: how was climate change taken into consideration when designing the project and its components, for example with regard to external forces (e.g. wind load, snow load, temperature differences) and impacts (e.g. heat waves, drainage, risk of flooding as well as prolonged dry periods affecting e.g. soil characteristics))

< type='S' maxlength='1750' input='M'>

G. THE FINANCING PLAN SHOWING THE TOTAL PLANNED FINANCING RESOURCES AND THE PLANNED SUPPORT FROM THE FUNDS, THE EIB, AND ALL OTHER SOURCES OF FINAnCING, TOGETHER WITH PHYSICAL AND FINANCIAL INDICATORS FOR MONITORING PROGRESS, TAKING ACCOUNT OF THE IDENTIFIED RISKS

G.1. **Total planned financial resources and planned support from the Funds, the EIB, and all other sources of financing**

G.1.1. *Sources of co-financing*

The total investment costs of the project shall be met from the following sources:

([1]) For additional guidance on climate adaptation/resilience please refer to DG CLIMA project managers guidelines: http://ec.europa.eu/clima/policies/adaptation/what/docs/non_paper_guidelines_project_managers_en.pdf and the and the EIA/SEA guidance documents: http://ec.europa.eu/environment/eia/home.htm

▼B

Source of financing total investment cost (€)						Of which (for Information)
Total cost [C.1.12.(A)]	Union support ([1])	National public (or equivalent)	National private	Other sources (specify)		EIB/EIF loans:
(a) = (b) + (c) + (d) + (e)	(b)	(c)	(d)	(e)		(f)
<type='N' input='G'>	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*		*<type='N' input='M'>*

([1]) The Union support should correspond to the amount specified in the agreement mentioned in Article 125 paragraph 3 c).

▼B

G.1.2. *Annual plan of total eligible expenditure to be declared to the Commission (financial indicator for monitoring progress)*

The total eligible expenditure to be declared to the Commission shall be presented below in terms of the annual share in EUR (indicative). In case of major project co-financed by more than one Operational Programme, the annual plan shall be presented separately for each Operational Programme. In case of major project co-financed by more than one priority axis, the annual plan should be presented separately for each priority axis.

(in EUR)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total eligible expenditure
Priority axis of OP1	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*
Priority axis of OP1											
Priority axis of OP2											
Priority axis of OP2											

▼B

G.1.3. *Other Union financing sources*

G.1.3.1 Has an application been made for assistance from any other Union source (TEN-T Budget, CEF, LIFE+, Horizon 2020, other sources of Union finance) for this project? *<type='C' input='M'>*

Yes ☐ No ☐

If yes, please give details (EU programme concerned, reference number, date, amount requested, amount granted, etc.):

< type='S' maxlength='1750' input='M'>

G.1.3.2 Is this project complementary to any project already financed or to be financed by the ERDF, the ESF, the Cohesion Fund, the CEF, other source of Union finance? *<type='C' input='M'>*

Yes ☐ No ☐

If yes, please give details (source of the EU contribution, reference number, date, amount requested, amount granted, etc.):

< type='S' maxlength='1750' input='M'>

G.1.3.3 Has an application been made for loan or equity support from the EIB or the EIF for this project? *<type='C' input='M'>*

Yes ☐ No ☐

If yes, please give details (financial instrument concerned, reference number, date, amount requested, amount granted, etc.):

< type='S' maxlength='1750' input='M'>

G.1.3.4 Has an application been made for assistance from any other Union source (including the ERDF, the ESF, the Cohesion Fund, the EIB, the EIF, or other sources of Union finance) for an earlier phase of this project (including feasibility and preparatory phases)? *<type='C' input='M'>*

Yes ☐ No ☐

If yes, please give details (source of the EU contribution, reference number, date, amount requested, amount granted, etc.):

< type='S' maxlength='1750' input='M'>

G.1.4. *Will the construction of the infrastructure be delivered through a public-private partnership (PPP)* [1]*? <type='C' input='M'>*

Yes ☐ No ☐

If yes, please describe the form of PPP (i.e. selection process for private partner, structure of PPP, infrastructure ownership arrangements including upon termination of the PPP arrangements at maturity or

[1] In the meaning of Article 62 of Regulation (EU) No 1303/2013.

▼B

otherwise, risk allocation arrangements, etc.). In addition provide results of FRR(Kp) calculation and its comparison with national benchmarks on expected profitability in the given sector.

< type='S' maxlength='1750' input='M'>

G.1.5. *If financial instruments* [1] *are to be used for financing the project, please describe the form of financial instruments (equity or debt instruments):*

< type='S' maxlength='1750' input='M'>

G.1.6 *Impact of Union assistance on project implementation*

Will Union assistance:

(a) accelerate implementation of the project? *<type='C' input='M'>*

Yes ☐ No ☐

If yes, please specify how and to what extent it will accelerate implementation. If no, please explain

< type='S' maxlength='1750' input='M'>

(b) be essential to implementation of the project? *<type='C' input='M'>*

Yes ☐ No ☐

If yes, please specify how much it will contribute to implementation. If no, please justify the need for Union support

<type='S' maxlength='1750' input='M'>

G.2. **Output indicators** [2] **and physical indicators for monitoring progress**

Please list in the table provided output indicators, including common indicators as specified in the operational programme(s) and other physical indicators for monitoring progress. Volume of information will depend on complexity of projects, but only main indicators should be presented.

OP (CCI)	Priority axis	Name of indicator	Measurement unit	Target value for the major project	Target year
<type='S' input='S'>	*<type='S' input='S'>*	*Common: <type='S' input='S'>* *Other: <type='S' input='M'>*	*Common: <type='S' input='S'>* *Other: <type='S' input='M'>*	*<type='S' input='M'>*	*<type='N' input='M'>*

[1] In the meaning of Article 37 of Regulation (EU) No 1303/2013.
[2] As required in Article 101(1)(h) of Regulation (EU) No 1303/2013.

▼B

G.3. **Risk assessment**

Please present a short summary of the main risks to the successful physical and financial implementation of the project and the proposed risk mitigation measures

<type='S' maxlength='3500' input='M'>

H. THE TIMETABLE FOR IMPLEMENTING THE MAJOR PROJECT

Where the implementation period is expected to be longer than the programming period, the timetable for the phases, for which support from the funds is requested during the 2014-2020 period, must be provided.

H.1. **Project timetable**

Please give below the timetable for the development and implementation of the overall project and attach a summary schedule of the main categories of works (i.e. a Gantt chart, where available). Where the application concerns a project stage, clearly indicate in the table the elements of the overall project for which assistance is being sought by this application:

	Start date (A) ([1])	Completion date (B) ([1])
1. Feasibility studies *(or business plan if productive investment)*:	*<type='D' input='M'>*	*<type='D' input='M'>*
2. Cost-benefit analysis:	*<type='D' input='M'>*	*<type='D' input='M'>*
3. Environmental impact assessment:	*<type='D' input='M'>*	*<type='D' input='M'>*
4. Design studies:	*<type='D' input='M'>*	*<type='D' input='M'>*
5. Preparation of tender documentation(s):	*<type='D' input='M'>*	*<type='D' input='M'>*
6. Tender procedure(s):	*<type='D' input='M'>*	*<type='D' input='M'>*
7. Land acquisition:	*<type='D' input='M'>*	*<type='D' input='M'>*
8. Development consent:	*<type='D' input='M'>*	*<type='D' input='M'>*
9. Construction phase/contract:	*<type='D' input='M'>*	*<type='D' input='M'>*
10. Operational phase:	*<type='D' input='M'>*	*<type='D' input='M'>*

([1]) If already complete — please give exact date, if only planned — please give at least month and year.

H.2. **Project maturity**

Please describe the project timetable (J.1) in terms of the technical and financial progress and current maturity of the project under the following headings:

H.2.1. *Technical (feasibility studies, project design etc.):*

< type='S' maxlength='1750' input='M'>

H.2.2. *Administrative with a minimum reference to necessary authorisations such as EIA, development consent, territorial/planning decisions, land purchase (if relevant), public procurement etc.:*

▼B

< type='S' maxlength='1750' input='M'>

H.2.3 *Public procurement:*

Please fill in the information in the table below

Contract name	Contract type (works/supplies/ services)	Value (actual or expected)	Body responsible for the contract	Date of publishing tender (actual or planned)	Date of completing evaluation of tenders (actual or planned)	Date of signature of contract (actual or planned)	Ref. (Official Journal of the EU etc.) if relevant
<type='S' input='M'>	*<type='S' input='S'>*	*<type='N' input='M'>*	*type='S' maxlength='300' input='M'*	*<type='D' input='M'>*	*<type='D' input='M'>*	*<type='D' input='M'>*	*type='S' maxlength='00' input='M'*

H.2.4. *Financial (commitment decisions in respect of national public expenditure, loans requested or granted, etc. — give references):*

< type='S' maxlength='1750' input='M'>

H.2.5. *If the project has already started, indicate the current state of implementation:*

< type='S' maxlength='1750' input='M'>

I. IS THE PROJECT SUBJECT TO A LEGAL PROCEDURE FOR NON-COMPLIANCE WITH UNION LAW? *<type='C' input='M'>*

Yes ☐ No ☐

If yes, please give details and justify the proposed contribution from the Union budget in this respect:

< type='S' maxlength='1750' input='M'>

J. HAS THE UNDERTAKING PREVIOUSLY BEEN, OR IS IT CURRENTLY, SUBJECT OF A PROCEDURE [1] TO RECOVER UNION SUPPORT FOLLOWING THE RELOCATION OF A PRODUCTIVE ACTIVITY OUTSIDE THE PROGRAMME AREA? *<type='C' input='M'>*

Yes ☐ No ☐

If yes, please give details and justify the proposed contribution from the Union budget to the project in this respect:

< type='S' maxlength='3500' input='M'>

K. INVOLVEMENT OF JASPERS IN PROJECT PREPARATION

K.1. **Has Jaspers contributed to any part of the preparation of this project? *<type='C' input='M'>***

Yes ☐ No ☐

[1] Under Article 71(2) of Regulation (EU) No 1303/2013.

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K.2. **Describe the elements of the project where Jaspers had an input (e.g. environmental compliance, procurement, review of technical description, cost-benefit analysis).**

< type='S' maxlength='1750' input='M'>

L. STATUS OF THE PROJECT IN RELATION TO ARTICLE 102 OF REGULATION (EU) No 1303/2013

L.1. **In case the project is submitted in line with the procedure pursuant to article 102(2), has the project been subject to the quality review by independent experts? *<type='C' input='M'>***

Yes ☐ No ☐

If yes, please give details and justify the change of the procedure for submission of the project to the EC:

< type='S' maxlength='1750' input='M'>

M. SUMMARY OF REVISIONS TO THE APPLICATION FORM IN CASE THE MAJOR PROJECT IS SUBJECT TO MODIFICATION

< type='S' maxlength='3500' input='M'>

N. ENDORSEMENT OF COMPETENT NATIONAL AUTHORITY

I confirm that the information presented in this form is accurate and correct.

Name	*<type='S' maxlength=255 input='M'>*
Signature (Electronically signed via SFC2014)	*<type='S' input='G'>*
Organisation (Managing Authority(-ies)	*<type='S' maxlength=1000 input='M'>*
Date	*<type='D' input='G'>*

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Appendix 1 ([1])

DECLARATION BY AUTHORITY RESPONSIBLE FOR MONITORING OF NATURA 2000 SITES

Responsible Authority.....

Having examined the project application.....

For the project to be located at.....

Declares that the project is not likely to have significant effects on a *NATURA 2000* site on the following grounds:

Therefore an appropriate assessment required by Article 6(3) of Council Directive 92/43/EEC ([2]) was not deemed necessary.

A map at scale of 1:100 000 (or the nearest possible scale) is attached, indicating the location of the project as well as the *NATURA 2000* sites concerned, if any.

Date (dd/mm/yyyy):.....

Signed:.....

Name:.....

Position:.....

Organisation:.....

(Authority responsible for monitoring *NATURA 2000* sites)

Official Seal:

([1]) The Appendix 1declaration shall provide the name of the relevant site(s), reference number, the distance of the project to the nearest Natura 2000 site(s), its conservation objectives, and justification that project (either individually or in combination with other projects) is not likely to have significant negative effects on Natura 2000 site(s) included or intended to be included in the Natura 2000 network, and, if relevant, an administrative decision.

([2]) Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).

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Appendix 2

DECLARATION BY COMPETENT AUTHORITY RESPONSIBLE FOR WATER MANAGEMENT ([1])

Responsible Authority.....

Having examined the project application.....

For the project to be located at.....

Declares that the project does not deteriorate the status of the water body or cause failure to achieve good water status/potential on the following grounds:

Date (dd/mm/yyyy):.....

Signed:.....

Name:.....

Position:.....

Organisation:.....

(Competent Authority identified in accordance with Article 3(2) of the Water Framework Directive)

Official Seal:

([1]) In accordance with Article 3(2) of Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

▼B

Appendix 3

TABLE CONCERNING COMPLIANCE OF THE AGGLOMERATIONS SUBJECT TO THE APPLICATION FORM, WITH THE URBAN WASTEWATER TREATMENT DIRECTIVE [1]

Agglomeration name	Receiving waters	Deadlines and transitional periods in the Accession Treaty	Planned date of the project completion	Status before implementation (based on the application form)							Status after implementation (based on the application form)						
				Agglomeration load	Collection rate	Connection rate	IAS — individual appropriate systems	Capacity of UWWTP(s) serving the agglomeration	Treatment level in place	Treatment performances	Agglomeration load	Collection rate	Connection rate	IAS — individual appropriate systems	Capacity of UWWTP(s) serving the agglomeration	Treatment level in place	Treatment performances
	SA/NA/ LSA/BW/	(mm/yyyy)	(mm/yyyy)	(in p.e.)	(in % of the load)	(in % of the load)	(in % of the load)	(in p.e.)			(in p.e.)	(in % of the load)	(in % of the load)	(in % of the load)	(in p.e.)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

(1) Council Directive 91/271/EEC of 21 May 1991 concerning urban waste-water treatment (OJ L 135, 30.5.1991, p. 40).

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Explanatory notes (number corresponds to the number of the column):

1. Name of the agglomeration(s) included in the application for EU co-financing. Note that the indicators and calculations related to wastewater should refer to the agglomerations, not to municipalities, as an agglomeration may include several administrative municipalities or one municipality could be divided into several agglomerations. When an agglomeration is only partially covered by a project, i.e., there is still part of the load to be addressed, ask for information on the future plans to cover the remaining load of the agglomeration (which is necessary for the agglomeration as a whole to reach compliance with the Directive).

2. Information on the receiving waters and their catchments: 'normal' or 'sensitive' (Article 5 of the UWWT Directive), 'drinking water abstraction', 'bathing waters', 'shellfish waters'. Please indicate the criterion, see Annex II to the Directive, use the following terms: SA Sensitive area NA Normal area, LSA Less Sensitive area, BW designated bathing waters, O other directives to be fulfilled (SA).

3. Only if applicable — the compliance deadlines under the Accession Treaty for each agglomeration covered by the project for wastewater collection and treatment (refer to both interim and final targets if applicable). Please indicate date and relevant Articles of the Directive.

4. Planned date by when the project included in the application for the EU co-financing will be implemented and completed.

Columns 5-11 refer to the description of the agglomeration at the stage when the application for the EU co-financing is submitted.

5. The load of the agglomeration expressed in p.e. (population-equivalent).

6. Collection rate — coverage of the collecting sewage systems (IAS not included) i.e. load collected by the collecting system in relation to the total load of agglomeration concerned in %.

7. Connection rate — the load collected by the collecting system which is connected to the WWTP serving the agglomeration in %.

8. IAS — the ratio of the load collected/treated by individual appropriate systems according to Article 3(1) of the Directive in % of the load (system which achieves the same level of environmental protection and is established in the case where the collecting system is not justified either because it would produce no environmental benefit or because it would involve excessive cost). If IAS is envisaged, a brief description of the type(s) of the IAS and the treatment level which is reached should be provided. NB: the objective of the Directive for the agglomerations above 2 000 p.e.: the collection rate plus IAS should cover 100 % of the load of the agglomeration.

9. Capacity of the Urban Wastewater Treatment Plant(s) in p.e.

10. Treatment level — the treatment provided by the Urban Wastewater Treatment Plant(s) for the discharges from the agglomeration(s) i.e. primary, secondary, more stringent (N, P removal, disinfection etc.).

11. Treatment performance — compliance with the treatment requirements laid down in the Annex to I table 1 and 2 (if applicable).

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Columns 12-18 refer to the description of the agglomeration envisaged after the implementation of the project included in the application for the co-financing. Columns 13 and 14 — In addition to total rates, please indicate the rates which correspond to rehabilitation of the existing collecting system, and the rate which corresponds to newly constructed collecting system. In case the connection rate will be below collection rate after the implementation of the project, the reasons for such difference and investment plans for the future to reduce the difference should be provided (including the cases where users do not want to connect to the collector).

15. If relevant please indicate any improvements (rehabilitation, new, upgrade) to the IAS included in the project.

16. Please also indicate if the plant(s) are totally new, rehabilitated or upgraded. The capacity of the plants should be sufficient to treat the whole load generated by the agglomeration. In case total capacity of the UWWTP(s) is below the total load of the agglomeration, an explanation of the reasons should be provided (e.g.: forecasted increase, etc.). In addition, it should be explained how proper functioning of the plants will be ensured to overcome the plant overloading. In case the plant(s) are (largely) over-dimensioned, an explanation of the reasons should be provided (ex: forecasted increase of the incoming load, extension of the collecting systems, further connections of other agglomerations etc.).

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Appendix 4

FEASIBILITY STUDIES (OR BUSINESS PLAN IF *PRODUCTIVE INVESTMENT*) AND COST-BENEFIT ANALYSIS (AS REQUIRED IN D AND E)

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Appendix 5

MAP IDENTIFYING THE PROJECT AREA AND GEO-REFERENCED DATA (AS REQUIRED IN B.3.1)

▼B

Appendix 6

DOCUMENTATION REQUIRED IN F.3.3

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ANNEX III

Methodology for carrying out the cost-benefit analysis

1. GENERAL PRINCIPLES

1.1. **The objective of a cost benefit analysis (hereinafter referred to as 'CBA') in the context of Cohesion Policy is to support the major project assessment in order to:**

— assess whether the major project ***is worth*** **co-financing** (from an economic point of view);

— assess whether the major project ***needs*** **co-financing** (from a financial point of view).

1.2. **A CBA shall be:**

— carried out as soon as possible in the project preparation phase, usually at the end of the preliminary design stage of the project;

— viewed as an element of a major project application to be taken into consideration in conjunction with other documents prepared for major projects including those containing other information referred to in Article 101 (1) of Regulation (EU) No 1303/2013.

1.3. **A CBA shall comply with the following principles:**

— CBA must be performed against predetermined policy objectives;

— CBA requires to define the relevant social context and perspective (local, regional, national, transboundary, global);

— CBA requires a common measurement unit (usually monetary);

— CBA requires a comparison of a scenario of the new investment with a scenario without the new investment (incremental analysis [1]);

— CBA requires to state a reference period relevant for the project;

— CBA requires consideration of residual values of investment;

— CBA requires a risk assessment to deal with uncertainty.

1.4. **A CBA for a major project shall include the elements set out below:**

(1) Presentation of the context;

(2) Definition of objectives;

(3) Identification of the project;

(4) Results of feasibility studies with demand and option analysis;

(5) Financial analysis;

[1] Where a major project consists of a new asset, the revenues and operating costs (or the benefits and costs in the economic analysis) shall be those of the new investment.

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(6) Economic analysis;

(7) Risk assessment.

2. ELEMENTS OF THE COST BENEFIT ANALYSIS

2.1. **Presentation of the context and definition of objectives, identification of the project, feasibility of the project with demand and option analysis**

2.1.1. *Presentation of the context*

This assessment requires the definition of the social, economic, political and institutional context. The key features to be described relate to:

(1) the socio-economic conditions of the country/region that are relevant for the project;

(2) the policy and institutional aspects, including existing economic policies and development plans with their policy objectives;

(3) the current infrastructure endowment and service provision;

(4) the perception and expectations of the population with relation to the service to be provided.

2.1.2. *Definition of project's objectives*

Clear objectives shall be defined for the project in order to verify that the investment responds to an existing need and to assess the results and the impact of the project. As far as possible the objectives should be quantified through indicators with baselines and target values.

The definition of the objectives shall be used to identify, where possible and appropriate, the project benefits in order to assess contribution of the project to welfare and to achieving the specific objectives of the priority axes of the operational programme(s).

2.1.3. *Identification of the project*

The identification of the major project shall take place taking into account the definition of a major project set out in Article 100 of Regulation (EU) No 1303/2013 and as well as the following principles:

(1) the project needs to be clearly identified as a self-sufficient unit of analysis, that is, technical lots, administrative or financial phases that cannot be regarded as being operational in themselves, shall be analysed within the CBA together with other phases comprising a major project.

(2) the impact area, final beneficiaries ([1]) and relevant stakeholders whose welfare counts in the aggregation of net benefits shall be taken into account.

(3) the body responsible for implementation is identified and its technical, financial and institutional capacities analysed.

2.1.4. *Feasibility of the project with demand and option analysis*

Feasibility studies, which normally cover the following aspects: demand analysis; option analysis; available technology; the production plan (including the utilisation rate of the infrastructure); personnel requirements; the scale of the project, location, physical inputs, timing and implementation,

([1]) The population that benefits directly from the project.

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phases of expansion and financial planning; environmental aspects, climate change mitigation aspects (GHG emissions), resource efficiency and resilience to climate change impacts and natural disasters, shall be considered in the cost benefit analysis (where applicable).

It shall be taken into account that:

(1) **Feasibility analysis** identifies the potential constraints and related solutions with respect to technical, economic, environmental and climate change mitigation and adaptation, regulatory and institutional aspects. A project is feasible when its design satisfies the technical, legal, financial and other constraints relevant to the nation, region or specific site. Several project options may be feasible.

A summary of results of feasibility studies must be presented in the CBA. CBA must be consistent with the information presented in feasibility studies.

(2) **Demand analysis** identifies and quantifies the social need for an investment and considers as a minimum:

— the current demand, by the use of models and actual data;

— the forecast demand, from macroeconomic and sector forecasts and elasticity estimates of demand to relevant prices, income, and other core determinants;

— supply side aspects including the analysis of existing supply and expected (infrastructure) developments;

— network effect (if any).

(3) **Option analysis** is performed to assess and compare different alternative options which are found generally feasible to meet the existing and future demand for the project and to find the best solution. Options should be compared against different criteria, including for example technical, institutional, economic, environmental and climate change aspects.

The option analysis should be carried out in two steps; the first step looks at basic strategic options (i.e. type of infrastructure and location for the project) and the second step at specific solutions at the technological level. If the project is implemented as a Public Private Partnership this second step of the analysis should focus on the range of output specifications that may or may not be included in the output specifications of the Public Private Partnership project. The first step is usually based on (mainly qualitative) multi-criteria analyses while the second step normally uses mainly quantitative methods.

Key aspects of selecting the best option:

— to properly justify the solution sought, evidence is provided that the selected option is the optimal one of the various options considered during the technical feasibility study;

— if different alternatives have the same, unique objective and the same or very similar externalities, it is recommended that the selection should be based on the least cost solution per unit of output produced taking into account the long term operating and maintenance costs associated with the option;

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— if the output and externalities are different in different options (assuming all share the same objective), the Member State is encouraged to undertake a simplified CBA for all main options to select the best option by determining which option is more favourable from a socio-economic point of view and the selection should be based on economic parameters of a project, including its Economic Net Present Value (ENPV). The simplified CBA shall be carried out based on approximate estimates of key financial and economic data, including demand, investment cost and operating costs, revenues, direct benefits and externalities, where relevant.

2.2. **Financial analysis**

As set out in Article 101(1)(e) of Regulation (EU) No 1303/2013, a financial analysis must be included in the CBA.

The financial analysis shall include:

(a) assessment of the financial profitability of the investment and of national capital;

(b) determining the appropriate (maximum) contribution from the Funds;

(c) checking the financial viability (sustainability) of the project.

Financial analysis should, where possible and appropriate, be carried out **from the point of view of the project owner** and/or operator allowing to verify cash flows and guarantee positive cash balance in order to verify the financial sustainability and to calculate the indices of financial return on the investment project and on capital based on the discounted cash flows.

If the owner and the operator are not the same entity, **a consolidated financial analysis**, which excludes cash flows between the owner and the operator, should be undertaken.

Where possible and appropriate, the financial analysis should be carried out in **constant prices** (prices fixed at a base-year), but expected changes in relative prices should be considered as part of the risk assessment.

2.2.1. *Discounted cash flow methodology, incremental method and other principles of financial analysis*

The financial analysis of major projects shall be carried out taking into account the rules set out in section III (Method for calculating the discounted net revenue of operations generating net revenue) of Commission Delegated Regulation (EU) No 480/2014, including: method for calculating discounted net revenue (including the reference period and the incremental method) and discounting of cash flow (including the financial discount rate in real terms).

The data required to perform a financial analysis are as follows:

(1) investment costs, including fixed investments, non-fixed investments including start-up costs, and, where appropriate, changes in working capital;

(2) replacement costs as defined in Article 17 (a) of Commission Delegated Regulation (EU) No 480/2014;

(3) operating costs as defined in Article 17 (b) and (c) of Commission Delegated Regulation (EU) No 480/2014;

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(4) revenues as defined in Article 16 of Commission Delegated Regulation (EU) No 480/2014;

(5) source of funding including equity capital of the investor (either public or private), capital from loans (in this case loan repayment and interests are a project outflow in sustainability analysis) and any additional financial resources such as grants.

In sectors where this is relevant, including the environmental sector, **tariffs shall be fixed in compliance with the polluter-pays principle taking into account affordability**, as set out in Section III (Method for calculating the discounted net revenue of operations generating net revenue) of Commission Delegated Regulation (EU) No 480/2014, **and the full-cost recovery** ([1]).

Compliance with the full-cost recovery principle includes that:

(1) tariffs should aim as far as possible to recover the capital cost, the operating and maintenance cost, including environmental and resource costs;

(2) the tariff structure maximises the project's revenues before public subsidies, while taking affordability into account.

Limitations of the polluter-pays principle and full-cost recovery principle in user charges and fees should:

(1) not jeopardize the financial sustainability of the project;

(2) as a general rule, be seen as temporary restrictions and maintained only as long as the issue of affordability of users exists.

2.2.2. *Results of the financial analysis*

(a) *Evaluation of financial profitability of the investment and national capital*

Financial Net Present Value (FNPV) is the sum that results when the expected investment and operating and replacement costs of the project (discounted) are deducted from the discounted value of the expected revenues.

Financial Rate of Return (FRR) is the discount rate that produces a zero FNPV.

The financial profitability of an investment is assessed by estimating the financial net present value and the financial rate of return of the investment (**FNPV(C) and FRR(C)**). These indicators compare investment costs to net revenues and measure the extent to which the project's net revenues are able to repay the investment, regardless of the sources of financing. In some cases (in the context of State Aid and private operators) the calculation of FRR(Kp) is required. Interest payments shall not be included in the calculation FNPV(C).

For a project to require the contribution of the Funds:

FNPV(C) before the EU contribution should be negative and FRR(C) should be lower than the discount rate used for the analysis (except for some projects falling under State aid rules for which this may not be relevant).

([1]) Specific Union's legislative provisions existing for water and waste sectors (namely: Water Framework Directive and Waste Framework Directive) shall be taken into account in application of these principles.

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If a major project shows **high financial profitability** (i.e. FRR(C) is substantially higher than the financial discount rate) it will, as a general rule, be considered sufficient for an investor to implement the project without Union contribution. A Union contribution may be justified only if it is demonstrated that the investment is not bankable on its own considering that the risks for an investor to implement the project e.g. **highly innovative** project may be too high to carry out the investment without a public grant.

The financial profitability of national capital is assessed by estimating the financial net present value and the financial rate of return on capital (**FNPV(K) and FRR(K)**). These indicators measure the extent to which the project's net revenues are able to repay the financial resources provided by the national funds (both private and public sources).

Calculation of FNPV(K) and FRR(K) requires that:

— the financial resources — net of EU support — invested in the project are treated as outflows disregarding investment costs;

— capital contributions are considered at the moment they are actually paid out for the project or reimbursed (in the case of loans);

— interest payments are included in the table for the analysis of the return on capital (FNPV(K));

— operating subsidies are not included in the table for the analysis of the return on capital (FNPV(K)).

For a project to require the contribution of the Funds:

FNPV(K) with Union assistance should be negative or equal to zero, and FRR(K) should be lower or equal to the discount rate, otherwise appropriate justification has to be provided.

When relevant, the return on the project promoter's capital (FRR(Kp)) should also be calculated. This compares the net revenues of the investment with the resources provided by the promoter: i.e. the investment cost minus the non-reimbursable grants received from the EU and/or the national/regional authorities. This exercise can be particularly useful in the context of State aid in order to verify that the intensity of the aid (EU and national assistance) provides the best value-for-money with the objective of limiting public financial support to what is necessary for the project to be economically or financially viable. If the project expects a substantial positive return (i.e. significantly above the national benchmarks on expected profitability in the given sector) it shows that the grant received would bring supra-normal profits to the beneficiary and therefore the Union contribution may not be justified.

(b) *Determination of the appropriate (maximum) contribution from the Funds*

Determination of the appropriate (maximum) contribution from the Funds for revenue generating projects shall be done in accordance with one of the methods for determining the potential net revenue in accordance with Article 61 (Operations generating net revenue after completion) of Regulation (EU) No 1303/2013 and Annex V to Regulation (EU) No 1303/2013 and Section III of Commission Delegated Regulation (EU) No 480/2014 setting out rules for calculation of the discounted net revenue of operations generating net revenue.

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(c) *Ensuring financial viability (sustainability)*

The financial sustainability analysis is based on undiscounted cash-flow projections. It is mainly used to show that the project will have year by year sufficient cash resources at its disposition enabling it to always cover expenditures for investment and operations throughout the entire reference period.

Key aspects of financial sustainability analysis are as follows:

(1) financial sustainability of the project is verified by checking that the cumulated (undiscounted) net cash flow is positive (or zero) on an annual basis and over the entire reference period considered;

(2) the net cash flows to be considered for this purpose should:

— take into account investment costs, all (national and EU) financial resources and cash revenues and operating and replacement costs at the moment they are paid, repayments of entity's financial obligations as well as capital contributions, interests and direct taxes;

— exclude VAT unless VAT is not recoverable;

— not take into account the residual value unless the asset is actually liquidated in the last year of analysis considered;

(3) in the case of an operation not subject to the requirements set out in Article 61 of Regulation (EU) No 1303/2013, or whenever negative cash-flows are projected in the future, it must be indicated how costs will be covered with a clear long-term commitment of the beneficiary/operator to provide adequate funding from other sources to ensure the sustainability of the project;

(4) if projects fall within a pre-existing infrastructure, such as capacity extension projects, the overall financial sustainability of the system operator in the 'with-project scenario' (more than the capacity of the single extended segment) must be checked and a sustainability analysis at a system operator level must be performed and results must be taken into account in the risk assessment.

2.2.3. *Financial analysis in Public Private Partnership (PPP)*

The following aspects shall be taken into consideration when the financial analysis is carried out for major projects implemented as PPPs:

(1) The financial discount rate may be increased above the standard rate set out in Section III (Method for calculation of the discounted net revenue of operations generating net revenue after completion) of the Commission Delegated Regulation to reflect a higher opportunity cost of capital to the private investor. This higher opportunity cost should be justified by the beneficiary on a case-by-case basis, providing evidence, where possible, of the private partner's past returns on similar projects, or other relevant factual evidence.

(2) In case of PPP schemes where the owner of the infrastructure is different from the operator a consolidated financial analysis, covering both the owner and operator, must be carried out.

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(3) Unless private partner is chosen in a fair, transparent and open competitive procedure assuring the best 'value for money' for public partner ([1]), in order to check the financial profitability of the private capital and avoid unduly high profit generated by EU support an indicator measuring the financial profitability of the invested capital to the private investor (FRR(Kp)) shall be calculated ([2]), comparing the net revenues accrued by the private partner with the resources provided during investment (either through equity or loans). The resulting FRR(Kp) shall be compared with national or international benchmarks on expected profitability in the given sector.

2.3. **Economic analysis**

As provided for by Article 101(1)(e) of Regulation (EU) No 1303/2013, an economic analysis must be included in the CBA.

Economic analysis is an analysis that is undertaken using economic values, reflecting the social opportunity cost of goods and services.

2.3.1. *Key steps of economic analysis*

The economic analysis should be carried out in **constant accounting (shadow) prices** and shall be undertaken taking the financial analysis cash flows as a starting point.

Economic analysis includes the following steps:

1. Fiscal corrections to exclude indirect taxes (e.g. VAT, excise duties), subsidies and pure transfer payments granted by a public entity (e.g. payments from national healthcare systems) from the economic analysis. Where indirect taxes/subsidies are intended to correct for externalities, these shall be included in the economic analysis, if considered to adequately reflect the social marginal value of the related externalities and provided that there is no double-counting with other economic costs/benefits.

2. Conversion of market to accounting (shadow) prices by applying conversion factors to financial prices to correct for market distortions. If conversion factors are not available from a national planning office and in the absence of significant market distortion for simplification the conversion factor can be set at one (CF=1). Conversion factors may be higher (or lower) than unity when accounting prices are greater (or smaller) than market prices.

3. Monetisation of non-market impacts (corrections for externalities): externalities shall be estimated and valued, as appropriate, using stated or revealed preference method (e.g. hedonic pricing) or other methods.

Economic analysis shall consider **direct effects only** in order to avoid double-counting while generally shadow pricing and monetisation of externalities account for indirect effects.

Financial revenues in the form of user fees, charges and tariffs shall be excluded from the economic analysis, and replaced with estimation of the direct effects on users, either through 'willingness to pay' or accounting prices. User fees, charges and tariffs especially in sectors not exposed to market competition, in regulated sectors or strongly influenced by political considerations should not be used as a proxy for 'willingness to pay' of user.

([1]) Conditions should be specified in the national guidance document on PPP.

([2]) If private partner has been already selected; otherwise it should be described how this aspect will be assured.

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4. Discounting of the estimated costs and benefits: once the stream of economic costs and benefits is estimated, the standard discounted cash flow methodology shall be applied using a social discount rate (SDR).

On the basis of Social Rate of Time Preference (SRTP) the following benchmarks for social discount rate are estimated: 4,95 % for Cohesion Member States and 2,77 % for other Member States. For simplification as a general rule a **social discount rate of 5 % shall be used as a benchmark in Cohesion Member States** (Bulgaria, Croatia, Cyprus, Czech Republic, Estonia, Greece, Hungary, Latvia, Lithuania, Malta, Poland, Portugal, Romania, Slovakia, Slovenia) and **3 % in other Member States** (Austria, Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Luxembourg, Netherlands, Spain, Sweden, United Kingdom).

Member States may establish a benchmark for the social discount rate which is different from 5 % or 3 %, on the condition that they:

(1) provide justification for this reference on the basis of economic growth forecast and other parameters determining the SDR under the SRTP approach; and

(2) ensure its consistent application across similar projects in the same country, region or sector.

Information on the different benchmark shall be made available to beneficiaries and the Commission at the start of the operational programme.

2.3.2. *Calculation of the economic performance indicators*

The following **economic performance indicators** (as defined below) are the key indicators of the economic analysis:

(1) **Economic Net Present Value** (ENPV) is the main reference indicator for project appraisal. It is defined as the difference between the discounted total social benefits and costs.

(2) For a major project to be acceptable from an economic standpoint the project's economic net present value should be positive **(ENPV>0)** demonstrating that the society in a given region or country gains from the project because the project's benefits exceed its costs and therefore, the project should be implemented.

(3) **Economic rate of return** (ERR) is the internal rate of return calculated using the economic values and expressing the socio-economic profitability of a project.

(4) Economic rate of return should be greater than the social discount rate **(ERR>SDR)** to justify EU support to a major project.

(5) **Benefit/Cost ratio** (B/C) is defined as the net present value of project benefits divided by the net present value of project costs.

(6) Benefit/Cost ratio should be greater than one **(B/C>1)** to justify EU support to a major project.

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The main economic benefits per sector to be considered in the economic analysis are set out in table 1. Additional economic benefits can be added if needed and justified. In some specific cases those benefits may become economic costs e.g. increased vehicle operating costs in certain road projects.

Table 1

Sector/Subsector	Economic benefits
Water supply and sanitation	(i) improved access to drinking water and wastewater treatment services in terms of availability, reliability and quality of the service (ii) improved drinking water quality (iii) improved quality of surface waters and preservation of ecosystem services due to pollution abatement (iv) resource cost savings for both producers and customers (v) improved health (vi) reduction of GHG emissions
Waste management	(i) reduction of health and environmental hazards (reduced contamination of air, water, soils) (ii) reduction of landfill space/costs (for waste treatment facilities) (iii) recovery of materials, energy and production of compost (avoided cost of alternative production/generation, including externalities) (iv) reduction of GHG emissions (i.e. CO_2, CH_4) (v) reduction of visual disamenities, noise and odours
Energy	*Energy Efficiency projects* (i) energy savings (expressed by the economic value of energy including externalities) (ii) increase of comfort (iii) reduction of GHG and non-GHG emissions *Renewable Energy Sources projects* (i) reduction of energy costs for substitution of the energy source e.g. by displacement of fossil fuels alternatives (expressed by the economic value of energy generated by likely displaced alternative, including externalities) (ii) reduction of GHG emissions *Electricity/gas grids and infrastructure* (i) increase and diversification of energy supply (value of incremental gas/electricity supplied, including externalities) (ii) increase of security and reliability of energy supply (reduction in supply disruptions) (iii) reduction of energy costs for substitution of the energy source (iv) market integration: variation in surpluses stemming from price alignment effects across places (for transmission) or time (for storage) (v) improved energy efficiency (vi) reduction of GHG and non-GHG emissions

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Sector/Subsector	Economic benefits
Roads, Railways, Public Transport	(i) reduction in generalised costs (for movement of goods/people): — time savings — vehicle operating costs savings (ii) accident savings (iii) reduction of GHG emissions (iv) reduction of non-GHG emissions (i.e. local air pollution impacts) (v) reduction of noise emissions (e.g. some urban projects)
Airports, Seaports, Inter-modal	(i) reduction in generalised costs (for movement of goods/people) — time savings — vehicle operating costs savings (ii) quality of service improvements (e.g. provision of airport contact gates) (iii) reduction of GHG emissions (iv) reduction of non-GHG emissions (v) reduction of noise emissions
Research & Innovation	(i) benefits to businesses (establishment of spin-offs and start-ups, development of new/improved products and processes; knowledge spillovers) (ii) benefit to researchers and students (new research, human capital formation, social capital development) (iii) benefits to the general public (reduction of environmental risks, reduction of health risks, cultural effects for visitors)
Broadband	(i) Increased take-up and improved quality of digital services, including e-Commerce, for citizens and businesses (especially in rural areas); (ii) Increased take-up and improved quality of digital services, including e-Government and e-Health, for public administration.

2.3.3. *Climate change mitigation and adaptation in the economic analysis*

The CBA must take into account costs and benefits of the project in the context of Greenhouse Gas emissions and climate change. The quantification of the project's Greenhouse Gas emissions and the estimate of economic cost of carbon (or CO2) emissions used to monetise the externalities of such emissions shall be based on a transparent methodology aligned with the EU 2050 decarbonisation objectives. As for climate adaptation, costs of measures aiming at enhancing the resilience of the project to climate change impacts that are duly justified in feasibility studies should be included in the economic analysis. The benefits of those measures, e.g. measures taken to limit the emissions of GHG or enhance the resilience to climate change and weather extremes and other natural disasters, should also be assessed and included in the economic analysis, if possible quantified, otherwise they should be properly described.

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2.3.4. *Simplified economic analysis in special cases*

In certain limited cases where the benefits of a major project are very difficult or impossible to quantify and monetise, but where costs can be predicted with reasonable confidence, notably for major projects driven by necessity to ensure compliance with EU legislation, a **cost-effectiveness analysis (CEA)** can be performed. In such cases the appraisal shall focus on verifying that the project is the most efficient solution for the society to supply a given, necessary service at the pre-defined conditions set out. In addition, qualitative description of main economic benefits should be provided.

CEA is carried out by calculating the cost per unit of 'non monetised' benefit and is required to quantify benefits but not to attach a monetary price or economic value to the benefits.

The conditions for applying CEA are as follows:

— the project produces only one project output which is homogenous and easily measurable;

— this output is a crucial supply, entailing that action to secure it is essential;

— the aim of the major project is to achieve the output at minimum cost;

— there are no significant externalities;

— there is a wide evidence of appropriate benchmarks to verify that the chosen technology meets the minimum required cost performance criteria.

2.4. **Risk assessment**

As set out in Article 101(1)(e) of Regulation (EU) No 1303/2013, a risk assessment must be included in the CBA. This is required to deal with the uncertainty that always permeates investment projects. Risk assessment enables the project promoter to better understand the way the estimated impacts are likely to change should some key project variables turn out to be different from those expected. A thorough risk analysis constitutes the basis for a sound risk-management strategy, which in turn feeds back into the project design. Particular attention should be paid to climate change and environmental aspects.

The risk assessment shall comprise two steps:

(1) **Sensitivity analysis**, which determines the 'critical' variables or parameters of the model i.e. those whose variations, positive or negative, have the greatest impact on the project's performance indicators, shall take the following aspects into consideration:

— the critical variables are the ones whose 1 % variation results in more than 1 % variation of the NPV;

— the analysis is carried out by varying one element at a time and determining the effect of that change on the NPV;

— the **switching values** are defined as the percentage change the critical variable should assume to make the NPV equal to zero;

— **scenario analysis** allowing the study of the combined impact of determined sets of critical values and in particular, the combination of optimistic and pessimistic values of a group of variables to build different scenarios, which may hold under certain hypotheses.

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(2) **Qualitative risk analysis** including risk prevention and mitigation, which shall include the following elements:

— a list of risks to which the project is exposed;

— a risk matrix showing for each identified risk:

— the possible causes of failure,

— the link with the sensitivity analysis, where applicable,

— the negative effects generated on the project,

— the ranked (e.g. very unlikely, unlikely, about as likely as not, likely, very likely) levels of probability of occurrence and of the severity of impact,

— the risk level (i.e. combination of probability and impact).

— identification of prevention and mitigation measures, including the entity in charge of preventing and mitigating the main risks, standard procedures, where appropriate and taking into account best practices, where possible, to be applied to reduce risk exposure, where considered necessary.

— interpretation of risk matrix including an assessment of the residual risks after the application of prevention and mitigation measures;

— In addition the risk assessment may, where appropriate (depending on project size, data availability), and should, where the residual risk exposure is still significant, include the probabilistic risk analysis, which involves the following steps:

(1) **Probability distributions for critical variables** informing about the likelihood of occurring a given percentage change in the critical variables. Computing the probability distribution of critical variables is necessary to carry out a quantitative risk analysis.

(2) **Quantitative risk analysis** based on Montecarlo simulation, providing probability distributions and statistical indicators for expected result, STD, etc. of project financial and economic performance indicators.

The main risks per sector to be taken into account in the risk assessment are set out in Table 2.

In order to assist the project promoters in preparation of qualitative risk analysis in line with this Regulation, Member States are encouraged (if they consider this appropriate and/or feasible) to develop national guidelines on valuation of certain standard project risks, and list of mitigation and prevention measures across sectors.

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Table 2

Sector/Subsector	Specific risks
Water supply and sanitation	Demand risks: (i) Water consumption lower than predicted (ii) Connection rate to public sewage system slower than predicted Design risks: (iii) Inadequate surveys and investigation e.g. inaccurate hydrological predictions (iv) Inadequate design cost estimates Land acquisition risks: (v) Procedural delays (vi) Land cost higher than predicted Administrative and procurement risks: (vii) Procedural delays (viii) building or other permits (ix) utility approval (x) Legal proceedings Construction risks: (xi) Project cost overruns and delays in construction (xii) Contractor related (bankruptcy, lack of resources) Operational risks: (xiii) Reliability of identified water sources (quantity/quality) (xiv) Maintenance and repair costs higher than predicted, accumulation of technical breakdowns Financial risks: (xv) Tariff increases slower than predicted (xvi) Tariff collection lower than predicted Regulatory risks (xvii) unexpected political or regulatory factors affecting the water price Other risks: (xviii) Public opposition
Waste management	Demand risks: (i) Waste generation lower than predicted (ii) Waste flow control/delivery insufficient Design risks: (iii) Inadequate surveys and investigation (iv) Choice of unsuitable technology (v) Inadequate design cost estimates Land acquisition risks: (vi) Procedural delays

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Sector/Subsector	Specific risks
	(vii) Land cost higher than predicted Administrative and procurement risks: (viii) Procedural delays (ix) Building or other permits (x) Utility approvals Construction risks: (xi) Project cost overruns and delays in construction (xii) Contractor related (bankruptcy, lack of resources) Operational risks: (xiii) Waste composition other than predicted or having unexpectedly large variations (xiv) Maintenance and repair costs higher than predicted, accumulation of technical breakdowns (xv) Process outputs fail to meet quality targets (xvi) Failure to meet limits of emissions produced by the facility (to air and/or water) Financial risks: (xvii) Tariff increases slower than predicted (xviii) Tariff collection lower than predicted Regulatory risks: (xix) Changes of environmental requirements, economic and regulatory instruments (i.e. introduction of landfill taxes, bans on landfilling) Other risks: (xx) Public opposition
Energy	Demand risks: (i) Demand shortfalls (ii) Evolution of prices of different competing fuels (iii) Inadequate analysis of climatic conditions affecting the energy demand for heating and/or cooling Design risks: (iv) Inadequate design cost estimates (v) Inadequate site surveys and investigation (vi) Innovation in energy production/transmission or energy storage technology making the one in the project obsolete Land acquisition risks (vii) Land costs higher than predicted (viii) Higher costs for the acquisition of rights of way (ix) Procedural delays Administrative and procurement risks:

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Sector/Subsector	Specific risks
	(x) Procedural delays Construction risks: (xi) Project cost overruns and delays in construction (xii) Flooding, landslides, etc. (xiii) Accidents Operational risks: (xiv) Maintenance and repair costs higher than predicted, accumulation of technical breakdowns, for example those caused by climate change impacts (xv) Long out-of-service time for accident or external causes Financial risks: (xvi) Changes in the tariff system and/or in the system of incentives (xvii) Inadequate estimate of energy price trends Regulatory risks: (xviii) Changes of environmental requirements, economic instruments (i.e. RES support schemes, EU ETS design) Other risks: (xix) Public opposition
Roads, Railways, Public Transport, Airports, Seaports, Intermodal	Demand risks: (i) Traffic forecasts different than predicted Design risks: (ii) Inadequate site surveys and investigation (iii) Inadequate design cost estimates Administrative and procurement risks: (iv) Procedural delays (v) Building permits (vi) Utility approvals Land acquisition risks: (vii) Land costs higher than predicted (viii) Procedural delays Construction risks: (ix) Project cost overruns (x) Flooding, landslides, etc. (xi) Archaeological findings (xii) Contractor related (bankruptcy, lack of resources) Operational risks: (xiii) Operation and maintenance costs higher than expected

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Sector/Subsector	Specific risks
	Financial risks: (xiv) Tolls collection lower than expected Regulatory risks: (xv) Changes in environmental requirements Other risks: (xvi) Public opposition
RDI	Demand risks: (i) Development of relevant industry (demand for research results and demand for private contracted research) (ii) Evolutions on labour market (demand for university graduates and impact on demand for education services in the area) (iii) Interest of the general public different than predicted Design risks: (iv) Inadequate design cost estimates (v) Inadequate site selection or delays in completing the project design (vi) Invention of a new RDI technology making the infrastructure's technology obsolete (vii) Lack of well-established technical engineering expertise Administrative and Procurement risks: (viii) Delays in obtaining building permits (ix) Unresolved property ownership rights (x) Delays in the acquisition of intellectual property rights or higher-than-expected costs for their acquisition (xi) Procedural delays to select the supplier and sign the procurement contract (xii) Supply bottlenecks Construction risks: (xiii) Project delays and cost overruns during installation of scientific equipment (xiv) Lack of ready-made solutions to meet the needs arisen during the construction or operation of the infrastructure (xv) Delays in complementary works outside the project promoter's control Operational risks: (xvi) Lack of academic staff/researchers (xvii) Unexpected complication connected with the installation of specialised equipment (xviii) Delays in making the equipment fully and reliably running (xix) Insufficient production of research results (xx) Unexpected environmental impacts/accidents

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Sector/Subsector	Specific risks
	Financial risks: (xxi) Insufficient committed funding on a national/regional level during the operational phase (xxii) Inadequate estimate of financial revenues (xxiii) Failure to meet the demand from users (xxiv) Inadequate system for protection and exploitation of intellectual property (xxv) Loss of existing clients/users due to competition from other R+D centres
Broadband	Context and regulatory risks: (i) Change of orientation of the strategic policy (ii) Change in excepted behaviour of future private investors (iii) Change in regulations in the retail market (iv) Unsuccessful State-aid application Demand risks: (v) Lower than estimated service take-up from retail- and/or wholesale providers (vi) Low investments in 'last mile' network by service providers Design risks: (vii) Inadequate design cost estimates Administrative and procurement risks: (viii) Delays in project procurement (ix) Risk of not obtaining required property rights Operational and financial risks: (x) Increase in operational cost (xi) Insufficient committed funding on a national/regional level during the operational phase (xii) Loss of key personnel during project operation

Formulas

Formulas for financial analysis:

— **Financial net present value (FNPV)**

$$\mathrm{FNPV} = \sum_{t=0}^{n} a_t S_t = \frac{S_0}{(1+i)^0} + \frac{S_1}{(1+i)^1} + \ldots + \frac{S_\mathrm{n}}{(1+i)^n}$$

— **Financial rate of return (FRR)**

$$0 = \sum \frac{St}{(1+FRR)^t}$$

Where S_t is the balance of cash flow at time t and a_t is the financial discount factor chosen for discounting at time t; i is the financial discount rate.

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Formulas for economic analysis

— **Economic Net Present Value (ENPV)**

$$ENPV = \sum_{t=0}^{n} \rho_t V_t = \frac{V_0}{(1+r)^0} + \frac{V_1}{(1+r)^1} + \ldots + \frac{V_n}{(1+r)^n}$$

— **Economic rate of return (ERR)**

$$0 = \sum \frac{Vt}{(1+ERR)^t}$$

— **Benefit/Cost ratio (B/C)**

$$B/C = \frac{\sum_{t=0}^{n} \rho_t B_t}{\sum_{t=0}^{n} \rho_t C_t}$$

Where V_t is the balance of net benefits (B-C) at time t, B is total benefits flow at time t, C is total social costs flow at time t, ρ_t is the social discount factor chosen for discounting at time t; r is the social discount rate.

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ANNEX IV

Format of the model for the joint action plan (JAP)

Proposal for a JAP under Articles 104 to 109 of Regulation (EU) No 1303/2013

Title of the JAP	*<type='S' maxlength='255' input='M'>* ([1])
Commission reference (CCI)	*<type='S' maxlength='15' input='S'>*

A. GENERAL CHARACTERISTICS

A.1. Brief JAP description	*<type='S' maxlength='1750' input='M'>*
A.2. CCI of operational programme(s)	*<type='S' input='S'>*
A.3. Region(s)(NUTS)	*<type='S' input='S'>*
A.4. Member State(s)	*<type='S' input='G'>*
A.5. Fund(s)	*<type='S' input='S'>*
A.6. Total eligible cost	*<type='N' input='M'>*
A.7. Public support ([2])	*<type='N' input='M'>*
A.8. Type of JAP	( ) Normal ( ) Pilot ( ) YEI *[one possibility only]; <type='C' input='M'>*

A.9. **Categorisation of operation activity**

	Code	Amount	Percentage of the total cost of the operation/per dimension
A.9.1. Intervention field (more than one could be used, on a pro rata calculation, where relevant)	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
A.9.2. Form of finance (more than one could be used, on a pro rata calculation, where relevant)	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
A.9.3. Territorial dimension (more than one could be used, on a pro rata calculation, where relevant)	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*

([1]) Legend for the characteristics of fields:
type: N = Number, D = Date, S = String, C = Checkbox, P = Percentage
input: M = Manual, S = Selection, G = Generated by system
maxlength = Maximum number of characters including spaces

([2]) Including the public contribution provided by the beneficiary or other entities participating in the JAP.

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	Code	Amount	Percentage of the total cost of the operation/per dimension
A.9.4. Territorial delivery mechanism	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
A.9.5. Thematic objective ERDF/ Cohesion Fund (more than one could be used, on a pro rata calculation, where relevant)	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
A.9.6. ESF Secondary Theme	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
A.9.7. Economic activity dimension (more than one could be used, on a pro rata calculation, where relevant)	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*
A.9.8. Location dimension (more than one could be used, on a pro rata calculation, where relevant)	*<type='N' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
	<type='N' input='S'>	*<type='N' input='M'>*	*<type='P' input='G'>*

B. CONTACT DETAILS: **Authority responsible for the JAP application [to be completed by the authority submitting the application]**

B.1. Name	*<type='S' maxlength='200' input='M'>*
B.2. Type of authority	( ) managing authority ( ) intermediate body ( ) Other designated public law body *<type='C' input='M'>*
B.3. Address	*<type='S' maxlength='400' input='M'>*
B4. Name of contact person	*<type='S' maxlength='200' input='M'>*
B.5. Position of contact person	*<type='S' maxlength='200' input='M'>*
B.6. Telephone	*<type='S' input='M'>*
B.7. Email	*<type='S' maxlength='100' input='M'>*

Where more than one operational programme is planned to provide support to a JAP or where the JAP proposal is not submitted by a managing authority, please attach the approval of the relevant managing authority(s).

C. ANALYSIS OF THE DEVELOPMENT NEEDS AND OBJECTIVES

C.1. **Please describe the overall problem/situation that the JAP should contribute to solve, and the needs that the JAP should contribute to fulfil, taking into account, where applicable, relevant country-specific recommendations adopted in accordance with Article 121(2) of the Treaty and Article 148(4) of the Treaty. Where relevant, use statistical data. Please explain what alternatives to the JAP were considered to address the problems identified/the needs to be fulfilled, and why they were not selected.**

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<type='S' maxlength='17500' input='M'>

C.2. **On the basis of the information provided in C.1, please set out the JAP general objective and any JAP specific objectives.**

Type	Code	Objective
JAP general objective*<type='S' input='S'>*	*<type='N' input='M'>*	*<type='S' maxlength='500' input='M'>*
JAP specific objective		
JAP specific objective		
…		

C.3. **Please describe the relationship between the JAP general objective and the JAP specific objectives and specify how they will contribute to solve the problems identified and the needs to be fulfilled.**

<type='S' maxlength='10500' input='M'>

C.4. **Please identify the relevant investment priorities and specific objectives of the operational programmes, to which the JAP will contribute, and describe how the JAP will contribute to achieving them.**

OP	Priority axis	Fund	Investment priority	Specific objective of OP
<type='S' input='S'>	*<type='S' input='S'>*	*<type='S' input='S'>*	*<type='S' input='S'>*	*<type='S' input='S'>*

JAP contribution to the specific objective(s) identified:

<type='S' maxlength='7000' input='M'>

D. FRAMEWORK OF THE JAP

D.1. **Please describe the intervention logic of the JAP through answering the questions below.**

D.1.1. What projects are envisaged to be implemented? Please describe the planned projects or types of projects (sets of similar activities with the same indicators) and the indicative timetable by using the table below. A project may be supported by more than one OP, priority axis and/or Fund and may cover more than one category of region. Where applicable, indicate whether the completion of a (type of) project is required for the start of another (type of) project within the JAP and indicate for which (type of) project(s).

(Type of) project	Synthetic description	JAP specific objective(s) to which it contributes	Planned starting date	Planned end date	Indicate (‘Yes’ or ‘No’) whether the completion of this (type of) project is necessary for the start of other JAP (type of) projects and if so, indicate for which (type of) projects.
(Type of) Project 1 *<type=N' input='M'>*	*<type='S' maxlength='255' input='M'>*	*<type='N' input='S'>*	*<type='D' input='M'>*	*<type='D' input='M'>*	*<type='S' maxlength='255' input='M'>*

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(Type of) project	Synthetic description	JAP specific objective(s) to which it contributes	Planned starting date	Planned end date	Indicate (‘Yes’ or ‘No’) whether the completion of this (type of) project is necessary for the start of other JAP (type of) projects and if so, indicate for which (type of) projects.
(Type of) Project 2					
(Type of) Project 3					

Information regarding the (types of) projects planned:

<type='S' maxlength='7000' input='M'>

D.1.2. How will the projects contribute to achieving the JAP general and specific objectives? Please justify.

<type='S' maxlength='10500' input='M'>

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D.1.3. What are the milestones and targets for outputs and results of these projects?

Several indicators are possible for one (type of) project (one line for each indicator). Please include all indicators, including those that are not used for the financial management of the JAP. Where relevant, split the indicators by priority axis, Fund, and category of region. Where a milestone has been set for an output or a result indicator, please specify it in the table.

(Type of) project	Indicator	OP	Priority axis	Fund	Category of region	Type	Used for financial management of the JAP	Baseline	Milestone (if any)	Milestone Year	Target	Target Year	Measurement Unit	Source of data
(Type of) Project 1 *<type='N' input='S'>*	*JAP-specific Indicator <type='S' max-length='255' input='M'> Indicator from OP <type='S' input='S'>*	*<type='S' input='S'>*	*<type='S' input='S'>*	*<type='S' input='S'>*	*<type='S' input='S'>*	*Output or result*	Y or N	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*type='S' input='M'>*	*<type='S' max-length='200' input='M'>*
(Type of) Project 2														
(Type of) Project 3														

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D.2. **Please describe external factors, which could have a possible negative impact on the implementation of the JAP. Where relevant, describe what mitigating measures have been foreseen.**

External factor	Possible impact on JAP	Mitigating measure(s) foreseen
<type='S' max-length='255' input='M'>	*<type='S' max-length='500' input='M'>*	*<type='S' max-length='500' input='M'>*

Additional information, if necessary:

<type='S' maxlength='7000' input='M'>

D.3. **Please attach a representation of the intervention logic of the JAP. It should clarify the causal links between the needs/problems to be solved, the objectives of the JAP, the intended results, the set of projects to be supported and their outputs (optional).**

< Representation >

E. GEOGRAPHIC COVERAGE AND TARGET GROUP(S)

E.1. **Geographic coverage of the JAP.** Where relevant, please justify why the JAP is concentrated in a specific area

<type='S' maxlength='1750' input='M'>

E.2. **Target group(s) of the JAP**

E.2.1. *Target group(s) & its definition*	E2.2. *Total population of the target group(s) in the geographic area covered by the JAP*
<type='S' maxlength='1750' input='M'>	*<type='S' maxlength='200' input='M'>*

E.2.3. Comments about the target group(s), including problems faced to be addressed by this JAP, where not covered in C.1.

<type='S' maxlength='3500' input='M'>

F. EXPECTED IMPLEMENTATION PERIOD OF THE JAP

Please note that the standard scales of unit costs (unit costs) and lump sums of the JAP may be reimbursed only if the relevant outputs and results were attained after the date of the decision of the Commission approving the JAP and before the end of the implementation period.

F.1. Starting date of implementation	*(Please specify if it will be aligned with the date of the decision or if it will start later)* *<type='D' input='M'>*
F.2. Final date of implementation of projects	*(End date of projects)* *<type='D' input='M'>*
F.3. End of the implementation period of the JAP	*(Date of transmission of final payment claim and final report from the beneficiary to the managing authority. If some results are delayed in time and generate some payments later on, include them in this period)* *<type='D' input='M'>*

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G. ANALYSIS OF THE EXPECTED EFFECTS OF THE JAP

G.1. **On the promotion of equality between men and women**

<type='S' maxlength='3500' input='M'>

G.2. **On the prevention of discrimination**

<type='S' maxlength='3500' input='M'>

G.3. **On the promotion of sustainable development, where appropriate**

<type='S' maxlength='3500' input='M'>

H. IMPLEMENTING PROVISIONS FOR THE JAP

H.1. **Beneficiary of the JAP.**

H.1.1 Contact Details

H.1.1.1. Name	*<type='S' maxlength='200' input='M'>*
H.1.1.2. Address	*<type='S' maxlength='400' input='M'>*
H.1.1.3. Name of the contact person	*<type='S' maxlength='200' input='M'>*
H.1.1.4. Position of contact person	*<type='S' maxlength='200' input='M'>*
H.1.1.5. Telephone	*<type='S' maxlength='50' input='M'>*
H.1.1.6. Email	*<type='S' maxlength='100' input='M'>*

H.1.2. Please justify the capacities of the beneficiary in terms of:

H.1.2.1. Competence in the domain of the JAP. Please give an overview of the beneficiary's expertise in the domain of the JAP and indicate the number of staff with such expertise available within the beneficiary and allocated to the JAP). Where appropriate, provide some information on the other key partners involved and their competencies.

<type='S' maxlength='3500' input='M'>

H.1.2.2. Administrative and financial management capacity of the beneficiary. Please indicate EU-funded and/or comparable projects carried out by the beneficiary, which demonstrate its administrative and financial capacity in project management. In the absence of such examples, please outline the support envisaged for capacity building (training, recruitment, etc.). Please refer to institutional arrangements such as the existence of a unit capable to implement the JAP and if possible, include the proposed organisational chart for the JAP implementation (in an annex). If the JAP includes activities to be implemented by public procurement procedures, please describe the capacity of the beneficiary in this field. In case of financial corrections of EUR 10 000 or above, pertaining to support from EU Funds, in the last 10 years, please specify the corrective measures taken.

<type='S' maxlength='7000' input='M'>

H.2. **Arrangements for steering the JAP**

H.2.1. Steering Committee: Please describe the planned composition of the steering committee, including through an overview of its rules of procedures and how it will carry out its tasks, and the relevance of partners, which are to take part in the committee. Please also explain whether the steering committee or its planned members played a role in the preparation of the JAP.

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<type='S' maxlength='7000' input='M'>

H.3. **Arrangements for monitoring and evaluating the JAP**

H.3.1. Arrangements to ensure the quality, collection and storage of data on the level of achievement of the outputs and results. Please specify the body(ies) responsible for these three arrangements, how they will ensure the quality of data collected (guidance, trainings, etc.), the frequency of collection of data, how the data will be verified, where the data will be stored, etc. Please also describe how you will ensure reporting with regard to the common indicators set out in the Fund-specific regulations at the level of investment priority or where appropriate, specific objective.

<type='S' maxlength='7000' input='M'>

H.3.2. Evaluation activities planned and their justification. Please specify only activities specific to the JAP. If no specific activities are planned, please justify.

<type='S' maxlength='3500' input='M'>

H.4. **Arrangements ensuring the dissemination of information and communication in relation to the JAP and to the Funds supporting the JAP**

<type='S' maxlength='3500' input='M'>

I. FINANCIAL ARRANGEMENTS OF THE JAP

I.1. **Costs of achieving milestones, outputs and results (please also complete the appendix on indicators)**

Please fill out the following tables with the indicators to be used for the financial management of the JAP, where relevant broken down by priority axis, Fund and category of region.

▼B

I.1.1. Output indicators

Indicator (from D.1.3)	OP	Priority axis	Fund	Category of region	Milestone (if any)	Target	Unit cost or Lump sum amount (national currency)	Resulting amount (national currency)	Additional amount from update method (if any) (1) (national currency)	Maximum amount = Total eligible expenditure (national currency)	Maximum amount = Total eligible expenditure (EUR)
						(a)	(b)	(c) = (a) × (b)	(d)	(e) = (c) + (d)	(f) = (e) * exchange rate
<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='G'>*	*<type='N' input='M'>*	*<type='N' input='G'>*	*<type='N' input='M'>*
									Total	*<type='N' input='G'>*	*<type='N' input='G'>*

(1) Value indicated in section A.1.10 of the Appendix.

I.1.2 Result indicators

Indicator (from D.1.3)	OP	Priority axis	Fund	Category of region	Baseline	Milestone (if any)	Target	Unit cost or Lump sum amount (national currency)	Resulting amount (national currency)	Additional amount from update method (if any) (1) (national currency)	Maximum amount = Total eligible expenditure (national currency)	Maximum amount = Total eligible expenditure (EUR)
							(a)	(b)	(c) = (a) × (b)	(d)	(e) = (c) + (d)	(f) = (e) * exchange rate
<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='M'>*	*<type='N' input='G'>*	*<type='N' input='M'>*	*<type='N' input='G'>*	*<type='N' input='M'>*
										Total	*<type='N' input='G'>*	*<type='N' input='G'>*

(1) Value indicated in section A.1.10 of the Appendix.

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I.1.3. Financial flexibility ([1]): please explain if financial flexibility is required and how it will be applied

<type='S' maxlength='3500' input='M'>

I.2. **Indicative schedule of payments to the beneficiary, linked to the milestones and targets: please provide an indicative overview of the expected payments to every JAP (type of) project (in EUR), based on the information provided in table D.1.3 and section I.1**

	Year 1	Year 2	Year …	Total:
(Type of) Project 1	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*
(Type of) Project 2	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*
(Type of) Project 3	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='G'>*
Total:	*<type='N' input='G'>*	*<type='N' input='G'>*	*<type='N' input='G'>*	*<type='N' input='G'>*

I.3. **Financing plan by operational programme and priority axis (and Fund and category of region where relevant)**

	OP	Priority axis	Fund	Category of region	Total eligible expenditure (national currency)	Public expenditure (national currency)	Total eligible expenditure (EUR)	Public expenditure (EUR)
(Type of) Project 1 <type='S' input='G'>	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*
(Type of) Project 2								
(Type of) Project 3								
Total					*<type='N' input='G'>*	*<type='N' input='G'>*	*<type='N' input='G'>*	*<type='N' input='G'>*

The total of ‘total eligible expenditure’ shall be equal to the sum of ‘total eligible expenditure’ from tables I.1.1 and I.1.2.

Where applicable, the difference between total eligible expenditure and public expenditure corresponds to the private contribution to the JAP.

([1]) Financial flexibility may be applied to up to 10 % of the total allocations to outputs or to results. An indicator may be reimbursed up to 10 % in addition to its indicative maximum amount. There may be full flexibility between indicators capturing different levels of achievement of the same output or result.

▼B

Appendix

Description and justification of the standard scales of unit costs and lump sums used to reimburse the JAP

The purpose of this appendix is to facilitate the work of the Commission in the assessment of the standard scales of unit costs (unit costs) and lump sums used to reimburse the outputs and results of the JAP. Therefore it should cover only the indicators from tables I.1.1 and I.1.2. It has to be completed indicator by indicator. ([1])

A.1. **Indicator (see I.1.1 and I.1.2)**

A.1.1. Name	
A.1.2.1. Unit of measurement for indicator	
A.1.2.2. Unit of measurement for milestone/ target (where relevant)	
A.1.3. Definition	
A.1.4. Source of data (nature of the supporting documents, who produces (generates), collects and records the data, where are they stored, frequency of collection/cut-off dates, validation…)	
A.1.5. Verification of data (who will verify, frequency of verification, method of verification): — verification of units attained — verification of the quality level attained	
A.1.6. Where relevant, please explain how the verification of the respect of public procurement procedures and state aid will be ensured	
A.1.7. Possible perverse incentives or problems due to this indicator, how they could be mitigated, level of risk	
A.1.8. Reimbursement based on	( ) lump sum ( ) standard scale of unit cost
A.1.9. Amount (in national currency) of one unit or lump sum	
A.1.10 Additional amount (in national currency) from update method (if any)	
A.1.11. Detailed description of the update method (if any)	
A.1.12. Legal basis in the ESI Funds legislative framework used to justify the unit cost/lump sum	

A.2. **Calculation of the standard scale of unit costs and lump sums**

A.2.1. Please specify why the proposed method and calculation is relevant for the type of projects that will be supported by the JAP:

([1]) The appendix will be uploaded as a separate document in SFC2014.

▼B

A.2.2. Please specify how the calculations to reach the amounts in A.1.9 and A.1.10 have been carried out, including in particular the assumptions made in terms of quality, or quantities. Where relevant, statistical evidence, benchmarks should be used and attached to this appendix under a format directly reusable by the Commission.

A.2.3. Please also explain, where relevant:

— how revenue has been/will be taken into account,

— that only eligible costs have been taken into account in the calculation,

— the level of cross-financing (with reference to Article 98(2) of Regulation (EU) No 1303/2013).

▼B

ANNEX V

Model for the annual and final implementation reports for the Investment for growth and jobs goal

PART A

DATA REQUIRED EVERY YEAR ('LIGHT REPORTS') (Article 50(2) of Regulation (EU) No 1303/2013)

1. IDENTIFICATION OF THE ANNUAL/FINAL IMPLEMENTATION REPORT

CCI	*<type='S' maxlength=15 input='S'>*
Title	*<type='S' maxlength=255 input='G'>*
Version	*<type='N' input='G'>*
Reporting year	*<type='N' input='G'>*
Date of approval of the report by the monitoring committee	*<type='D' input='M'>*

2. OVERVIEW OF THE IMPLEMENTATION OF THE OPERATIONAL PROGRAMME (Article 50(2) and 111(3)(a) of Regulation (EU) No 1303/2013)

Key information on the implementation of the operational programme for the year concerned, including on financial instruments, with relation to the financial and indicator data.

<type='S' maxlength=7000 input='M'>

3. IMPLEMENTATION OF THE PRIORITY AXIS (Article 50(2) of Regulation (EU) No 1303/2013)

3.1 **Overview of the implementation** [1]

ID	Priority axis	Key information on the implementation of the priority axis with reference to key developments, significant problems and steps taken to address these problems
<type='S' input='G'>	*<type='S' input='G'>*	*<type='S' maxlength=1750 input='M'>*

3.2 **Common and programme specific indicators (Article 50(2) of Regulation (EU) No 1303/2013)** [2]

Data for common and programme-specific indicators by investment priority transmitted using Tables 1 to 4 below.

[1] Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013. When YEI is implemented as a part of a priority axis, the reporting should be split between the YEI part and the other part of the priority axis.

[2] Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.

▼B

Table 1

Result indicators for the ERDF and the Cohesion Fund (by priority axis and specific objective); applies also to Technical Assistance priority axis ([1])

									ANNUAL VALUE																														
ID	Indicator	Measurem-ent Unit	Category of region (where relevant)	Baseline Value	Baseline Year	Target Value (2023)			2014			15			16			17			18			19			20			21			22			23			Obser-vations (if necessary)
<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='N or 'S' input='G'>	<type='N' input='G'>	<type='N' or 'S' input='G'>			<type='N' or 'S' input='M'>			<type='N' or 'S' input='M'>			<type='N' or 'S' input='M'>			<type='N' or 'S' input='M'>			<type='N' or 'S' input='M'>			<type='N' or 'S' input='M'>			<type='N' or 'S' input='M'>			<type='N' or 'S' input='M'>			<type='N' or 'S' input='M'>			<type='N' or 'S' input='M'>			<type='S' max-length=875 input='M'>
						m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	

([1]) In Table 1 break down by gender is to be used in the annual value fields only if it has been included in Table 12 of the OP. Otherwise use T = total.

▼B

Table 2A

Common result indicators for ESF (by priority axis, investment priority, and by category of region). Data on all common ESF result indicators (with and without target) shall be reported broken down by gender. For a Technical Assistance priority axis only those common indicators shall be reported for which a target has been set [1] [2]

Investment priority:

ID	Indicator	Category of region	Common output indicator used as basis for target setting	Measure-ment Unit for baseline and target	Target Value (2023) (Gender breakdown optional for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automati-cally)			Achieve-ment ratio Gender breakdo-wn optional		
<type='S' input='G'>	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='N or 'S' input='G'>*			*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' input='G'>*			*<type='P' input='G'>*		
								Annual Value																									
					Total	M	W	M	W	M	W	W	M	M	W	M	W	M	W	M	W	M	W	M	W	M	W	To-tal	M	W	T	M	W
	Inactive participants engaged in job searching upon leaving																															
	Participants in education/training upon leaving																															

[1] Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.

[2] If the investment priority contains a target for a common ESF result indicator, data must be provided for the respective result indicator with regard to the selected target group (i.e. the common output indicator used as a reference) as well as data for the entire population of participants who achieved the respective result in the IP.

▼B

ID	Indicator	Category of region	Common output indicator used as basis for target setting	Measurement Unit for baseline and target	Target Value (2023) (Gender breakdown optional for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automatically)			Achievement ratio Gender breakdown optional		
	Participants gaining a qualification upon leaving																														
	Participants in employment including self-employment, upon leaving																														
	Disadvantaged participants engaged in job searching, education/training, gaining a qualification, in employment, including self-employment, upon leaving																														

▼B

ID	Indicator	Category of region	Common output indicator used as basis for target setting	Measurement Unit for baseline and target	Target Value (2023) (Gender breakdown optional for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automatically)			Achievement ratio Gender breakdown optional		
	Participants in employment including self-employment, six months after leaving (1)																															
	Participants with an improved labour market situation six months after leaving (1)																															
	Participants above 54 of age in employment, including self-employment, six months after leaving (1)																															

▼B

ID	Indicator	Category of region	Common output indicator used as basis for target setting	Measure-ment Unit for baseline and target	Target Value (2023) (Gender breakdown optional for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automati-cally)			Achieve-ment ratio Gender breakdo-wn optional		
	Disadvantaged participants in employment, including self-employment, six months after leav-ing (1)																														

(1) Estimate based on representative sampling. Member States have two options of reporting. Option 1: The minimum requirement is to provide data twice in the 2019 AIR and in the final implementation report. In this option, cumulative values are reported in the 'Cumulative value' column in the 2019 AIR and in the final IR. Option 2: Annual values are provided for each year.

▼B

Table 2B

Result indicators for the YEI by priority axis or part of priority axis (Article 19(3), Annex I and II of the ESF Regulation) [1]

ID	Indicator	Measure-ment Unit target	Target Value (2023) (Gender breakdown optional for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automatically)			Achievement ratio Gender breakdown optional		
<type='S' input='G'>	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='N or 'S' input='G'>*			*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*		*<type='N' or 'S' input='M'>*			*<type='P' input='G'>*		
			Annual Value																													
			total	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	total	M	W	total	M	W
	Unemployed participants who complete the YEI supported intervention																														
	Unemployed participants who receive an offer of employment, continued education, apprenticeship or traineeship upon leaving																														
	Unemployed participants who are in education/ training, gain a qualifi-cation, or are in employment, including self-employment, upon leaving																														

[1] Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.

▼B

ID	Indicator	Measure-ment Unit target	Target Value (2023) (Gender breakdown optional for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automatically)			Achievement ratio Gender breakdown optional		
	Long-term unemployed participants who complete the YEI supported inter-vention																													
	Long-term unemployed participants who receive an offer of employment, continued education, apprenticeship or trai-neeship upon leaving																													
	Long-term unemployed participants who are in education/training, gain a qualification, or are in employment, including self-employment, upon leaving																													
	Inactive participants not in education or training who complete the YEI supported intervention																													
	Inactive participants not in education or training who receive an offer of employment, continued education, apprenticeship or traineeship upon leaving																													

▼B

ID	Indicator	Measure-ment Unit target	Target Value (2023) (Gender breakdown optional for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automatically)			Achievement ratio Gender breakdown optional		
	Inactive participants not in education or training who are in education/training, gain a qualification, or are in employment, including self-employment, upon leaving																													
	Participants in continued education, training programmes leading to a qualification, an appren-ticeship or a traineeship six months after leaving (1)																													
	Participants in employment six months after leaving (1)																													
	Participants in self-employment six months after leaving (1)																													
	Inactive participants engaged in job searching upon leaving																													

▼B

ID	Indicator	Measure-ment Unit target	Target Value (2023) (Gender breakdown optional for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automatically)			Achievement ratio Gender breakdown optional		
	Participants in education/ training upon leaving																													
	Participants gaining a qualification upon leaving																													
	Participants in employment, including self-employment upon leaving																													
	Disadvantaged participants engaged in job searching, education/ training, gaining a qualification, in employment, including self-employment, upon leaving																													
	Participants in employment, including self-employment, six months after leaving (2)																													

▼B

ID	Indicator	Measure-ment Unit target	Target Value (2023) (Gender breakdown optional for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automatically)			Achievement ratio Gender breakdown optional		
	Participants with an improved labour market situation six months after leaving (2)																													
	Participants above 54 years of age in employment, including self-employment, six months after leaving (2)																													
	Disadvantaged participants in employment, including self-employment, six months after leaving (2)																													

(1) Estimate for the year based on representative sampling.
(2) Estimate for the year based on representative sampling. Member States have two options of reporting. Option 1: The minimum requirement is to provide data twice in the 2019 AIR and in the final implementation report. In this option, cumulative values are reported in the 'Cumulative value' column in the 2019 AIR and in the final IR. Option 2: Annual values are provided for each year.

▼B

Table 2C

Programme specific result indicators for ESF (by priority axis, investment priority and by category of region, where applicable); applies also to Technical Assistance priority axis

(For the YEI programme specific indicators: for each priority axis or part thereof supporting the YEI a breakdown by category of region is not required) [1]

Investment priority:

ID	Indicator	ESF/YEI	Category of region (where relevant)	Measure-ment Unit for indi-cator	Measure-ment unit for baseline and Target	Target Value (2023)	2014			2015			2016			2017			2018			2019			2020			2021			2022			2023				Achieve-ment ratio
<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 or 'S'' input='G'>*	*<type='N' or 'S' input='M'>*			*<type='N' or 'S' input='M'>*			*<type='N' or 'S' input='M'>*			*<type='N' or 'S' input='M'>*			*<type='N' or 'S' input='M'>*			*<type='N' or 'S' input='M'>*			*<type='N' or 'S' input='M'>*			*<type='N' or 'S' input='M'>*			*<type='N' or 'S' input='M'>*				*<type='P' input='G'> (Only for quanti-tative result indi-cators)*
							a		c	a		c	a		c	a		c	a		c	a		c	a		c	a		c	a		c	a		c		
						t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w				t	m	w

Both annual and cumulative values are compulsory. In case the annual value cannot be provided (e.g. because percentages are reported and the denominator would be zero), the annual value is n.a. Cumulative values of indicators expressed in absolute numbers and percentages in relation to the reference output indicators are calculated automatically.

[1] Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.

▼B

Table 3A

Common and programme specific output indicators for the ERDF and the Cohesion Fund (by priority axis, investment priority, broken down by category of region for the ERDF; applies also to Technical assistance priority axes) ([1])

Investment priority:

	ID	Indicator	Measure-ment unit	Fund	Category of region (where relevant)	Target value ([1]) (2023)			2014			15			16			17			18			19			20			21			22			23			Obser-vations (if necessary)
	<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='N' input='M'>*			*<type='N' input='M'>*			*<type='N' input='M'>*			*<type='N' input='M'>*			*<type='N' input='M'>*			*<type='N' input='M'>*			*<type='N' input='M'>*			*<type='S' max-length=875 input='M'>*
						m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	
►**M1** Cumulative value - outputs to be delivered by selected operations [forecast provided by beneficiaries] ◄																																						
►**M1** Cumulative value - outputs delivered by operations [actual achievement] ◄																																						

([1]) Targets are optional for Technical Assistance priority axes.

([1]) In Table 3A break down by gender is to be used in the relevant fields only if it has been included in Table 5 or 13 of the OP. Otherwise use T = total.

▼B

Table 3B

For certain common output indicators for ERDF support under investment for growth and jobs goal relating to productive investment — Number of enterprises supported by the Operational Programme net of multiple support to the same enterprises

Name of indicator	*Number of enterprises supported by OP net of multiple support*
Number of enterprises receiving support	*<type='N' input='M'>*
Number of enterprises receiving grants	*<type='N' input='M'>*
Number of enterprises receiving financial support other than grants	*<type='N' input='M'>*
Number of enterprises receiving non-financial support	*<type='N' input='M'>*
Number of new enterprises supported	*<type='N' input='M'>*

▼B

Table 4A

Common output indicators for the ESF (by priority axis, investment priority, by category of region. For the YEI, for each priority axis or any part thereof, a breakdown by category of region is not required [1]

Investment priority:

Indicator ID	Indicator (name of indicator)	Category of region (where relevant)	Target value (2023) Gender breakdown optional (for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automatically)			Achievement ratio Gender breakdown optional		
<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='N' input='M'>*		*<type='N' input='M'>*		*<type='N' input='M'>*		*<type='N' input='M'>*		*<type='N' input='M'>*		*<type='N' input='M'>*		*<type='N' input='M'>*		*<type='N' input='M'>*		*<type='N' input='G'>*			*<type='P' input='G'>*		
			Annual Value																													
			Total	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	total	M	W	total	M	W
	Unemployed(ESF)																														
	Unemployed(YEI)																														
	Long-term unemployed (ESF)																														
	Long-term unemployed (YEI)																														
	Inactive (ESF)																														
	Inactive (YEI)																														
	Inactive not in education or training (ESF)																														
	Inactive not in education or training (YEI)																														
	Employed including self-employed																														
	Below 25 years of age (ESF)																														
	Below 25 years of age (YEI)																														

[1] Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.

▼B

Indicator ID	Indicator (name of indicator)	Category of region (where relevant)	Target value (2023) Gender breakdown optional (for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automatically)			Achievement ratio Gender breakdown optional		
	Above 54 years of age																													
	Above 54 years of age who are unemployed, including long-term unemployed, or inactive not in education or training																													
	With primary (ISCED 1) or lower secondary education (ISCED 2) (ESF)																													
	With primary (ISCED 1) or lower secondary education (ISCED 2) (YEI)																													
	With upper secondary (ISCED 3) or post-secondary education (ISCED 4 (ESF)																													
	With upper secondary (ISCED 3) or post-secondary education (ISCED 4 (YEI)																													

▼B

Indicator ID	Indicator (name of indicator)	Category of region (where relevant)	Target value (2023) Gender breakdown optional (for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automatically)			Achievement ratio Gender breakdown optional		
	With tertiary education (ISCED 5 to 8) (ESF)																													
	With tertiary education (ISCED 5 to 8) (YEI)																													
	Participants who live in jobless households (ESF)																													
	Participants who live in jobless households (YEI)																													
	Participants who live in jobless households with dependent children (ESF)																													
	Participants who live in jobless households with dependent children (YEI)																													
	Participants who live in a single adult household with dependent children (ESF)																													
	Participants who live in a single adult household with dependent children (YEI)																													

▼B

Indicator ID	Indicator (name of indicator)	Category of region (where relevant)	Target value (2023) Gender breakdown optional (for the target)			2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		Cumulative value (calculated automatically)			Achievement ratio Gender breakdown optional		
	Migrants, participants with a foreign background, minorities (including marginalised communities such as the Roma) (ESF)																													
	Migrants, participants with a foreign background, minorities (including marginalised communities such as the Roma) (YEI)																													
	Participants with disabilities (ESF)																													
	Participants with disabilities (YEI)																													
	Other disadvantaged (ESF)																													
	Other disadvantaged (YEI)																													
	Homeless or affected by housing exclusion [1] ***(ESF)***																													
	Homeless or affected by housing exclusion (YEI)																													
	From rural areas [1] ***(ESF)***																													
	From rural areas (YEI)																													
	Number of projects fully or partially implemented by social partners or NGOs																													

▼B

Indicator ID	Indicator (name of indicator)	Category of region (where relevant)	Target value (2023) Gender breakdown optional (for the target)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		Cumulative value (calculated automatically)	Achievement ratio Gender breakdown optional
	Number of projects dedicated at sustainable participation and progress of women in employment															
	Number of projects targeting public administration or public services at national, regional or local level															
	Number of micro, small and medium-sized enterprise supported (including cooperative enterprises, enterprises of the social economy)															
Grand total of participants (2)																

(1) Estimate based on representative sampling. Member States have two options of reporting. Option 1: The minimum requirement is to provide data once in the 2017 AIR. In this option, a cumulative value is reported in the 'Cumulative value' column in the 2017 AIR. Option 2: Annual values are provided for each year.

(2) The grand total of participants includes those with complete records (of personal non sensitive data) as well as participants with incomplete records (of personal non sensitive data). The total number of participants is calculated in the SFC2014 system based on the following three common output indicators 'unemployed, including long-term unemployed', 'inactive' and 'employed, including self-employed'. That total only encompasses participants with complete data records including all personal non-sensitive data. In the grand total of participants, Member States are required to report on all ESF participants, including those with non-complete record of personal non-sensitive data.

▼B

Table 4B

Programme specific output indicators for the ESF (by priority axis, investment priority, by category of region; applies also to technical assistance priority axes.) For the YEI, for each priority axis or any part thereof, a breakdown by category of region is not required [1]

Investment priority:

ID	Indicator (name of indicator)	Category of region (where relevant)	Measurement unit	Target value (2023)			2014			2015			2016			2017			2018			2019			2020			2021			2022			2023			Cumulative value (calculated automatically)			Achievement ratio		
<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='N' input='M'>*			*<type='N' input='M'>*			*<type='N' input='M'>*			*<type='N' input='M'>*			*<type='N' input='M'>*			*<type='N' input='M'>*			*<type='N' input='M'>*			*<type='N' input='G'>*			*<type='P' input='G'>*		
							Annual Value																																			
				t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	t	m	w	total	m	w	total	m	w

3.3. **Milestones and targets defined in the performance framework (Article 50(2) of Regulation (EU) No 1303/2013) — submitted in annual implementation reports from 2017 onwards** [2]

Reporting on financial indicators, key implementation steps, output and result indicators to act as milestones and targets for the performance framework (submitted starting with the report in 2017).

[1] Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.

[2] In Table 6 break down by gender is to be used in the relevant fields only if it has been included in Table 6 of the OP. Otherwise use T = total.

▼B

Table 5

Information on the milestones and targets defined in the performance framework

<table>
<tr><td colspan="13"></td><td colspan="31">Value achieved (*)</td></tr>
<tr><td>Priority Axis</td><td>Indicator Type (Key implementation step, financial, output or, where appropriate result indicator)</td><td>ID</td><td>Indicator or key implementation step</td><td>Measurement unit, where appropriate</td><td>Fund</td><td>Category of region</td><td colspan="3">Milestone for 2018</td><td colspan="3">Final target (2023)</td><td colspan="3">2014</td><td colspan="3">15</td><td colspan="3">16</td><td colspan="3">17</td><td colspan="3">18</td><td colspan="3">19</td><td colspan="3">20</td><td colspan="3">21</td><td colspan="3">22</td><td colspan="4">23</td></tr>
<tr><td><type='S' input='G'></td><td><type='S' input='G'></td><td><type='S' input='G'></td><td><type='S' input='G'></td><td><type='S' input='G'></td><td><type='S' input='G'></td><td><type='S' input='G'></td><td colspan="3"><type='S' input='G'></td><td colspan="3"><type='S' input='G'></td><td colspan="3"><type='S' or 'N' or 'P' input='M' or 'G'></td><td colspan="3"><type='S' or 'N' or 'P' input='M' or 'G'></td><td colspan="3"><type='S' or 'N' or 'P' input='M' or 'G'></td><td colspan="3"><type='S' or 'N' or 'P' input='M' or 'G'></td><td colspan="3"><type='S' or 'N' or 'P' input='M' or 'G'></td><td colspan="3"><type='S' or 'N' or 'P' input='M' or 'G'></td><td colspan="3"><type='S' or 'N' or 'P' input='M' or 'G'></td><td colspan="3"><type='S' or 'N' or 'P' input='M' or 'G'></td><td colspan="3"><type='S' or 'N' or 'P' input='M' or 'G'></td><td colspan="4"><type='S' or 'N' or 'P' input='M' or 'G'></td></tr>
<tr><td colspan="13"></td><td colspan="2">c (*)</td><td>a (*)</td><td colspan="2">c</td><td>a</td><td colspan="2">c</td><td>a</td><td colspan="2">c</td><td>a</td><td colspan="2">c</td><td>a</td><td colspan="2">c</td><td>a</td><td colspan="2">c</td><td>a</td><td colspan="2">c</td><td>a</td><td colspan="2">c</td><td>a</td><td>c</td><td colspan="2">a</td><td>Observations (if necessary)</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>m</td><td>w</td><td>t</td><td>m</td><td>w</td><td>t</td><td>m</td><td>w</td><td>t</td><td>m</td><td>w</td><td>t</td><td>m</td><td>w</td><td>t</td><td>m</td><td>w</td><td>t</td><td>m</td><td>w</td><td>t</td><td>m</td><td>w</td><td>t</td><td>m</td><td>w</td><td>t</td><td>m</td><td>w</td><td>t</td><td>m</td><td>w</td><td>t</td><td>m</td><td>w</td><td>t</td><td><type='S' maxlength=875 input='M'></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

(*) For the ERDF or the Cohesion Fund, Member States submit cumulative values for output indicators. For the ESF, the cumulative values are calculated automatically by SFC2014 based on annual values submitted by the Member States. Values for financial indicators are cumulative for all Funds. Values for the key implementation steps are cumulative for all funds, if the key implementation steps are expressed by a number or percentage. If the achievement is defined in a qualitative way, the table should indicate whether they are completed or not. * In table c = cumulative a = annual

▼B

3.4. **Financial data (Article 50(2) of Regulation (EU) No 1303/2013)** ([1])

Table 6

Financial information at priority axis and programme level

(as set out in Table 1 of Annex II to Commission Implementing Regulation (EU) No 1011/2014 ([2]) [Model for the transmission of financial data] ([3]))

Table 7

Breakdown of the cumulative financial data by category of intervention for the ERDF, the ESF and the Cohesion Fund (Article 112(1) and (2) of Regulation (EU) No 1303/2013 and Article 5 of Regulation (EU) No 1304/2013)

(as set out in Table 2 of Annex II to Commission Implementing Regulation (EU) No 1011/2014 [Model for the transmission of financial data])

([1]) Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.
([2]) Commission Implementing Regulation (EU) No 1011/2014 of 22 September 2014 laying down detailed rules for implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards the models for submission of certain information to the Commission and the detailed rules concerning the exchanges of information between beneficiaries and managing authorities, certifying authorities, audit authorities and intermediate bodies (OJ L 286, 30.9.2014, p. 1).
([3]) Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.

▼B

Table 8

The use made of cross-financing [1]

1.	2.	3.	4.	5.	6.
Use of cross-financing	Priority axis	The amount of EU support envisaged to be used for cross financing based on selected operations [2] (EUR)	►M1 As a share of the EU support to the priority axis (%) (3/EU support to priority axis*100)	The amount of EU support used under cross financing based on eligible expenditure declared by the beneficiary to the managing authority (EUR)	As a share of the EU support to the priority axis (%) (5/EU support to priority axis*100) ◄
Cross-financing: Costs eligible for support under the ERDF, but supported from the ESF [1]	*<type='S' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*	*<type='N' input='M'>*	*<type='P' input='G'>*
Cross-financing: Costs eligible for support under the ESF, but supported from the ERDF [1]	*<type='S' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*	*<type='N' input='M'>*	*<type='P' input='G'>*

[1] Where it is not possible to determine precise amounts in advance, prior to the implementation of the operation, the reporting should be based on the ceilings applied to the operation i.e. if an ERDF operation may include up to 20 % of ESF type expenditure, the reporting should be based on the assumption that the entire 20 % could be used for this purpose. Where an operation has been completed, the data used for this column should be based on real costs incurred.

[2] Article 98(2) of Regulation (EU) No 1303/2013.

Table 9

Cost of operations implemented outside the programme area (the ERDF and the Cohesion Fund under the Investment for growth and jobs goal)

1.	2.	3.	4.	5.	6.
	Priority axis	►M1 The amount of EU support envisaged to be used for operations implemented outside the programme area based on selected operations (EUR)	As a share of the EU support to the priority axis (%) (3/EU support to priority axis*100)	The amount of EU support in operations implemented outside the programme area based on eligible expenditure declared by the beneficiary to the managing authority (EUR)	As a share of the EU support to the priority axis (%) (5/EU support to priority axis*100) ◄
Cost of operations outside the programme area [1]	*<type='S' input='S'>*	*<type='N' input='M'>*	*<type='P' input='G'>*	*<type='N' input='M'>*	*<type='P' input='G'>*

[1] In accordance with and subject to ceilings set out in Article 70(2) of Regulation (EU) No 1303/2013or Article 20 of Regulation (EU) No 1299/2013.

[1] Only applicable to operational programmes under the Investment for Growth and Jobs goal, which include ESF and/or ERDF.

▼B

Table 10

Expenditure incurred outside the Union (ESF) [1]

1.	2.	3.	4.
The amount of expenditure envisaged to be incurred outside the Union under thematic objectives 8 and 10 based on selected operations (EUR)	Share of the total financial allocation (Union and national contribution) to the ESF programme or the ESF part of a multi-fund programme (%) (1/total financial allocation (Union and national contribution) to the ESF programme or the ESF part of a multi-fund programme*100)	Eligible expenditure incurred outside the Union declared by the beneficiary to the managing authority (EUR)	Share of the total financial allocation (Union and national contribution) to the ESF programme or the ESF part of a multi-fund programme (%) (3/total financial allocation (Union and national contribution) to the ESF programme or the ESF part of a multi-fund programme*100)
<type='N' input='M'>	*<type='P' input='G'>*	*<type='N' input='M'>*	*<type='P' input='G'>*

Table 11

Allocation of YEI resources to young people outside the eligible NUTS level 2 regions (Article 16 of Regulation (EU) No 1304/2013) [1]

1.	2.	3.	4.	5.	6.
	Priority axis	The amount of EU support under the YEI (YEI specific allocation and corresponding ESF support) envisaged to be allocated to young people outside the eligible NUTS level 2 regions (EUR), as indicated in section 2.A.6.1 of the operational programme	The amount of EU support under the YEI (YEI specific allocation and corresponding ESF support) allocated to operations to support young people outside the eligible NUTS level 2 regions (EUR)	Eligible expenditure incurred in operations to support young people outside the eligible regions (EUR)	Corresponding EU support to eligible expenditure incurred in operations to support young people outside the eligible regions, resulting from applying the co-financing rate of the priority axis (EUR)
	<type='S' input='S'>	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*
Total		*<type='N' input='G'>*	*<type='N' input='G'>*	*<type='N' input='G'>*	*<type='N' input='G'>*

[1] In accordance with and subject to ceilings set out in Article 13 of Regulation (EU) No 1304/2013.

[1] Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.

▼B

4. SYNTHESIS OF THE EVALUATIONS (Article 50(2) of Regulation (EU) No 1303/2013)

Synthesis of the findings of all evaluations of the programme that have become available during the previous financial year, with reference of name and reference period of the evaluation reports used

<type='S' maxlength=10500 input='M'>

5. INFORMATION ON THE IMPLEMENTATION OF THE YOUTH EMPLOYMENT INITIATIVE, WHERE APPLICABLE (Article 19(2) and 19(4) of Regulation (EU) No 1304/2013)

A general description of the implementation of the YEI, including how the YEI has contributed to the implementation of the Youth Guarantee and also including concrete examples of interventions supported in the framework of YEI.

A description of any problems encountered in the implementation of the YEI and measures taken to overcome these problems.

The report submitted in 2016 shall set out and assess the quality of employment offers received by YEI participants, including disadvantaged persons, those from marginalised communities and those leaving education without qualifications. The report shall also set out and assess their progress in continuing education, finding sustainable and decent jobs, or moving into apprenticeships or quality traineeships.

The report shall set out the main findings of evaluations assessing the effectiveness, efficiency and impact of joint support from the European Social Fund and the specific allocation for YEI including for the implementation of the Youth Guarantee.

6. ISSUES AFFECTING THE PERFORMANCE OF THE PROGRAMME AND MEASURES TAKEN (Article 50(2) of Regulation (EU) No 1303/2013) ([1])

(a) Issues which affect the performance of the programme and the measures taken

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(b) OPTIONAL FOR LIGHT REPORTS, otherwise it will be included in point 11.1 of the model (Article 50(4) of Regulation (EU) No 1303/2013):

An assessment of whether progress made towards targets is sufficient to ensure their fulfilment, indicating any remedial actions taken or planned, where appropriate.

<type='S' maxlength=3500 input='M'>

([1]) Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.

▼B

7. CITIZEN'S SUMMARY (Article 50(9) of Regulation (EU) No 1303/2013) [1]

   A citizen's summary of the contents of the annual and the final implementation reports shall be made public and uploaded as a separate file in the form of annex to the annual and the final implementation report

8. REPORT ON THE IMPLEMENTATION OF FINANCIAL INSTRUMENTS (Article 46 of Regulation (EU) No 1303/2013)

   Where the managing authority decided to use financial instruments it must send to the Commission a specific report covering the financial instruments operations as an annex to the annual implementation report [2]

9. Optional for the report to be submitted in 2016, not applicable to other light reports: ACTIONS TAKEN TO FULFILL EX-ANTE CONDITIONALITIES (Article 50(2) of Regulation (EU) No 1303/2013) in case applicable ex-ante conditionalities were not fulfilled upon the adoption of the OP: (see point 13 of the model) [3]

[1] Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.

[2] See Annex I of Commission Implementing Regulation (EU) No 821/2014.

[3] Optional for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.

▼B

10. PROGRESS IN PREPARATION AND IMPLEMENTATION OF MAJOR PROJECTS AND JOINT ACTION PLANS (Article 101(h) and 111(3) of Regulation (EU) No 1303/2013)

10.1. **Major projects**

Table 12

Major projects

Project	CCI	Status of MP 1. completed 2. approved 3. submitted 4. planned for notification/ submission to Commission	Total investments	Total eligible costs	Planned notification/ submission date (if applicable) (year, quarter)	Date of tacit agreement/ approval by Commission (if applicable)	Planned start of implementation (year, quarter)	Planned completion date (year. quarter)	Priority Axis/ Investment priorities	Current state of realisation — financial progress (% of expenditure certified to Commission compared to total eligible cost)	Current state of realisation — physical progress Main implementation stage of the project 1. completed/in operation; 2. advanced construction; 3. construction; 4. procurement; 5. design	Main outputs	Date of signature of first works contract ([1]) (if applicable)	Observations (if necessary
<type='S' input='G'>	*<type='S' input='G'>*	*<type='S' input='S'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='D' input='G'>*	*<type='D' input='G'>*	*<type='D' input='G'>*	*<type='D' input='G'>*	*<type='S' input='G'>*	*<type='P' input='M'>*	*<type='S' input='S'>*	*<type='S' max-length=875 input='M'>*	*<type='D' input='M'>*	*<type='S' max-length=875 input='M'>*

([1]) In the case of operations implemented under PPP structures the signing of the PPP contract between the public body and the private sector body (Article 102(3) of Regulation (EU) No 1303/2013).

Significant problems encountered in implementing major projects and measures taken to overcome them.

<type='S' maxlength=3500 input='M'>

Any change planned in the list of major projects in the operational programme.

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▼B

10.2. **Joint action plans**

Progress in the implementation of different stages of joint action plans

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Table 13

Joint action plans (JAP)

Title of the JAP	CCI	Stage of implementation of JAP 1. completed 2. > 50 % implemented 3. Started 4. approved 5. submitted 6. planned	Total eligible costs	Total public support	OP contribution to JAP	Priority axis	Type of JAP 1. normal 2. pilot 3. YEI	[Planned] submission to the Commission	[Planned] start of implementation	[Planned] completion	Main outputs and results	Total eligible expenditure certified to the Commission	Observations (if necessary)
<type='S' input='G'>	*<type='S' input='G'>*	*<type='S' input='S'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='S' input='G'>*	*<type='S' input='S'>*	*<type='D' input='M'>*	*<type='D' input='M'>*	*<type='D' input='M'>*	*<type='S' max-length=875 input='M'>*	*<type='N' input='M'>*	*<type='S' max-length=875 input='M'>*

Significant problems encountered and measures taken to overcome them

<type='S' maxlength=3500 input='M'>

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PART B

REPORTING SUBMITTED IN YEARS 2017, 2019 AND FINAL IMPLEMENTATION REPORT

(Article 50(4), 111(3) and (4) of Regulation (EU) No 1303/2013)

11. ASSESSMENT OF THE IMPLEMENTATION OF THE OPERATIONAL PROGRAMME (Articles 50(4) and 111(4) of Regulation (EU) No 1303/2013)

11.1. **Information in Part A and achieving objectives of the programme (Article 50(4) of Regulation (EU) No 1303/2013)**

FOR EACH PRIORITY AXIS — Assessment of the information provided above and progress towards achieving the objectives of the programme, including the contribution of the European Structural and Investment Funds to changes in the value of result indicators, when evidence is available from evaluations.

<type='S' maxlength=10500 input='M'>

11.2. **Specific actions taken to promote equality between men and women and to prevent discrimination, in particular accessibility for persons with disabilities, and the arrangements implemented to ensure the integration of the gender perspective in the operational programme and operations (Articles 50(4) and 111(4), second subparagraph, (e) of Regulation (EU) No 1303/2013)**

An assessment of the implementation of specific actions to take into account the principles set out in Article 7 of Regulation (EU) No 1303/2013 on promotion of equality between men and women and non-discrimination, including, depending on the content and objectives of the operational programme, specific actions taken to promote equality between men and women and to prevent discrimination, in particular accessibility for persons with disabilities, and the arrangements implemented to ensure the integration of the gender perspective in the operational programme and operations.

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11.3. **Sustainable development (Articles 50(4) and 111(4), second subparagraph, (f) of Regulation (EU) No 1303/2013)**

An assessment of the implementation of actions to take into account the principles set out in Article 8 of Regulation (EU) No 1303/2013 on sustainable development, including, depending on the content and objectives of the operational programme, an overview of the actions taken to promote sustainable development in accordance with that Article.

<type='S' maxlength=3500 input='M'>

11.4. **Reporting on support used for climate change objectives (Article 50(4) of Regulation (EU) No 1303/2013)**

Figures calculated automatically by the SFC2014 based on categorisation data. Optional: clarification on the given values

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11.5. **Role of partners in the implementation of the programme (Articles 50(4) and 111(4), first subparagraph, (c) of Regulation (EU) No 1303/2013)**

Assessment of the implementation of actions to take into account the role of partners referred to in Article 5 of Regulation (EU) No 1303/2013, including, involvement of the partners in the implementation, monitoring and evaluation of the operational programme.

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12. OBLIGATORY INFORMATION AND ASSESSMENT ACCORDING TO ARTICLE 111(4), FIRST SUBPARAGRAPH, (a) AND (b), OF REGULATION (EU) No 1303/2013

12.1 **Progress in implementation of the evaluation plan and the follow-up given to the findings of evaluations**

<type='S' maxlength=7000 input='M'>

12.2 **The results of the information and publicity measures of the Funds carried out under the communication strategy**

<type='S' maxlength=7000 input='M'>

13. ACTIONS TAKEN TO FULFILL EX-ANTE CONDITIONALITIES (Article 50(4) of Regulation (EU) No 1303/2013) (May be included in report to be submitted in 2016 (see point 9 above). Required in report submitted in 2017) Option: progress report

▼B

Table 14

Actions taken to fulfil applicable general ex-ante conditionalities

General ex-ante conditionality	Criteria not fulfilled	Actions taken	Deadline (date)	Bodies responsible	Action completed by the deadline (Y/N)	Criteria fulfilled (Y/N)	Expected date for full implementation of remaining actions, if applicable	Commentary (for each action)
<type='S' maxlength=500 input='G'>	*<type='S' maxlength=500 input='G'>*	*<type='S' maxlength=1000 input='G'>*	*<type='D' input='G'>*	*<type='S' maxlength=500 input='G'>*	*<type='C' input='M'>*	*<type='C' input='M'>*	*<type='C' input='M'>*	*<type='S' maxlength=2000 input='M'>*
		Action 1						
		Action 2						

Table 15

Actions taken to fulfil applicable thematic ex-ante conditionalities

Thematic ex-ante conditionality	Criteria not fulfilled	Actions taken	Deadline (date)	Bodies responsible	Action completed by the deadline (Y/N)	Criteria fulfilled (Y/N)	Expected date for full implementation of remaining actions, if applicable	Commentary (for each action)
<type='S' maxlength=500 input='G'>	*<type='S' maxlength=500 input='G'>*	*<type='S' maxlength=1000 input='G'>*	*<type='D' input='G'>*	*<type='S' maxlength=500 input='G'>*	*<type='C' input='M'>*	*<type='C' input='M'>*	*<type='C' input='M'>*	*<type='S' maxlength=2000 input='M'>*
		Action 1						
		Action 2						

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14. ADDITIONAL INFORMATION WHICH MAY BE ADDED DEPENDING ON THE CONTENT AND OBJECTIVES OF THE OPERATIONAL PROGRAMME (Article 111(4), second subparagraph, (a), (b), (c), (d), (g) and (h), of Regulation (EU) No 1303/2013)

▼M1

14.1 **Progress in the implementation of the integrated approach to territorial development, including development of regions facing demographic challenges and permanent or natural handicaps, integrated territorial investments, sustainable urban development, and community led local development under the operational programme**

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<type='S' maxlength=3500 input='M'>
(option progress report)

14.2 **Progress in the implementation of actions to reinforce the capacity of Member State authorities and beneficiaries to administer and use the Funds**

<type='S' maxlength=3500 input='M'>
(option progress report)

14.3 **Progress in the implementation of any interregional and transnational actions**

<type='S' maxlength=3500 input='M'>
(option progress report)

14.4 **Where appropriate, the contribution to macro-regional and sea basin strategies.**

<type='S' maxlength=3500 input='M'>

14.5 **Progress in the implementation of actions in the field of social innovation, where appropriate**

<type='S' maxlength=3500 input='M'>

14.6 **Progress in the implementation of measures to address the specific needs of geographical areas most affected by poverty or of target groups at highest risk of poverty discrimination or social exclusion, with special regard to marginalised communities and persons with disabilities, long term unemployment and young people not in employment including, where appropriate, the financial resources used**

<type='S' maxlength=3500 input='M'>
(option progress report)

▼M1

PART C

REPORTING SUBMITTED IN YEAR 2019 AND FINAL IMPLEMENTATION REPORT (Article 50(5) of Regulation (EU) No 1303/2013)

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15. FINANCIAL INFORMATION AT PRIORITY AXIS AND PROGRAMME LEVEL (Articles 21(2) and 22(7) of Regulation (EU) No 1303/2013)

For the purpose of assessing progress towards the achievement of milestones and targets set for financial indicators in the years 2018 and 2023, table 6 of Part A of this Annex shall have the following two additional columns:

13	14
Data for the purpose of the performance review and performance framework	
Only for report submitted in 2019: Total eligible expenditure incurred and paid by beneficiaries and certified to the Commission by 31/12/2018 Article 21(2) of Regulation (EU) No 1303/2013	Only for final implementation report: Total eligible expenditure incurred and paid by beneficiaries by 31/12/2023 and certified to the Commission Article 22(7) of Regulation (EU) No 1303/2013

▼M1

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16. SMART, SUSTAINABLE AND INCLUSIVE GROWTH (option progress report)

Information on and assessment of the programme contribution to achieving the Union strategy for smart, sustainable and inclusive growth.

<type='S' maxlength=17500 input='M'>

17. ISSUES AFFECTING THE PERFORMANCE OF THE PROGRAMME AND MEASURES TAKEN — PERFORMANCE FRAMEWORK (Article 50(2) of Regulation (EU) No 1303/2013)

Where the assessment of progress made with regard to the milestones and targets set out in the performance framework demonstrates that certain milestones and targets have not been achieved, Member States should outline the underlying reasons for failure to achieve these milestones in the report of 2019 (for milestones) and in the final implementation report (for targets).

<type='S' maxlength=7000 input='M'>

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18. YOUTH EMPLOYMENT INITIATIVE (Article 19(4) and (6) of Regulation (EU) No 1304/2013 (where applicable))

The report submitted in 2019 shall set out and assess the quality of employment offers received by YEI participants, including disadvantaged persons, those from marginalised communities and those leaving education without qualifications. The report shall also set out and assess their progress in continuing education, finding sustainable and decent jobs, or moving into apprenticeships or quality traineeships.

The report shall set out the main findings of evaluations assessing the effectiveness, efficiency and impact of joint support from the European Social Fund and the specific allocation for YEI including for the implementation of the Youth Guarantee.

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ANNEX VI

Model for the management declaration

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

based on the implementation of the (*name of operational 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 administrative and on-the-spot verifications carried out in accordance with Article 125(5) of Regulation (EU) No 1303/2013 (and Article 23(4) of Regulation (EU) No 1299/2013) [1] and from audits and controls 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) No 1303/2013 and in particular Article 125 (and Article 23 of Regulation (EU) No 1299/2013) [2] thereof

hereby declare that:

— the information in the accounts is properly presented, complete and accurate in accordance with Article 137(1) of Regulation (EU) No 1303/2013,

— the expenditure entered in the accounts was used for its intended purpose, as defined in Regulation (EU) No 1303/2013, and in accordance with the principle of sound financial management,

— the management and control system put in place for the operational programme gives the necessary guarantees concerning the legality and regularity of the underlying transactions, in conformity with the applicable law.

I/We confirm that irregularities identified in final audit or control reports in relation to the accounting year and reported in the annual summary attached to this declaration as required under Article 125(4)(e) of Regulation (EU) No 1303/2013, have been appropriately treated in the accounts. Where necessary, adequate follow-up was given to deficiencies in the management and control system reported in those reports or is on-going as regards the following required remedial actions: (if appropriate indicate which remedial actions are still on-going, at the date of signing the declaration).....

I/We also confirm that expenditure which is subject to an ongoing assessment of its legality and regularity has been excluded from the accounts pending conclusion of the assessment, for possible inclusion in an interim payment application in a subsequent accounting year as provided for in Article 137(2) of Regulation (EU) No 1303/2013.

Furthermore, I/we confirm the reliability of data relating to indicators, milestones and the progress of the operational programme required under article 125(2)(a) of Regulation (EU) No 1303/2013, that effective and proportionate anti-fraud measures under Article 125 (4)(c) of Regulation (EU) No 1303/2013 are in place and take account of the risks identified and that I/we am/are not aware of any undisclosed matter related to the implementation of the operational programme which could be damaging to the reputation of the cohesion policy.

Date:

Signature(s):

[1] To be included in case of ETC programmes, where applicable.
[2] To be included in case of ETC programmes.

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ANNEX VII

Model for the audit strategy

1. INTRODUCTION

This section shall include the following information:

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

— 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.

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

— 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.

— Confirmation by the audit authority that the bodies carrying out audits pursuant to Article 127(2) of Regulation (EU) No 1303/2013 have the requisite functional independence (and organisational independence, where applicable under Article 123(5) of Regulation (EU) No 1303/2013).

2. RISK ASSESSMENT

This section shall include the following information:

— Explanation of the risk assessment method followed.

— Reference to internal procedures for updating the risk assessment.

3. METHODOLOGY

This section shall include the following information:

3.1 **Overview**

— Reference to audit manuals or procedures containing the description of the main steps of the audit work, including the classification and treatment of the errors detected.

— Reference to the internationally accepted audit standards that the audit authority will take into account for its audit work, as established by Article 127(3) of the Regulation (EU) No 1303/2013.

— Reference to the procedures in place for drawing up the control report and audit opinion to be submitted to the Commission in accordance with Article 127(5) of Regulation (EU) No 1303/2013.

[1] Indicate the operational programmes covered by a common management and control system, in case a single audit strategy is prepared for the operational programmes concerned, as foreseen in Article 127(4) of the Regulation (EU) No 1303/2013.

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— For an ETC programme, reference to specific audit arrangements and explanation on how the audit authority intends to ensure the coordination and supervision process with the group of auditors from the other Member States concerned by this programme and description of the rules of procedure adopted under Article 25(2) of Regulation (EU) No 1299/2013.

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

Indication of the bodies to be audited and the related key requirements in the context of system audits. Where applicable, reference to the audit body on which the audit authority relies to perform these audits.

Indication of any system audits targeted to specific thematic areas, such as:

— quality of the administrative and on-the-spot verifications foreseen in Article 125(5) of the Regulation (EU) No 1303/2013, including in relation to the respect of public procurement rules, State aid rules, environmental requirements, equal opportunities;

— quality of project selection and the administrative and on-the-spot verifications (foreseen in Article 125(5) of the Regulation (EU) No 1303/2013) related to the implementation of financial instruments;

— functioning and security of IT systems set up in accordance with Articles 72(d), 125(2)(d) and 126(d) of Regulation (EU) No 1303/2013; and their connection with the IT system ‘SFC 2014’, as foreseen in Article 74(4) of Regulation (EU) No 1303/2013;

— reliability of data relating to indicators and milestones and on the progress of the operational programme in achieving its objectives provided by the managing authority under Article 125(2)(a) of Regulation (EU) No 1303/2013;

— reporting of withdrawals and recoveries;

— implementation of effective and proportionate anti-fraud measures underpinned by a fraud risk assessment in line with Article 125(4)(c) of Regulation (EU) No 1303/2013.

3.3 **Audits of operations**

Description of (or reference to internal document specifying) the sampling methodology to be used in line with Article 127(1) Regulation (EU) No 1303/2013 and Article 28 of the Regulation (EU) No 480/2014 and other specific procedures in place for audits of operations, namely related with the classification and treatment of the errors detected, including suspected fraud.

3.4 **Audits of the accounts**

Description of the audit approach for the audit of the accounts.

3.5 **Verification of the management declaration**

Reference to the internal procedures setting out the work involved in the verification of the assertions contained in the management declaration, for the purpose of the audit opinion.

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4. AUDIT WORK PLANNED

This section shall include the following information:

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

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

Authorities/ Bodies or specific thematic areas to be audited	CCI	OP 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

This section shall include the following information:

— Organisation chart of the audit authority and information on its relationship with any audit body that carries out audits as foreseen in Article 127(2) of the Regulation (EU) No 1303/2013, where appropriate.

— Indication of planned resources to be allocated in relation to the current accounting year and the two subsequent accounting years.

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ANNEX VIII

Model for the audit opinion

To the European Commission, Directorate-General.....

1. INTRODUCTION

I, the undersigned, representing the..... [name of the audit authority designated by Member State], independent in the sense of Article 123(4) [and (5), where applicable] of Regulation (EU) No 1303/2013, have audited 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'), 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), the functioning of the management and control system, and verified the management declaration for the purpose of Article 59(5)(b) of Regulation (EU, Euratom) No 966/2012

in relation to the operational programme..... [name of operational programme, CCI number] (hereafter 'the programme'),

in order to issue an audit opinion in accordance with Article 127(5)(a) of Regulation (EU) No 1303/2013.

2. RESPONSIBILITIES OF THE MANAGING AND CERTIFYING AUTHORITIES

..... [name of the managing authority], designated as the managing authority of the programme, and the..... [name of the certifying authority], designated as the certifying authority of the programme, are responsible to ensure a proper functioning of the management and control system in regard to the functions established by the Articles 125 and 126 of Regulation (EU) No 1303/2013 (and Article 23 of Regulation (EU) No 1299/2013) ([2]).

In particular, it is responsibility of the[name of the certifying authority], designated as the certifying authority of the programme, to draw up the accounts (in accordance with Article 137 of the Regulation (EU) No 1303/2013) and certify their completeness, accuracy and veracity, as required in Article 126(b) and (c) of Regulation (EU) No 1303/2013.

Moreover, in accordance with Article 126(c) of Regulation (EU) No 1303/2013 it is the responsibility of the certifying authority to certify that the expenditure entered in the accounts complies with applicable law and has been incurred in respect of operations selected for funding in accordance with the criteria applicable to the programme and complying with applicable law ([3]).

3. RESPONSIBILITIES OF THE AUDIT AUTHORITY

As established by Article 127(5)(a) of Regulation (EU) No 1303/2013, my responsibility is to independently express an opinion on whether the accounts give a true and fair view, whether expenditure for which reimbursement has been requested from the Commission and which are declared in the accounts

([1]) Accounting year means the period from 1 July to 30 June, except for the first accounting year, in respect of which it means the period from the start date for eligibility of expenditure until 30 June 2015. The final accounting year shall be from 1 July 2023 to 30 June 2024.

([2]) To be included in case of ETC programmes.

([3]) As established by Article 6 of the Regulation (EU) No 1303/2013.

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is legal ([1]) 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 ([2]).

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

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

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

The main findings drawn from the audits in respect of the programme are reported in the attached annual control report pursuant to Article 127(5)(b) of Regulation (EU) No 1303/2013.

4. SCOPE LIMITATION

Either

There were no limitations on the audit scope.

Or

The audit scope was limited by the following factors:

(a) …

(b) …

(c) ….

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

5. OPINION

Either

(Unqualified opinion)

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

— the accounts give a true and fair view, as established by Article 29(5) of Regulation (EU) No 480/2014;

([1]) As established by Article 6 of the Regulation (EU) No 1303/2013.
([2]) In line with Article 59(5)(b) of Regulation (EU, EURATOM) No 966/2012.

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— the expenditure in the accounts for which reimbursement has been requested from the Commission is legal and regular,

— the management and control system put in place functions properly.

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

Or

(Qualified opinion)

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

— the accounts give a true and fair view, as established by Article 29(5) of Regulation (EU) No 480/2014;

— the expenditure in the accounts for which reimbursement has been requested from the Commission is legal and regular;

— the management and control system put in place functions properly,

except in the following aspects:

— in relation to material matters related to the accounts:.....

and/or [delete as appropriate]

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

— *and/or* [delete as appropriate] in relation to material matters related to the functioning of the management and control system ([1]):.....

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

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

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

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

Or

(Adverse opinion)

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

— the accounts *give/do **not** give* [delete as appropriate] a true and fair view, as established by Article 29(5) of Regulation (EU) No 480/2014;

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

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

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

This adverse opinion is based on the following aspects:

— in relation to material matters related to the accounts:.....

and/or [delete as appropriate]

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

and/or [delete as appropriate]

— in relation to material matters related to the functioning of the management and control system:..... ([1])

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

[The audit authority may also include emphasis of matter, not affecting its opinion, as established by internationally accepted auditing standards. A disclaimer of opinion can be foreseen in exceptional cases ([2]).]

Date:

Signature:

([1]) Same remark as in previous footnote.

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

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ANNEX IX

Model for the annual control report

1. INTRODUCTION

This section shall include the following information:

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

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

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

1.4 Identification of the operational programme(s) covered by the report and of its/their managing and certifying authorities. [Where the annual control report covers more than one programme or Fund, the information shall be broken down by programme and by Fund, identifying in each section the information that is specific for the programme and/or the Fund, except for section 10.2 where such information shall be provided under section 5.]

1.5 Description of the steps taken to prepare the report and to draw the audit opinion.

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

This section shall include the following information:

2.1 Details of any significant changes in the management and control systems related with managing and certifying authorities' responsibilities, in particular with respect to the delegation of functions to new intermediate bodies, and confirmation of its compliance with Articles 72 and 73 of Regulation (EU) No 1303/2013 based on the audit work carried out by the audit authority under Article 127 of the same Regulation.

2.2 Information relating to the monitoring of the designated bodies according to Article 124(5) and (6) of Regulation (EU) No 1303/2013.

2.3 The dates from which these changes apply, the dates of notification of the changes to the audit authority, as well as the impact of these changes on the audit work are to be indicated.

3. CHANGES TO THE AUDIT STRATEGY

This section shall include the following information:

3.1 Details of any changes that have been made to the audit strategy, and explanation of the reasons. In particular, indicate any change to the sampling method used for the audit of operations (see section 5 below).

3.2 Differentiation between the changes made or proposed at a late stage, which do not affect the work done during the reference period and the changes made during the reference period, that affect the audit work and results. Only the changes compared to the previous version of the audit strategy are included.

[1] As defined in Article 2(29) of the Regulation (EU) No 1303/2013.

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4. SYSTEM AUDITS

This section shall include the following information:

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 (as foreseen in Article 127(1) of Regulation (EU) No 1303/2013) — hereafter 'system audits'.

4.2 Description of the basis for the audits carried out, including a reference to the audit strategy applicable, more particularly to the risk assessment methodology and the results that led to establishing the audit plan for system audits. In case the risk assessment has been updated, this is described in section 3 above covering the changes of the audit strategy.

4.3 In relation to the table in section 10.1 below, description of the main findings and conclusions drawn from system audits, including the audits targeted to specific thematic areas, as defined in section 3.2 of Annex VII of this Regulation.

4.4 Indication of whether any problems identified were considered to be of a systemic character, and of the measures taken, including a quantification of the irregular expenditure and any related financial corrections, in line with Article 27(5) of Regulation (EU) No 480/2014.

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

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

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

5. AUDITS OF OPERATIONS

This section shall include the following information:

5.1 Indication of the bodies (including the audit authority) that carried out the audits of operations (as foreseen in Article 127(1) of the Regulation (EU) No 1303/2013 and Article 27 of Regulation (EU) No 480/2014).

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

5.3 Indication of the parameters used for statistical sampling and explanation of the underlying calculations and professional judgement applied. The sampling parameters include: materiality level, confidence level, sampling unit, expected error rate, sampling interval, population value, population size, sample size, information on stratification (if applicable). The underlying

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calculations for sample selection and the total error rate (as defined in Article 28(14) of Regulation (EU) No 480/2014) shall be disclosed in section 10.3 below, in a format allowing an understanding of the basic steps taken, in accordance with the specific sampling method used.

5.4 Reconciliation between the total expenditure declared in euro to the Commission in respect of the accounting year and the population from which the random sample was drawn (column 'A' of table in section 10.2 below). Reconciling items include negative sampling units where financial corrections have been made in respect of the accounting year.

5.5 Where there are negative sampling units, confirmation that they have been treated as a separate population according to Article 28(7) of Commission Delegated Regulation (EU) No 480/2014. 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 or recoveries.

5.6 In case of the use of non-statistical sampling, indicate the reasons for using the method in line with Article 127(1) of Regulation (EU) No 1303/2013, the percentage of operations/expenditure covered through audits, the steps taken to ensure randomness of the sample (and thus its representativity) and to ensure a sufficient size of the sample enabling the audit authority to draw up a valid audit opinion. A projected error rate is calculated also in case of non-statistical sampling.

5.7 Analysis of the principal results of the audits of operations, describing the number of sample items audited, the respective amount and types [1] of error by operation, the nature [2] of errors found, the stratum error rate and corresponding main deficiencies or irregularities [3], the upper limit of the error rate (where applicable), root causes, corrective measures proposed (including those intending to avoid these errors in subsequent payment applications) and the impact on the audit opinion. Where necessary, provide further explanations on the data presented in sections 10.2 and 10.3 below, in particular concerning the total error rate.

5.8 Explanations concerning the financial corrections relating to the accounting year and implemented by the certifying authority/managing authority before submitting the accounts to the Commission, and resulting from the audits of operations, including flat rate or extrapolated corrections, as detailed in section 10.2 below.

5.9 Comparison of the total error rate and the residual total error rate [4] (as shown in section 10.2 below) with the set materiality level, in order to ascertain if the population is materially misstated and the impact on the audit opinion.

5.10 Information on the results of the audit of the complementary sample (as established in Article 28(12) of Regulation (EU) No 480/2014), if any.

[1] Random, systemic, anomalous.
[2] For instance: eligibility, public procurement, State aid.
[3] The stratum error rate is to be disclosed where stratification was applied under Article 28(10) of Regulation (EU) No 480/2014, 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).
[4] Total errors minus corrections referred to in point 5.8 above, divided by the total population.

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

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

5.13 Conclusions drawn from the overall results of the audits of operations with regard to the effectiveness of the management and control system.

6. AUDITS OF ACCOUNTS

This section shall include the following information:

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

6.2 Description of audit approach used to verify the elements of the accounts defined in Article 137 of Regulation (EU) No 1303/2013. This shall include a reference to the audit work carried out in the context of system audits (detailed in section 4 above) and the audits of operations (detailed in section 5 above) with relevancy for the assurance required on the accounts.

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

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

7. COORDINATION BETWEEN AUDIT BODIES AND SUPERVISORY WORK BY THE AUDIT AUTHORITY (where applicable)

This section shall include the following information:

7.1 Description of the procedure for coordination between the audit authority and any audit body that carries out audits as foreseen in Article 127(2) of the Regulation (EU) No 1303/2013, where appropriate.

7.2 Description of the procedure for supervision and quality review applied by the audit authority to such audit body(ies).

8. OTHER INFORMATION

This section shall include the following information:

8.1 Where applicable, information on reported fraud and suspicions of fraud detected in the context of the audits performed by the audit authority (including the cases reported by other national or EU bodies and related to operations audited by the audit authority), together with the measures taken.

8.2 Where applicable, subsequent events occurred after the submission of the accounts to the audit authority and before the transmission of the annual control report under Article 127(5)(b) of Regulation (EU) No 1303/2013 to the Commission and considered when establishing the level of assurance and opinion by the audit authority.

▼B

9. OVERALL LEVEL OF ASSURANCE

This section shall include the following information:

9.1 Indication of the overall level of assurance on the proper functioning of the management and control system ([1]), and explanation of how such level was obtained from the combination of the results of the system audits (as reflected in section 10.2 below) and audits of operations (as reflected in section 10.3 below). Where relevant, the audit authority shall take also account of the results of other national or Union audit work carried out in relation to the accounting year.

9.2 Assessment of any mitigating actions implemented, such as financial corrections and assessment of the need for any additional corrective measures necessary, both from a system and financial perspective.

10. ANNEXES TO THE ANNUAL CONTROL REPORT

10.1 Results of system audits (template defined below)

10.2 Results of audit of operations (template defined below)

10.3 Calculations underlying the random sample selection and the total error rate

([1]) The overall level of assurance shall correspond to one of the four categories defined in Table 2 of Annex IV of Regulation (EU) No 480/2014.

▼B

10.1. Results of systems audits

Audited Entity	Fund (Multi-funds OP)	Title of the audit	Date of the final audit report	Operational Programme: [CCI and Name of the OP] Key requirements (as applicable) [as defined in Table 1- Annex IV of Regulation (EU) No 480/2014]													Overall assessment (category 1, 2, 3, 4) [as defined in Table 2- Annex IV of Regulation (EU) No 480/2014]	Comments
				KR 1	KR 2	KR 3	KR 4	KR 5	KR 6	KR 7	KR 8	KR 9	KR 10	KR 11	KR 12	KR 13		
MA																		
IB(s)																		
CA																		

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

▼M1

10.2. Results of audit of operations

Fund	Programme CCI number	Programme title	A	B		C		D	E	F	G	H	I
			Amount in euros corresponding to the population from which the sample was drawn ([1])	Expenditure in reference to the accounting year audited for the random sample		Coverage of non-statistical random sample ([2])		Amount of irregular expenditure in random sample	Total error rate ([3])	Corrections implemented as a result of the total error rate	Residual total error rate	Other expenditure audited ([4])	Amount of irregular expenditure in other expenditure audited
				Amount ([5])	% ([6])	% of operations covered	% of expenditure covered						

([1]) The column 'A' shall refer to the population from which the random sample (see Article 127(1) of Regulation (EU) No 1303/2013) was drawn, i.e. total amount of declared expenditure (as referred to in Article 137(1)(a) of Regulation (EU) No 1303/2013 and corresponding to the amounts in column (A) of Appendix 1 of the accounts), less negative sampling units if any. Where applicable, explanations shall be provided in Section 5.4 above.

([2]) This refers to the minimum coverage thresholds set out in the last subparagraph of Article 127(1) of Regulation (EU) No 1303/2013, when a non-statistical sample method is used. The requirement of 10 % of expenditure declared refers to the expenditure in the sample, independently of the use of sub-sampling. This means that the sample shall correspond to a minimum of 10 % of the expenditure declared, but when sub-sampling is used, the expenditure effectively audited could in fact be less.

([3]) 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 'E' concerns the whole population. Where stratification is used, further information by stratum shall be provided in Section 5.7 above.

([4]) Where applicable, column 'H' shall refer to expenditure audited in the context of a complementary sample.

([5]) This column refers to the amount of expenditure audited and needs to be completed regardless of whether statistical or non-statistical sampling methods are applied. In case sub-sampling is applied under Article 28(9) of Regulation (EU) No 480/2014, only the amount of the expenditure items effectively audited under Article 27 of the same Regulation, shall be included in this column.

([6]) This column refers to the percentage of expenditure audited in relation to the population and needs to be completed regardless of whether statistical or non-statistical sampling methods are applied.

▼B

10.3 Calculations underlying the random sample selection and the total error rate

▼B

ANNEX X

Model for the implementation reports for the European territorial cooperation goal

PART A

DATA REQUIRED EVERY YEAR ('LIGHT REPORTS') (Article 50(2) of Regulation (EU) No 1303/2013)

1. IDENTIFICATION OF THE ANNUAL/FINAL IMPLEMENTATION REPORT

CCI	*<type='S' maxlength=15 input='S'>*
Title	*<type='S' maxlength=255 input='G'>*
Version	*<type='N' input='G'>*
Reporting year	*<type='N' input='G'>*
Date of approval of the report by the monitoring committee	*<type='D' input='M'>*

2. OVERVIEW OF THE IMPLEMENTATION OF THE COOPERATION PROGRAMME (Article 50(2) of Regulation (EU) No 1303/2013 and Article 14(3)(a) of Regulation (EU) No 1299/2013)

Key information on the implementation of the cooperation programme for the year concerned, including on financial instruments, with relation to the financial and indicator data.

<type='S' maxlength=7000 input='M'>

3. IMPLEMENTATION OF THE PRIORITY AXIS (Article 50(2) of Regulation (EU) No 1303/2013)

3.1. **Overview of the implementation**

ID	Priority axis	Key information on the implementation of the priority axis with reference to key developments, significant problems and steps taken to address these problems
<type='S' input='G'>	*<type='S' input='G'>*	*<type='S' maxlength=1750 input='M'>*

3.2. **Common and programme specific indicators (Article 50(2) of Regulation (EU) No 1303/2013)**

Data for common and programme-specific indicators by investment priority transmitted using the tables 1 to 2 below.

▼B

Table 1

Result indicators (by priority axis and specific objective); applies also to technical assistance priority axis

Automatic from SFC						ANNUAL VALUE										
ID	Indicator	Measurement Unit	Baseline Value	Baseline Year	Target Value (2023)	2014	15	16	17	18	19	20	21	22	23	Observations (if necessary)
<type='S' input='G'>	*<type='S' input='G'>*	*<type='S' input='G'>*	*<type='S' or 'N' input='G'>*	*<type='N' input='G'>*	*<type='S' or 'N' input='G'>*	*<type='S' or 'N' input='M'>*	*<type='S' or 'N' input='M'>*	*<type='S' or 'N' input='M'>*	*<type='S' or 'N' input='M'>*	*<type='S' or 'N' input='M'>*	*<type='S' or 'N' input='M'>*	*<type='S' or 'N' input='M'>*	*<type='S' or 'N' input='M'>*	*<type='S' or 'N' input='M'>*	*<type='S' or 'N' input='M'>*	*<type='S' max-length=875 input='M'>*

Table 2

Common and programme specific output indicators (by priority axis, investment priority); applies also to technical assistance priority axes

	ID	Indicator (name of indicator)	Measurement unit	Target value (1) (2023)	CUMULATIVE VALUE										Observations (if necessary)
					2014	15	16	17	18	19	20	21	22	23	
	<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='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='S' max-length=875 input='M'>*
►**M1** Cumulative value - outputs to be delivered by selected operations [forecast provided by beneficiaries] ◄															
►**M1** Cumulative value - outputs delivered by operations [actual achievement] ◄															

(1) Targets are optional for technical assistance priority axes.

▼B

3.3 **Milestones and targets defined in the performance framework (Article 50(2) of Regulation (EU) No 1303/2013) — submitted in annual implementation reports from 2017 onwards**

Reporting on financial indicators, key implementation steps, output and result indicators to act as milestones and targets for the performance framework (submitted starting with the report in 2017).

Table 3

Information on the milestones and targets defined in the performance framework

Priority Axis	Indicator Type (Key implementation step, financial, output or, where appropriate result indicator)	ID	Indicator or key implementation step	Measurement unit, where appropriate	Milestone for 2018	Final target (2023)	2014		15		16		17		18		19		20		21		22		23		Observations (if necessary)
<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'or 'N' or 'P' or 'C' input='M'>*		*<type='S'or 'N' or 'P' or 'C' input='M'>*		*<type='S'or 'N' or 'P' or 'C' input='M'>*		*<type='S'or 'N' or 'P' or 'C' input='M'>*		*<type='S'or 'N' or 'P' or 'C' input='M'>*		*<type='S'or 'N' or 'P' or 'C' input='M'>*		*<type='S'or 'N' or 'P' or 'C' input='M'>*		*<type='S'or 'N' or 'P' or 'C' input='M'>*		*<type='S'or 'N' or 'P' or 'C' input='M'>*		*<type='S' max-length=875 input='M'>*

* Member States submit cumulative values for output indicators. Values for financial indicators are cumulative. Values for the key implementation steps are cumulative if the key implementation steps are expressed by a number or percentage. If the achievement is defined in a qualitative way, the table should indicate whether they are completed or not.

▼B

3.4. **Financial data (Article 50(2) of Regulation (EU) No 1303/2013)**

Table 4

Financial information at priority axis and programme level

as set out in Table 1 of Annex II to Commission Implementing Regulation (EU) No 1011/2014 [1] [Model for transmission of financial data] [2] and table 16 of model for cooperation programmes under the European territorial cooperation goal

Where applicable, the use of any contribution from third countries participating in the cooperation programme should be provided (for example IPA and ENI, Norway, Switzerland)

<type='S' maxlength=3500 input='M'>

Table 5

Breakdown of the cumulative financial data by category of intervention (Article 112(1) and (2) of Regulation (EU) No 1303/2013 and Article 5 of Regulation (EU) No 1304/2013)

(as set out in Table 2 of Annex II to Commission Implementing Regulation (EU) No 1011/2014 [Model for transmission of financial data] and tables 6-9 of Model for cooperation programmes)

(1) OJ L 286, 30.9.2014, p. 1.
(2) Structured data required for the report on YEI which is to be submitted in April 2015 in accordance with Article 19(3) and Annex II of Regulation (EU) No 1304/2013.

▼B

Table 6

Cumulative cost of all or part of an operation implemented outside the Union part of the programme area

1	2	3	4	5
	The amount of ERDF support (*) envisaged to be used for all or part of an operation implemented outside the Union part of the programme area based on selected operations (EUR)	Share of the total financial allocation to all or part of an operation located outside the Union part of the programme area (%) (column 2/total amount allocated to the support from the ERDF at programme level *100)	Eligible expenditure of ERDF support incurred in all or part of an operation implemented outside the Union part of the programme area declared by the beneficiary to the managing authority (EUR)	Share of the total financial allocation to all or part of an operation located outside the Union part of the programme area (%) (column 4/total amount allocated to the support from the ERDF at programme level *100)
All or part of an operation outside the Union part of the programme area ([1])	*<type='N' input='M'>*	*<type='P' input='G'>*	*<type='N' input='M'>*	*<type='P' input='G'>*

(*) ERDF support is fixed in the Commission decision on the respective cooperation programme.
([1]) In accordance with and subject to ceilings set out Article 20 of Regulation (EU) No 1299/2013.

▼B

4. SYNTHESIS OF THE EVALUATIONS (Article 50(2) of Regulation (EU) No 1303/2013)

Synthesis of the findings of all evaluations of the programme that have become available during the previous financial year, including the name and reference period of the evaluation reports used.

<type='S' maxlength=10500 input='M'>

5. ISSUES AFFECTING THE PERFORMANCE OF THE PROGRAMME AND MEASURES TAKEN (article 50(2) of Regulation (EU) No 1303/2013)

(a) Issues which affect the performance of the programme and the measures taken

<type='S' maxlength=7000 input='M'>

(b) OPTIONAL FOR LIGHT REPORTS, otherwise it will be included in point 9.1 (Article 50(4) of Regulation (EU) No 1303/2013)

An assessment of whether progress made towards targets is sufficient to ensure their fulfilment, indicating any remedial actions taken or planned, where appropriate

<type='S' maxlength=3500 input='M'>

6. CITIZEN'S SUMMARY (Article 50(9) of Regulation (EU) No 1303/2013)

A citizen's summary of the contents of the annual and the final implementation reports shall be made public and uploaded as a separate file in the form of annex to the annual and the final implementation report

7. REPORT ON THE IMPLEMENTATION OF FINANCIAL INSTRUMENTS (Article 46 of Regulation (EU) No 1303/2013)

Where the managing authority decided to use financial instruments it must send to the Commission a specific report covering the financial instruments operations as an annex to the annual implementation report

▼B

8. WHERE APPROPRIATE, PROGRESS IN PREPARATION AND IMPLEMENTATION OF MAJOR PROJECTS AND JOINT ACTION PLANS (Article 101(h) and Article 111(3) of Regulation (EU) No 1303/2013 and Article 14(3)(b) of Regulation (EU) No 1299/2013)

8.1. **Major projects**

Table 7

Major projects

Project	CCI	Status of MP 1. completed 2. approved 3. submitted 4. planned for notification/ submission to Commission	Total investments	Total eligible costs	Planned notification/ submission date (if applicable) (year, quarter)	Date of tacit agreement/ approval by Commission (if applicable)	Planned start of implementation (year, quarter)	Planned completion date (year. quarter)	Priority Axis/ Investment priorities	Current state of realisation — financial progress (% of expenditure certified to Commission compared to total eligible cost)	Current state of realisation — physical progress Main implementation stage of the project 1. completed/in operation; 2. advanced construction; 3. construction; 4. procurement; 5. design	Main outputs	Date of signature of first works contract ([1]) (if applicable)	Observations (if necessary
<type='S' input='G'>	*<type='S' input='G'>*	*<type='S' input='S'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='D' input='G'>*	*<type='D' input='G'>*	*<type='D' input='G'>*	*<type='D' input='G'>*	*<type='S' input='G'>*	*<type='P' input='M'>*	*<type='S' input='S'>*	*<type='S' max-length=875 input='M'>*	*<type='D' input='M'>*	*<type='S' max-length=875 input='M'>*

([1]) In the case of operations implemented under PPP structures the signing of the PPP contract between the public body and the private sector body (Article 102(3) of Regulation (EU) No 1303/2013).

Significant problems encountered in implementing major projects and measures taken to overcome them.

<type='S' maxlength=3500 input='M'>

Any change planned in the list of major projects in the cooperation programme

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▼B

8.2. **Joint action plans**

Progress in the implementation of different stages of joint action plans

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Table 8

Joint action plans

Title of the JAP	CCI	Stage of implementation of JAP 1. completed 2. > 50 % implemented 3 Started 4. approved 5. submitted 6. planned	Total eligible costs	Total public support	OP contribution to JAP	Priority axis	Type of JAP 1. normal 2. pilot 3. YEI	[Planned] submission to the Commission	[Planned] start of implementation	[Planned] completion	Main outputs and results	Total eligible expenditure certified to the Commission	Observations (if necessary)
<type='S' input='G'>	*<type='S' input='G'>*	*<type='S' input='S'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='N' input='M'>*	*<type='S' input='G'>*	*<type='S' input='S'>*	*<type='D' input='M'>*	*<type='D' input='M'>*	*<type='D' input='M'>*	*<type='S' maxlength=875 input='M'>*	*<type='N' input='M'>*	*<type='S' maxlength=875 input='M'>*

Significant problems encountered and measures taken to overcome them

<type='S' maxlength=3500 input='M'>

▼B

PART B

REPORTING SUBMITTED IN YEARS 2017, 2019 AND FINAL IMPLEMENTATION REPORT (Article 50(4) of Regulation (EU) No 1303/2013 and Article 14(4) of Regulation (EU) No 1299/2013)

9. ASSESSMENT OF THE IMPLEMENTATION OF THE COOPERATION PROGRAMME (Article 50(4) of Regulation (EU) No 1303/2013 and Article 14(4) of Regulation (EU) No 1299/2013)

9.1 **Information in Part A and achieving the objectives of the programme (Article 50(4) of Regulation (EU) No 1303/2013)**

FOR EACH PRIORITY AXIS — Assessment of the information provided above and progress towards achieving the objectives of the programme, including the contribution of the ERDF to changes in the value of result indicators, when evidence is available from evaluations

<type='S' maxlength=10500 input='M'>

9.2. **Specific actions taken to promote equality between men and women and to promote non-discrimination, in particular accessibility for persons with disabilities, and the arrangements implemented to ensure the integration of the gender perspective in the cooperation programme and operations (Article 50(4) of Regulation (EU) No 1303/2013 and Article 14(4), subparagraph 2, (d) of Regulation (EU) No 1299/2013)**

An assessment of the implementation of specific actions to take into account the principles set out in Article 7 of Regulation (EU) No 1303/2013 on promotion of equality between men and women and non-discrimination, including, where relevant, depending on the content and objectives of the cooperation programme, an overview of specific actions taken to promote equality between men and women and to promote non-discrimination, including accessibility for persons with disabilities, and the arrangements implemented to ensure the integration of the gender perspective in the cooperation programme and operations

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9.3. **Sustainable development (Article 50(4) of Regulation (EU) No 1303/2013 and Article 14(4), subparagraph 2, (e) of Regulation (EU) No 1299/2013)**

An assessment of the implementation of actions to take into account the principles set out in Article 8 of Regulation (EU) No 1303/2013 on sustainable development, including, where relevant, depending on the content and objectives of the cooperation programme, an overview of the actions taken to promote sustainable development in accordance with that Article

<type='S' maxlength=3500 input='M'>

9.4. **Reporting on support used for climate change objectives (Article 50(4) of Regulation (EU) No 1303/2013)**

Figures calculated automatically by the SFC2014 based on categorisation data.

▼B

Optional: clarification on the given values — *<type='S' maxlength=3500 input='M'>*

9.5 **Role of partners in the implementation of the cooperation programme (Article 50(4) of Regulation (EU) No 1303/2013 and Article 14(4), subparagraph 1, (c) of Regulation (EU) No 1299/2013)**

Assessment of the implementation of actions to take into account the role of partners referred to in Article 5 of Regulation (EU) No 1303/2013, including involvement of the partners in the implementation, monitoring and evaluation of the cooperation programme

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10. OBLIGATORY INFORMATION AND ASSESSMENT ACCORDING TO ARTICLE 14(4), SUBPARAGRAPH 1 (a) AND (b), OF REGULATION (EU) No 1299/2013

10.1 **Progress in implementation of the evaluation plan and the follow-up given to the findings of evaluations**

<type='S' maxlength=7000 input='M'>

10.2 **The results of the information and publicity measures of the Funds carried out under the communication strategy**

<type='S' maxlength=7000 input='M'>

11. ADDITIONAL INFORMATION WHICH MAY BE ADDED DEPENDING ON THE CONTENT AND OBJECTIVES OF THE COOPERATION PROGRAMME (Article 14(4), subparagraph 2 (a), (b), (c) and (f), of Regulation (EU) No 1299/2013)

▼M1

11.1 **Progress in the implementation of the integrated approach to territorial development, including integrated territorial investments, sustainable urban development, and community led local development under the cooperation programme**

▼B

<type='S' maxlength=3500 input='M'>

11.2 **Progress in implementation of actions to reinforce the capacity of authorities and beneficiaries to administer and to use the ERDF**

<type='S' maxlength=3500 input='M'>

11.3 **Contribution to macro-regional and sea basin strategies (where appropriate)**

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▼B

11.4 **Progress in the implementation of actions in the field of social innovation**

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12. FINANCIAL INFORMATION AT PRIORITY AXIS AND PROGRAMME LEVEL (Articles 21(2) and 22(7) of Regulation (EU) No 1303/2013)

For the purpose of assessing progress towards the achievement of milestones and targets set for financial indicators in the years 2018 and 2023, table 4 of Part A of this Annex shall have the following two additional columns:

13	14
Data for the purpose of the performance review and performance framework	
Only for report submitted in 2019: Total eligible expenditure incurred and paid by beneficiaries and certified to the Commission by 31/12/2018 Article 21(2) of Regulation (EU) No 1303/2013	Only for final implementation report: Total eligible expenditure incurred and paid by beneficiaries by 31/12/2023 and certified to the Commission Article 22(7) of Regulation (EU) No 1303/2013

▼B

PART C

REPORTING SUBMITTED IN YEAR 2019 AND FINAL IMPLEMENTATION REPORT (Article 50(5) of Regulation (EU) No 1303/2013)

13. SMART, SUSTAINABLE AND INCLUSIVE GROWTH

Information and assessment of the programme contribution to achieving the Union strategy for smart, sustainable and inclusive growth.

<type='S' maxlength=17500 input='M'>

14. ISSUES AFFECTING THE PERFORMANCE OF THE PROGRAMME AND MEASURES TAKEN — PERFORMANCE FRAMEWORK (Article 50(2) of Regulation (EU) No 1303/2013)

Where the assessment of progress made with regard to the milestones and targets set out in the performance framework demonstrates that certain milestones and targets have not been achieved, Member States should outline the underlying reasons for failure to achieve these milestones in the report of 2019 (for milestones) and in the final implementation report (for targets).

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