



EUROPEAN COMMISSION

Questions & Answers on Annual Implementation Reports¹

Programming period 2014-2020
(ERDF, Cohesion Fund and ESF)

DISCLAIMER

This 'Questions and Answers' document was prepared by the Commission services and does not commit the European Commission. Only the Court of Justice of the European Union is competent to authoritatively interpret Union law. The document is an update of a previous version, compiling questions and answers based on various bilateral exchanges between the Commission and Member States, including within the Expert Group on European Structural and Investment Funds (EGESIF). The aim of this document is to provide explanations by the Commission's services on certain rules of the European Structural and Investment Funds in order to facilitate the management of the programmes of the ESI funds and to encourage good practice(s).

¹ Version of 7 May 2019

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HORIZONTAL ISSUES

Question 1: Procedure to be followed for changing indicator data retroactively (i.e. after submitting the Annual Implementation Report (AIR) to the Commission)? If data changes retroactively does this require another decision/information of the monitoring committee? Retroactive changes of (approved) AIRs required a formal and slightly cumbersome procedure in SFC in 2007-13. Do you foresee a similar procedure for the future as well?

Reply: A distinction is to be made between an error and data that is correct at the moment of reporting but might require updating, as well as between corrections and retroactive change.

This question concerns correction. As regards retroactive change, including the issue of partially implemented operations, see question 2 below.

The CPR does not envisage a specific procedure for modification of the AIRs, but modification of the AIR before acceptance of the AIR by the Commission should be allowed under the same conditions as during the 2007-2013 period.

If it appears that the information included in the AIR submitted to the Commission is not correct, the Member State can, before the Commission's acceptance of the AIR, submit corrected data to the Commission. If the correction is only clerical, the correction of the AIR does not need to be examined and approved by the monitoring committee. If the correction of the data goes beyond the correction of clerical mistakes, the Member State should submit a corrected AIR following the same procedure as the one set out for the approval of the initial AIR, that is, according to Article 110(2) CPR, after examination and approval by the monitoring committee.

However, as the correct version of the AIR has to be made available to the public (Article 50(9) CPR), the amended version will need to be made available. Once the AIR has been accepted by the Commission, the data provided can no longer be changed, as it is the basis, for example, for the reports prepared by the Commission pursuant to Article 53 CPR and also for the allocation of the performance reserve (Article 22(2) CPR).

If, however, an MA detects errors in the data in the AIR after acceptance of the report by the Commission, it should still immediately communicate these errors to the Commission, especially the ones concerning indicators for the allocation of the performance reserve.

If 'there is a serious deficiency in the quality and reliability of the monitoring system or of the data on common and specific indicators', this may give rise to a suspension of all or part of the interim payments at the level of the priorities or programmes (Article 142(1)(d) CPR).

In case of partially implemented operations, retroactive changes due to the updating of previously reported correct data are not considered corrections.

Question 2: The monitoring of ESF participants and entities under the common indicators takes place at the level of an operation. So the results should be recorded upon leaving the operation. If a participant decides to return to the same operation, the data for this person should be linked with the data recorded when the person first started in this operation. The output data will not change because it refers to the situation of the participant when entering the operation for the first time (no matter how many times the person returns to the same operation after that). But the result data refers to the leaving situation, hence that may change.

Example: a result is reported for a participant who leaves an operation in November 2016 (e.g. in education or training upon leaving). This data is reported in the AIR submitted in 2017. In

February 2017, the participant decides to return to the same operation. When s/he leaves the operation (again) in August 2017 the recorded result is "gaining a qualification" and "entering employment upon leaving". The person does not return to education or training upon leaving (as was the result reported after s/he left the operation for the first time in November 2016.) The AIR submitted in 2018 must report data for the two results (gaining a qualification and entering employment) for the reporting year 2017. For the reporting year 2016 the result "in education or training" should be deleted for this particular participant.

Reply: Such a change of data reported in previous AIRs is not considered a modification of the AIRs previously submitted (and approved by the monitoring committee). It rather results from the on-going monitoring requirements set out in the guidance. The monitoring committee will have the opportunity to approve the revised data sets, because the AIR template contains the data for all years. Hence, in the example above, the AIR submitted in 2018 will contain the data for 2017 but also for 2016 and earlier. Thus when the monitoring committee approves the AIR to be submitted in 2018, it also approves the (modified) data for 2016.

Question 3: Is there a physical possibility to introduce to SFC in AIR section any additional annexes beside Citizens Reports?

Reply: No. The only option available for the MS as an annex to the AIR is the 'Citizens summary'.

Question 3a: Could the number of characters be increased in the SFC for the section related to the performance framework or could the possibility to upload additional annexes other than the Citizens Summary be created?

Reply: No possibility to upload any other annex to the AIR. Regarding table 5 the implementing regulation specifies that the amount of characters is limited to 875 in the 'observations' section. This cannot be modified (it would need a change of the Implementing regulation).

Question 4: For tables 8, 9, 10, 11, 12 and 13: If the relevant activities are not foreseen in the OP and have not been implemented in the reporting year, what should be filled in in the respective sections of the AIR: "0" or "not applicable" or should the respective fields not be touched at all?

Reply: For tables 8-9-10 the MA has to fill out the tables and insert '0' even if this value is due to the fact that the MA has not made use of the corresponding provisions in the regulatory framework. The reason is that the Commission cannot check whether the MA applies these provisions or not, as this information is not part of the OP.

Table 11 - As it stems from the OP whether or not MS will make use of the possibility to allocate YEI resources to young people outside the eligible NUTS level 2 regions, there is no need to fill out the table in case the MS has decided in the OP that it would not make use of this provision.

For table 12 there is no need to fill the table in case there are no major projects and can leave it blank. Note however, that where the list of major projects is already filled in the table based on the OP, the MS should enter the values - including 0.

For table 13 In case there are no JAPs supported by the OP, the MA is invited to mention this

under point 10.2 of the AIR template and leave table 13 blank.

Question 5: Which is the date of submission of the last annual implementation report (AIR) and of the final implementation report?

Reply: According to Article 111 CPR, the last AIR (which is an annual report) is the one for the year 2022 that should be submitted by 31.05.2023. Moreover, a final implementation report that includes the period 1.01.2023 to 31.12.2023 has to be submitted by 15.02.2025 (Articles 141(1), 138 CPR & Article 59(5) of the Financial Regulation).

Question 6: In cases where Annual Implementation Reports are submitted at the level of the OP, not at the level of funds, is it necessary to coordinate managing authorities so that they submit their reports within a short period?

Question 6a: What exactly does following sentence mean? With regard to Member States with multiple programmes co-financed by ERDF, ESF, EAFRD or the Cohesion Fund respectively we rely on your cooperation to regroup the submission of the AIRs to the extent possible, so that they are ideally submitted at the same time or within two or three days?

Reply: The Commission suggested, as far as possible, to regroup the submission of the AIRs, by fund, for MS with several programmes. There is no obligation to do so! However grouping the submission of AIR's by fund will help the EC to adopt (and MS to receive) a reduced number of performance review decisions and increase clarity for OP amendments / reallocations of reserve.

Question 7: Taking into account the rule of connecting AIR to the last approved OP, when a new version of the OP is approved between 31st January (date of transmission of financial information) and 30th June (cut off date for the transmission of AIR), has the financial data (part of the AIR) to be resubmitted?

Reply: The AIR is linked with the latest submitted financial data (31 January 2019 – Art.112 Common Provision Regulation) at the moment of the submission of the AIR.

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'>

The field "date of approval of the report by the monitoring committee" is a mandatory field in SFC for the first version of the report as approval by the monitoring committee is a necessary condition for the report to be admissible.

Question 1: Can the MC approve the annual report in a “user friendly word version”? Can the version submitted to the MC omit tables, if the values are zero?

Reply:

According to Article 110(2) CPR the MC shall examine and approve the AIRs. It does not prescribe the form of the document; therefore a "user-friendly" word version can be submitted to MC. This version should, however, mirror exactly what will then be encoded in SFC 2014 (i.e. it should have exactly the same content and should not be providing more or less information, no summaries, respecting character limitations, even if the values are zero, CCI numbers etc). In the case of tables for which all the values are zeros, it is sufficient to indicate in that 'user-friendly' version that tables x, y, z of the AIR model will only have zeros and they should attach the AIR model. It is thus not necessary to overload the MC with plenty of tables for which the values are zero, but the MC should clearly know that all these tables will have zeros.

In cases where the Commission would become aware of discrepancies between the two versions, the report submitted to the Commission could be considered not approved by the MC and therefore inadmissible.

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.



Question 1: Which content elements should be presented here?

Reply:

The information to be provided in this section should provide an overview, at the level of the programme on the developments made in implementing the programme in the previous year (is implementation on track **in particular in terms of progress towards the targets**, what has been achieved in the previous year) and should do so by making use of the indicators and financial data (eg by making use of the indicator data provided in Table 5 on the performance framework as this should provide a good overview). If implementation is not on track, it should also explain its main reasons and problems faced in implementation and the main measures taken to address them (eg have there been delays/problems in implementation, what were the reasons, what has been done to tackle them,...).

It should also cover financial instruments, for example, whether they are implemented as planned, any problems encountered in FI implementation, reasons for such problems and how they are addressed, and draw from the information provided in specific reporting on FI in section 8 of the AIR.

The information under Section 2 should be coherent with the information included in other parts of the report but it should not constitute just a repetition. It should give the "big picture": information should refer to the programme as a whole (more specific information by priority axis can be provided in Section 3), focused on the important elements of the implementation (including external factors) and - where possible - completed with general

conclusions/comments on the progress on the ground.

As a conclusion, this section can be considered as a summary of the key information that is provided for each priority axis in section 3 of the AIR template and should make use of the indicators in providing this overview.

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

3.1 Overview of the implementation²

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)³

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

Question 1: Do we need to put zeroes when the indicator is zero or can we leave blanks?

Reply: Programmes should encode zeroes into their AIR indicators tables when there is no progress under that indicator. This demonstrates that the indicators have not been overlooked (table 1 is an exception to this rule – see below)

Question 2: The term "data related to values for indicators of fully implemented operations" from Article 50(2) CPR is not clear.

Reply: According to Article 50(2) CPR the data transmitted shall relate to values for indicators for fully implemented operations and where possible, having regard to the stage of implementation for selected projects (cfr Article 2(14) CPR "completed operation" is the "fully implemented" or "physically completed" + paid to and by the beneficiaries). For the AIRs there is no need to wait for final audit or final payments between MA and beneficiary. The "full implementation" or "physical implementation" depends on the type of operation and should be read in relation to the purpose of the respective indicator: for operations having a physical object (eg. construction of a road) if the indicator is "x Km", then the operation should be deemed fully implemented once constructed and tested; for waste water operations with an output indicator "additional population served", the operation could be regarded as "fully implemented" when the treatment plant operates and serves a given number of the population. A phased operation should be considered as completed if the works corresponding in the 2014-2020 have been completed.

For financial instruments, the "full implementation" should be judged taking into consideration the scope of the respective scheme: for a loans' scheme, the payment of the loans to a recipient (and not the imbursement of the loan) can be regarded as "implemented", in a venture capital, the acquisition of shares in a company could also be regarded as "implemented".

The support granted to enterprises in the framework of a State aid business support scheme (foreseen to be delivered progressively over five years and

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. 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

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

covering a high number of enterprises), can be progressively reflected in the AIR as the beneficiaries of the scheme receive the aid.

For operations supported by the ESF, the data for output and result indicators may relate to values for partially or fully implemented operations (see Article 5(3) ESF Regulation) and the Managing Authority is invited to indicate in the AIR the basis for the reporting (i.e. whether the data relate to partially or fully implemented operations). The indication can be included in point 2.; or if different bases are used for different priorities, the selected option can be mentioned in point 3.1. of the AIR model).

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

ID	Indicator	Measurement Unit	Category of region (where relevant)	Baseline Value	Baseline Year	Target Value (2023)	ANNUAL VALUE										Observations (if necessary)																	
							2014	15	16	17	18	19	20	21	22	23																		
							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	

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.

TABLE 1 Result indicators for ERDF and Cohesion Fund

Question 1: Do we need to fill in Table 1 (ERDF result indicators) for a specific objective if there has been no implementation in that area?

Reply: The need to update Table 1 is driven rather by the availability of updated values for the result indicators rather than the rate of implementation. It should be recalled that, for the ERDF and Cohesion Fund, the result indicators measure socio-economic variables that include, but

are not limited to, the effects of supporting direct beneficiaries. Therefore, the result indicator may show a changing trend even in the absence of programme implementation.

Question 2: Will we be able to update all the historical values if they became available? Do we encode the data for a specific year in the year to which it refers or the year it becomes available?

Reply: Please note that in Table 1, unlike Table 3A for ERDF and Cohesion Fund all years are open for editing at submission of an AIR (i.e. in the 2018 AIR the years 2014, 2015, 2016 and 2017 will be open for editing / encoding). A comment column is provided for any needed comments on the changes made. Values should be encoded in the year to which the measurement relates (not the year in which they become available).

Question 3: Do we need to put zeroes or blanks if not data is available for the results indicator in a specific year?

Reply: When an AIR is created, all cells that have not previously been filled will be blank. You are requested to leave blank the years for which no value is available (it is not required that result indicators are reported every year when this was not foreseen). When a value is not available for the year please do not repeat a value from the previous year. Where considered useful, please explain in the comments cell when exactly the measurements became available or if previous historic values have been modified (i.e. main reason for the changes).

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 0 (2)

Investment priority:



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)	Annual Value																		Cumulative value (calculated automatically)	Achievement ratio Gender breakdown optional						
						2014		2015		2016		2017		2018		2019		2020		2021		2022				2023					
						M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	Total	M	W	T	M	W
	Inactive participants engaged in job searching upon leaving																														
	Participants in education/ training upon leaving																														
	Participants gaining a qualification upon leaving																														
	Participants 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.

(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.

ID	Indicator	Category of region	Common output indicator used as basis for target setting	Measurement Unit for baseline and target	Target Value (2023)		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Cumulative value (calculated automatically)		Achievement ratio (Gender breakdown optional)	
					(Gender breakdown optional for the target)															
	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 (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)																			
	Disadvantaged participants in employment, including self-employment six months after leaving (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.

TABLE 2A: Common result indicators for ESF (by priority axis, investment priority, and by category of region).

Question ESF monitoring and evaluation:

Also relevant to Tables 2B and 2C as well as 4A and 4B

Question relating to last column 'achievement ratio': Since the baseline value is not included in the table, we ask for confirmation that the SFC can generate this.

Reply:

Please note that baseline values are not used for the calculation of the achievement ratio (which is calculated as the cumulative value divided by the target - see the table below with the formulae).

As detailed in the EC guidance on ESF monitoring and evaluation, baseline values “are intended to establish a reference value against which targets are subsequently set and assessed. They thus serve as a reference for setting targets”.

The ‘Achievement ratio’ column in tables 2A and 2C of the AIR is always automatically generated by SFC; it cannot be encoded manually. However, if not all elements necessary to calculate the achievement ratio are available, then the field will remain empty. For instance, if the target is expressed as a ratio, data on the output indicators used as basis for target setting is necessary in order to calculate the achievement ratio.

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.

Note that when inputting data in table 2C of the AIR (Programme-specific result indicators for ESF), the output indicator used as basis for the result indicator can be selected from the dropdown list that is automatically generated and contains all the output indicators set in the specific IP and category of region of the OP (i.e. all common and programme-specific output indicators).

The calculation of the cumulative values and the achievement ratios (which are both automatically generated) depend on the measurement unit of the result indicator and of the target:

Measurement unit of result indicator (RI)	Target (T) expressed in	Cumulative value (CV)	Achievement ratio (AR)
Absolute number (RI_a)	Absolute number (J_a)	$CV_a = Y_j RI_a$	$AR = \frac{CV_a}{J_a}$
Absolute number (RI_a)	Ratio ($T\%$)	$CV_a = Y_j RI_a$	$AR = \frac{CV_a}{T\% \cdot \sum I}$
Ratio ($RI\%$)	Ratio ($T\%$)	$CV_a = \frac{\sum T \cdot (OI_a \cdot RI\%)}{\sum OI_a}$	$AR = \frac{\sum (T \cdot OI_a \cdot RI\%)}{T \cdot \sum OI_a}$

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)

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) (*)

ID	Indicator	Measurement Unit target	Target Value (2023) (Gender breakdown optional for the target)	Annual Value																	Cumulative value (calculated automatically)	Achievement ratio Gender breakdown optional																																	
				2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	total	M	W	total	M	W																																				
				M	W	M	W	M	W	M	W	M	W							M			W	M	W	M	W																												
	<i>Unemployed participants who complete the YEI supported intervention</i>																																																						
	<i>Unemployed participants who receive an offer of employment, continued education, apprenticeship or traineeship upon leaving</i>																																																						
	<i>Unemployed participants who are in education/training, gain a qualification, or are in employment, including self-employment, upon leaving</i>																																																						
	<i>Long-term unemployed participants who complete the YEI supported intervention</i>																																																						
	<i>Long-term unemployed participants who receive an offer of employment, continued education, apprenticeship or traineeship upon leaving</i>																																																						

(*) 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.

ID	Indicator	Measurement 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	
	<i>Long-term unemployed participants who are in education/training, gain a qualification, or are in employment, including self-employment, upon leaving</i>																	
	<i>Inactive participants not in education or training who complete the YEL supported intervention</i>																	
	<i>Inactive participants not in education or training who receive an offer of employment, continued education, apprenticeship or traineeship upon leaving</i>																	
	<i>Inactive participants not in education or training who are in education/training, gain a qualification, or are in employment, including self-employment, upon leaving</i>																	
	<i>Participants in continued education, training programmes leading to a qualification, an apprenticeship or a traineeship six months after leaving (1)</i>																	
	<i>Participants in employment six months after leaving (1)</i>																	
	<i>Participants in self-employment six months after leaving (1)</i>																	
	<i>Inactive participants engaged in job searching upon leaving</i>																	



ID	Indicator	Measurement 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	
	<i>Participants in education/training upon leaving</i>																
	<i>Participants gaining a qualification upon leaving</i>																
	<i>Participants in employment, including self-employment upon leaving</i>																
	<i>Disadvantaged participants engaged in job searching, education/training, gaining a qualification, in employment, including self-employment, upon leaving</i>																
	<i>Participants in employment, including self-employment, six months after leaving ⁽¹⁾</i>																
	<i>Participants with an improved labour market situation six months after leaving ⁽²⁾</i>																
	<i>Participants above 54 years of age in employment, including self-employment, six months after leaving ⁽¹⁾</i>																
	<i>Disadvantaged participants in employment, including self-employment, six months after leaving ⁽¹⁾</i>																



⁽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.

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. 18

Programme specific result indicators for ESF (by priority axis, investment priority and by category of region, where applicable); applies also to Technical Assistance

Table 2C

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) (°)

Investment priority:

ID	Indicator	ESF/YEI	Category of region (where relevant)	Measurement Unit for indicator	Measurement unit for baseline and Target	Target Value (2023)	Year												Achievement ratio
							2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
<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' 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='M'>	<type='P' input='G'>	
							a	c	a	c	a	c	a	c	a	c	a	c	
							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.

Question ESF monitoring and evaluation:

Table 2C indicator ESF-PR10 wish to establish one more School/University for graduated person (master). Basis is the year 2013 with total “2 Universities”; in the year 2023 the MA wants to have altogether 3 Universities.

So how could I make my input in the SFC2014-mask?

SFC2014 did not allow the following input:

Year 2014:2 = basis, no change

Year 2015: 2 = basis, no change

SFC2014: Total 4 (133,33 %!)

Instead of SFC2014: 2 (66,67 %)

Reply: The baseline value of the OP is irrelevant in reporting, it is only for programming purposes (for planning the target). If the baseline is 2 schools, and not any school was added in 2014, 0 is reported in 2014 (cumulative is also 0). Same for 2015. Suppose a school is opened in 2017: in 2018 1 is reported, and the cumulative is 1 (not the sum of the baseline and the reported).

Question ESF monitoring and evaluation:

There's a problem with presenting the data as they were negotiated in OP.

There are OP in MS X in which operations are implemented in two categories of regions, with pro-rata funding.

In IT terms, it's like one-too-many data model: one operation is assigned to two categories of regions.

As long as we are asked for general info - the operations sum up correctly, but there's no possibility to enter data as agreed during negotiations MS-EC if the table starts with the category of region type and there's no additional option/exception for such situation.

We would appreciate formal info from EC monitoring units on how they wish to get the data in such cases (that is, OP with pro rata funding) - taking into account the way SFC2014 works now. It's not just the technical issue: the way we enter the data in SFC2014 will determine the way of understanding the data (of those who'll be the ultimate data users).

In reality:

OP with pro-rata summary: 4 operations, total value: 4 000 000 EUR, funding: less developed + more developed regions (in proportion: 93:7)

In SFC2014:

If SFC2014 will not be changed - do you officially want the numbers to be rounded off (3 + 1 operation)? What about the value? Real proportion, as agreed on in OP? (93:7)

Last but not least: indicators.

How, i.e., one policy or one standard (like ISO standard) implemented in such operation is to be presented?

Less developed regions - one More developed regions - one Summary: two standards

Reply:

Apply the same formula for the distribution of results or outputs among categories of regions in the reports that was used in the distribution of targets in the programme.

E.g., in case there is a 13.6% key (the case of the national ESF OP in MS X), if 4 units were targeted, 1 was allocated to the more developed region and 3 to the less developed. Apply the same method in the distribution of reported values.

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)¹⁹

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) (*)

Investment priority:

ID	Indicator	Measurement unit	Fund	Category of region (where relevant)	Target value (*) (2023)	2014			15			16			17			18			19			20			21			22			23			Observations (if necessary)
						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	
<type='S' in-put='G'>	<type='S' in-put='G'>	<type='S' in-put='G'>	<type='S' in-put='G'>	<type='S' in-put='G'>	<type='N' in-put='G'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='N' in-put='M'>	<type='S' max-length=875 in-put='M'>				

(*) 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.

1) Targets are optional for Technical Assistance priority axes.

Question 1: Table 3A (AIR for programmes under Investment for Growth and Jobs goal) and Table 4 (AIR for programmes under European Territorial Cooperation goal) were modified by the Commission Implementing Regulation (EU) No 2018/277. What should now be reported in rows "Cumulative value - outputs to be delivered by selected operations [forecast provided by beneficiaries]" and "Cumulative value - outputs delivered by operations [actual achievement]"?

Reply: The headings in Tables 3A and 4 were modified in order to clarify the new reporting possibilities introduced by *Commission Implementing Regulation (EU) 2018/276 2018 amending Implementing Regulation (EU) No 215/2014*. This was done to address operations that run for more than one year, included several projects and delivered outputs progressively (for example, business support aid scheme or infrastructural investments).

In the past, – in case of the ERDF and the CF - the AIR required managing authorities to report outputs in relation to fully implemented operations or to provide information on planned outputs in relation to selected operations. This meant that achieved outputs could only be reported when the entire operation had been implemented in full and all the outputs had been delivered, even in those case (such as multi-annual operations) when some outputs were delivered earlier.

The new wording addresses this problem by specifying that now the managing authorities are required to report cumulative value for outputs delivered by operations which may be fully or/and partially implemented. Managing authorities may choose whether they wish to continue reporting as they have done so far (i.e. based on fully implemented operations only) or may decide to report also the outputs delivered by partially implemented operations.

However, if the managing authorities wish to start reporting on partially implemented operations, they need to consider whether three basic criteria are present:

- if the monitoring system is capable of capturing outputs delivered at that particular stage of the operation lifecycle (i.e. partially implemented, fully implemented, completed) as some monitoring systems may not allow so;
- if the nature of the operation allows for reporting outputs at that particular stage of its lifecycle (for example, if the goal of the operation is to improve the waste recycling capacity, it will be important to know, whether the capacity may be increased gradually (for example, a part of the installation may be improved earlier than other parts or there is more than one facility targeted, and the improvements in one facility will be completed earlier than in the other) or only once the whole operation is finished (for example, one facility affected and no increase in capacity can be observed before the intervention is carried out in full);
- if the definition of the output indicator used for reporting allows reporting outputs delivered by operations at the particular stage of operation lifecycle (For example, in case of an operation meant to improve the energy efficiency of housing, which concerns several multi-apartment buildings, an output indicator measuring the number of households and an output indicator measuring the square metres in buildings with improved energy consumption allow for reporting at different stages of implementation).
- All the three conditions mentioned above need to be met together for the reporting to be possible.

In any case, however, the outputs reported under "**Cumulative value - outputs delivered by**

operations [actual achievement]" need to have been physically delivered on the ground by the operation, because the outputs only foreseen to be delivered are to be reported under **"Cumulative value - outputs to be delivered by selected operations [forecast provided by beneficiaries]"**.

In the case of partially implemented operations, a mere start of an operation does not necessarily guarantee that "outputs" have already been delivered on the ground and consequently that the related indicator may be reported.

Question 2: How should be reporting of number of enterprises supported be made by Investment priority?

Reply: Common indicators are identified in the programme documents and reported by investment priority. Table 3a is reported by investment priority. In Table 3a of the annual and final reports, the reporting of number of enterprises supported in case of forecasts provided by beneficiaries and in this case of actual achievement should be net of multiple support to the same enterprise at level of the investment priority.

Question 3: Definition of SELECTED OPERATIONS

Reply: The understanding recommended by the Commission in 2007-2013 is essentially to be applied in 2014-2020. The objective in providing information on "selected operations" is to give an insight into the "project pipeline" of the programmes. Member States are encouraged to use a common national definition of the concept "operations selected" to be used consistently under their national and regional management systems from year to year. The Commission understands "operations selected" as operations that have been selected by the MA or its delegated bodies following a selection process.

Selection may typically involve a grant decision or the document setting out the conditions for support which is provided to the beneficiary in accordance with Article 125(3) (c) CPR (such as a grant letter, or other forms of confirmation of inclusion of a project in the programme or allocation of EU funding from the programmes). Or in relation to financial instruments a funding agreement setting out the conditions for support which is provided to the beneficiary in accordance with the Article 125(3)(c) of the CPR). The Commission suggests that Member States count those offers made and accepted by the beneficiaries. "Operations selected" should not be restricted to projects where public procurement contracts are signed or only those projects with expenditure incurred.

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'>

TABLE 3B: Number of enterprises supported by Operation Programme net of multiple support

Question 1: Should reporting of the number of enterprises supported (= 5 common output indicators for ERDF) within Table 3B be based on “forecast provided by beneficiaries” or “actual achievement” net of multiple support to the same enterprise at programme level?

Reply: In Table 3B of the annual and final implementation reports, the reporting of number of enterprises supported on net of multiple support to the same enterprise at the level of the programme should relate to “actual achievement”. (See comment under Table 3A on definition).

Question 2: In the situations where the data regarding enterprises receiving support through financial instruments is confidential by law, the information by separate enterprises receiving programme support is not available. Hence, it is problematic to account separately for those enterprises receiving programme contributions through multiple forms of support (for example, FI and grants). How should the two indicators "number of enterprises receiving support" and "number of new enterprises supported" net of multiple support be reported in the Table 3B with (possibly over reporting) or without (possibly underreporting) FI data?

Reply: Such a situation is not regulated by the regulation and it is up to the Member States to decide on the best possible solution, ie a methodology which minimises the risk of over- or under-reporting the number of enterprises receiving support and number of new enterprises supported. Strictly for the purpose of reporting in the Annual Implementation Reports, the Commission recommends the Member State to choose either of the options, explain the choice of the method to be used and report consistently during the reporting years. Explanatory text should be provided in the narrative of the report explaining the caveats in relation to possible multiple reporting for the indicators in question.

The methodology of setting the targets of the output indicators described during the preparation and negotiations of the programme may help in the choice of the reporting methodology.

The MS authorities are invited to consider risks associated with the absence of information on data regarding enterprises receiving support in case of financial instruments; this information is required not only for state aid purposes (state aid rules on cumulation of aid must be respected and aid is reported by Member States), but also for the purpose of compliance with ESI Funds rules on combination which requires separate recording and distinct expenditure from other sources of assistance (Article 37(7), (8), (9) CPR).

Question 3: Could you please clarify at which level the multiple counting should be eliminated-specific objective or operation? ERDF/CF guidance on monitoring and evaluation states that besides financial data, this will require cumulative values for output indicators. Values will relate to selected, as well as fully and partially implemented operations. However, from this sentence it is not clear whether multiple counting should be eliminated at the level of operation.

(For example, in case of ESF it is clearly stated that participants should be reported once per operation. We believe that it is important to clarify this issue otherwise it might hinder data quality and possibility to compare data across the OP's and regions.)

Reply: In relation to the family of ERDF common indicators related to "Number of enterprises supported" (CO01-CO02-CO03-CO04-CO05), these indicators are set and are reported to the Commission at the level of the Investment Priority (NB: not at the level of specific objectives or operations).

In relation to the "Cumulative value – outputs to be delivered by selected operations [forecast provided by beneficiaries]" these represent the "forecast values" the MA will collect from the selected operations under each Investment Priority and report the aggregation of these forecast values in Table 3A in Annex V of Commission Implementing Regulation (EU) No 2015/207.

Where an IP supports multiple operations and some or all have multiple enterprise beneficiaries over several years (i.e. grant schemes, financial instrument funds) it will not be possible initially to know in advance the identity of the enterprises selected. It will only be possible to have that information when the support to the individual enterprises is decided and / or completed.

When it comes to reporting by IP the "Cumulative value – outputs delivered by operations [actual achievement]" for enterprise supported then the MA / intermediate bodies should be able to identify the enterprises that have received multiple supports. At that stage double counting at IP level should be eliminated.

Finally, when filling in Table 3B, the objective is that the MA provides a consolidated table of the enterprises supported that have been actually achieved based on eliminating double counting across IPs that have used the relevant indicators "Number of enterprises supported".

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)²¹

L 2016 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 ()~~

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								
			Total	M	W	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			
			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	M	W	M	W	M	W	M	W			
	<i>Unemployed (ESF)</i>																																			
	<i>Unemployed (YEI)</i>																																			
	<i>Long-term unemployed (ESF)</i>																																			
	<i>Long-term unemployed (YEI)</i>																																			
	<i>Inactive (ESF)</i>																																			
	<i>Inactive (YEI)</i>																																			
	<i>Inactive not in education or training (ESF)</i>																																			

(²¹) 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.

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		
	<i>From rural areas</i> (°) (ESF)																		
	<i>From rural areas</i> (YED)																		
	<i>Number of projects fully or partially implemented by social partners or NGOs</i>																		
	<i>Number of projects dedicated at sustainable participation and progress of women in employment</i>																		
	<i>Number of projects targeting public administration or public services at national, regional or local level</i>																		
	<i>Number of micro, small and medium-sized enterprise supported (including cooperative enterprises, enterprises of the social economy)</i>																		
	<i>Grand total of participants</i> (°)																		

e) 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.

(°) 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.

Question 1: The requirements for reporting of output indicators in the performance framework were modified by the Commission Implementing Regulation (EU) No 2018/276 amending Implementing Regulation (EU) No 215/2014. What should now be now reported in rows related to these indicators in Table 5?

Reply: In the past, – in case of the ERDF and the CF - the managing authorities were required to report outputs in the performance framework only in relation to fully implemented operations. This meant that achieved outputs could only be reported when the entire operation had been implemented in full and all the outputs had been delivered, even in those case (such as multi-annual operations) when some outputs were delivered earlier.

The amendment made to the Commission Implementing Regulation 215/2014 eliminated this problem by specifying that now the managing authorities are required to report cumulative value for outputs delivered by operations which may be fully or/and partially implemented. Managing authorities may choose whether they wish to continue reporting as they have done so far (i.e. based on fully implemented operations only) or may decide to report also the outputs delivered by partially implemented operations.

However, if the managing authorities wish to start reporting on partially implemented operations, they need to consider whether three basic criteria are present:

- if the monitoring system is capable of capturing outputs delivered at that particular stage of the operation lifecycle (i.e. partially implemented, fully implemented, completed) as some monitoring systems may not allow so;
- if the nature of the operation allows for reporting outputs at that particular stage of its lifecycle (for example, if the goal of the operation is to improve the waste recycling capacity, it will be important to know, whether the capacity may be increased gradually (for example, a part of the installation may be improved earlier than other parts or there is more than one facility targeted, and the improvements in one facility will be completed earlier than in the other) or only once the whole operation is finished (for example, one facility affected and no increase in capacity can be observed before the intervention is carried out in full);
- if the definition of the output indicator used for reporting allows reporting outputs delivered by operations at the particular stage of operation lifecycle (For example, in case of an operation meant to improve the energy efficiency of housing, which concerns several multi-apartment buildings, an output indicator measuring the number of households and an output indicator measuring the square metres in buildings with improved energy consumption allow for reporting at different stages of implementation).
- All the three conditions mentioned above need to be met together for the reporting to be possible.

In any case, however, the outputs reported in Table 5 **need to have been** physically delivered on the ground by the operation, not only foreseen to be delivered.

Question 2: Could the number of characters be increased in the SFC for the section related to the performance framework?

Reply: Regarding table 5 the implementing regulation specifies that the amount of characters is limited to 875 in the ‘observations’ section. This cannot be modified (it would need a change of the Implementing regulation).

Question 3: Regarding the reporting of the common longer-term result indicators in AIRs 2018 to be submitted in 2019, in case the collection of data based on representative samples cannot be organized on time before the submission of the AIR, would this affect the admissibility status of the AIR?

Reply: This is a situation that normally should not occur for indicators where the data originates from the programme monitoring or is obtained from programme beneficiaries. However, for data coming from external sources, in case the data is not available before submitting the AIR 2018 (30/6/2019), then encode ‘0’ for 2018. The ‘observation column’ is available for explanations. Once the data for 2018 become available then the managing authority may correct the reported value in the next reporting exercise (reporting in 2020 the value for 2018 in the AIR 2019)

Financial data (Article 50(2) of Regulation (EU) No 1303/2013)

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 1011/2014⁵ [**Model for the transmission of financial data**]⁶

⁵ 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).

⁶ 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.

Question 1: As regards the financial tables, - data submitted on the 31st January can be used. However, if there are corrections to be done, can they can be done in the framework of the AIR submission?

Reply: Correction to financial tables should be performed by submitting a new financial report for 31/01 before the AIR is submitted. In the AIR module SFC will then generate the last financial data available for 31/01

Question 2: "Total eligible expenditure declared by beneficiaries to the managing authority" (see in particular ANNEX II - Model for the transmission of financial data - Table 1 "Financial information at the level of the Priority Axis and Program "of the Regulations 1011-2014).

Is it:

- a. The total expenditure submitted by the beneficiary to the managing authority, before treatment by the managing authority (whose analysis of expenditure will lead to the exclusion of expenses that will not be eligible)
- b. The total expenditure validated by the managing authority (MA), i.e. the expenditure that the MA considered eligible (on the basis of the expenditure submitted by the beneficiary)

Reply: This category aims to measure as accurately as possible the level of progress on the ground. This is why it should be point a) above, namely the gross amount of expenditure assumed to be eligible by the beneficiary and submitted to the managing authority for approval. It goes without saying that some of these amounts may not be considered, subsequently, as eligible by the managing authority. This is not a problem.

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]

TABLE 8: The use made of cross-financing³⁰

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)	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 ⁽³⁾	<type='S' mput='S'>	<type='N' mput='M'>	<type='P' mput='G'>	<type='N' input='M'>	<type='P' mput='G'>
Cross-financing: Costs eligible for support under the ESF, but supported from the ERDF ⁽³⁾	<type='S' mput='S'>	<type='N' input='M'>	<type='P' mput='G'>	<type='N' input='M'>	<type='P' mput='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**)

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	The amount of 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 1303/2013 or 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.

Table 10 Expenditure incurred outside the Union (ESF)⁷

Table 10

Expenditure incurred outside the Union (ESF)			
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'>

In Table 10, the term "total financial allocation" is qualified to explain that it comprises both Union and national contributions in line with Article 13 ESF which requires expenditure incurred outside of the Union to be within the ceiling of 3% of the budget of the ESF programme or the ESF part of a multifund programme. (Q-A REGIO/090)

⁷ In accordance with and subject to ceilings set out in Article 13 of Regulation (EU) No 1304/2013.

TABLE 11: Allocation of YEI resources to young people outside the eligible NUTS level 2 regions (Article 16 of Regulation (EU) No 1304/2013)³⁶

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'>

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.

Question: A distinction between chapters 5 “INFORMATION ON THE IMPLEMENTATION OF THE YOUTH EMPLOYMENT INITIATIVE, WHERE APPLICABLE ” and 18 “YOUTH EMPLOYMENT INITIATIVE (Article 19(4) and (6) of Regulation (EU) No 1304/2013 (where applicable))” would be useful, so as to avoid multiplying the information.

Reply: In Section 5 of the AIR - include the first two paragraphs:

- 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;
- no need to fill in any information on final paragraph (evaluation).

In Section 18 of the AIR:

- 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;
- set out and assess their progress in continuing education, finding sustainable and decent jobs, or moving into apprenticeships or quality traineeships;
- report on the evaluation findings assessing the effectiveness, efficiency and impact of joint support from the ESF and 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)³

a) Issues which affect the performance of the programme and the measures taken

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.

7. CITIZEN'S SUMMARY (Article 50(9) of Regulation (EU) No 1303/2013)³⁸

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

Question 1: When does the Member State need to, or can, publish the AIR and the citizens summary?

Reply: Article 50(9) CPR requires that annual and final implementation report, as well as the summary for citizens of their content, shall be made available to the public. Although the CPR does not define the time of the publication, point 7 of the AIR model for IGJ goal requires that the summary for citizens shall be made public and uploaded as annex to the AIR.

The AIR and its summary therefore have to be published once, or just before, the AIR is submitted to the Commission.

Please note that their submission and publication is not a condition for the admissibility of the AIR.

In the event that the AIR content is amended during the acceptance procedure, the Member State needs to make sure that the correct and final version of the AIR and summary is made available to the public (Article 50(9) CPR). This is to be done at the latest just after the acceptance of the report by the Commission.Question 2 - Q/A on citizen's summary:

- Is it part of the AIR package that the monitoring committee should approve?
 - Reply: *No. According to Article 50(9) CPR it is not subject to approval by the MC.*
- Is it part of the admissibility of the AIR?
 - Reply: *No.*
- Is it part of the assessment of the AIR?
 - Reply: *Yes, the Commission will assess whether it is consistent with the AIR and provide comments, if necessary.*

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

Question 1: Has this report to be filled separately per financial instrument or is it required to fill in one report for all financial instruments implemented. In the case of the MS, at the moment, 3 separate FIs are planned - should we compile 1 or 3 reports based on those?

Reply: If there is more than one FI set up in the MS, in line with Article 46(2) CPR, the MA will report information for each FI by programme and the priority or measure (in case of EAFRD) from which support from the ESI Funds is provided. If the financial instrument/fund of funds receives contributions from more than one ESI Fund and/or programme, the managing authority will report only on the information in relation to the programme under its responsibility and priority axes or measures.

Question 2: Could you confirm whether the report on financial instruments as required by Article 46(1) and (3) CPR must always be attached to the AIR even if the implementation of FI did not start? In other words, do we deem the AIR non-admissible because the annex is not attached, even though it will be empty or with zeros everywhere.

Reply: The specific reporting on FIs should be delivered in the structured form through SFC2014 in section 8 of the AIR, where the OPs envisage use of FIs and where there is information on the progress of setting up of financial instruments. In the early stages of setting up and implementation of FI it is likely that the numerical information may not be yet available, however, the MA will be able to report on, for example, the date when the ex-ante assessment was completed and selection of bodies implementing the FI. The narrative of the report in section 2 of AIR (Annex V of the Commission Implementing Regulation No 2015/207) should provide key information on the implementation of the OP for the year concerned, including on FI. If there is no information available yet that can be filled in the specific report on FI, while the OP envisages the use of FIs, the MA may describe in the narrative the work underway, any problems encountered in setting up the financial instruments, delays/obstacles and reasons for this, any change in the scope and/or scale of FI, possibly a change in decision for setting up the financial instruments, any information that explains the progress or its absence.

Based on the information from the monitoring committees and contacts with the managing authorities the desk officers will be able to judge if the information is complete and whether it is accurate representation of the state of play of FIs on the ground.

Question 3: Other question is when the SFC2014 FI reporting module will be ready? If the monitoring committee meets before the date the module is ready, in what form should the FI information be presented to the MC if the attachment to AIR is always obligatory?

Reply: The changes and updates to the SFC2014, including to the FI reporting module are expected to be ready by the end of April. In the absence of possibility to encode the data in the SFC, as a contingency plan for the purpose of informing the MC and receiving their approval, the managing authorities can use the annotated reporting template and fill as many relevant fields, which reflect the progress on implementation as possible. However, for the purpose of sending information to the Commission SFC2014 will have to be used. The latest version of the annotated reporting template was shared with the MSs through the EGESIF on 29 May 2017.

Question 4: How to report on multi-priority axes FIs?

Reply: If the FI (including Fund of Funds) receives contribution from more than one priority axis, information should be reported for each priority axis separately. It is important to ensure that the static information on the instrument (name, fund manager, implementation option, etc) are the same across the different priority axes entries. When the Commission produces the summaries of data the different contributions to the FI or Fund of Funds will be merged.

Question 5: How to report on multi-OP FIs?

Reply: Information is provided per OP. If the FI receives contributions from multiple OPs this is to be mentioned in field 4 (Model of reporting on financial instruments, Annex I of the Commission Implementing Regulation 821/2014).

Only in the summaries of data will this be presented as a single multi-OP instrument. It is important to ensure that the static information on the instrument (name, fund manager, implementation option, etc) are the same across the different OP entries.

Question 6: How to report on multi-fund FIs?

Reply: Multi-fund FIs are to be reported like any other instruments. But it is important that the MS differentiates the different funds in the fields where this is required.

Question 7: Is specific reporting on FI subject to the approval of the monitoring committee and further admissibility and quality review:

Reply: Specific reporting on FI is part of annual and final implementation report (section 8 of the AIR of IGJ programmes) which is examined and approved by the monitoring committee in line with Article 110(2)(b) CPR.

In accordance with Article 50(6) of the CPR, the Commission must, within 15 working days of the date of receipt of the report, assess the admissibility of the implementation report, including the information on financial instruments where applicable according to Article 46(1)(2) of the CPR. In the absence of the information the report is considered inadmissible and MSs are informed accordingly.

The Commission examines the quality of the information reported, including the information on FI under Article 46 CPR and, in accordance with Article 50(7) of the CPR, informs the MS of its observations within two months of the date of receipt of the report. MS have to ensure that the information with respect to financial instruments provided in the narrative of the annual and final reports on implementation is consistent with the information on FI reported under Article 46 CPR.

9. 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)

Starting with the 2017 reporting year, this section will be closed (it's not applicable).

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

In the column "Date of Signature of First Works Contracts", when no works contracts have been signed, the Member State shall introduce the earliest planned date from the dates for signature of the works contracts and indicate in the comments box that this is the planned date, as the column cannot be left empty. When at least one works contract has been signed, the real date of the signature needs to be introduced.

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 (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' maxlength=875 input='M'>	<type='D' input='M'>	<type='S' maxlength=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.

+

Any change planned in the list of major projects in the operational programme.

Clarifications on reporting on major projects:

How should phased projects be reported in table 12?

Table 12 should present only the information related to the phase of the project which is implemented under the 2014-2020 period, if this phase fulfils the conditions set out in Article 100 CPR on the definition of major projects.

Column "**Planned notification/submission date**": For major projects in the status "submitted", "approved" and "completed", this should be **updated** in the next annual report **to reflect the actual notification/submission date**.

The "**planned start of implementation**" refers to the "start date of the design studies", as included in Table H.1 "project timetable" of Annex II to Implementing Regulation (EU) No 2015/207 ("Format for submission of the information on a major project"), since the design studies will define concretely the features of the project on the ground. Similarly, design studies are the first step to be included under the heading "current state of realisation - physical progress / main implementation stage of the project" in Table 12 of Annex V to Regulation (EU) No 2015/207.

The "**planned completion date**" is the completion date of the last step as included in Table H1 of Annex II to IR (EU) No 2015/207, i.e. completion date of the construction phase. The dates should indeed be updated in the following annual report to reflect the actual state of implementation of the project.

Advanced construction There is no definition of "advanced construction" in the regulations or in the guidance documents. However, advanced construction should be interpreted as meaning that at least half of the physical works of the project have been completed.

Question 1: What should be reported in the column "main outputs" in table 12 "major projects" of the model for the annual and final implementation reports?

List of indicators with their cumulative values: a) forecast (=target value), and in case of major projects in the status "completed" and fully implemented with same definition as in the table 3A) also b) actual achievement, including short explanatory comments on achieved values?

Or list of indicators with values as mentioned above is sufficient (no commentary)?

In case of major projects in the status "submitted", the information on forecast (=target value) in table 12 of the annual report to be compliant with the information provided on the indicators of major project under points:

G.2. Output indicators and physical indicators for monitoring progress of ANNEX II of IR 2015/207 (Format for submission of the information on a major project - for COM approval);

D.3. Output indicators and other physical indicators for monitoring progress of annex I of IR 1011/2014 (Format for the notification of a selected major project)?

Reply: The information to be included in the column "main outputs" should be interpreted as the actual achievements reached for the relevant indicators (as reported under the table 3A/fully implemented - as subgroup). In the cases where the project has not been fully implemented yet, the information on forecast indicators (as reported under the table 3A/selected - as subgroup) should be in line with the list of output indicators as included in section G2 Output indicators and physical indicators for monitoring progress of Annex II to IR 2015/207. (Format for submission of the information on a major project - for COM approval).

) Regarding D.3. Output indicators and other physical indicators for monitoring progress of annex I of IR 1011/2014 (Format for the notification of a selected major project):

As such mixed reporting in the table 12 might be confusing, we highlighted that fact in the reply, that “actual (fully implemented) achievements and forecast (selected) value should be clearly distinguished.

Question 2: What is the definition of the “selected operations” (forecast provided by beneficiaries) for the operations as major projects (under grant schemes, incl. phased major projects)?

Reply: Concerning major projects, the definition of “**selected operation**” refers to the approval at national level, as it is the case for non-major projects (see reply under Table 3A above). There is no difference in the definition of “selected major projects” between Table 3A, Table 6 and Table 7.

If, at the end of the process, the Commission does not approve the major project selected by the MA, the corresponding information should be rectified accordingly in the following annual report.

In the cases of phased major projects, only the information relating to the phase(s) implemented under 2014-2020 should be included in the annual reports.

The target values reported for outputs (common outputs and other) for a given major project under the different tables mentioned above should be consistent.

In relation to Section B.2 of Appendix II of IR 2015/207 the amounts requested should relate to the planned ERDF / CF financing. Section G of Appendix II provides full financial information on the total, eligible and different sources of public financing. Table 7 of IR 1011/2014 reporting on financial data at programme level on projects selected and eligible expenditure declared indeed does not require the EU amount to be identified separately.

Question 3: Please see below a technical issue related to AIR 2014-2020. The entire issue is caused by the fact that the list of major projects in the OP (table 27) does not correspond one to one to CCI numbers. It concerns only one sector - road transport. In particular, one road project as named in the programme may consist of several road sections which will be submitted as separate projects with separate CCI's. However, the list of major projects is automatically uploaded to table 12 of the AIR in SFC without a possibility to modify the list.

In this situation the MA proposes the following solutions for table 12 of the AIR:

In the column "CCI" the MA will fill in the CCI number of the first major project which was submitted to the EC (if any). The "status of MP" will concern this particular CCI.

"Total investments", "total eligible costs", "current state of realization - financial progress", "main outputs", "observations" will be reported for the sum of road sections concerned.

”current state of realization - physical progress” and ”date of signature of first work contract” would apply to the most advanced section

Please confirm if this approach to filling table 12 is acceptable or otherwise please recommend a correct way to do it.

Reply:

The approach suggested is reasonable and allows filling table 12 of the AIR in a coherent way. Therefore, we agree that this approach should be followed.

Question 4: What should the MA enter in the "Total Investments" and "Total Eligible Costs" columns? How to change the entry of pre-populated dates in SFC while these dates have been officially changed?

Reply: In Table 12, the columns "Total investments" and "Total eligible costs" must be entered for the adopted / submitted Major Projects. For Major Projects in preparation, for which these amounts are not known with certainty, the MA can leave this information uninformed or indicate an estimated amount.

Implementation start and completion dates are indeed fixed in SFC. If the MAs wish to adapt them, it is necessary to propose to modify the annex of the OP (list of Major Projects) and to have this modification approved by the Monitoring Committee. As this element is not covered by the decision approving the program (Article 96 (2) (e) and (10) RDC), this change must be notified to the Commission (via SFC) within one month from the date of adoption of the programme amendment decision. The amending decision must specify the date of its entry into force, which cannot be earlier than the date of its adoption (Article 96 (11) DRC).

10.2 Joint action plans

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
<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'>

Significant problems encountered and measures taken to overcome them

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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)

Question: For a MS with no more than one operational programme per Fund, is it possible not to fill in section 11 of the AIR and to report instead in the Progress Report to be submitted end of August, using the ‘option progress report’

Reply:

According to last paragraph of article 111(4) from Regulation No 1303/2013 (corrected by the Corrigendum, OJ L 200, 26.07.2016) , “*Member States with no more than one operational programme per Fund may include [...] the information required by Article 50(5) ◀ and the information referred to in points (a), (b), (c) and (h) of the second subparagraph of this paragraph in the progress report instead of the annual implementation reports submitted in 2017 and 2019 respectively*”.

In the Annual Implementation Report, this information is reflected in Part B (sections 14.1, 14.2, 14.3, 14.6) and Part C (section 16). If a MS has indeed “no more than one operational programme per Fund” this information could be included only in the Progress Report, instead of Annual Implementation Report and then Progress Report as well.

However, the Commission would welcome if the sections which are not mandatory in the Annual Implementation Report is still filled in because this will bring more added value for the analysis of the progress presented in the Annual Implementation Report.

Section 11 of the Annual Implementation Report doesn’t fall under the same derogation, so this section is obligatory for the completion of the Annual implementation Report.

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'>`

Question: Is this 10 500 characters per priority axis, or 10 500 characters per 13 priority axes? Is this max length including spaces or without spaces?"

Reply: This is per Priority Axis. The character count is almost identical to that of MS Word, so

everything is included, also spaces. It should also be noted that this section is not part of the AIR to be submitted in 2018.

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.

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Question 1: What should this section include?

Reply: The principle of sustainable development is provided in Art. 8 CPR and Annex I CPR (Regulation (EU) N° 1303/2013). When including information in this section the MA should take into account the actions planned in the partnership agreement and the operational programme to implement this horizontal principle and report on and assess these actions. The MA could be guided by the following three questions:

1. Which actions have been taken to promote environmental protection requirements, resource efficiency, climate change mitigation and adaptation, biodiversity and ecosystem protection, disaster resilience and risk prevention and management? How has this horizontal principle been taken into account?

Has this been done on accordance with the PA (see section 1.5.3 of the draft PA template and guidance⁸). How has this horizontal principle been taken into account in the selection of operations ? Has this been done in accordance with the OP (see point 11.1 of the OP template (Annex I to Regulation (EU) No 288/2014.) What is the MA's assessment of these actions?

⁸ http://ec.europa.eu/regional_policy/sources/docgener/informat/2014/pa_guidelines.pdf

E.g. Explanation could be provided by sector and making reference to dedicated activities (adding examples of projects, calls, selection criteria, etc. could be useful). Information could also be added on whether: investments are directed towards the most resource efficient and sustainable options; green public procurement is used or promoted; alternatives in terms of green infrastructure have been considered/used for projects; environmental management systems are required for projects; analyses of environmental and climate impact are being carried out (for those projects not already subject to an EIA), and support green jobs and green enterprises etc. For the ESF it should provide a qualitative assessment related to the amounts reported under the ESF secondary theme 01 'supporting the shift to a low-carbon, resource efficient economy' (e.g. types of projects).

2. How were environmental authorities and partners involved in the implementation of the programme?

E.g. Explanation could be provided on the involvement of these partners in the monitoring committee and the preparation, implementation and assessment of projects, and communication activities.

3. What is the MA's overall assessment of the environmental benefits of the programme?

E.g. Explanation could be provided on how the horizontal principle of sustainable development has been considered across all priority axes, where relevant, and make a brief assessment of the benefits. What monitoring is put in place?

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

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12.2 The results of the information and publicity measures of the Funds carried out under the communication strategy

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13. ACTIONS TAKEN TO FULFILL EX-ANTE CONDITIONALITIES (Article 50(4) of Regulation (EU) No 1303/2013)

See point 9 above.

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						

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)

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, sustainable urban development, and community led local development under the operational programme

<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'>

Question: Which language to apply when reporting on the Macro-regional Strategies/Sea Basin Strategies (MRSs/SBSs)?

Reply: All EU official languages apply. However, it would be appreciated if the Managing Authorities (MA) provide their contribution in English.

Question: What is the currency to use when reporting on the MRSs and SBSs, under Part C. of the report?

Reply: Information under Part C. should be in EURO only.

Question: How to answer the question in AIR checklist: “with reference to the part B “In the selection criteria, have extra points been attributed to specific measures supporting the strategies?” and sub questions b. “how many macro-regional projects/actions are already supported by the programme?” and c.” “were extra points/bonus given to a project/action with high macro-regional significance or impact?”: Please clarify what a relevant MRS/SBS project should be.

Reply: See note on the “Selection criteria for relevant macro-regional (MRSs) and sea basin strategies (SBS) projects within the ESIF programmes to be used by the Managing Authorities for

completion of the AIR”.⁹

Question: is Part D related to results and indicators?

Reply: NO, this is related to the concrete results/experience that has been obtained from the contribution of the programme to the MRS(s) and /or SBS. Alternatively: The MA can name up to 4 relevant to MRSs and /or SBSs projects which have been financed by the programme. In case of no-experience this field does not apply.

Question: How can the MA report in Part E?

Reply: Replies can be given from programmes which have taken into consideration their involvement to the MRSs and /or SBSs at the programming stage. Replies can also be given from programmes which acknowledge direct contribution to targets and objectives of the MRSs and /or SBSs. In addition, in case that MA deems a specific target, indicator and/or objective of a related MRS/SBS contribute to the targets and indicators of the programme this should also be mentioned. All MAs have the opportunity to demonstrate their involvement to the structure of the strategies in the next Part of the reporting.

14.5 Progress in the implementation of actions in the field of social innovation, where appropriate

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)

⁹ <https://webgate.ec.testa.eu/Ares/document/show.do?documentId=080166e5b27cb72d#>

PART C - REPORTING SUBMITTED IN YEAR 2019 AND FINAL IMPLEMENTATION REPORT (Article 50(5) of Regulation (EU) No 1303/2013)

15. Financial information at priority axis and programme level (Articles 21(2) and 22(7) of Regulation (EU) No 1303/2013)¹⁰

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 the report submitted in 2019: Total eligible expenditure incurred by beneficiaries and paid by 31.12.2018 and certified to the Commission Article 21(2) of Regulation (EU) No 1303/2013	Only for the final implementation report: Total eligible expenditure incurred by beneficiaries and paid by 31.12.2023 and certified to the Commission Article 22(7) of Regulation (EU) No 1303/2013

- **Question 1:** ask the Commission for a guidance regarding the obligation to fill in the column "total eligible expenditure incurred and paid by beneficiaries and certified to the Commission by 31/12/2018" in table no. 6 in the AIR submitted in 2019 (PART C, chapter 15 of AIR). We have noticed that this part of table no. 6 AIR was not included in the table 1 of financial data sent by the end of January thus we would like to know if this column will be add only in AIR as editable one or the table 1 of financial data will be supplemented by this column and MA will have to create a new version of financial data in order to automatically upload the data to AIR (since currently all financial data of table 6 of AIR are automatically uploaded from financial data sent by January).

Reply: see below replies to questions 2 and 3 on related questions

Question 2: Section 15 does not have the editing area in SFC. In the Word/PDF AIR file (Table 6) generated from SFC it is introduced the column stipulated in the Regulation (Total eligible expenditure incurred and paid by beneficiaries and certified to the Commission by 31/12/2018),

¹⁰ Commission Implementing Regulation (EU) 2019/256 of 13 February 2019 amended the text of the heading in the table above. The table above is with the amended text.

but for this column there is no editing area in SFC (especially taking into account that the financial data are automatically imported from what was uploaded to the system by January 2019). How shall we proceed in this situation? Do we have to retransmit financial data, or they are automatically imported from other SFC modules? Who has to fill in this information MA, Certifying Authority or EC?

Reply: The column “Total eligible expenditure incurred by beneficiaries and paid by 31/12/2018 and certified to the Commission” is displayed only in the AIR2018, table 6. Its value comes from the “2018 CUM TOTAL” value of the Financial Indicators for each Priority Axis, Fund and Category of Region in Table 5, AIR. The financial data from 31st January 2019 doesn’t need to be sent, nothing has been changed there.

Question 3: In the table Table 6: Financial information at the level of the priority axis and the program for the Annual report for 2018, a column has been added named "Total eligible expenditure incurred and paid by the beneficiaries and certified to the Commission by 31/12/2018" in both the updated EC Regulation as in the SFC system. This table is generated automatically from the Annual report in table 1 Financial information at the level of the priority axis and program (in EUR), which we send to the EC - 4 times a year. The last one sent by 31.01.2019 did not have this column. Therefore, unfortunately in the annual report I cannot complete this for a simple reason the table is not editable. Therefore, is it possible to unlock it at the level of DG REGIO?

Reply: The column referred to does not appear in the table 1 of the financial data for January 2019 because this column belongs only to the AIR. In the AIR, the column is blocked because SFC takes automatically the values they will encode in the column “2018 CUM TOTAL” of the Financial Indicators for each Priority Axis, Fund and Category of Region in Table 5 (Performance framework), AIR.

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.

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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).

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18. YOUTH EMPLOYMENT INITIATIVE Article 19(4) and (6) of Regulation (EU) No 1304/2013 (where applicable)

The report to be 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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II. ANNEX X - Specific issues regarding model for the annual and final implementation reports for the ETC goal

Cumulative cost of all or part of an operation implemented outside the Union part of the programme area

Table 6

1	2	3	4	5
	The amount of ERDF support (4) 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 (C)	<type='N' input='M'>	<type='P' input='G'>	<type='N' input='M'>	<type='P' input='G'>

4 ERDF support is fixed in the Commission decision on the respective cooperation programme.
(h In accordance with and subject to ceilings set out Article 20 of Regulation (EU) No 1299/2013.

ERDF expenditure may be incurred outside the Union part of the programme area, in line with Article 20 of the ETC Regulation. “Outside the Union part of the programme area” covers:

- non-EU countries or regions that are part of the programme area (e.g. Norway is part of the North Sea Region Programme but not an EU country);
- EU countries or regions outside the programme area (e.g. Poland is not part of the North Sea Region Programme; Paris is outside any CBC programme around France);
- non-EU countries or regions outside the programme area (e.g. Belarus is not an EU country and it is not part of the North Sea Region Programme)