Commission Implementing Regulation (EU) 2015/207 of 20 January 2015 laying down detailed rules implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards the models for the progress report, submission of the information on a major project, the joint action plan, the implementation reports for the Investment for growth and jobs goal, the management declaration, the audit strategy, the audit opinion and the annual control report and the methodology for carrying out the cost-benefit analysis and pursuant to Regulation (EU) No 1299/2013 of the European Parliament and of the Council as regards the model for the implementation reports for the European territorial cooperation goal

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1303/2013 of 17 December 2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006[(1)], and in particular Article 52(4), the second and the fifth paragraphs of Article 101, the second paragraph of Article 106, and Articles 111(5), 125(10) and 127(6), thereof,

Having regard to Regulation (EU) No 1299/2013 of 17 December 2013 of the European Parliament and of the Council on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal[(2)], and in particular Article 14(5) thereof,

After consulting the Coordination Committee for the European Structural and Investment Funds,

Whereas:

(1) Commission Implementing Regulation (EU) No 288/2014[(3)] lays down provisions necessary for the preparation of programmes. In order to ensure implementation of

the programmes financed by the European Structural and Investment Funds (the 'ESI Funds'), it is necessary to lay down further provisions for the application of Regulation (EU) No 1303/2013. To facilitate a comprehensive view and the access to those provisions, those provisions should be set out in one implementing act.

(2) The model for the progress report on implementation of the Partnership Agreement should set out uniform conditions for presenting information required in each part of the progress report in order to ensure that the information provided in the progress report is consistent and comparable and can, where necessary, be aggregated. To this end and taking into account that all information exchanges between Member States and the Commission should take place electronically through a system established for that purpose, the model should also define the technical characteristics of each field, including the format of the data, the input method and the character limits. The character limits proposed for the text fields are based on the needs of the most comprehensive reports.

(3) To comply with the requirements laid down in Regulation (EU) No 1303/2013, the model for the progress report is divided into five parts. Part I sets out the information and assessment required for all the European Structural and Investment Funds. Part II sets out information and assessment required in the progress report on the Youth Employment Initiative. The information set out in Parts III, IV and V of the model for the progress report should be provided for the European Regional Development Fund (ERDF), the European Social Fund (ESF) and the Cohesion Fund where, in accordance with the third subparagraph of Article 111(4) of Regulation (EU) No 1303/2013, Member States with no more than one operational programme per Fund have opted to include the information required by Article 50(5) of the same Regulation and the information referred to in points (a), (b), (c) and (h) of the second subparagraph of Article 111(4) of that Regulation in the progress report on implementation of the Partnership Agreement instead of in the annual implementation reports submitted in 2017 and 2019 and in the final implementation report. Where such information has already been provided in Part I or II of the progress report, it should not be repeated in Part III, IV or V, as all information should be submitted once only.

(4) Major projects represent a substantial proportion of EU spending and are of strategic importance for achieving the EU strategy for smart, sustainable and inclusive growth. To ensure uniform application it is necessary to provide a standard format for submitting the information requested for the approval of major projects. The information specified within this model should provide sufficient assurance that the financial contribution from the ERDF and the Cohesion Fund will not result in a substantial loss of jobs in existing locations within the Union.

(5) A cost-benefit analysis, including an economic analysis, a financial analysis and a risk assessment is a prerequisite for the approval of a major project. A methodology for carrying out the cost-benefit analysis should be developed based on recognised best practices and with a view to ensuring consistency, quality and rigour, both in carrying out the analysis and in its assessment by the Commission or independent experts. The cost-benefit analysis of major projects should show that the project is desirable from

an economic point of view and that the contribution from the ERDF and the Cohesion Fund is needed for the project to be financially viable.

(6) To ensure uniform conditions for the implementation of Article 106 of Regulation (EU) No 1303/2013 it is necessary to set out a format of the model for the joint action plan. Taking into account that all information exchanges between Member States and the Commission should take place electronically through a system established for that purpose, the model should also define the technical characteristics of each field, including the format of the data, the input method and the character limits.

(7) As the reporting requirements for the Investment for growth and jobs goal and for the European territorial cooperation goal are not identical, it is necessary to set out two models for the implementation reports, one for operational programmes under the Investment for growth and jobs goal and one for cooperation programmes under the European territorial cooperation goal. Nevertheless it should be ensured that where reporting requirements are the same or similar for the two goals, the content of the models is harmonised to the extent possible.

(8) A model for the annual and final implementation reports should set out uniform conditions for presenting the information required in each part of the reports. This will ensure that the information provided is consistent and comparable, and can, where necessary, be aggregated. To this end and taking into account that all information exchanges between Member States and the Commission should take place electronically through a system established for that purpose, the model should also define the technical characteristics of each field, including the format of the data, the input method and the character limits. The character limits proposed for the text fields are based on the needs of the most comprehensive reports.

(9) In order to comply with the requirements of Regulation (EU) No 1303/2013 for the annual implementation report under the Investment in growth and jobs goal, whereby different types of information are to be reported depending on the year in question, the model is divided into three parts in order to set out clearly the information required for each year's report. Part A sets out the information required every year starting from 2016, Part B sets out additional information to be provided in the reports submitted in 2017 and 2019 and in the final reports and Part C sets out information to be provided in the report submitted in 2019 and in the final report, in addition to the information set out in Parts A and B. In accordance with the third subparagraph of Article 111(4) of Regulation (EU) No 1303/2013, Member States with no more than one operational programme per Fund may include certain information in the progress report instead of the annual implementation reports submitted in 2017 and 2019 and the final implementation report. It is necessary to identify this information in the model to ensure uniform application of those provisions.

(10) Pursuant to Article 50(9) of Regulation (EU) No 1303/2013, a citizen's summary of the content of the annual and final implementation reports should be made available to the public. It should be uploaded as a separate file in the form of an annex to the annual and final implementation reports. No specific model is envisaged for the citizen's summary,

thus allowing Member States to use the structure and formatting they consider most appropriate.

(11) To harmonise standards for the preparation and presentation of the management declaration for which a managing authority is responsible pursuant to point (e) of the first subparagraph of Article 125(4) of Regulation (EU) No 1303/2013, it is necessary to set out uniform conditions for its content in the form of a standard model.

(12) To harmonise standards for the preparation and presentation of the audit strategy, the audit opinion and the annual control report for which an audit authority is responsible pursuant to Article 127(4) and the first subparagraph of Article 127(5) of Regulation (EU) No 1303/2013, a model should be provided setting out uniform conditions for the structure, and specifying the nature and the quality of the information to be used in their preparation.

(13) In order to allow for the prompt application of the measures provided for in this Regulation, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

Model for the progress report

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

Article 2

Format for submission of the information on a major project

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

Article 3

Methodology for carrying out the cost-benefit analysis

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

Article 4

Format of the model for the joint action plan

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

Article 5

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

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

Article 6

Model for the management declaration

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

Article 7

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

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

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

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

Article 8

Model for the implementation reports for the European territorial cooperation goal

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