Commission Implementing Regulation (EU) No 821/2014 of 28 July 2014 laying down rules for the application of Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards detailed arrangements for the transfer and management of programme contributions, the reporting on financial instruments, technical characteristics of information, communication and visibility measures for operations and the system to record and store data

[[F1]COMMISSION IMPLEMENTING REGULATION (EU) No 821/2014

of 28 July 2014

laying down rules for the application of Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards detailed arrangements for the transfer and management of programme contributions, the reporting on financial instruments, technical characteristics of information, communication and visibility measures for operations and the system to record and store data**]**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 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 Articles 38(10), 46(3), 115(4) and the second subparagraph of Article 125(8) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) No 215/2014[(2)] 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) To increase flexibility in mobilising support for financial instruments from different sources managed by the managing authority in one of the ways set out in the first subparagraph of Article 38(4) of Regulation (EU) No 1303/2013, it is necessary to clarify how the programme contributions are transferred and managed. In particular it is necessary to clarify the circumstances under which a financial instrument may receive contributions from more than one programme or from more than one priority axis or measure of the same programme, and the conditions under which national public or private contributions to financial instruments made at the level of final recipients can be taken into consideration as national co-financing resources.

Changes to legislation: *There are outstanding changes not yet made to Commission Implementing Regulation (EU) No 821/2014. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

(3) It is necessary to establish a model for reporting on financial instruments to the Commission in order to ensure that the managing authorities provide the information required by Article 46(2) of Regulation (EU) No 1303/2013 in a consistent and comparable way. The model for reporting on financial instruments is also necessary to enable the Commission to provide summaries of the data on progress made in financing and implementing the financial instruments.

(4) In order to ensure a harmonised visual identity for information and communication measures for operations in the area of Union cohesion policy, the instructions for creating the Union emblem and a definition of the standard colours should be established, as well as technical characteristics for displaying the Union emblem and the reference to the Fund or Funds supporting the operation.

(5) In order to ensure a harmonised visual identity for information and communication measures for infrastructure and construction operations in the area of Union cohesion policy, it is necessary to establish the technical characteristics of billboards and permanent plaques for infrastructure and construction operations where the total public support for each operation exceeds EUR 500 000.

(6) For the purposes of Article 125(2)(d) of Regulation (EU) No 1303/2013, it is necessary to lay down technical specifications of the system to record and store in computerised form data on each operation necessary for the monitoring, evaluation, financial management, verification and audit.

(7) For the purposes of effective implementation of the second subparagraph of Article 122(3) of Regulation (EU) No 1303/2013, it is necessary to ensure that the technical specifications of the system to record and store data guarantee full interoperability with the system referred to in Article 122(3) of that Regulation, at architectural, technical and semantic level.

(8) The detailed technical specifications of the system to record and store data should be sufficiently documented to ensure audit trail of the compliance with the legal requirements.

(9) The system to record and store data should also include appropriate search tools and reporting functions in order to be able to easily retrieve and aggregate information stored in it for monitoring, evaluation, financial management, verification and audit purposes.

(10) The measures provided for in this Regulation are in accordance with the opinion of the Coordination Committee for the European Structural and Investment Funds,

HAS ADOPTED THIS REGULATION:

Textual Amendments

F1 Substituted by Commission Implementing Regulation (EU) 2019/255 of 13 February 2019 amending Implementing Regulation (EU) No 821/2014 laying down rules for the application of Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards detailed arrangements for the transfer and management of programme contributions, the reporting on financial instruments, technical

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characteristics of information and communication measures for operations and the system to record and store data.

CHAPTER I

DETAILED ARRANGEMENTS FOR THE TRANSFER AND MANAGEMENT OF PROGRAMME CONTRIBUTIONS AND REPORTING ON FINANCIAL INSTRUMENTS

Article 1

Transfer and management of programme contributions(Article 38(10) of Regulation (EU) No 1303/2013)

1 Where contributions from more than one programme or from more than one priority axis or measure of the same programme are made to a financial instrument, the body implementing that financial instrument shall keep a separate account or maintain an adequate accounting code for the contribution from each programme, from each priority axis or measure for reporting and audit purposes.

2 Where national public and private contributions to financial instruments are made at the level of final recipients, in accordance with the Fund-specific rules, the bodies implementing those financial instruments shall manage national public or private contributions constituting national co-financing and made at the level of final recipients in accordance with paragraphs 3 to 6.

3 The bodies implementing financial instruments shall keep documentary evidence of the following:

a legal agreements concluded with the private or public entities concerning national public or private contributions constituting national co-financing to be provided by these entities at the level of final recipients;

b effective transfer of resources constituting national co-financing by private or public entities to final recipients;

c national public or private contributions constituting national co-financing and made by private or public entities, reported to the body implementing financial instrument.

4 The bodies implementing financial instruments shall retain overall responsibility for the investment in final recipients including subsequent monitoring of the contributions from programmes in accordance with funding agreements.

5 The bodies implementing financial instruments shall ensure that expenditure covered by the national public or private contributions constituting national co-financing is eligible before declaring it to the managing authority.

6 The bodies implementing financial instruments shall maintain the audit trail for the national public or private contributions constituting national co-financing down to the level of the final recipient.

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Article 2

Model for reporting on financial instruments(Article 46(3) of Regulation (EU) No 1303/2013)

For the specific report referred to in Article 46(1) of Regulation (EU) No 1303/2013, the managing authorities shall use the model set out in Annex I to this Regulation.

CHAPTER II

[F1TECHNICAL CHARACTERISTICS OF INFORMATION, COMMUNICATION AND VISIBILITY MEASURES FOR OPERATIONS AND INSTRUCTIONS FOR CREATING THE UNION EMBLEM AND A DEFINITION OF THE STANDARD COLOURS]

(Article 115(4) of Regulation (EU) No 1303/2013)

Article 3

Instructions for creating the emblem and a definition of the standard colours

The Union emblem shall be created in accordance with the graphic standards set out in Annex II.

Article 4

Technical characteristics for displaying the Union emblem and the reference to the Fund or Funds supporting the operation

1 The Union emblem referred to in point 1(a) of Section 2.2 of Annex XII to Regulation (EU) No 1303/2013 shall be displayed in colour on websites. In all other media, colour shall be used whenever possible and a monochrome version may only be used in justified cases.

2 The Union emblem shall always be clearly visible and placed in a prominent position. Its position and size shall be appropriate to the scale of the material or document being used. For small promotional objects the obligation to make reference to the Fund shall not apply.

3 When the Union emblem, the reference to the Union and the relevant Fund are displayed on a website:

a the Union emblem and the reference to the Union shall be visible, when landing on the website, inside the viewing area of a digital device, without requiring a user to scroll down the page;

b the reference to the relevant Fund shall be made visible on the same website.

[F14 The name ‘European Union’ shall always be spelled out in full. The typeface to be used in conjunction with the Union emblem may be any of the following fonts: Arial, Auto, Calibri, Garamond, Trebuchet, Tahoma, Verdana, Ubuntu. Italic, underlined variations or font effects shall not be used. The positioning of the text in relation to the Union emblem shall not interfere with the Union emblem in any way. The font size used shall be proportionate to the

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size of the emblem. The colour of the font shall be reflex blue, black or white depending on the background.**]**

5 If other logos are displayed in addition to the Union emblem, the Union emblem shall have at least the same size, measured in height or width, as the biggest of the other logos.

Article 5

Technical characteristics of permanent plaques and temporary or permanent billboards

1 The name of the operation, the main objective of the operation, the Union emblem together with the reference to the Union and the reference to the Fund or Funds to be displayed on the temporary billboard referred to in point 4 of Section 2.2 of Annex XII to Regulation (EU) No 1303/2013 shall take up at least 25 % of that billboard.

2 The name of the operation and the main objective of the activity supported by the operation, the Union emblem together with the reference to the Union and the reference to the Fund or Funds to be displayed on the permanent plaque or permanent billboard referred to in point 5 of Section 2.2 of Annex XII to Regulation (EU) No 1303/2013 shall take up at least 25 % of that plaque or billboard.

CHAPTER III

SYSTEM TO RECORD AND STORE DATA

(Article 125(8) of Regulation (EU) No 1303/2013)

Article 6

General provisions

The system to record and store data on operations referred to in point (d) of Article 125(2) of Regulation (EU) No 1303/2013 shall comply with the technical specifications set out in Articles 7 to 11.

Article 7

Protection and preservation of data and documents and their integrity

1 Access to the system shall be based on predefined rights for different types of users and shall be suppressed where it is no longer needed.

2 The system shall keep the logs of any recording, modification and deletion of documents and data.

3 The system shall not allow modification of the content of documents bearing an electronic signature. A time stamp certifying the deposit of the document bearing an electronic signature, shall be generated and associated with the document and shall not be alterable. Deletion of such documents shall be logged in accordance with paragraph 2.

4 The data shall be subject to regular back-ups. The back-up with replica of the entire content of the electronic file repository shall be ready for use in case of emergency.