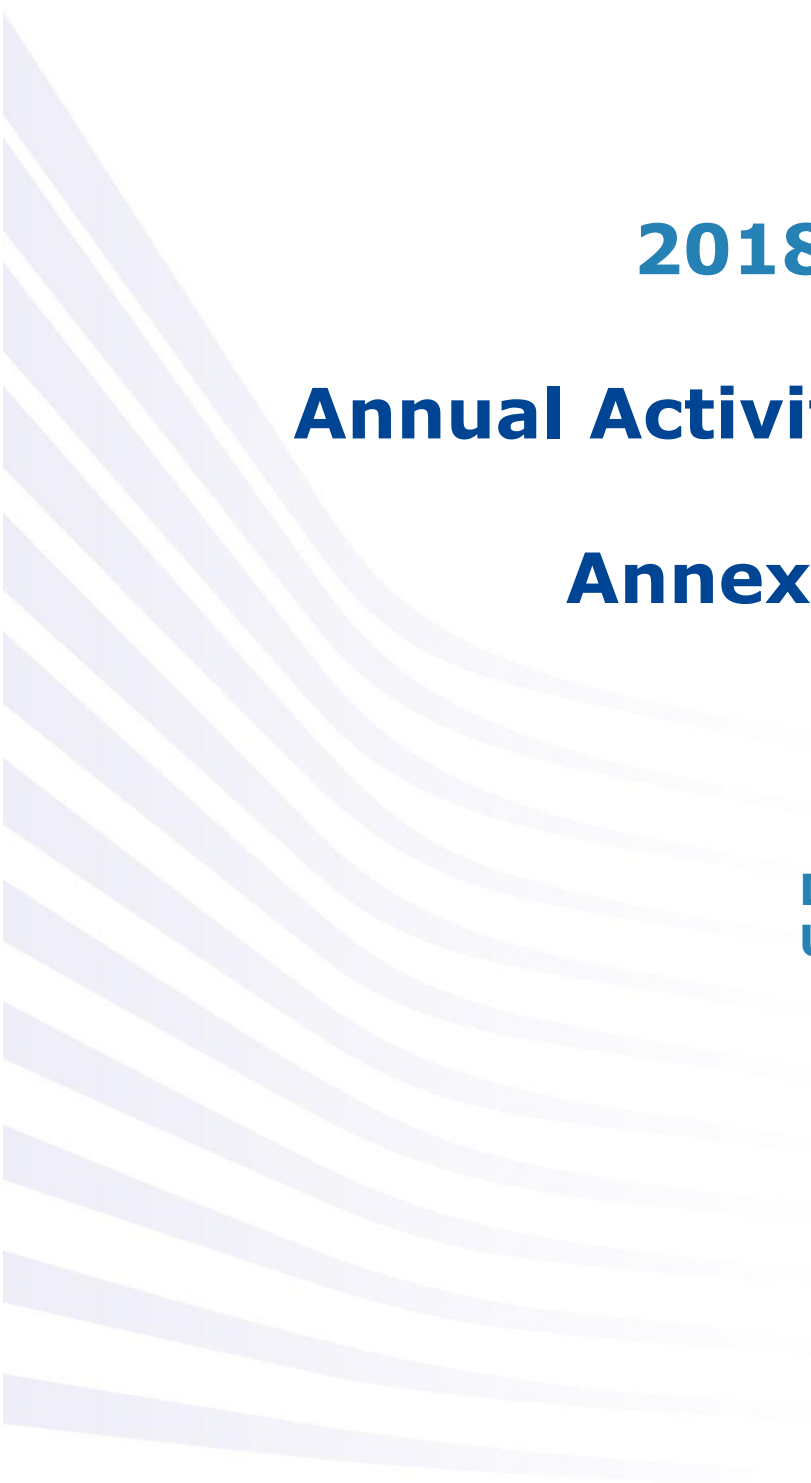




2018

Annual Activity Report

Annexes

**DG Regional and
Urban Policy**

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ANNEX 1: Statement of the Director(s) in charge of Risk Management and Internal Control

I declare that in accordance with the Commission's communication on the internal control framework¹, I have reported my advice and recommendations on the overall state of internal control in the DG to the Director-General.

I hereby certify that the information provided in the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete.

Brussels, 25 April 2019

Dana Spinant

"Signed"

¹ C(2017)2373 of 19.04.2017.

ANNEX 2: Reporting – Human Resources, Information Management and External Communication

This annex is the annex of section 2.2 "Other organisational management dimensions".

Human resources

Objective: The DG deploys effectively its resources in support of the delivery of the Commission's priorities and core business, has a competent and engaged workforce, which is driven by an effective and gender-balanced management and which can deploy its full potential within supportive and healthy working conditions.

Indicator 1: Percentage of female representation in middle management

Source of data: DG HR

Baseline (2015)	Target (2019)	Latest known results (end 2018)
43.2%	3 new appointments of female HoU, based on SEC(2017)505	34%

Indicator 2: Percentage of staff who feel that the Commission cares about their well-being

Source of data: DG HR - Commission staff survey

Baseline (2014)	Target (2020)	Latest known results (end 2018)
34% (EC average: 35%)	At least equal to the baseline or to the EC average, if higher	55% (EC average: 52%)

Indicator 3: Staff engagement index

Source of data: DG HR - Commission staff survey

Baseline (2014)	Target (2020)	Latest known results (end 2018)
66% (EC average: 65%)	At least equal to the baseline or to the EC average, if higher	72% (EC average: 69%)

As regards female representation in middle management, at the end of 2018, the female representation at the middle management level was at 34%. REGIO has fulfilled the target of three new female middle management appointments at the beginning of 2018.

Main outputs in 2018:

Description	Indicator	Target	Latest known results
Workforce Planning exercise	Identification of workforce per priority area	July 2018	Workforce Planning analysis presented at the BoD on 16/7
	Assessment of staffing situation and implementation of workforce planning exercise	End year	BoD meeting of 1/10: adjustment of the workforce planning to emerging trends and priorities
Training plan to be developed by the BC	Identification of training needs	Nov-Dec 2017	Training plan developed by HRBC
	Approval of training plan	January 2018	Training plan adopted by the BoD on 22/01
	Rolling out of training plan 2017	According to schedule	94% of trainings included in REGIO training plan delivered according to plan

Main outputs in 2018:			
Description	Indicator	Target	Latest known results
Internal mobility	Implementation of new mobility policy	More than 50% of mobile staff has a new assignment by the end of 2018	52% of the colleagues who were mobile in 2018 changed jobs by end year

Better Regulation

Objective: Prepare new policy initiatives and manage the EU's acquis in line with better regulation practices to ensure that EU policy objectives are achieved effectively and efficiently.

Indicator 1: Percentage of Impact assessments submitted by REGIO to the Regulatory Scrutiny Board that received a favourable opinion on first submission

Source of data: REGIO monitoring data

Baseline (2015)	Target (2020)	Latest known results (2018)
N/A (no IA submitted in recent years)	Improvement compared to 2016 (i.e. no less than 68%)	0% (1 IA on the post 2020 legislative package)

Indicator 2: Percentage of the DG's regulatory acquis covered by ex-post evaluations and Fitness Checks not older than five years

Source of data: REGIO monitoring data

Baseline (2015)	Target	Latest known results (2018)
Ex-post evaluation covering 95% of REGIO's regulatory acquis (2007-2013 ERDF/CF assistance) ongoing	Ex-post evaluation to be carried out at the end of the 2014-2020 period (scope and precise schedule not yet available)	Ex-post evaluation exercise on 2007-2013 assistance), covering 95% of REGIO's regulatory acquis (2007-2013 ERDF/CF assistance) finalised

Information Management

Objective: Information and knowledge in your DG is shared and reusable by other DGs. Important documents are registered, filed and retrievable

Indicator 1: Percentage of registered documents that are not filed² (ratio)

Source of data: DG DIGIT - Hermes-Ares-Nomcom (HAN)³ statistics

Baseline (2015)	Target	Latest known results (end 2018)
14.12% (2.3%)	Below 1%	1.17% (adjusted 0.27%)

Indicator 2: Number of HAN files readable/accessible by all units in the DG

Source of data: DG DIGIT - HAN statistics

Baseline (2015)	Target	Latest known results (end 2018)
69.43%	75%	61.08% (adjusted 84%)

² Each registered document must be filed in at least one official file of the *Chef de file*, as required by the [e-Domec policy rules](#). The indicator is to be measured via reporting tools available in Ares.

³ Suite of tools designed to implement the [e-Domec policy rules](#).

Indicator 3: Number of HAN files shared with other DGs Source of data: <i>DG DIGIT - HAN statistics</i>		
Baseline (2015)	Target	Latest known results (end 2018)
3.11%	70%	38.54% (adjusted 65%)

Indicator 1: DG REGIO is showing the adjusted figures (0.27%), not taking into account the documents registered by SFC/HRS assigned and filed by other DGs.

Indicator 2: When the access to a sub-file is restricted then the whole of the file is not considered accessible to the DG (this is the case for a high number of REGIO files due to the restriction made on the area of Audit and Control). Therefore, in order to have an unbiased reporting, REGIO decided to include in its calculation files and sub-files. The adjusted percentage (calculated at sub-file level) is 84%.

Indicator 3: As for adjusted indicator, the calculation was be done at sub-file level. The adjusted percentage is 65% close to the target of 70%. The remaining files cannot be open without a decision at Corporate Level on financial and contract files (nearly 3000 files).

Main outputs in 2018:			
Knowledge Management			
Description	Indicator	Target	Latest known results
Adaptation to new collaborative working methods/Creating a culture of knowledge sharing and learning.	Information campaigns; training on sharing information	Training/information sessions addressed to all staff, especially hands-on sessions Setting-up of the users' committee of RegioWiki	Training sessions organised on a regular basis. The users' committee held its first meeting on 24 September 2018
Improvement of internal communication and collaborative working methods	WIKI fully operational and actively used	Keeping stable the amount of REGIO users (100% = over 700). Full opening of RegioWiki to all Commission DGs.	Full achievement of targets for 2018. RegioWiki fully opened to all Commission DGs; REGIO use stable at 100% of staff; external users now overcome REGIO users (1726 > 700)
Document Management			
Description	Indicator	Target	Latest known results
Filing of documents created by DG REGIO	Number of non-filed documents	Less than 1%	0,65%
Follow-up of paper and electronic archival action plans	Yearly, all paper files are listed and prepared for transfer to HAS or elimination.	100% of closed paper files are either prepared or transferred/eliminated. All electronic files are properly managed.	Approx. 95%

External Communication

Objective: Citizens perceive that the EU is working to improve their lives and engage with the EU. They feel that their concerns are taken into consideration in European decision making and they know about their rights in the EU.

Indicator 1: Percentage of EU citizens having a positive image of the EU

Definition: Eurobarometer measures the state of public opinion in the EU Member States. This global indicator is influenced by many factors, including the work of other EU institutions and national governments, as well as political and economic factors, not just the communication actions of the Commission. It is relevant as a proxy for the overall perception of the EU citizens. Positive visibility for the EU is the desirable corporate outcome of Commission communication, even if individual DGs' actions may only make a small contribution.

Source of data: Standard Eurobarometer (DG COMM budget) [*monitored by DG COMM [here](#)*].

Baseline (November 2014)	Target (2020)	Latest known results (2018)
Total "Positive": 39% Neutral: 37 % Total "Negative": 22%	Positive image of the EU ≥ 50%	Positive: 43%

Indicator 2: Percentage of EU citizens who are aware of EU funded projects in their region

Source of data: Eurobarometer (Citizens Awareness and Perceptions of Regional Policy (Flash EB 423))

Baseline (2015)	Target (2020)	Latest known results (2017)
34% awareness 75% positive perceptions	>34% awareness >75% positive perceptions	35% awareness 78% positive perceptions

Indicator 3: Number of people reached with communication actions directly supporting the regional policy portfolio as a result of the DG's actions

Source of data: Collated monitoring data collected by DGs from their actions, from the ECN SharePoint; from monitoring and evaluation contractors; from Opinion polls etc.

Baseline	Target (yearly)	Latest known results
N/A (systematic data collection to begin in 2016)	> 10 million per year	> 10 million per year

Data from the latest Standard Eurobarometer survey (November 2018) suggest that the percentage of EU citizens that have a positive image of the EU is stable, even slightly increasing: 43% of them have a positive image, 36% neutral and 20% negative, while in 2014 these percentages were 39%, 37% and 22% respectively. This survey also suggests that the percentage of EU citizens that are aware of EU funded projects in their region is also steadily increasing (35% of awareness in 2017, for 34% in 2015). In addition, 78% of those citizens who are aware about regional policy have a positive opinion about the impact of our investments at regional and local level, for 75% in 2015. Consequently, DG REGIO is on track to reach the targets set in the 2016-2020 Strategic Plan in the area of external communication. A new Eurobarometer survey is planned for Spring 2019.

Annual communication spending (based on estimated commitments):

Baseline (Year n-1)	Total amount spent	Total of FTEs working on external communication
EUR 24.8 million	EUR 20 million	20.5 FTE

Achievements:

Main communication actions in 2018:			
Description	Indicator	Target	Result
Open call for media	Audience reach	To be disclosed after completion of the selection procedure	N/A
EU delivers in the regions	Sum of the audiences reached	10 million	10 million (campaign rolled out in 2018-19)
Local debates	Nr of debates	60	60
Many Think – Youth Campaign	Nr of video views	To be disclosed after completion of the selection procedure	30 million
Cohesion at 30 (21 March):	N° participants Media reach	180 >50,000	180 >50,000
Europe in My Region “campaign” (Europe-wide, May)	N° participating countries N° projects open to visits N° visitors of the projects N° members of the College visiting projects Media reach	>20 >2,500 >400,000 >5 >3 million	25 >2,500 >450,000 >5 >3 million
Europe in My Region photo competition (May-July)	N° photos submitted N° votes cast Visits to competition app/site	>800 >5,000 >50,000	>800 >5,000 >50,000
Macro Regional Strategies	N° participants N° journalists attending Media reach	3.500 50 >500.000	3.500 50 >500.000
European Week of Regions and Cities (Brussels, 8-12 October)	N° participants N° journalists attending Media reach	>5,500 >200 >5 million	>7,000 >200 >5 million
RegioStars Awards (Brussels, October)	N° of submitted projects N° participants Awards ceremony N° views of videos (winning projects) Media reach	>120 >1,500 >300,000 >1 million	102 1,200 present; 5490 views via EBS >300,000 >1 million
Euronews – Smart Regions (6 Episodes, +12 in 2019)	Reached Audience Social media reach	>5 million 6,5 million	>5 million 6,5 million
Publications (incl. 4 issues of Panorama magazine)	Number of contributions from the stakeholders (for panorama, for each issue) Number of subscribers	>6 >30,000	>10 >30,000
Regio Flash	Number of Flash sent Number of subscribers	>50 >30,000	>50 >30,000
Social media activities	Reach:	190 million 66,200 followers on Twitter	190 million 73,300 followers on Twitter

Main communication actions in 2018:

Description	Indicator	Target	Result
		160 million 7,500 fans on Facebook	160 million 44,000 fans on Facebook
		YouTube: 130 million Yammer: 2,500 members InfoRegio: 1.5 million visitors	YouTube: 130 million Yammer: 2,500 members InfoRegio: 1.7 million visitors
	Downloads:	200,000	200,000
	Going local seminars:		
	N. of countries	4	4
	N. of participants	>300	>300

ANNEX 3: Draft annual accounts and financial reports

AAR 2018 Version 1

Annex 3 Financial Reports - DG REGIO - Financial Year 2018

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures (excluding Building Contracts)

Table 12 : Summary of Procedures (excluding Building Contracts)

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2018 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 04 Employment, social affairs and inclusion					
04	04 02	European Social Fund	2,55	2,45	95,77 %
Total Title 04			2,55	2,45	95,77%
Title 11 Maritime affairs and fisheries					
11	11 06	European Maritime and Fisheries Fund (EMFF)	0,46	0,46	99,91 %
Total Title 11			0,46	0,46	99,91%
Title 13 Regional and urban policy					
13	13 01	Administrative expenditure of the 'Regional and urban policy' policy area	16,19	16,10	99,43 %
	13 03	European Regional Development Fund and other regional operations	34.988,29	34.952,26	99,90 %
	13 04	Cohesion Fund (CF)	10.740,27	10.714,21	99,76 %
	13 05	Instrument for Pre-Accession Assistance - Regional development and regional and territorial cooperation	121,82	92,63	76,04 %
	13 06	Solidarity Fund	181,64	151,89	83,62 %
Total Title 13			46.048,20	45.927,08	99,74%
Total DG REGIO			46.051,22	45.929,99	99,74 %

* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).

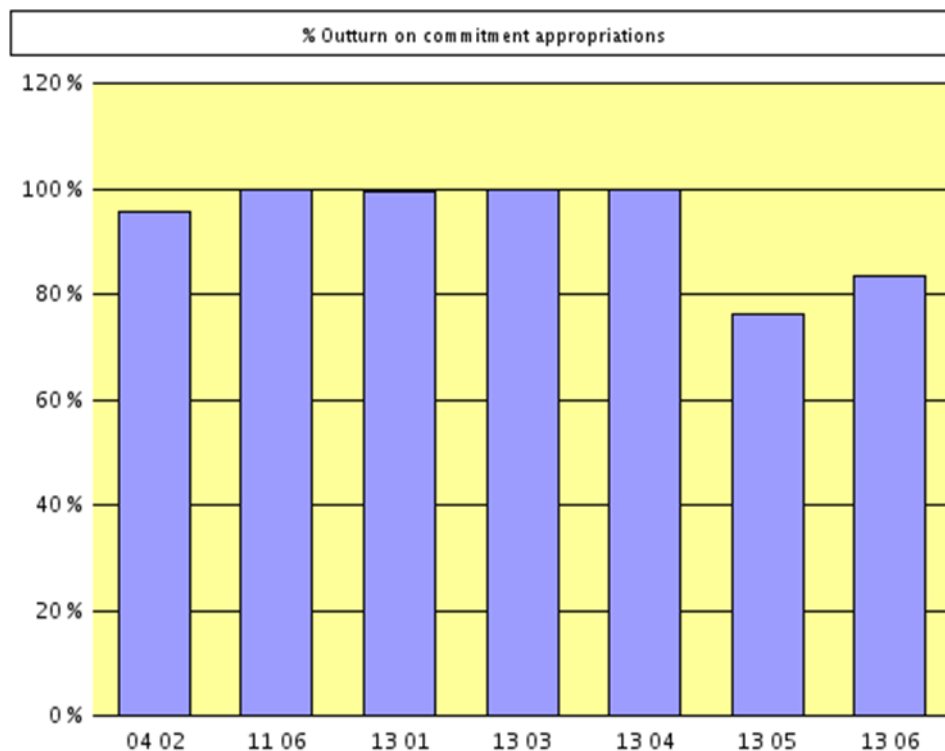


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2018 (in Mio €)					
Chapter			Payment appropriations authorised	Payments made	%
			1	2	3=2/1
Title 04 Employment, social affairs and inclusion					
04	04 02	European Social Fund	1,53	1,53	100,00 %
Total Title 04			1,53	1,53	100,00%
Title 11 Maritime affairs and fisheries					
11	11 06	European Maritime and Fisheries Fund (EMFF)	0,52	0,51	99,02 %
Total Title 11			0,52	0,51	99,02%
Title 13 Regional and urban policy					
13	13 01	Administrative expenditure of the 'Regional and urban policy' policy area	22,86	8,35	36,52 %
	13 03	European Regional Development Fund and other regional operations	30.363,32	30.056,58	98,99 %
	13 04	Cohesion Fund (CF)	9.468,07	9.248,59	97,68 %
	13 05	Instrument for Pre-Accession Assistance - Regional development and regional and territorial cooperation	93,04	63,68	68,44 %
	13 06	Solidarity Fund	176,64	151,89	85,99 %
Total Title 13			40.123,92	39.529,08	98,52%
	Total DG REGIO		40.125,97	39.531,12	98,52 %

* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).

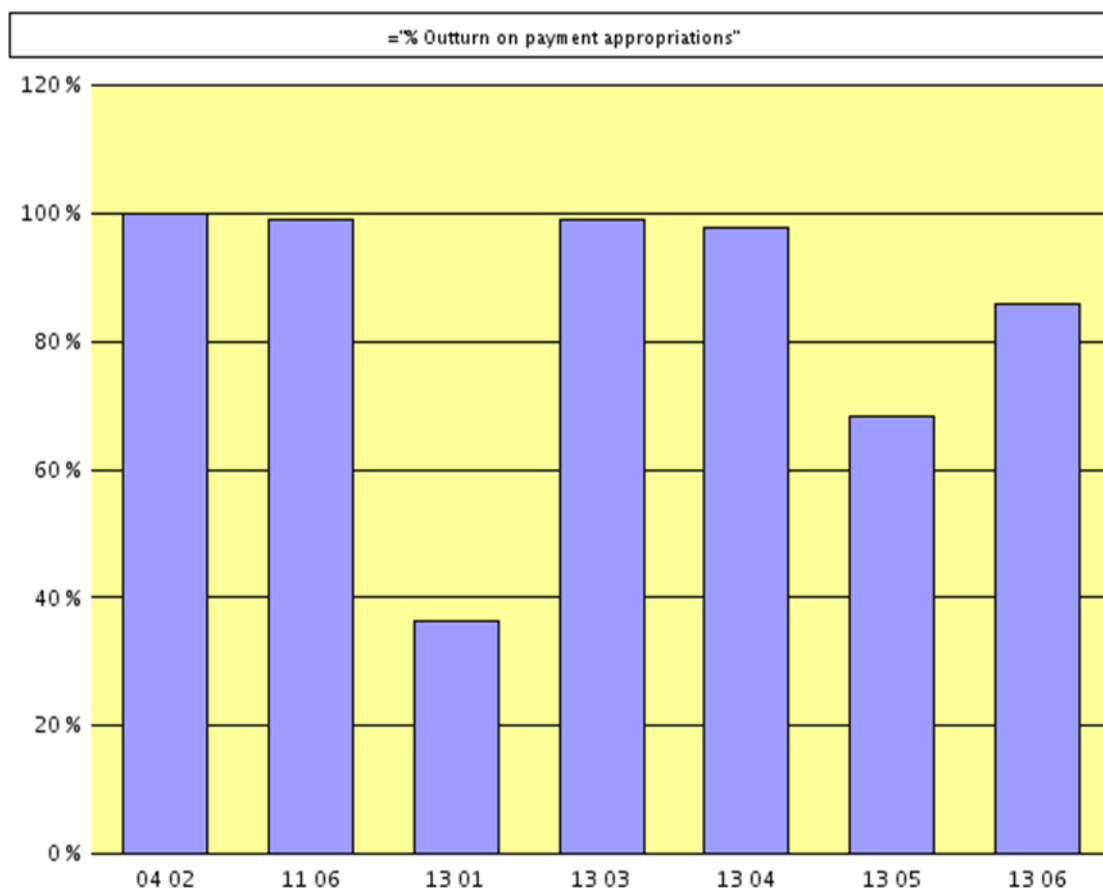


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2018 (in Mio €)									
Chapter			2018 Commitments to be settled				Commitments to be settled from financial years previous to 2018	Total of commitments to be settled at end of financial year 2018	Total of commitments to be settled at end of financial year 2017
			Commitments 2018	Payments 2018	RAL 2018	% to be settled			
			1	2	3=1/2	4=1/2/1	5	6=3+5	7
Title 04 : Employment, social affairs and inclusion									
04	04 02	European Social Fund	2,45	0,97	1,48	60,50 %	1,34	2,82	4,93
	04 03	Employment, Social Affairs and Inclusion	0,00	0,00	0,00	0,00 %	1,92	1,92	2,20
Total Title 04			2,45	0,97	1,48	60,50%	3,26	4,74	7,12
Title 11 : Maritime affairs and fisheries									
11	11 06	European Maritime and Fisheries Fund (EMFF)	0,46	0,04	0,42	91,32 %	0,02	0,44	0,50
Total Title 11			0,46	0,04	0,42	91,32%	0,02	0,44	0,50
Title 13 : Regional and urban policy									
13	13 01	Administrative expenditure of the 'Regional and urban policy' policy area	15,97	8,68	7,29	45,66 %	0,00	7,29	7,63
	13 03	European Regional Development Fund and other regional operations	34.952,26	321,62	34.630,64	99,08 %	59.706,83	94.337,47	89.573,16
	13 04	Cohesion Fund (CF)	10.714,21	26,44	10.687,77	99,75 %	15.181,59	25.869,35	24.415,50
	13 05	Instrument for Pre-Accession Assistance - Regional development and regional and territorial cooperation	92,63	1,05	91,57	98,86 %	400,50	492,07	504,67
	13 06	Solidarity Fund	151,89	151,89	0,00	0,00 %	0,00	0,00	0,00
Total Title 13			45.926,96	509,68	45.417,27	98,89%	75.288,92	120.706,19	114.500,96
Total DG REGIO			45.929,86	510,69	45.419,17	98,89 %	75.292,20	120.711,37	114.508,58

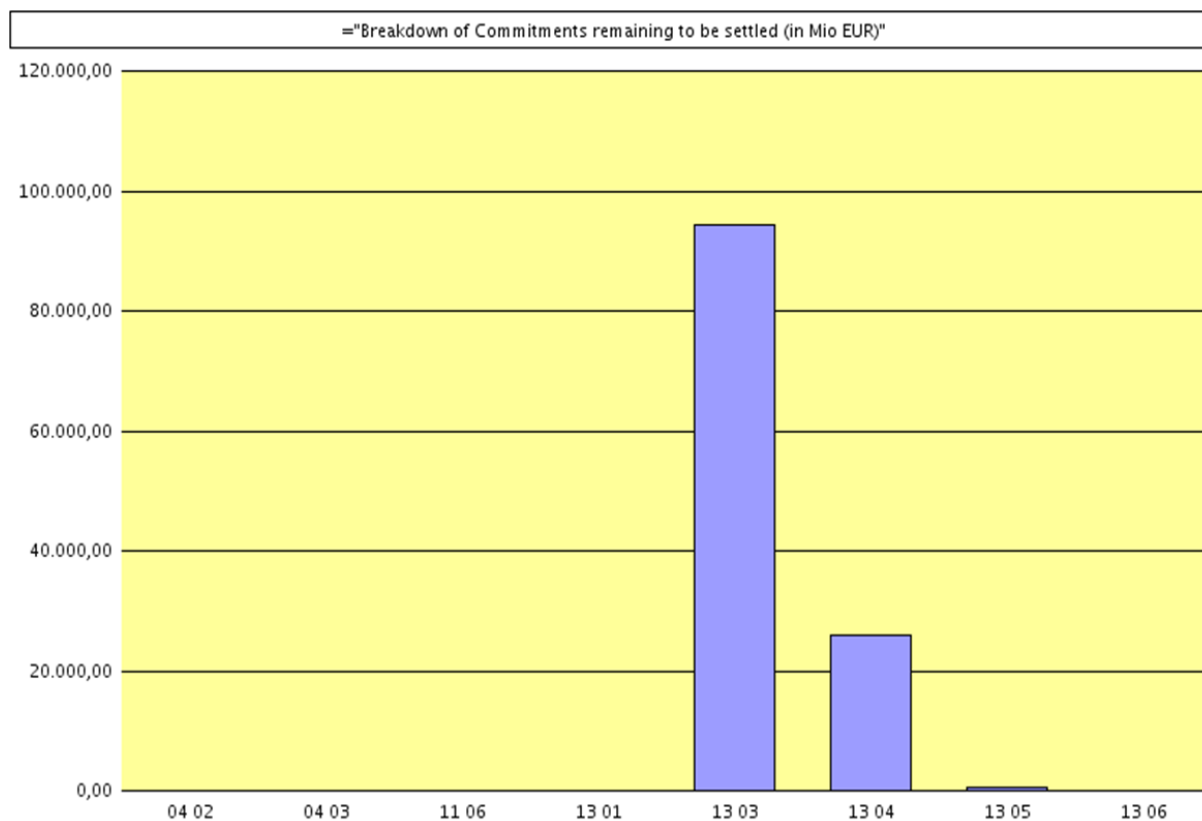


TABLE 4 : BALANCE SHEET REGIO

BALANCE SHEET	2018	2017
A.I. NON CURRENT ASSETS	13.221.464.726,95	12.437.938.231,45
A.I.1. Intangible Assets	13.146.279,23	14.647.799,72
A.I.5. Non-Current Pre-Financing	13.208.318.447,72	12.423.290.431,73
A.II. CURRENT ASSETS	8.303.326.343,83	7.700.247.971,38
A.II.2. Current Pre-Financing	7.097.758.923,21	7.356.802.102,73
A.II.3. Curr Exch Receiv &Non-Ex Recoverables	1.205.567.420,62	343.445.868,65
ASSETS	21.524.791.070,78	20.138.186.202,83
P.I. NON CURRENT LIABILITIES		0
P.I.2. Non-Current Provisions		0,00
P.II. CURRENT LIABILITIES	(12.989.947.825,29)	(15.232.369.614,39)
P.II.2. Current Provisions	0,00	(20.326.314,69)
P.II.4. Current Payables	(7.114.326.792,59)	(10.922.486.647,47)
P.II.5. Current Accrued Charges &Defrd Income	(5.875.621.032,70)	(4.289.556.652,23)
LIABILITIES	(12.989.947.825,29)	(15.232.369.614,39)
NET ASSETS (ASSETS less LIABILITIES)	8.534.843.245,49	4.905.816.588,44
P.III.2. Accumulated Surplus/Deficit	185.647.805.596,55	167.492.058.146,40
Non-allocated central (surplus)/deficit*	(194.182.648.842,04)	(172.397.874.734,84)
TOTAL	0,00	0,00

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE REGIO

STATEMENT OF FINANCIAL PERFORMANCE	2018	2017
II.1 REVENUES	(1.201.418.299,64)	(153.076.912,62)
II.1.1. NON-EXCHANGE REVENUES	(1.206.339.342,92)	(158.001.128,50)
II.1.1.5. RECOVERY OF EXPENSES	(1.186.013.028,23)	(158.001.128,50)
II.1.1.6. OTHER NON-EXCHANGE REVENUES	(20.326.314,69)	
II.1.2. EXCHANGE REVENUES	4.921.043,28	4.924.215,88
II.1.2.2. OTHER EXCHANGE REVENUE	4.921.043,28	4.924.215,88
II.2. EXPENSES	31.168.228.124,14	18.308.824.362,77
II.2. EXPENSES	31.168.228.124,14	18.308.824.362,77
II.2.10. OTHER EXPENSES	11.058.757,46	9.812.879,26
II.2.1. EXP IMPL BY MEMBER STATES (SHARED)	30.909.682.288,03	17.832.451.688,54
II.2.2. EXP IMPL BY COMMISS&EX.AGENC. (DM)	109.781.494,18	105.610.784,92
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)	134.462.652,91	366.493.914,08
II.2.5. EXP IMPL BY OTHER ENTITIES (IM)	3.242.438,77	(5.331.222,87)
II.2.6. STAFF AND PENSION COSTS		(214.690,00)
II.2.8. FINANCE COSTS	492,79	1.008,84
STATEMENT OF FINANCIAL PERFORMANCE	29.966.809.824,50	18.155.747.450,15

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium. Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 5bis : OFF BALANCE SHEET REGIO

OFF BALANCE	2018	2017
OB.1. Contingent Assets	1906965,45	1069533,25
GR for performance	0,00	0,00
GR for pre-financing	1.906.965,45	1.069.533,25
OB.2. Contingent Liabilities	(25.535.005,06)	(5.254.338,07)
OB.2.5. CL legal cases COHESION	(25.535.005,06)	(2.761.203,08)
OB.2.7. CL Legal cases OTHER	0,00	(2.493.134,99)
OB.3. Other Significant Disclosures	(190.312.404.476,78)	(221.051.940.296,17)
OB.3.2. Comm against app. not yet consumed	(107.734.796.046,78)	(99.296.082.878,67)
OB.3.3.1 Structural operations	(82.577.608.430,00)	(121.755.857.417,50)
OB.4. Balancing Accounts	190.336.032.516,39	244.929.071.368,75
OB.4. Balancing Accounts	190.336.032.516,39	244.929.071.368,75
OFF BALANCE	0,00	23.872.946.267,76

TABLE 6: AVERAGE PAYMENT TIMES FOR 2018 - DG REGIO

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	831	816	98,19 %	14,18	15	1,81 %	42,20
45	1				1	100,00 %	64,00
60	1783	1757	98,54 %	19,28	26	1,46 %	276,65
90	11	11	100,00 %	48,64			
180	321	321	100,00 %	22,85			

Total Number of Payments	2947	2905	98,57 %		42	1,43 %	
Average Net Payment Time	20,77			18,35			187,86
Average Gross Payment Time	49,20			46,52			234,67

Suspensions							
Average Report Approval Suspension	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	51	1654	56,12 %	2947	32.117.851.255,98	93,49 %	34.354.208.406,27

Late Interest paid in 2018			
DG	GL Account	Description	Amount (Eur)
REGIO	65010100	Interest on late payment of charges New FR	492,79
			492,79

TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2018								
Chapter		Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	7=3-6
61	REPAYMENT OF MISCELLANEOUS EXPENDITURE	5.921.069.337,10	18.811.563,44	5.939.880.900,54	5.906.134.074,42	18.811.563,44	5.924.945.637,86	14.935.262,68
65	FINANCIAL CORRECTIONS	1.505.735,99	6.634.810,38	8.140.546,37	1.505.735,99	6.634.810,38	8.140.546,37	0,00
Total DG REGIO		5.922.575.073,09	25.446.373,82	5.948.021.446,91	5.907.639.810,41	25.446.373,82	5.933.086.184,23	14.935.262,68

TABLE 8 : RECOVERY OF PAYMENTS
(Number of Recovery Contexts and corresponding Transaction Amount)

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2018 Year of Origin (commitment)	Irregularity		OLAF notified		Total undue payments recovered		Total transactions in recovery context(incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
1998							4,00	73.063,15		
1999			1,00	1.230.588,10	1,00	1.230.588,10	4,00	1.830.724,10	25,00%	67,22%
2000							1,00	5.055.531,14		
2001	1,00	1.123.019,43			1,00	1.123.019,43	2,00	5.603.571,69	50,00%	20,04%
2002							1,00	13.801.163,00		
2004							1,00	1.266.175,76		
2005							1,00	3.500,55		
2006							3,00	487.614,48		
2007							17,00	30.409.766,59		
2008							1,00	571.369,36		
2009							1,00	2.806,64		
2010							2,00	15.941,52		
2011							4,00	1.535.358,09		
2013	1,00	1.103,84			1,00	1.103,84	4,00	44.833,34	25,00%	2,46%
2014							145,00	1.555.879.984,73		
2015							263,00	4.158.450.090,95		
2016							23,00	123.889.762,44		
2017							9,00	4.292.917,37		
No Link			2,00	177.989,74	2,00	177.989,74	22,00	19.137.577,77	9,09%	0,93%
Sub-Total	2,00	1.124.123,27	3,00	1.408.577,84	5,00	2.532.701,11	508,00	5.922.351.752,67	0,98%	0,04%

EXPENSES BUDGET	Error		Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context(incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES												
NON ELIGIBLE IN COST CLAIMS			1,00	197.709,57			1,00	197.709,57	463,00	303.408.053,11	0,22%	0,07%
CREDIT NOTES									44,00	318.984,22		
Sub-Total			1,00	197.709,57			1,00	197.709,57	507,00	303.727.037,33	0,20%	0,07%

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2018 FOR REGIO

	Number at 1/01/2018	Number at 31/12/2018	Evolution	Open Amount (Eur) at 1/01/2018	Open Amount (Eur) at 31/12/2018	Evolution
2017	6		-100,00 %	25.446.373,82		-100,00 %
2018		2			14.935.262,68	
	6	2	-66,67 %	25.446.373,82	14.935.262,68	-41,31 %

TABLE 10 : RECOVERY ORDER WAIVERS IN 2018 >= EUR 60.000

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG REGIO

Number of RO waivers

There are no waivers below 60 000 €

TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG REGIO - 2018

Internal Procedures > € 60,000

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Art. 134.1(b) (Without prior publication) Technical or artistic reasons, or reasons connected with the protection of exclusive rights	1	117.000,00
Art. 134.1(b) (Without prior publication) Work of art, technical reasons or protection of exclusive rights	1	143.921,00
Art. 134.1(e) (Without prior publication) Additional services and works which, through unforeseen circumstances, have become necessary	1	7.500.000,00
Art. 134.1(e) (Without prior publication) New services or works consisting in the repetition of similar services or works	1	2.400.000,00
Total	4	10.160.921,00

TABLE 12 : SUMMARY OF PROCEDURES OF DG REGIO EXCLUDING BUILDING CONTRACTS

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Call for expressions of interest - Pre-selection of candidates (Art. 136.1(a) RAP)	2	188.292,00
Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP)	4	10.160.921,00
Negotiated procedure middle value contract (Annex 1 - 14.2)	1	108.250,00
Negotiated Procedure with at least five candidates below Directive thresholds (Art. 136a RAP)	1	109.000,00
Open Procedure (Art. 104(1) (a) FR)	7	2.836.827,00
Open Procedure (Art. 127.2 RAP)	4	2.608.950,00
Open procedure (FR 164 (1)(a))	1	337.550,00
Total	20	16.349.790,00

TABLE 13 : BUILDING CONTRACTS

No data reported.

TABLE 14 : CONTRACTS DECLARED SECRET

No data reported.

TABLE 15 : FPA duration exceeds 4 years - REGIO

FPA Central Identifier	FPA In Force From Date	FPA Expiry Date	FPA Duration	Duration in Days	FPA Local Identifier	FPA User Reference	FPA Version Type	FPA Status Code	FPA Status Desc
CE-0681023	20-11-2014	31-12-2020		2233	FRAMEWORK PARTNERSHIP AGREEMENT JASPERS 2014-2020	FRAMEWORK PARTNERSHIP AGREEMENT JASPERS 2014-2020	CURRENT	VLF	In Force

ANNEX 4: Materiality criteria

I. For shared management (ERDF/CF/IPA-CBC)

Assessment of management and control systems in the Member States and for the programming period 2007-13

➤ **The assessment at closure**

At closure the Annual Control Reports were submitted as part of the closure packages. For each programme, the Directorate General carried out an in depth assessment of the information provided (in particular the audit opinion, the projected error rate covering the 2015 and 2016 expenditure and the residual risk rate).

As the audit authorities were required to disclose a residual risk rate calculated on the basis of the expenditure certified during the whole programming period, the residual risk rate is used as this is the best estimate of the expenditure which is not in full conformity with contractual or regulatory provisions over the lifetime of the programme.

The assessment of the relevant reports, data and other information available requires the application of professional judgement, namely when weighting contradictory information or considering abnormal statistical results. When taking into account reported corrections, the authorising officer by delegation also assesses that they are reliable based on all audit information and in particular the validation made at closure by the audit authorities and that they effectively mitigate the risks identified and that they result in a reduction in the level of the error that remains uncorrected in the population.

➤ **Materiality criteria and reservations**

Final payments are made for the closure of the programme only when all issues are cleared.

Following the in-depth assessment of closure documents, a non-quantified reservation is made for those programmes, where either additional audit work is requested or financial corrections may need to be applied exceeding the retention (5% or less for underspent programmes of the overall allocation made at programme level)⁴.

Exceptions, if any, are clearly reported and explained in the body of the Annual Activity Report. In some cases, reservations may be made at sub-programme level (priority axis or implementing bodies) when the systemic deficiencies only affect a specific component of the management and control system, not used for the other activities under the same programme.

To calculate the amount at risk for programmes under reservation, the residual risk rate is applied to the payments made during the year. For a reservation made at sub-programme level, a flat rate depending on the deficiencies identified is applied to the relevant expenditure⁵. No financial corrections are taken into account for the quantification of the reservation, as the financial corrections already implemented are mainly linked to expenditure declared in previous years.

➤ **Estimation of the amounts at risk at payment and at closure**

For the 2017 AAR and onwards, the risk "at payment" is estimated by applying the residual risk rate communicated by the audit authorities as part of the closure documents and validated by the Commission services to the "relevant expenditure" (i.e. payments and the cleared pre-financing made during the reporting year).

For the estimation of the amount at risk at closure, the estimated future corrections -if any- are deducted from the amount at risk at payment.

⁴ The decision on whether to issue reservation will be made taking into account the cumulative residual risk.

⁵ i.e. paid in the relevant year in relation to the concerned sub-programme

Assessment of management and control systems in the Member States and for the programming period 2014-2020

➤ The assessment of each operational programme is based on the following elements:

1. The first element is the **assessment of the effectiveness of management and control systems** carried out by the audit directorate based on all information available (i.e. opinion issued by the audit authority on the management and control systems, total error rate, results of national systems audits, results of Commission audit work and/or the European Court of Auditors, elements received from operational managers in their regular contacts with programme authorities).
2. The second element is the **assessment of legality and regularity of expenditure**, as reflected in the residual total error rate reported by the audit authorities in their Annual Control Reports (ACR). The residual total error rate is the best indicator of the corrective capacity of the programme's management and control system and represents the remaining risk present in the amounts certified in the accounts taking into account the already applied financial corrections.

The Directorate General assesses the reliability of the total error rate and the residual total error rate reported in two stages:

- Total Error Rates and Residual Total Error Rates for the accounting year 2016-2017 are confirmed which takes into account all available information and audit results assessed through desk review and, where necessary and conclusions are already available, risk-based on the spot compliance audits. Following 2014-2020 legal framework, the Commission can in subsequent years (during the documents retention period) continue to carry out on the spot audits to address specific risks or programmes.
- In relation to the Total Error Rates and Residual Total Error Rates for the accounting year 2017-2018 communicated by the audit authorities by 1 March 2019, first preliminary consistency review is carried out to identify potential inconsistencies or clerical mistakes. The resulting adjusted total error rates and residual total error rates are disclosed in the annex 10 B of the AAR for information purposes and to identify the need to issue additional reservations. If no error rates are reported by the audit authorities or they are not considered reliable at this stage, flat rates are used.

➤ Materiality criteria and reservations

The Directorate General assesses **each operational programme** in order to identify the need for reservations and corrective measures to be applied. Operational programmes with management and control systems in common can be grouped for the purpose of this assessment.

At operational programme level, reservations or partial reservations are made in case of significant weaknesses in the Member States' management and control systems leading to a material risk to the EU budget. In practice, this means that reservations or partial reservations are made for programmes included in the categories 'limited assurance with medium risk' and 'limited assurance with high risk' (see below).

As a general rule, a programme will be put under reservation if at least one of the following conditions applies, based on the 2017/2018⁶ assurance packages received by 1 March 2019:

- a total error rate above 10%
- deficiencies in key elements of the systems, which could result in/lead to irregularities above 10% and for which no adequate corrective measures to remedy the deficiencies have yet been implemented;
- a residual total error rate above 2%;
- material issues concerning the completeness, accuracy and veracity of the accounts.

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No reservation is made for cases where the Residual Total Error Rate for the accounting year 2016/2017 is confirmed above 2 % given that additional financial corrections will be applied.

Exceptions, if any, are clearly reported and explained in the body of the AAR. In some cases, reservations may be made at sub-programme level (priority axis or implementing bodies) when the systemic deficiencies only affect a specific component of the management and control system, not used for the other activities under the same programme.

In case there is no financial impact for the reporting year (e.g. no expenditure paid) for a programme under reservation, a non-quantified reservation is made.

In addition, reputational reservations are made for deficiencies of a qualitative nature (e.g. significant systemic deficiencies or major control failures) which have a significant impact on the reputation of the Commission.

The operational programmes are classified in four categories:

▪ **Operational programmes not in reservation:**

- **Reasonable assurance** means that there is no material deficiency affecting key elements of the systems (only minor improvements may be needed in some cases) and there are no material issues concerning either conformity of expenditure (residual total error rate < 2%) or the accounts;
- **Reasonable assurance with low risk** of irregularities covers programmes with the existence of some deficiencies in key elements of the systems without material impact on the EU Budget; and where there are no material issues with either the legality and regularity of the expenditure (residual total error rate < 2%) or the accounts.
- **Limited assurance with medium risk** of irregularities covers programmes with deficiencies in key elements of the systems with no material risk for the EU budget (e.g. programme with a total error rate between 5% and 10% and where adequate financial corrections have been implemented);

▪ **Operational programmes in reservation:**

- **Limited assurance with medium risk** of irregularities covers:
 - programmes with deficiencies in key elements of the systems with a material risk for the EU budget (e.g. programme with a total error rate between 5% and 10% and where no adequate financial corrections have been implemented yet); and/or
 - programmes with material legality and regularity issues and insufficient financial corrections implemented ("residual total error rate" remains above 2%); and/or
 - programmes with material issues concerning the completeness, accuracy and veracity of the accounts.
- **Limited assurance with high risk** of irregularities covers:
 - programmes with widespread deficiencies in key elements of the systems with a material risk for the EU budget (e.g. programme with a total error rate above 10% and no adequate corrective measures to remedy the deficiencies have yet been implemented); and/or
 - programmes with widespread material legality and regularity issues and insufficient financial corrections implemented ("residual total error rate" remains above 2%); and/or
 - programmes with widespread material issues concerning the completeness, accuracy and veracity of the accounts.

For the calculation of the amounts impacted by a reservation⁷, where the reservation is due to a risk estimated to be above 10%, the estimated risk rate is applied to the expenditure of the second semester while the residual total error rate is applied to the expenditure of the first semester, if applicable.

Where there is no financial impact for the reporting year in question (e.g. no expenditure paid)

⁷ No rate will be calculated

for a programme under reservation, a non-quantified reservation is made. In addition, reputational reservations are made for issues that could have a significant impact on the reputation of the Commission.

➤ **Estimation of the amounts at risk at payment and at closure**

The amounts at risk "at payment" and the error rates are calculated on the expenditure incurred from 1st July 2016 to 30th June 2017, while the risk has to be estimated on the expenditure of year 2018.

The risk "at payment" is calculated for each programme by applying the residual total error rate of the accounting year 2016/ 2017 as confirmed by the Commission services⁸ or, when it is higher, the residual total error rate reported by the audit authorities for the accounting year 2017/2018 to the "relevant expenditure" of the Commission reporting year (i.e. payments made during the reporting year excluding new pre-financing and including the 10% retained, and including the cleared pre-financing minus the retentions released and any deductions applied in the accounts covering the expenditure of the period 1st July 2017 to 30th June 2018).

In case there is no confirmed residual total error rate for the accounting year 2016/2017, the higher residual total error rate between the one reported by the audit authorities for the accounting year 2017/2018 and a 2% flat rate is applied. In case no error rates are reported yet by the audit authorities a 2% flat rate is used.

The amount at risk at closure indicates the remaining risk to the 2018 relevant expenditure once the Commission will apply the necessary financial corrections to bring the total residual error rates for all OPs down to 2%. By using the confirmed residual total error rate for accounting year 2016-2017 and the reportable residual total error rate for accounting year 2017-2018 by OP, REGIO has been able to identify for which OPs additional financial correction will be required upon finalisation of the ongoing audit contradictory procedures for accounting year 2016-2017 and the assessment of the legality and regularity for the accounting year 2017-2018.

For direct and indirect management

The qualitative factors are based on the detection of significant and/or repetitive weaknesses which would be identified through the internal control system within the framework of supervision.

Based on Commission agreed principles, a reservation is envisaged when the error rate resulting from the annual ex-post audit missions would account for more than 2% of the payments made for the selected files.

⁸ After neutralizing the impact of the advances paid into financial instruments and included in the sample of audit authorities based on declared expenditure (in line with Article 127 CPR)

ANNEX 5: Relevant Control Systems Templates for budget implementation

Shared Management

DG Regional and Urban Policy distinguishes three main stages in the implementation of its budget under shared/decentralised management modes: (1) Negotiation and assessment/approval of spending proposals; (2) Implementation of operations (Member States); and (3) Monitoring and supervision of the execution, including ex-post control.

The table below elaborates, per stage, on the main risks identified and related benefits.

DG Regional and Urban Policy estimates that the annual overall Commission costs incurred amounts to approximately 0.3% of total appropriations. This is made up of:

- The annual cost of audit work (internal team and outsourced contract) which covers the assessment by the Commission of management and control systems in MS, including analysis of Audit Authorities reports and ACRs, own audit work⁹ and drafting of interruption letters.
- The annual costs of Commission staff which carries out controls throughout the different design, implementation and monitoring phases. This includes the setting-up of the management and control systems in the Member States, the Commission checks in the designation process (sampling of national designations), the Commission ex-ante checks of the periodic expenditure declarations (financial circuits).

The table below elaborates, per stage, on the main risks identified and related benefits.

Stage 1 – Negotiation and assessment/approval of spending proposals:

Main control objectives: Ensuring that the Commission (COM) adopts the actions that contribute the most towards the achievement of the policy objectives (effectiveness);

Main risks	Mitigating controls	Coverage frequency and depth	Cost-Effectiveness indicators
The Operational Programmes (OPs) financed do not adequately reflect the policy objectives or priorities.	Internal consultation, hierarchical validation at DG-level of each OP. Inter-service consultation (including all relevant DGs) Adoption by Commission Decision, where foreseen by EU law.	Coverage / Frequency: 100%. Depth: checklist, guidelines, lists of requirements in the relevant regulatory provisions and reflection of policy objectives and priorities in position papers and CSRs.	Effectiveness: - % of OPs adopted/ approved Benefits: adopted OPs focus on challenges MS and regions are facing (as identified in European Semester) and have a clear intervention logic, allowing the Commission to evaluate their impact [<i>non-quantifiable individually</i>] Efficiency: - average time to adopt/ approve an OP ¹⁰ Economy (costs): estimation of cost of staff involved in the validation of the OPs put

⁹ Systems audit, re-performance of annual control reports (ACR), follow-up of audit authorities, closure audits, fact finding audits, etc.

¹⁰ Impacted by the time required by Member States to react

Main risks	Mitigating controls	Coverage frequency and depth	Cost-Effectiveness indicators
			forward by the Member States.

Stage 2 – Implementation of operations (Member States):

A. Setting up of the systems

Main control objectives: ensuring that the management and control systems are adequately designed

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-Effectiveness indicators
The process of designation of national authorities in the Member States (MS) is not effective and, as a result, the management and control systems are not compliant with the applicable rules.	Supervision by Commission (for 2014-2020): - Commission review (and audits) of a sample of national designations - submission of MS Audit Strategies to the Commission (on request)	Coverage / Frequency: fixed in sector-specific rules Depth: verification (desk review + audit missions where necessary) of description of management and control systems communicated by MS. Designation audits are generally done on the spot.	For 2014-2020: Effectiveness: - % of authorities designated Benefits: (part of) the amounts associated with unreliable systems for which the Commission audit work revealed substantial compliance problems (for 2014-2020) [not quantifiable] Efficiency: - number of authorities for which serious weaknesses found by designation reviews/audits (% of total checked) Economy (costs): estimation of cost of COM staff involved in the audits of samples of national designations

B. MS controls to prevent detect and correct errors within the declared certified expenditure

Main control objectives: ensuring that the periodic expenditure declarations submitted to the Commission for each action are legal and regular

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-Effectiveness indicators
Periodic expenditure declarations submitted to the Commission include expenditure, which is irregular	Management verifications: first level checks by Management Authorities (MA). Certification, audit opinion and annual	Coverage: fixed in sector-specific rules Depth: - <u>management verifications</u> : performance of first-level checks (administrative and on the spot controls). - <u>certification</u> : additional verification (desk checks and on the spot).	Effectiveness: error rates as reported by the Member States., annual audit opinions (or certificate opinions) of the Member States, MS recoveries (if applicable) Efficiency: time to lift interruption of payments ¹¹

¹¹ impacted by the complexity of the issues and the time required by MS to react.

or non-compliant with EU and/or national eligibility rules and legislation.	report by the relevant authorities designated/accredited.	- <u>audit opinion</u> : system audits on the checks already carried out, where necessary with re-performance of on-the-spot checks; where applicable, audits of operations (on a statistical basis) and additional substantive testing on expenditure.	
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Stage 3 – Monitoring and supervision of the execution, including ex-post control

Main control objectives: ensuring that the expenditure reimbursed from the EU budget is eligible and regular

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-Effectiveness indicators
The management verifications and subsequent audits/controls by the Member States have failed to detect and correct ineligible costs or calculation errors. The audit work carried out by the audit/certifying authorities is not sufficient to obtain adequate assurance on the submitted declarations. The Commission services have failed to take appropriate measures to safeguard EU funds, based on the information it received.	Commission checks of periodic MS expenditure declarations. Commission assessment of management and control systems in the Member States, in particular of work done and/or reported by the Audit Authorities, namely: - assessment of Annual Control Reports / Annual Audit Opinion - calculation of projected error rate - estimation of a residual error rate (RER) - assessment of systems audits reports from AA - assessment of annual summaries - own Commission audits - technical and bilateral meetings with MS Interruptions and suspensions of payments Financial corrections (implemented by MS resulting from Commission audit work)	Coverage: verification of information provided in the annual control reports and annual audit opinions. Depth: desk checks and/or on-the-spot audits based on risk assessment; verification of the quality and reliability of the information based on Commission's own audit work; 'validation' and where necessary adjusting of error rates reported by MS to calculate a cumulative residual error risk (RER); <i>[at closure: where applicable scrutiny of closure report and closure opinion, if needed with audits on sample of OPS]</i>	Effectiveness: - cumulative residual risk (EU and per MS) - number of programmes with a reported error rate assessed as reliable (unchanged or re-calculated) - Number and amount of interruptions / suspensions of payments - corrections made resulting from Commission audit work (decided and implemented) - % of the expenditure for which the Commission can rely on the work of the AA (based on ACRs unchanged or adjusted exchange rates) - weighted average error rate after Commission analysis Benefits: errors prevented [<i>unquantifiable</i>], errors detected or corrected (amount of financial corrections); the impact of the Commission's adjustments made on the error rates reported by the MS following its own audit work and the total amount of expenditure for which the Commission has assurance Efficiency: - overall cost of control/financial management of the Commission checks and assessment (% of total appropriations) – stages 1 to 3 - % of Commission payments on time - % interruptions of payments notified to MS within 2 months - % suspensions of payments notified to MS within 6 months Economy (costs): cost of Commission staff checking MS expenditure (financial circuits); estimation of cost of Commission staff involved in the

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-Effectiveness indicators
			assessment of management and control systems in MS, including analysis of Annual Control Reports / Annual Audit Opinion, own audit work, and drafting of interruption/suspension/financial correction letters

ANNEX 6: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission

Not applicable.

ANNEX 7: EAMR of the Union Delegations

Not applicable.

ANNEX 8: Decentralised agencies

Not applicable.

ANNEX 9: Evaluations and other studies finalised or cancelled during the year

Project ID	Title	Internal ID	Overview	Reason ¹² (in terms of type of measure / initiative evaluated: FC; E; R; C; I; O)	Associated services	Cost	Notes ¹³	Title of the deliverable ¹⁴
I. Evaluations finalised or cancelled in 2018								
a. Evaluations finalised in 2018								
No evaluations were finalised in 2018. The two ex-post evaluations on “Major projects supported by the European Regional Development Fund (ERDF) and Cohesion Fund between 2000 and 2013 ¹⁵ ” and on “European Union Solidarity Fund 2002-2016 ¹⁶ ” are considered still ongoing, pending completion of the related SWDs.								
b. Evaluations cancelled in 2018								
II. Other studies finalised or cancelled in 2018								
a. Other studies finalised in 2018								
6639	Study on the implementation of the EU competency framework for the management and implementation of the European Regional Development Fund and the Cohesion Fund	2016CE16 BAT069	The global objective of the contract is to produce concrete results that will further strengthen administrative capacity in national and regional administrations managing the European Regional Development Fund (ERDF) and the Cohesion Fund (CF) by building on the deliverables of the 'EU competency framework for the management and implementation of the ERDF and CF. In doing this, the study should fulfil the following specific objectives: a) Draw conclusions and provide recommendations on the basis of a few pilot projects on what Member State administrations and the Commission should consider in order to ensure successful rolling-out and implementation of the EU competency framework for the management and implementation of the ERDF and CF; b) Propose updates/improvements to the competency framework and its self-assessment tool and upgrade user guidelines.	O	None	385.340	Activity supporting administrations in MS managing ERDF and CF	KN-02-18-004-2A-N, 978-92-79-77539-0, 10.2776/25109 https://publications.europa.eu/en/publication-detail/-/publication/efa2464a-fa70-11e7-b8f5-01aa75ed71a1/language-en/format-PDF/source-87923130

¹² FC – fitness check; E – expenditure programme/measure including MFF; R – regulatory measure, incl. soft legislation (not recognised as a FC). Evaluation related to expenditure programmes should only be categorised as E; C – communication activity; I – internal Commission activity

O – other – please specify in the Comments

¹³ Comments in relation to the item, changes compared to the planning. Compulsory for cancelled items.

¹⁴ For evaluations the references should be 1) number of its Evaluation Staff Working Document and number of the SWD's executive summary; 2) link to the supportive study of the SWD in EU bookshop. For other studies the references should be the link to EU bookshop or other reference where the 'other study' is published via different point.

¹⁵ Id 6631 in the Corporate Database

¹⁶ Id 6632 in the Corporate Database

Project ID	Title	Internal ID	Overview	Reason ¹² (in terms of type of measure / initiative evaluated: FC; E; R; C; I; O)	Associated services	Cost	Notes ¹³	Title of the deliverable ¹⁴
8445	UPDATING THE REGIONAL AUTHORITY INDEX (RAI) FOR FORTY-FIVE COUNTRIES (2010-2016)	2016CE16 BAT079	Revise and update the regional authority index and country profiles for 43 countries to cover the period 1950 through 2016. The countries are the following: Albania, Australia, Austria, Belgium, Bosnia-Herzegovina, Bulgaria, Canada, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Kosovo, Latvia, Lithuania, Luxembourg, Macedonia, Malta, Montenegro, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Russia, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, UK and the United States.	I	None	49.760		KN-02-18-527-3A-N, 978-92-79-81802-8, 10.2776/197332 https://publications.europa.eu/en/publication-detail/-/publication/5562196f-3d3a-11e8-b5fe-01aa75ed71a1/language-en/format-PDF/source-87923150
6649	Use and intended use of simplified cost options in European Social Fund (ESF), European Regional Development Fund (ERDF), Cohesion Fund (CF) and European Agricultural Fund for Rural Development (EAFRD).	2017CE16 BAT050	This study assesses the use and intended use of Simplified Cost Options (SCOs) across Member States (MS) and ESI Funds. The study is based on an online survey carried out between September and October 2017 of all EAFRD, ESF and ERDF-CF Managing Authorities (MAs), including MAs of multi fund programmes. The study reflects MAs' opinions and uses the data MA have provided. The study shows that between 2014 and 2017 the large majority of ESIF MAs used SCOs (64% of EAFRD Rural Development Programmes (RDPs), 73% of ERDF-CF Operational Programmes (OPs) and 95% of ESF OPs. In terms of projects, the number of projects using SCO is 19% for EAFRD, 65% for ESF, 50% for ERDF and 25% for CF. SCOs are expected to be used even more as from 2018. It is expected that at the end of the programming period SCOs will cover approximately 33% of ESF, 2% of EAFRD and 4% of ERDF-CF budget. In the case of ERDF-CF, the use of SCO is higher for ETC programmes. Overall, more developed regions show a greater use of SCOs than less developed regions (for more developed regions 11% of ERDF/CF budget and 58% of ESF budget are expected to be covered by SCOs). Flat rates and SSUC are largely used under EAFRD and ESF, while in the case of ERDF/CF the MAs mainly use flat rates. The study shows that under all funds SCOs are often used in projects/operations supporting education, training and innovation. Omnibus changes are perceived as positive and a significant part of respondents say that they would use additional simplification measures when the Omnibus proposal is approved (27% of EAFRD MAs, 49% of ESF MAs, 41% of ERDF/CF would use additional financing simplification measures). The majority of ESI Fund MAs highlight the need for further support to help improve the use of SCOs. Key recommendations are to increase the number of EU and national level SCOs, to support exchanges of experience and practice and to promote collaboration between MAs and Audit Authorities (or Certification Bodies). All amounts presented in the report refer to total public contribution (and not only to EU contribution). Even if the report refers to EAFRD, ESF and ERDF to keep it short, it should be understood that it refers always to the EU + public contribution.	O	EMPL AGRI	199.750	Support for effective implementation of programmes	KN-04-18-377-EN-N, 978-92-79-82814-0, 10.2776/367220 https://publications.europa.eu/en/publication-detail/-/publication/19e73be4-476a-11e8-be1d-01aa75ed71a1/language-en/format-PDF/source-87923265

Project ID	Title	Internal ID	Overview	Reason ¹² (in terms of type of measure / initiative evaluated: FC; E; R; C; I; O)	Associated services	Cost	Notes ¹³	Title of the deliverable ¹⁴
6634	Coordination and harmonisation of the ESI funds and other EU instruments	2015CE16 BAT064	In its proposals for a 2014-2020 Multiannual Financial Framework, the Commission has set out an agenda to simplify and rationalise the EU budget. In line with this approach, it has proposed common provisions for all European Structural and Investment (ESI) Funds, which bring together the three cohesion policy Funds (the European Regional Development Fund, the European Social Fund and the Cohesion Fund) and the agricultural and fisheries funds (the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund). The Commission has also sought greater harmonisation of rules under shared management within the Financial Regulation and between sector-specific regulations to promote simplification. Nevertheless, some differences remain among the ESI Funds notably in the areas of programming, management and control, and evaluation and monitoring. Furthermore, the ESI Funds have been aligned with key EU priorities to support first the sectoral targets of the Lisbon strategy, then the delivery of the Union strategy for smart, sustainable and inclusive growth ("Europe 2020 strategy"), and recently the 'Job, Growth and Investment Package' of the Juncker Commission. This has raised the need for ensuring coherence and coordination between all funds covered by the Common Strategic Framework, maximising synergies with instruments available at EU level and making full use of innovative financial instruments. In this context, the purpose of this study is to assess the coherence of policy objectives between the ESI Funds, with other EU policies and with EU instruments delivered through financial instruments. It will examine the consistency and coordination of the related implementation mechanisms, as well as assess options to address the main bottlenecks identified in these areas. The results of the study will feed into the impact assessment of the Commission's proposal for the post-2020 regulatory framework.	E	EMPL AGRI MARE	745.575		KN-01-18-509-3A-N ; 978-92-79-85820-8 ; 10.2776/16737 https://publications.europa.eu/en/publication-detail/-/publication/75d4bbae-597d-11e8-ab41-01aa75ed71a1/language-en/format-PDF/source-87923272
6640	Comprehensive analysis of the existing cross-border rail transport connections and missing links on the internal EU borders	2017CE160 AT024	The overall purpose of this study is to conduct a comprehensive analysis of cross-border transport connections, which assesses the current situation for all internal EU land border regions and identifies missing links that could be considered for investment in the future. This should ultimately contribute to better targeting investment from the European Structural- and Investment Funds (ESIF), the Connecting Europe Facility (CEF) and, possibly, the European Fund for Strategic Investments (EFSI) and creating greater synergies in the future. The focus should be on rail connections and public transport. In addition, alternatives should also be analysed (e.g. road connections).	O	MOVE	384.541	Preparing post 2020 programming	KN-04-18-473-EN-N; 978-92-79-85821-5 https://publications.europa.eu/en/publication-detail/-/publication/e68ec381-62f7-11e8-ab9c-01aa75ed71a1/language-en/format-PDF/source-87923297

Project ID	Title	Internal ID	Overview	Reason ¹² (in terms of type of measure / initiative evaluated: FC; E; R; C; I; O)	Associated services	Cost	Notes ¹³	Title of the deliverable ¹⁴
8565	Smart Specialisation Strategies. 2017 Survey Results	2017CE160 AT025 / 026	The 3rd survey on smart specialisation conducted by the Fraunhofer ISI among policy makers and officials involved in the design and implementation of smart specialisation strategies in 2017 confirmed the positive attitude towards this policy approach, which triggered the launch of some novel innovation support measures and prompted some reallocation of funding. There is an unambiguous recognition of a need for economic transformation which requires the continuation of the smart specialisation approach beyond 2020. The responses showed strong interest in continued Commission support for this and the need for a clearer reference to local starting conditions for innovation and industrial transition. Generally, interregional collaboration remains weakest among regions that would need it most, but the readiness to invest own funds outside of the region remains limited.	O	-	29.250		This is an AMI expert contract, not a study.
8606	BILAN DE L'APPROCHE DE LA SPÉCIALISATION INTELLIGENTE. Un concept porteur en déploiement dans les régions françaises.	2017CE160 AT058	Cette étude contient une analyse de l'expérience de mise en oeuvre des stratégies de spécialisation intelligente dans les régions françaises depuis 2011. Elle a vocation à alimenter la réflexion de la Commission sur l'avenir de l'approche de spécialisation intelligente.	O	-	15.000		KN-02-18-893-FR-N, 978-92-79-87963-0, 10.2776/887015 https://publications.europa.eu/en/publication-detail/-/publication/a26fc93d-78ec-11e8-ac6a-01aa75ed71a1/language-fr/format-PDF/source-87923302
8645	Assessment of the application of EGTC regulation	2017CE160 AT116	Report further analysing, deepening and supplementing the findings of the annual EGTC 2017 monitoring report	R	CoR	15.000		KN-03-18-097-EN-N, 978-92-79-88960-8, 10.2776/074325 https://publications.europa.eu/en/publication-detail/-/publication/09800708-8649-11e8-ac6a-01aa75ed71a1/language-en/format-PDF/source-87923317
6708	Support to public consultation on cohesion policy	2018CE16 BAT003	The study analyses the replies received in the public consultation on Cohesion Policy, in line with the procedures described in the Better Regulation Guidelines and Toolbox.	E	None	159.148		KN-01-18-781-2A-N ; 978-92-79-90365-6 ; 10.2776/21875 https://publications.europa.eu/en/publication-detail/-/publication/2c612c3d-8e25-11e8-8a53-01aa75ed71a1/language-en/format-PDF/source-87923340

Project ID	Title	Internal ID	Overview	Reason ¹² (in terms of type of measure / initiative evaluated: FC; E; R; C; I; O)	Associated services	Cost	Notes ¹³	Title of the deliverable ¹⁴
6836	Assessment of unit costs (standard prices) of rail projects (CAPital EXpenditure)	2017CE16 BAT002	Study on the assessment of Unit Costs of Rail Capital Investment Projects	I	MOVE	749.825		KN-01-18-846-EN-N, 978-92-79-91813-1, 10.2776/296711 https://publications.europa.eu/en/publication-detail/-/publication/e1a1ecb3-9b7e-11e8-a408-01aa75ed71a1/language-en/format-PDF/source-87923401
6635	Effective and efficient delivery of European Structural and Investment Funds investments – Exploring alternative delivery mechanisms	2015CE16 BAT063	For the period 2014-2020 the European Regional Development Fund (ERDF), Cohesion Fund (CF), European Social Fund (ESF), European Agriculture Fund for Rural Development (EAFRD) and the European Maritime and Fisheries Fund (EMFF) have been grouped together as the European Structural and Investment (ESI) funds and placed under a common regulatory and strategic framework. Investments under these Funds have been strongly linked to EU priorities and a number of measures to increase their effectiveness and result orientation have been introduced. Moreover, a strong emphasis of the new regulatory framework was placed on the need to simplify and improve the delivery mechanisms of the ESI Funds and to reduce the administrative burden for beneficiaries and the administrative costs for Member States managing the funds. At the same time, there is a clear orientation from the Commission to enhance the performance/result-orientation of the EU budget and demonstrate its value added, in particular to growth and jobs. The purpose of this study is to explore options for alternative delivery mechanisms that would place a strong focus on the achievement of results, while reducing the costs of controls and reducing the error rate. It should also explore the scope for greater differentiation. As a starting point, the strengths and weaknesses of the current ESI Funds delivery mechanisms will be identified and analysed. The delivery mechanisms of other instruments and institutions will be examined and a limited number of options for further analysis will be assessed.	E	EMPL (AGRI MARE BUDG)	562.440		KN-01-18-848-2A-N, 978-92-79-91827-8, 10.2776/999416 https://publications.europa.eu/en/publication-detail/-/publication/5ca0e4c9-9b7f-11e8-a408-01aa75ed71a1/language-en/format-PDF/source-87923415
6643	Analysis of ERDF support for inclusive growth in the 2014-2020 programming period	2016CE160 AT041	The subject matter of the contract is a study on how inclusive growth is programmed in the European Regional and Development Fund (ERDF) and multi-fund programmes in the 2014-2020 programming period.	I	EMPL JUST EAC	321.000		KN-03-18-146-2A-N , 978-92-79-91919-0 , 10.2776/750491 https://publications.europa.eu/en/publication-detail/-/publication/cc9524b6-9c46-11e8-a408-01aa75ed71a1/language-en/format-PDF/source-87923434

Project ID	Title	Internal ID	Overview	Reason ¹² (in terms of type of measure / initiative evaluated: FC; E; R; C; I; O)	Associated services	Cost	Notes ¹³	Title of the deliverable ¹⁴
6636	Feasibility study for a potential use of budget support in the delivery of the European Structural and Investment Funds	2015CE16 BAT048	For the preparation of the policy proposals for post-2020 European and Structural Investment Funds (ESIF) and related impact assessments, DG REGIO and the other ESIF DGs are launching a series of studies aimed at investigating potential alternatives to the current delivery mechanisms of these funds. The purpose of this request for services is to explore the feasibility of the application of budget support mechanisms, especially those applied in EU external aid (managed by DG DEVCO and DG NEAR), for the use in ESI Funds.	E	EMPL (AGRI MARE BUDG)	457.850		KN-04-18-765-2A-N , 978-92-79-93460-5 , 10.2776/1942 https://publications.europa.eu/en/publication-detail/-/publication/988e977e-baec-11e8-99ee-01aa75ed71a1/language-en/format-PDF/source-87923448
6684	Development of a system of common indicators for European Regional Development Fund and Cohesion Fund interventions after 2020	2017CE16 BAT062	The study assesses the possibility of expanding the current list of common output indicators and the feasibility of developing a list of common direct result indicators for post-2020 ERDF (European Regional Development Fund) and CF (Cohesion Fund) interventions, amounting to Euros 350 billion for 355 operational programmes in the 2014-2020 period. This study builds on the current programming period and is based on lessons learned from other programming experiences within and beyond the European Structural and Investment (ESI) Funds framework. Part I of the study proposes a list of candidate common output and direct result indicators on Thematic objective (TO) 1 'Strengthening research, technological development and innovation', TO 3 'Enhancing the competitiveness of SMEs (small and medium-sized enterprises)', TO 4 'Low-Carbon Economy', TO 5 'Climate Change Adaptation and Risk Prevention' and TO 6 'Environment Protection & Resource Efficiency' and the corresponding investment priorities (IPs) according to EU Regulations 1300/2013, 1301/2013 and 1303/2013. Part II of the study proposes a list of candidate common output and direct result indicators on TO (thematic objective) 2 'Enhancing access to, and use and quality of information and communication technologies (ICT)', TO 7 'Promoting sustainable transport and removing bottlenecks in key network infrastructures', TO 8 'Promoting sustainable and quality employment and supporting labour mobility', TO 9 'Promoting social inclusion, combating poverty and discrimination', TO 10 'Investing in education, training and lifelong learning' and TO 11 'Improving the efficiency of public administration'. These proposals are based on literature review, analysis of the use of 2014-2020 common and programme-specific output indicators and consultation with administrative bodies and Managing Authorities. These represent a sample of programmes, selected considering the EU allocation for each thematic objective.	O	-	398.837		KN-03-18-418-3A-N, 978-92-79-96736-8, 10.2776/887487 https://publications.europa.eu/en/publication-detail/-/publication/3960244f-d8cc-11e8-afb3-01aa75ed71a1/language-en/format-PDF/source-87923459
6671	New assessment of ESIF administrative costs and burden	2017CE16 BAT036	The study established a new baseline concerning the administrative costs and burden of the current ESIF programming period, with a common approach for all five ESI Funds. Although managing and implementing ESIF programmes is a highly complex and demanding task, the overall administrative costs are judged to be reasonable. Given that transparent and responsible handling of public money and ensuring high-quality investments requires the commitment of	E	EMPL AGRI MARE	799.400		KN-06-18-023-2A-N, 978-92-79-93030-0, 10.2776/36663 https://publications.europa.eu/en/publication-detail/-/publication/4f4b7bcc-e18f-11e8-b690-

Project ID	Title	Internal ID	Overview	Reason ¹² (in terms of type of measure / initiative evaluated: FC; E; R; C; I; O)	Associated services	Cost	Notes ¹³	Title of the deliverable ¹⁴
			considerable administrative resources, 4% of administrative costs (average aggregated costs, taking into account the weighted allocation of Funds) that are some 26 billion EUR or 610 000 FTE over a programming period handling 646 billion EUR are not considered excessive. This corresponds to 40 300 EUR respectively 0.95 person years per million Euro of eligible budget including national co-financing. These costs are also consistent with the volume of support granted under technical assistance. Overall, there are considerable variations in administrative costs between ESI Funds and types of Operational Programmes. The programme characteristics influencing administrative costs the most are the financial volume, the number of beneficiaries and the thematic focus of the programme. Clear reductions of administrative costs and burden resulting from regulatory innovations found in the post-2020 CPR proposal are expected. The most effective simplifications are the reduction of the number of verifications and the increased uptake of Simplified Cost Options (SCOs).					01aa75ed71a1/language-en/format-PDF/source-87923468
9061	Border Region Data collection	2016CE16 BAT105	Result of a pilot project 'Cross-border data collection' carried out by a consortium of statistical institutes. The objective was to develop methodology to produce cross-border information. The project took the theme of labour market as the focus of the attention as a case study to show what is possible. The project investigated the potential of three types of data sources in parallel: the Labour Force Survey (LFS), Administrative data and Mobile phone data	I	None	249.941		KN-05-18-050-EN-N, 978-92-79-96916-4, 10.2776/182672 https://publications.europa.eu/en/publication-detail/-/publication/7c09078b-e308-11e8-b690-01aa75ed71a1/language-en/format-PDF/source-87923484
6688	Study on complaints-handling systems	2016CE16 BAT102 / 2017CE16 BAT061	The Study provides information about the complaints-handling arrangements in the EU Member States. Based on Regulation (EU) 1303/2013 laying down common provisions on the European Structural and Investment Funds, the Member States should ensure that effective arrangements for examination of complaints are in place. According to the Study, in most cases the Member States have standardised complaints-handling arrangements based on national laws or programme documents. The arrangements among the EU Member States are effective overall. Moreover, the complaints-handling arrangements are more developed in the 2014-2020 programming period compared to the arrangements in the 2007-2013 period. In comparison to the national funding programmes, the arrangements for the ESIF in 2014-2020 period are generally more developed. Lastly, the Study presents the good examples of complaints-handling arrangements within the Member States. The Study includes general description of the arrangements on the EU level and provides further details about each Member State.	R	-	337.000		KN-06-18-052-2A-N; 978-92-79-93461-2, 10.2776/769863 https://publications.europa.eu/en/publication-detail/-/publication/92edbbd7-e888-11e8-b690-01aa75ed71a1/language-en/format-PDF/source-87923505
9492	Climate change adaptation of major	2016CE16 BAT088	This study reviewed the availability of resource materials that can support infrastructure project developers to take into account climate change adaptation. It provides an overall stock-taking of available	I	CLIMA	750.000		KN-06-18-115-EN-N , 978-92-79-94166-5

Project ID	Title	Internal ID	Overview	Reason ¹² (in terms of type of measure / initiative evaluated: FC; E; R; C; I; O)	Associated services	Cost	Notes ¹³	Title of the deliverable ¹⁴
	infrastructure projects. A stock-taking of available resources to assist the development of climate resilient infrastructure		resources that contribute to the preparedness of all Member States with regards to applying the climate change requirements of the European Structural and Investment Funds programming period 2014-2020. Finally, it identifies some of the ongoing good practices of Member States in adapting to climate change.					https://publications.europa.eu/en/publication-detail/-/publication/f0f94799-db2d-11e8-afb3-01aa75ed71a1/language-en/format-PDF/source-87923525

ANNEX 10: Specific annexes related to Financial Management

Brief introduction to shared management and Structural Funds

Although the Structural and Investment Funds are part of the EU budget, the way they are spent is based on a system of shared responsibility between the European Commission and national authorities:

- the Commission negotiates and approves programmes proposed by EU Member States, and allocates resources accordingly;
- the EU Member States / regions manage the programmes, implement them by selecting projects, control and assess them;
- the Commission is involved in programme monitoring, commits, pays out approved expenditure, and verifies control systems.

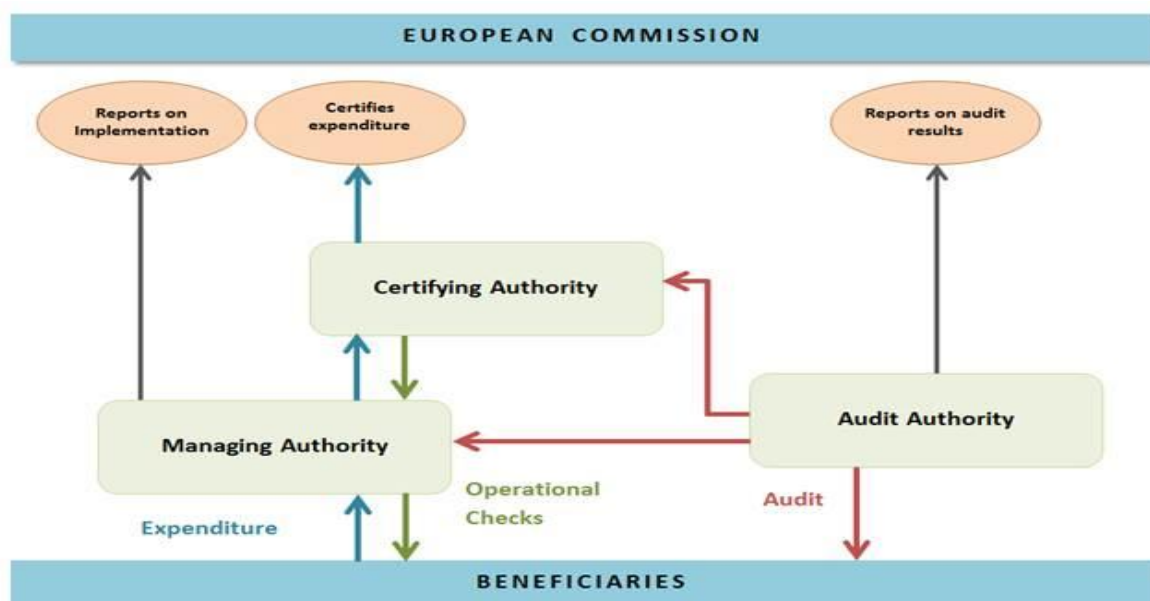
For each operational programme, the national authority appoints:

- a **managing authority** (national, regional or local public authority or public/private body to manage the operational programme);
- a **certifying authority** (national, regional or local public authority or body to certify the accounts and the payment applications before their transmission to the Commission);
- an **audit authority** (national, regional or local public authority or body to oversee the efficient functioning of the management and control system and to provide yearly professional, independent audit opinions to the Commission).

Under 'shared management', the Commission entrusts Member States with implementing programmes at national level. Member States allocate funds to beneficiaries and final recipients (e.g. private companies, municipalities, etc.). Member States set-up a management and control system for operational programmes, which complies with the requirements of the Regulations, ensuring that the system functions effectively and could prevent, detect, and correct irregularities. The Commission plays a supervisory role, ensuring arrangements for the effective functioning of the management and control systems. The Commission further verifies the effective functioning of the systems and if necessary, makes financial corrections.

Control architecture for funds under shared management

The control system is built on a multi-level control system. Each level may rely on the work done on previous controls performed by other bodies after having performed its own verifications that preceding controls are effective (single audit concept).



The assurance on legality and regularity of operations is built on work carried out at two levels:

1. At Member States level, the daily control framework is the following:

- The **Managing Authority** performs management verifications before declaring expenditure, ex-ante documentary checks on all payment claims and ex-ante or ex-post on-the-spot checks on a sample of operations;
- The **Certifying Authority**¹⁷ relies on this first level of verification before declaring statements of expenditure to the Commission and certifying the legality and regularity of expenditure entered into the programme annual accounts transmitted. It takes steps to satisfy itself that adequate controls have been made by the Managing Authority, including carrying out its own checks when necessary;
- The **Audit Authority** designs an audit strategy in order to perform audits of the management and control systems and ex-post audits of a representative sample of operations, as well as complementary audits on high-risk operations where necessary. It provides the Commission with its results in an Annual Control Report. This report includes an annual audit opinion on the functioning of the management and control system and on legality and regularity. For 2014-2020, the audit authority also provides an audit opinion on the accuracy of the accounts as well as an estimation of the residual risk of error based on the total error rate resulting from its audit of a representative sample of operations and the financial corrections applied before submitting the accounts.

2. At Commission level, the way in which REGIO defines its assurance for the management and control systems for each operational program is a process based on internal control and audit procedures carried out by audit, financial and operational units. The analysis and evaluation of information acquired through various sources.

a) The following audit sources are used based on the application of the single audit approach with programme audit authorities and mutualisation of audit results with other EU audit sources in line with the single audit strategy and risk-assessment in place:

- Audit authorities' work and results on both systems and operations, reported to REGIO throughout the year (systems audit reports) or at year end (annual control reports and audit opinions);
- REGIO's desk and on-the-spot review of the work of audit authorities;
- REGIO's on-the-spot system audits including at the level of operations where necessary;
- Relevant audit information received from other ESIF directorates general (EMPL, MARE and possibly AGRI)
- Audits from the European Court of Auditors;
- OLAF final case reports.

b) Any other source of information, formal or informal, acquired by the geographical units in the context of their day-to-day management of the programmes are also contributing to the assurance process, for example:

- Annual Implementation Reports from the Member States;
- Monitoring committees and annual meetings;
- Contacts with regional and national programme managers.

Through the **single audit approach**, we can rely each year on audit work and opinions carried out by audit authorities for each operational programme each year, complemented by REGIO's risk-based audits, all programmes are covered each year. The assessment of all available audit sources result in an Annual Audit Opinion of the Directorate General for each operational programme. This forms the basis for management opinions by the Authorising Officers by Sub-Delegation.

¹⁷ For the 2014-2020 period, certifying authorities can be merged with managing authorities.

These combined elements allow the Directorate General to establish a level of assurance for payments and performance of each programme.

Shared Management - ERDF and CF: A strong control framework for the 2014-2020 programming period

The Regulation for the 2014-2020 programming period introduces some major changes compared to the previous ones:

- the Commission shall reimburse as interim payments 90 % of the amount resulting from applying the co-financing rate to the eligible expenditure included in a payment application;
- in addition to the initial pre-financing, an annual pre-financing is paid before 1 July in the years 2016 to 2023;
- annual accounts have to be set up by the certifying authorities for each operational programme covering the period from 1 July to 30 June;
- an assurance package must be provided each year by 15 February by the national/regional authorities from 2016 until and including 2025:
 - Management Declaration and Annual Summary, prepared by the Managing Authority;
 - Certified Accounts, prepared by the Certifying Authority, which according to Art 137(1) of the CPR must include: a) the total amount of eligible expenditure for the accounting year concerned, the total amount of corresponding public expenditure incurred and the total amount of corresponding payments made to beneficiaries; b) the amounts withdrawn and recovered during the accounting year, the amounts to be recovered as at the end of the accounting year and the irrecoverable amounts; c) the amounts of programme contributions paid to financial instruments under Article 41(1) and the advances of State aid under Article 131(4); d) for each priority, a reconciliation between the expenditure stated in the accounts and the expenditure declared in the same accounting year, with an explanation of any differences;
 - Annual Control Report and Audit Opinion, prepared by the Audit Authority, based on the main findings of the system audits carried out on the functioning of the management and control system and on an appropriate sample of operations based on the declared expenditure, as well as on the accounts prepared by the certifying authority.
- The Commission shall carry out an examination of the assurance package and shall accept the accounts where it is able to conclude that the accounts are complete, accurate and true by the 31 May. If the accounts are accepted, the Commission shall pay/recover the balance within 30 days taking into account the amount declared in the annual accounts, the interim payments made during the reference period and clearing of the annual pre-financing.

When preparing the annual accounts, the certifying authorities should exclude from the accounts established irregularities resulting from the audit work and/or from adjustments made by the managing and/or the certifying authority related to declared expenditure during the accounting year as well as expenditure still subject to an ongoing assessment of its legality and regularity.

Therefore, the Management and Control System (MCS) will function as follows:

- For the accounting year (1 July N-1 to 30 June N)

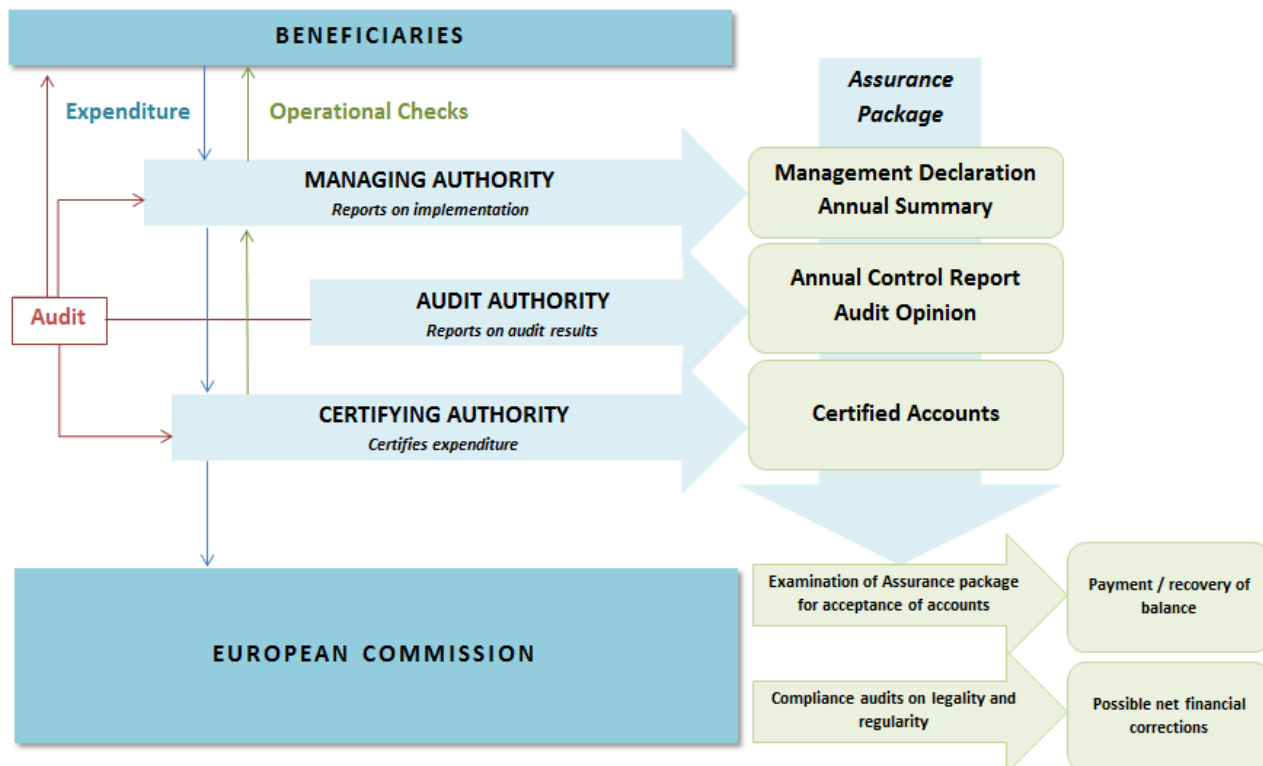
The **managing authority/intermediate body** carries out verifications until the submission of the programme accounts. It verifies that the co-financed products have been delivered, that the expenditure declared by the beneficiaries has been paid and that it complies with the applicable law, the operational programme and the conditions for support of the operation.

The verifications shall include:

- a) Administrative verifications in respect of each application for reimbursement from beneficiaries;
- b) On the spot verifications of operations on a sample basis.

Before submitting interim payment applications, the **certifying authority** certifies that they result from reliable accounting systems, are based on verifiable supporting documents and have been subject to verifications by the managing authority. The last interim payment claim is submitted by the certifying authority to the Commission by 31 July following the end of the accounting year.

The **audit authority** carries out audits on the management and control systems (system audits), the accounts, and of a sample of operations based on the declared expenditure to the Commission during the accounting year. It has to organise its system audits and audits of operations in order to deliver the audit opinion by 15 February following the end of the accounting year.



➤ Treatment of the assurance package (15 February N+1)

The assurance documents are to be provided by the various MS authorities to the Commission. The Managing Authority finalises the verifications to ensure that the expenditure to be certified in the accounts is legal and regular. It takes account of findings of the audit authority and makes necessary financial corrections including flat rates corrections. It draws up the management declaration and annual summary.

The Certifying Authority collates all interim claims in the accounts and excludes the irregular amounts (and those under ongoing assessment) detected in relation to expenditure included in interim payment claims. It takes account of findings of the audit authority and satisfies itself that necessary financial corrections including flat rates corrections have been made. It provides in the accounts explanations for the difference between the sum of interim payment claims and the accounts. It draws up the accounts certifying their completeness, accuracy and veracity and that the expenditure entered in the accounts complies with applicable law.

The audit authority finalises the system audits and audit of operations. It informs the MA/CA of the final audit results for their follow-up and corrective measures. It prepares the annual control opinion and annual audit opinion and calculates a total error rate and total residual error rate in the accounts, taking into account the financial corrections implemented by MA/CA as a result of audits. In addition, it carries out final audit work on the accounts and assesses the consistency of the management declaration.

The Commission carries out the examination of the accounts by 31 May year N+1 to determine whether the accounts are complete, accurate and true and can be accepted. Within 30 days of the

acceptance of accounts, the Commission will pay/recover the balance due. In justified cases, the Commission will not accept the accounts triggering a contradictory procedure with the MS. By 30 June year, N+1 for the major part of OPs a payment/recovery of the balance is made.

Subsequently, the Commission completes the assessment of the assurance packages and carries out compliance audits on the legality and regularity of the expenditure which will trigger net financial corrections in case of detection of irregularities demonstrating serious deficiency in the effective functioning of the management and control system not previously identified by the national authorities and subject to appropriate corrective measures¹⁸.



Shared Management - ERDF and CF: Assurance at closure for the 2007-2013 programming period

Closure is a threefold process involving different parts of the Directorate general (implementation, audit, financial part) which results in the financial settlement of outstanding Union commitments through payment of the final balance to the appointed authority or issue of a debit note and/or decommitment, as appropriate. The closure of programmes does not prejudice the Commission's right to impose financial corrections.

Based on the experience from the previous programming periods, REGIO has optimised and simplified the closure process in many ways. As part of the process for optimisation, REGIO decided to allow programmes with "pending issues" to be pre-closed. As soon as the Commission is satisfied with the content of the final implementation report and has obtained assurance on the closure declaration that all legality and regularity issues have been addressed, the Commission may proceed with the payment of the uncontested amounts (following a pre-closure letter), by withholding (i.e. keeping open commitments) amounts affected by the pending issues (such as on-going OLAF/national investigations, open audit findings, pending recoveries, etc.).

REGIO has set up internal processes aimed at ensuring adequate management of the risks

¹⁸ Article 145.7 of CPR

related to the legality and regularity of underlying transactions, taking into account the multiannual character of programmes as well as the nature of the payments concerned. In this respect, the control objective is to ensure that the residual risk of each programme does not exceed 2% on a cumulative basis at closure and that, where this is the case, the necessary additional financial corrections are applied at closure. Therefore, this ultimate filter ensures that no material level of error exists in the co-funded expenditure.

If there are no pending issues identified in the programme or all pending issues have been resolved, the final balance can be determined and paid. Consequently, a closure letter can be sent accepting the closure documents. However, if there are pending issues identified in the programme, the final balance cannot yet be determined and a pre-closure letter shall be sent, the Commission pays only the uncontested amount to the Member State. Once the pending issues are resolved, a closure letter can be sent to the Member State.

Article 89(4) of the General Regulation provides that subject to available funding, the Commission shall pay the final balance within no more than 45 days from the latter of the following dates: the date of the acceptance of the Final Implementation Report and the date of the acceptance of the Closure Declaration.

Commission supervisory work carried out throughout the programming period

Indicator (programming period 2007-2013)	2018
Reviewed audit authorities by REGIO	52 ¹⁹ in charge of >98% of ERDF/CF allocations ²⁰
Reliance on reviewed audit authorities by REGIO	100% of reviewed audit authorities (after action plans, where necessary)

Closure declarations and final control reports contain a synthesis of all EU and national audit work carried out during the programming period to monitor and mitigate irregularities and risks identified throughout implementation. On its side, during the 2007-2013 programming period, REGIO's audit directorate has built up significant knowledge of the effective functioning of management and control systems at national/regional level both from monitoring and analysing the work carried out by the audit authorities, and from its own work under different audit enquiries, in line with its audit strategy:

- Review of the work of audit authorities (for mainstream and ETC programmes) in view of possible reliance on audit results
- Monitoring of continued application of conditions for formal reliance on audit authorities in line with Art.73
- Bridging the assurance gap for the quality of management verifications, in particular for public procurement and State Aid issues
- Effectiveness of management verifications carried out under the ETC objective
- Reliability of the reporting of withdrawals and recoveries
- Financial instruments

Over the programming period, REGIO carried out over 580 audit missions in the Member States, as follows:

¹⁹ The on the spot audits by Directorate General of Regional and Urban Policy covered the following ERDF/CF audit authorities responsible for audit of mainstream programmes: (1 AT, 2 BE (out of 3 AAs), 1 BG, 1 CY, 1 CZ, 11 DE (out of 17 AAs), 1 DK, 1 EE, 1 ES, 1 FI (out of 2 AAs), 1 FR, 1 EL, 1 HR, 1 HU, 1 IE, 12 IT (out of 25 AAs), 1 LT, 1 LV, 1 MT, 1 NL, 1 PL, 1 PT, 1 RO, 1 SE, 1 SI, 1 SK and 4 UK (out of 5 AAs). LU was the only MS without on-the-spot audit by REGIO. In addition, 7 audit authorities responsible for ETC programmes only were indirectly covered by the specific ETC audits as well (the latter representing 0.36% of total ERDF allocation).

²⁰ ERDF/CF allocation for both mainstream and ETC programmes under the audit responsibility of 75 ERDF/CF audit authorities.

Enquiry planning memorandum ²¹	Number of audits
Review of the work of audit authorities	241
Monitoring of Article 73	21
Fact finding audits on annual control reports and final control reports	72
Bridging the assurance gap	155
Reliability of reporting of withdrawals and recoveries	36
Financial instruments	15
Audit of the management verifications in ETC programmes	20
Audits to estimate an error rate at the beginning of the programming period (2009)	14
Performance audits (pilot exercise)	9
TOTAL	583

The validated error rates reported annually by the audit authorities reflect the effective functioning of the management and control systems and, together with the cumulative residual risk (taking account of the financial corrections implemented by Member States), constitute the cornerstone of the assurance process and of the methodology to estimate the residual amount at risk at closure.

Over 580 REGIO audits since 2009

334 to review the audit authorities' work

Reliance on work of 52 audit authorities (auditing >98 % of ERDF/CF)

Therefore, REGIO's audit effort focused in first instance to ascertain the reliability to be put in the work of audit authorities. Since 2009, 334 audits to review the audit authorities' work were carried out. These audits contributed to capacity building, when need for improvements or weaknesses were identified and allowed to bring all concerned audit authorities to a common level playing field. As a result of this exhaustive audit work, REGIO was eventually able to rely on the work of 52 audit authorities, in charge of auditing 98% of the ERDF/CF expenditure in the programming period.

Where the work of the audit authorities could not be fully relied upon, or where specific risks were not addressed in a timely way by the audit authorities' audit strategies, REGIO carried out its own audit work to obtain direct assurance (under the "Bridging the assurance gap" audit enquiry).

Where serious deficiencies have been detected, either through the work of the audit authorities or from the work of the REGIO audit directorate, timely corrective actions have been taken. In particular, through procedures for the interruption and suspension of Commission payments and appropriate reservations entered in the annual activity reports, REGIO has systematically requested national authorities to implement appropriate action plans to ensure the effective functioning of the management and control systems for newly declared expenditure (to avoid repetition of same types of irregularities) and to make proportionate financial corrections for expenditure already declared to the Commission, when needed. The audit directorate has closely monitored and assessed the system improvements and the corrective actions taken by the national authorities. More than 200 of the 322 ERDF/CF programmes have gone through a

²¹ Audits carried out for preparation of closure are included in the respective audit enquiries, see next section.

warning, interruption or suspension procedure since the beginning of the programming period (see section 2 below).

Detailed reports on the results of audit activities were systematically disclosed in each annual activity report since 2009.

Targeted audits for preparation to closure in case of remaining risks

From 2016 till end-2018, REGIO also carried out targeted audits to address any risk that it considered remaining high in view of the preparation for closure. These audits could cover any of the enquiries available under the REGIO audit strategy and were tailor-made.

The audit work to prepare for closure was based on the following enquiries:

- Reliance on the work of audit authorities and monitoring Article 73

During 2016, 2017 and beginning of 2018 REGIO auditors carried out the following audits to assess the reliance that could be placed on the work of the audit authorities in view of closure:

- 4 audits re-performing the audits of operations carried out by the audit authorities in CZ, HR, IT and SK;
- 5 audits to prepare for closure in DE, IT (2), SI and SK;
- 21 fact-finding audits to assess the reliability of the 2015 annual control reports and the final control reports in BG (2), CZ, DE (3), DK, EL (2), ES, FR, HU (2), IT (2), RO(3), SK and UK (2) and one fact finding in relation to the 2016 annual control report in HR.
- 4 audits in DE, 2 in EE and PL to monitor the work of audit authorities for programmes that were granted Article 73.

- Bridging the assurance gap

In 2016, 2017 and 2018, 9 audits were carried out under this enquiry in BG, DE, HU (3), IT (2) and RO (2). Audits aimed to obtain direct assurance in view of closure declarations, ensuring that identified risks were appropriately treated and adequately mitigated. The scope of the audits was tailored to address the specific residual high risks of each programme taking into account the results of the work of the audit authorities, systemic weaknesses previously identified, error rates from audits of operation and effectiveness of management verifications. Other high risk areas were also covered under this enquiry such as the inclusion of retrospective projects expenditure, the inclusion of expenditure linked to contracts known to be affected by public procurement irregularities for which appropriate ex-ante corrections had to be applied, risk of reduced quality of management verifications due to higher amounts of expenditure to be certified in 2015 and 2016 and delays in certification resulting in the reduced time for audit authorities to complete their audits of operations.

- Withdrawals and recoveries

In 2017, two audits on the spot (in Romania and Slovakia) at the level of the certifying and managing authorities and three desk audits covering Greece, France and Italy were carried out. In all cases, the audit work focused on the accuracy and reliability of the data reported by the Member States on withdrawals and recoveries submitted by 31 March 2016 and in previous years with the aim to ensure that the residual risk rate to be calculated and reported by audit authorities at closure is reliable.

The cumulative audit work carried out throughout the programming period and the related corrective actions taken by the national authorities have thus paved the way to closure and have contributed significantly to limiting the risks remaining at closure.

Assessment of the final implementation reports and reported information on performance of programmes

The Final Implementation Report (FIR) enables the Commission to check whether the programme, as approved by the Commission, was properly implemented and whether the programme's objectives have been reached. Therefore, it presents aggregated data and

information for the entire implementing period, including data for 2015. Before being sent to the Commission, the FIR should have been examined and approved by the Monitoring Committee.

The structure of the FIR follows the template provided the Implementing Regulation. It should contain all the information described in Art.67(2) of the General Regulation including:

- the progress made in implementing the programme;
- financial information;
- the measures taken to provide information on and publicise the OP;
- information about significant problems; and
- information about major projects implementation.

The analysis of the FIR was carried out within the regulatory deadline of the five months of its receipt by the Commission and where necessary observations were sent to the Member State for improvement of the document. Particular attention was given to the analysis of the outputs and results described against the programmes' objectives.

In the course of the examination of the closure of the 2007-2013 programmes the Commission has also examined with the Managing Authorities the final achievement values reported under selected "core" indicators. The values are set out in Annex 12 B. All values show important increases in the final year(s) of the eligibility period (2015 for most programmes with implementation continuing into 2016 for Croatian, Romanian and Slovak programmes). For instance, aggregate gross job created is now reported at 1.3 million. It is particularly striking how values for indicators linked to major infrastructures (multi annual projects) showed significant increases in the final report, i.e. population covered by broadband access, or served by water and waste water projects have increase almost 3 times in comparison with 2014 values, which could be explained by the fact that certain type of interventions take more time to produce tangible results, and also by the pressure to complete them within the eligibility period.

Assessment of the final control reports and closure declarations (audit opinions) reported by audit authorities at closure and assessment of the residual risk rate per programme

REGIO's audit directorate has reviewed all final control reports in 2018 and validated the error rates communicated by the audit authorities or requested additional information or audit work to be performed, based on desk review of all documents transmitted and taking into account the results of the targeted audits for preparation to closure described in section 1 above. For the desk review, a standard checklist applied to all programmes and paying particular attention to some risks (in particular, those identified by the European Court of Auditors in its 2016 Annual Report, namely confirmation of audits on the eligible amounts reported for financial instruments, verification that State aid or contractual advances were covered by real expenditure at closure, appropriate coverage of programmes by audit activities over the programming period, appropriate controls of the reliability of financial corrections used for the purpose of the calculation of the residual risk rate at closure, etc.).

At closure, audit authorities have disclosed a residual risk rate (RRR) for each programme and calculated on the basis of the expenditure certified during the whole programming period, the identified error rates and the validated financial corrections. This was their best estimate of the expenditure that was considered not in full conformity with contractual or regulatory provisions.

The RRR is also the best estimate of a programme's corrective capacity, i.e. of the residual risk taking account of the corrective capacity of the programme over the programming period. It assesses whether the financial risk for programmes has been kept at a tolerable level at closure. It is estimated by considering for each programme or group of programmes the multi-annual impact of the validated error rates calculated since the beginning of the programming period, after deduction of the financial corrections reported by the certifying authority and audited/validated by the audit authorities at closure.

Safeguarding the EU budget by preventive (up to closure) and corrective actions

Interruptions/suspensions of payments

Since the beginning of the programming period, REGIO interrupted ERDF/CF payments, warned about the possible interruption of payment (when no payment claims were submitted) or suspended payments to 233 out of 322 ERDF/CF programmes due to serious deficiencies in the functioning of management and control systems. In line with the proportionality principle, these measures were taken at the level of the deficiency: programme or part of programme, for example intermediate body, specific measure etc.

72% OPs interrupted or warned during the period

Corrective measures including financial corrections taken

The use of these preventive measures allowed REGIO to appropriately monitor risks throughout the period, continuously protecting the EU budget from irregular expenditure. This was confirmed by the European Court of Auditors in its *Special report on the protection of the EU budget from irregular expenditure*²² where it concluded that "overall, we found that the Commission made effective use of the measures at its disposal during the 2007-2013 programme period to protect the EU budget from irregular expenditure". These measures also allowed REGIO to accelerate the closure process of 2007-2013 programmes compared to previous programming periods.

At the time of closure, there were three operational programmes²³ with a suspension decision adopted by the Commission. The concerned Member States were informed that the suspension decision has become redundant at closure and that the underlying deficiencies or irregularities will be dealt within the course of the closure procedure. Final payments could only be processed once all outstanding issues have been dealt with. Suspension decisions will have to be removed by means of a repealing Decision after closure of the operational programmes concerned.

Financial corrections as a result of the Commission supervisory role²⁴

Indicator (ERDF and Cohesion Fund)	2018 (EUR million)	Cumulative since 2007 (EUR million)
Financial corrections as a result of the Commission supervisory role		
- Decided/confirmed ²⁵	265	3,763
- Implemented	-	3,542
- Rate of implementation of corrections for 2007-2013 programmes	-	94%

The purpose of financial corrections is to ensure that the risk on the legality and regularity of the expenditure declared for co-financing at programme level is below materiality, either through corrections of individual irregularities detected or through extrapolated corrections in case of material representative error rates. These must be based on evidence. The Commission bears the (initial) burden of proof for system deficiencies, irregularities and breaches of the obligations under Articles 98 and 15(4).

The principal sources of evidence for the reported financial corrections are:

- REGIO audits;

²² Special Report No 04 from 2017: Protecting the EU budget from irregular spending: The Commission made increasing use of preventive measures and financial corrections in Cohesion during the 2007-2013 period.

²³ Ref 2007HU161PO008, 2007ES161PO002 and 2007ES162PO006

²⁴ Financial corrections for the 2007-2013 programming period only. More details are given in Annex 8.

²⁵ Excluding financial corrections at source.

- Reports by national audit bodies (annual control report and audit opinion submitted according to Article 62(1)(d)(i) and (ii) of Regulation (EC) No 1083/2006 ; national audit reports);
- Audits by the European Court of Auditors (ECA);
- OLAF final case reports.

Following this methodology, the reporting of financial corrections in this section provide only information on amounts of financial corrections carried out by the Member States at the Commission request resulting from EU bodies audit work. These amounts of financial corrections confirmed and implemented by Member States at the Commission's request are reported on bi-annual basis to the European Parliament. The Commission's annual Communications on the protection of the EU budget provide the details on an accrual and cash basis²⁶.

See also the tables further below showing per Member State the total cumulative decided/confirmed and implemented financial corrections for all programming periods at the end of 2018.

Preventive impact of financial corrections on expenditure not declared to the Commission

Indicator (ERDF and Cohesion Fund)	2018 (EUR million)	Cumulative since 2007 (EUR million)
<u>At source</u> ²⁷ financial corrections for 2007-2013 programmes resulting from Commission supervisory role	-	1,433 ²⁸

The amount of financial corrections reported above do not reflect the total amount of corrections accepted by Member States as a result of the Commission's supervisory role. Remedial action plans are requested by the Commission from Member States when deficiencies are identified. These also have a **preventive impact** on expenditure already incurred by beneficiaries and registered at national level in the certifying authority's accounts, but not yet declared to the Commission. For such expenditure, the certifying authority applies the financial correction requested by the Commission prior to declaring expenditure ('ex ante' or 'at source'). Expenditure declared to the Commission is therefore net from irregular amounts. Similarly, warning letters sent out by the DG when system deficiencies are identified before a payment claim is submitted to the Commission may also have the same preventive effect on the protection of the EU budget. However, as no amount is reported to the European Commission by the Member States in this case, this effect is more difficult to quantify.

The preventive effect of the Commission's supervisory role leads to an increased protection of the EU budget and to reduced errors detected by audit authorities when auditing amounts claimed from the Commission, and should therefore be reflected as well in the reporting²⁹.

Financial corrections reported by Member States relating to the 2007-2013 period

²⁶ The Communications on the protection of the EU Budget is integrated in the Annual Management and Performance report (AMPR) as from June 2018.

²⁷ Or "ex-ante" corrections, as reported in the AAR2015.

²⁸ As also explained in previous AARs, REGIO performs an additional reporting exercise since 2014, targeted on the main cases in which flat rates corrections have been applied for problems linked to public procurement procedures or deficiencies in the Member States' management and control systems. As a result of this exercise, EUR 1.4 billion of financial corrections 'at source' have been identified in 10 Member States (BG, CZ, EL, FR, HU, IT, LV, PL, RO and SK).

²⁹ There is no legal requirement for Member States to report on such amounts, nor a structured reporting since the beginning of the programming period. This section presents a prudent and non-exhaustive amount of additional financial corrections for cases for which the Directorate-General could reconstitute a clear audit trail at the level of the certifying authority.

Indicator (ERDF and Cohesion Fund)	at closure (EUR million)	Cumulative since 2007 ³⁰ (EUR million)
Corrections for 2007-2013 programmes reported by Member States ³¹	3,162	9,643
Out of which additional to the Commission's reporting at 1/03/2017 ³²		6,106

Since the reporting year 2010 and by 31st March of each year, Member States submit an annual statement on withdrawals, recoveries, pending recoveries and irrecoverable amounts under the provisions of the Article 20(2) of Regulation (EC) No 1828/2006 for the 2007-2013 programmes. This is sent to the Commission through the IT system SFC2007. This information has been reported for the last time with closure declarations by 31 March 2017. This report refers to two sources of financial corrections:

- Financial corrections implemented by Member States (or pending recoveries) following the national verification and audit work carried out by all programme authorities, i.e. including from management verifications and audits,
- Financial corrections implemented as a result of EU audit work, including at the Commission's request.

When facing irregular expenditure included in previous payment claims submitted to and reimbursed by the Commission, Member States have two choices according to the regulation:

- 1) immediately withdraw the irregular expenditure from the programme as soon as they detect the irregularity, by deducting it from the next statement of expenditure and thereby releasing EU funding for other, eligible operations or
- 2) issue a recovery order from the beneficiary and leave the expenditure in the programme until the outcome of proceedings to recover the unduly paid amounts from the beneficiary. Once the amount is effectively reimbursed by the beneficiary, they deduct the recovered amount from the next statement of expenditure.

The first type of financial corrections should be reported under withdrawals and the second one under recoveries and refer to corrections deducted from payment claims in the previous year.

Finally, from the overall cumulative amounts reported by Member States the Commission deducts its own reported cumulative amounts to estimate the additional corrections from Member States only. Cumulatively at the date of this report, Member States reported EUR 9.6 billion of withdrawals and recoveries for ERDF/CF for the 2007-2013 programming period, **out of which EUR 6.1 billion are estimated by the Commission to be additional to its reporting**³³. A table providing a detailed picture of withdrawals and recoveries reported by Member State can be found below.

³⁰ The 2007-2013 regulatory payment system implies that EU payments or the EU share of withdrawals and recoveries are calculated automatically based on either the declared total or public cost, taking into account the co-financing rate at priority axis level. Amounts of recoveries and withdrawals are therefore calculated on the basis of the latest available financing plan, which means that amounts of EU share for a given year can vary in subsequent years if the co-financing rates were subsequently modified. Reporting can also be subsequently adjusted by the Member State, at the Commission request, when errors are detected.

³¹ Following the provisions set in the guidance note to the Member States ref. COCOF 10/0002 EN.

³² As a result of comparison for each Member State between national and EU reporting of implemented corrections.

³³ Additional corrections are estimated as the difference between the cumulative amount reported by the Member States up to closure (EUR 9,64 billion) and the amount reported by the Commission as implemented as a result of its supervisory role (EUR 3,53 billion). In the cases where the amount reported by the Commission is higher (like for example in Malta), the additional corrections are set to zero. See tables below with more details on the corrections reported by each Member State.

Indirect management - Assurance building blocks for Urban Innovative Actions

Programming and initial set-up of the system:

Assurance on the initial set-up of the system is obtained via audits carried out by the External Auditor before signing the first contracts with cities.

Concerning programming, a yearly exercise provides assurance that the programme managed by the entrusted entity follows Commission's priorities³⁴.

Tendering and contracting:

Assurance is obtained during project selection as follows:

- Grants are selected and awarded by the entrusted entity using its own rules and procedures; however, these should be in accordance with the set of principles defined in the Delegation Agreement (including equal treatment, non-discrimination, adequate publication, prevention of conflict of interest, non-cumulative and non-retrospective award of grants, existence of transparent and effective review procedures, etc.)
- Themes of calls for proposals are defined by Commission services. The selection is carried out based on criteria³⁵ applicable to Urban Innovative Actions as defined in the delegated act.³⁶ The evaluation of proposals is carried out by an expert panel, set up in agreement with the Commission, and evaluation results are checked by Commission services.

Monitoring of implementation and payments:

Assurance concerning the monitoring of operations at the entrusted entity level and payments to beneficiaries rests on the following pillars:

- The entrusted entity verifies that the co-financed products and services have been delivered, expenditure declared by the beneficiary has been incurred and that it complies with Community and national rules.
- Verifications on the spot may be carried out by the entrusted entity at the level of the beneficiaries on a sample basis.
- Beneficiaries provide, at the closure of the operation, an independent audit opinion, which covers the legality and regularity of expenditure declared and the delivery of relevant products and services.
- The certification authority (Province of east Flanders) checks payment applications of the entrusted entity to the Commission before their submission and certifies that these applications are reliable and complete and that underlying expenditure is eligible, legal and regular.
- Annual accounts are provided by the certification authority, who certifies that these accounts are complete, accurate and true.

Assurance is also obtained through Commission monitoring of the implementation of the programme and through its supervision activities:

- An annual implementation report is provided by the entrusted entity each year by the 15th of February and reviewed by the Commission
- Payment applications and annual accounts submitted by the certification authority are checked by Commission services before payment.

Ex-post controls - Audit work

Control and auditing arrangements at the level of the entrusted entity are based on the following blocks:

- An independent External Auditor carries out audits on systems and operations by way of sampling.
- Audits are carried out according to a multiannual audit strategy sent to the Commission, which is reviewed annually.
- An audit opinion and a control report are provided to the Commission every year by the 15th of February.

³⁴ An annual work programme describing the planned work for the following year is prepared by the entrusted entity by the 31st of October and approved by the Commission before the end of the same year

³⁵ innovativeness, quality, partnership and results, transferability

³⁶ Article 2 of Commission Delegated Regulation (EU) No 522/2014

The Commission supervises throughout the budget implementation cycle. In addition, the Commission has the possibility to suspend payments, apply financial corrections or suspend the entrusted tasks in case of detected irregularities.

Direct management

The assurance system for direct management comprises the following blocks:

Programming: overall and individual action

For technical assistance, assurance that operations cover the needs of the DG and are carried out according to priorities is derived from the programming exercise. The main objectives and priorities for technical assistance interventions in the 2014-2020 period are spelled out in the TA strategy, which is linked to the objectives set out in the REGIO's Management Plan, the Juncker's Commission priorities and Europe 2020 objectives. Specific actions implementing the TA strategy are identified by REGIO services and are consolidated and assessed against the overall strategy through the preparation of the annual Financing decision and its mid-year modification. Reporting on the implementation of the TA strategy (financial execution of the yearly Financing Decision and annual progress in implementing the TA strategy) gives additional assurance that TA funds were used for their intended purpose.

Tendering and contracting

For the award of contracts and grants, REGIO has put in place partly decentralised financial circuits. In addition to these standard circuits, all administrative, financial and procedural tasks were centralised in the central financial unit (TA Cell).

Following the centralisation of the administrative, procedural and financial tasks in the TA Cell, the 4 eyes principle is applied within the TA Cell. Therefore, the role of the former Committee on Public Procurement and Grants (CIMS), checking the legality and regularity of the public procurement processes according its internal procedural rules became redundant.

To provide assurance to the AO(S)D the 4-eyes principle is applied for all procedures in the TA Cell, and an additional ex-ante verification is performed by the Legal Unit before awarding contracts above the Directive ceiling.

Monitoring of implementation and payments

In accordance with the partly decentralised financial circuit, payments are approved following the four-eye principle (each file is double-checked both on operational and financial aspects). Operational monitoring is carried out along the life of the contracts by the implementing services; generally through verifications of deliverables (e.g. interim, final reports...).

Ex-post controls

Additional assurance is provided through the performance of ex-post controls on a sample of payments (including both mainstream and direct payments) systematically selected from the different budget lines, to ensure that these were duly authorised, paid to the right beneficiaries, properly accounted for and materially correct. There were no critical or very important findings identified for 2018 payments.

Other work carried out in 2018 – contribution to audit capacity building and preventive actions

Audit work also includes advisory procedures (including guidance) and capacity building actions at the level of audit authorities, but also managing and certifying authorities, which contribute to preventing and correcting errors and therefore contribute to the assurance process.

During 2018, REGIO auditors participated in different seminars aiming to strengthen the capacity of Member States authorities to deal with the provisions of the programming period 2014-2020. In particular, under the organisation of EIPA, seminars on management and control principles, public procurement and SCOs took place in Brussels, Maastricht and Barcelona.

In addition, the Commission hosted Annual Coordination Bilateral Meetings with each Member State's audit authorities covering the monitoring of / progress on audit strategy with a focus on the state of play of 2014-2020 audit strategies from both Commission and audit authorities perspective and a bilateral discussion of the main type of findings and other methodological aspects of common interest.

Two technical meetings with all audit authorities took place in 2018: in June and December. These dedicated meetings provided the opportunity to compare the Commission and audit authorities' audit methodologies and points of view. In March 2018 the Commission organised a specific Technical Meeting to present the Commission proposals for the legal basis of the period 2021-2027.

The Homologues Group meeting as most important annual event between the audit authorities and Commission auditors took place in Sofia in September 2018. The meeting was mainly dedicated to the Commission's proposal for CPR 2021-2027 and its impact to the work of the audit authorities. In relation to the programming period 2014-2020, the meeting also covered workshops on the audit methodologies for financial instruments and SCOs.

Representatives of European Court of Auditors participated in the technical meetings and Homologues Group meeting.

REGIO participated as well in the annual meeting of the network of certifying authorities held in Romania in October 2018. The main topic in the agenda was the lesson learnt from assessment of the accounts received in February 2018 and the clarifications introduced in the update guidance notes on management and control system issued end 2018³⁷.

Several sampling training sessions and other events covering sampling issues were organised by Directorate General Regional and Urban Policy in Brussels, Berlin and Paris with the support of one of the most recognised academic experts at European level in the field of statistics.

Other activities included technical workshops for managing and audit authorities on the use of ARACHNE.

³⁷ https://ec.europa.eu/regional_policy/en/information/legislation/guidance/

1.1.1. Fraud prevention and detection

Indicator	2018 target	2018 result
Number of cases of suspected fraud detected by/brought to the attention of the DG transmitted to OLAF for evaluation	100%	All cases that were brought to the attention of REGIO staff (11 cases) were communicated to OLAF for evaluation and possible selection
<i>Trainings delivered to REGIO staff</i> <i>Identification of MS' practices in relation to fraud risk assessments and/or anti-fraud measures</i>	Train 100% of all newcomers in anti-fraud awareness raising when they join DG REGIO. Develop a new way to ensure everyone can participate and get basic knowledge about procedures and anti-fraud environment. Dissemination of the results of the stock-taking study and featured practices identified to a large audience of national authorities. The results of the Study on Anti-Fraud measures in Member States have been presented at 4 events: - September 2018: workshop in Brussels - December 2018: Technical meeting with Audit Authorities - December 2018: EGESIF meeting with Managing authorities - At the COCOLAF in December 2018 with AFCOS (Anti-Fraud Coordination Services of Member States). A seminar on anti-fraud measures in the management of EU funds was planned in Cyprus in October 2018 and had to be rescheduled on request of the Cypriot authorities.	2 trainings were delivered "live" to REGIO colleagues: in June and December Additionally, a new e-learning tool was developed and introduced for all REGIO staff it will become compulsory upon arrival. Training contributed to a better understanding of the reasons, modus operandi, risks and sources of fraud. It also covered new regulatory requirements and procedures on handling final case reports and launching financial follow-up of recommendations from OLAF. Dissemination activities help convey the messages to Member States and help fight fraud
Number of Member States using Arachne tool for at least one operational programme (ERDF or multifund OP).	50% of Member States	16 Member States have integrated Arachne in their management verification processes for at least 1 Operational Programme for 2014-2020.

Number of OLAF cases under investigation in OLAF and in follow-up in REGIO at begin February 2018:

Member States	Active investigation	Cases in Follow-up	Total
AT	1		1
BE		1	1
BG	2	1	3
CZ	2	1	3
DE		2	2
ES	4	6	10
GR	2	3	5
HR	1	3	4
HU	3	4	7
IT	2	5	7
LV	1		1
PL	3	6	9
PT	2	3	5
RO	3	11	14
SK	3	3	6
UK	4	1	5
ETC (multi-country)	3	4	7
Grand Total	36	54	90

Begin 2019, OLAF was actively involved in 36 investigations. Final reports have been received for 54 OLAF cases and follow-up is ongoing in REGIO.

1.1.2. Audit observations and recommendations

A. European Court of Auditors

The Court issued the following recommendations in its 2017 Annual report:

Recommendation 1: *ensure that the audit arrangements for financial instruments managed by the EIF are adequate at the level of financial intermediaries. When the EIB/EIF uses agreed-upon procedures with external auditors, the Commission should define the minimum conditions of such contracts with a view to the need to provide assurance, in particular the obligation for sufficient audit work at the level of the Member State.*

Implementation date: immediate.

Commission Reply: The Commission accepts the recommendation and considers that with the entry into force of the Omnibus proposal, in its drafting resulting from the political agreement between the Council and Parliament, and with new provisions for audit of financial instruments managed by EIF, the recommendation will be implemented. Moreover, the Member States will have to carry out verifications and audits at the level of financial intermediaries and, for audit authorities, at the level of final recipients in their jurisdiction, where relevant.

Recommendation 2: *propose legislative changes for the post-2020 financial framework which would exclude reimbursement of VAT to public bodies from EU funds.*

Implementation date: before approval of the post-2020 legislative framework.

Commission Reply: The Commission partially accepts the recommendation and has made a legislative proposal for the financial framework 2021-2027. The Commission proposal (COM (2018) 375 final) introduces a simple rule in relation to VAT, independently from the private/public status of beneficiaries: for projects below a total cost of EUR 5 million the VAT is considered eligible while above the threshold the VAT is ineligible.

Recommendation 3: address the weaknesses we have identified in its verification of the audit authorities' work in the context of the Commission's regularity audits.
Implementation date: immediate.

Commission Reply: The Commission accepts the recommendation. In line with their Single Audit Strategy and agreed audit plan, the Commission services will from 2018 on focus their audit work on verifying the quality and compliance of audit authorities' work with a view to obtaining fully reliable audit opinions and results.

Recommendation 4: address the complexity of the information presented on the 2014-2020 control and assurance framework in the AARs of DGs REGIO and EMPL, by:

(i) focusing on expenditure that has gone through the control cycle, i.e. assurance packages covering expenditure before 30 June 'n-1'. For this purpose, the Commission should adjust its reporting to ensure that it does not present provisional estimates;

(ii) clearly indicating which expenditure has not yet been examined in depth (including regularity checks). It should indicate which preventive actions protect the EU budget and whether these actions are sufficient to provide assurance, but refrain from calculating a residual rate for expenditure that has not yet been examined.

(iii) disclosing an overall residual error rate for MFF sub-heading 1b for each accounting year.

Implementation date: June 2019.

Commission Reply: The Commission partially accepts this recommendation. The Commission underlines that the Annual Activity Reports of the concerned Directorates general already provide a clear focus on the validation of error rates for programmes and accounts in relation with accounting years ending 30 June n-1. This can be made even clearer in future reports. In line with the Financial Regulation, the assurance required from authorising officers in the Annual Activity Reports refers to all types of payments executed in the reporting year n. Directorates general report separately on the level of assurance obtained for each of them. The amount at risk is therefore established on the basis of the relevant expenditure of the calendar year. The Commission reiterates furthermore that it is open to reflect on, and to discuss with ECA, how to improve and simplify its system leading to the presentation of error rates in the Annual Activity Reports.

Recommendation 5: ensure that audit arrangements are changed in accordance with the proposal made by the Commission for financial instruments in the post-2020 regulatory framework so that only the actual use of funds at final recipient level is used for the calculation of residual error rates.

Implementation date: before implementation of the post-2020 legislative framework begins.

Commission Reply: The Commission accepts this recommendation to the extent the Commission's proposal for the post-2020 regulatory framework is adopted by the co-legislators. Following this proposal adopted on 29/5/2018, the Member State will declare expenditure of financial instruments based on disbursed amount into final recipients. There will be only one advance payment of 25% to financial instruments that should not be part of the audited population defined in the regulatory framework which will limit the expenditure which may be declared before payment is made to final recipients.

Recommendation 6: carry out sufficient regularity checks to conclude on the effectiveness of audit authorities' work and obtain reasonable assurance on the regularity of expenditure at the latest in the AARs it publishes following the year of accepting the accounts.

Implementation date: immediate.

Commission Reply: The Commission partially accepts this recommendation which is in line with its Single Audit Strategy for the concerned funds. The Commission has set as an objective to be able to report each year in the respective AARs on the reliability of the residual error rates reported by audit authorities in the previous year's assurance packages. It underlines at the same time that it has up to 3 years to carry out audits on the expenditure included in the accounts to conclude on the reliability of the error rates reported by audit authorities and to confirm the legality and regularity of the certified expenditure.

The Court also issued one recommendation to be addressed by REGIO in its chapter 2 relating to budgetary and financial management:

Recommendation 1: *provide accurate and complete information on the closure of the financial instruments for the 2007-2013 Multi-annual Financial Framework, including the final amounts returned to the EU budget and amounts belonging to Member States.*

Implementation date: by mid-2019.

Commission Reply: The Commission partially accepts the recommendation. The Commission will report on closure in line with the legislation in force. The current legislation does not require Member States to provide information on the amounts belonging to them. In line with the accepted recommendation 2 of the Special Report 04/2017 on protecting the EU budget, the Commission will report on the final outcome of closure for the programme period in the context of the annual activity report of the respective Directorates-General. This report will include by operational programme the amount eligible at closure, including for financial instruments where available. It will also include information on recoveries by operational programme, if any.

The Commission refers in that respect to Annex 10F which discloses such information

Follow-up of previous recommendations

REGIO systematically follows up the recommendations issued by the Court in its Annual Reports and accepted by the Commission. In its 2017 Annual Report, the Court assessed that all recommendations issued in the context of its 2014 Annual Report and accepted by the Commission had been implemented, at least in some respects. Older recommendations are closed.

The following table gives an overview of the status of implementation of the recommendations for which REGIO is responsible, as registered by the Commission in the RAD database.

Annual Report	Number of recommendations issued	DONE/CLOSED	OPEN
2014	7*	6	1
2015	6*	5	1
2016	7	7	0

* The 2014 and 2015 recommendations asking to submit a legislative proposal to amend Regulation (EC) No 1083/2006 with respect to the extension of the eligibility period for financial instruments under shared management were rejected by the Commission.

Summary of the results of the Court's Performance audits and special reports published in 2018

The Court's Performance audits and other reports

In 2018, the Court continued an extensive work on performance audits for REGIO and finalized eight special reports involving expenditure from regional and urban policy (High-speed rail, High-

speed broadband infrastructure, Flooding in the EU, Air quality, Absorption capacity (2007-2013), Project durability, Selection and monitoring of projects (2014-2020), Public Private Partnerships).

Other audits encompassing in particular fraud detection in cohesion policy, costs of implementation of ESI funds and transport related matters were on-going in 2018.

Here are the main conclusions and recommendations issued from the special reports for which REGIO was in the lead.

SR 8/2018 EU support for productive investments in businesses - greater focus on durability needed

In this audit, the Court defines durability as the ability of a project to maintain its benefits for a long time after the project has been completed. The aim of the audit was to assess whether this funding had been managed in a way which ensures durability of outputs and results and to identify the main factors affecting it. It focused on the 2000-2006 and 2007-2013 programme period. The Court of auditors concluded that even though a majority of the projects audited generated durable results, between 2000 and 2013 there was not enough emphasis on the durability of results in the management of the ERDF support to productive investments in European businesses.

Three recommendations were addressed to the Commission and were all accepted. They aimed at checking how Member States address durability of outputs and results during the approval process of OPs, making sure that ex-post evaluations at OP or EU level look into the different aspects of the durability of results achieved at the end of the durability period and beyond in a more systematic manner and finally ensuring that Member States apply clear corrective measures including recovery arrangements consistently where projects fail to comply with EU legal durability requirements.

SR 17/2018 Commission's and Member States' actions in the last years of the 2007-2013 programmes tackled low absorption but had insufficient focus on results

The European Court of Auditors (ECA) examined whether the Commission's and Member States' actions were effective in absorbing funding from the European Regional Development Fund (ERDF), the European Social Fund (ESF) and the Cohesion Fund (CF) during the 2007-2013 programme period. The audit covered the 2007-2013 programme period and the ECA comparisons with the 2000-2006 and 2014-2020 programme periods highlighting risks of absorption for the current period. The ECA acknowledged that the measures taken by the Task Force for Better Implementation have led to a marked increase in absorption for the assisted Member States. Nevertheless, some of the measures introduced to increase spending focussed mainly on absorption and compliance with rules with little consideration for results.

The Commission accepted all recommendations which read as: propose to the Council and the European Parliament a timetable for negotiation and adoption of the legislative framework and programme documents with a view to ensure that OP implementation can start at the beginning of the programme period; where key elements of performance are affected, ensure that revisions of OPs are based on a sound and comprehensive assessment of the OPs and partnership agreements and related needs and that the revision is primarily undertaken to provide better results; ensure that it has the means to obtain information allowing it to monitor absorption, identify slow and rapid absorption and assess ex-ante the need and the impact of measures to know whether to use them or not; and when providing targeted support to accelerate implementation ensure that actions are undertaken with a focus on delivery of good results.

SR 21/2018 Selection and monitoring for ERDF and ESF projects in the 2014-2020 period are still mainly outputs-oriented

The Court of auditors examined how well the focus on results is embedded within the way projects are selected, and how well the Commission and Member States can demonstrate the EU budget is well spent. The Court of auditors concluded that, despite longstanding intentions, the design of selection procedures and the processes themselves continue to emphasise outputs and absorption rather than results. Moreover, shortcomings in the monitoring arrangements made it difficult to assess the extent to which EU funding has contributed to the achievement of the EU's

and Member States' objectives.

The ECA issued three sub-recommendations to the Commission which were all accepted. In order to make the ERDF monitoring framework more results oriented, and in particular to allow the aggregation of performance information, the COM should define common result indicators for this fund based on a common definition of "results". The Commission should also improve the reporting on performance and ensure that a meaningful performance review takes place in 2019.

The Commission is taking actions to implement the recommendations, which have been accepted.

Regarding special reports on thematic investments supported by cohesion policy funds, the vast majority of the recommendations issued were addressed to the Directorates General responsible for the policies concerned. REGIO is implementing the Court's recommendations within the limits of its competencies provided by the legal framework under shared management.

In addition, the Court also published in May 2018 a briefing paper on Simplification in post-2020 delivery of Cohesion Policy. The Court of Auditors identified four guiding principles for effective simplification such as a well-defined strategy for administrative simplification is needed; an evidence-based and structured approach is vital for understanding complexity and proposing simplification; ensuring effective simplification requires a firm commitment by the Commission, the European Parliament, the Council and the Member States; accountability and performance: simplification is not a goal in itself and should not jeopardise achievements in strengthened internal control.

The Commission's legislative proposals for post 2020 are in line with the guiding principles presented above. The Commission addressed the key areas for simplification underlined by the ECA: the number and complexity of regulations, stability of rules between the programming periods, streamlining of ex ante conditionalities, more use of simplified cost options and payments based on conditions, and – what was underlined as a horizontal issue underpinning all other efforts in recommendations of the High Level Group on simplification for beneficiaries and practically all other inputs from the stakeholders – significant streamlining of management verifications which account for the vast majority of control activities.

Eventually, the Court of Auditors issued a rapid case review on VAT reimbursement in Cohesion – an error-prone and sub-optimal use of EU funds in November 2018. The ECA pointed out that reimbursement of VAT is a frequent source of errors and may also lead to the sub-optimal use of EU funds, EU reimbursement to a Member State may even exceed the actual cost of a project. The ECA maintains its previously expressed opinion that VAT should not be reimbursed to public bodies at all. The Commission agrees with the Court that the current VAT rules are indeed complex and lead to many errors and acknowledges that the EU budget should never finance more than the costs of a project, especially in the case of infrastructure. This is precisely why a radically simplified, streamlined approach to VAT eligibility after 2020 has been proposed meaning that means VAT would be eligible for projects costing less than EUR 5 million, and completely ineligible for projects above that amount.

Follow-up to previous ECA recommendations:

The Court conducted in 2018 a follow-up of five special reports published in 2015 and involving directly or indirectly REGIO (SR 01/2015 on inland waterways, SR 02/2015 on urban waste water treatment plants in the Danube river basin, SR 10/2015 on public procurement problems in EU cohesion expenditure, SR 16/2015 on security of energy supplies and SR 23/2015 on water quality in the Danube river basin).

The Commission considers that all recommendations issued in those special reports and accepted have been implemented, except for the ones, which have an implementation date not yet reached. The Court's assessment on the implementation of these recommendations will be reported in its next Annual Report (chapter 3).

B. Internal Audit Service (IAS)

Follow-up of very important recommendations included in completed audits

regio_aar_2018_annexes

In relation to the IAS audit on "Early implementation of ESIF control strategy 2014-20" the state of play of implementation of the open very important recommendation is as follows:

Very Important Recommendation	Actions taken by DG REGIO
Audits on financial instruments - Develop a methodology for audits on financial instruments - Address the assurance gap for financial instruments implemented by EIB Group	- The low implementation of financial instruments justifies the delay of the preparation of the audit methodology. Audit methodology presented to the Audit Authorities. Enquiry Planning Memorandum expected to be finalised in Q1 2019. The first audits will take place in 2019. - Omnibus Regulation came into force on 2/08/2018 (Regulation (EU, Euratom) 2018/1046): Article 40 as amended by Omnibus addresses the assurance gap identified for financial instruments implemented by EIB Group

In relation to the IAS audit on "Effectiveness of simplification measures under 2014-2020 ESI Funds in DG EMPL, REGIO and MARE" the state of play of implementation of the open very important recommendation is as follows:

Very Important Recommendation	Actions taken by DG REGIO
Uptake and impact of simplification measures - Facilitating the uptake of Simplified Cost Options (SCOs) - Analysis of the uptake and impact of the simplification measures for the post-2020 legislative framework	- Omnibus regulation was adopted with a significant delay, in August 2018. The Guidance on SCOs is currently under important revision to include all important issues that have arisen in the course of implementation of operations in the 2014 2020 period (Public Procurement, State Aids, etc.). The finalisation of the guidance is expected in Q1 2019; - following adoption of the Omnibus Regulation several meetings (technical meetings, ARM, peer to peer) were organised by REGIO to promote the new provisions on SCOs in MS; - DG REGIO made sure that the new provisions on SCOs offering much scope for their uptake were presented and explained in specific meetings (Annual Review Meetings and technical meetings), peer to peer initiatives, training events. DG REGIO has set up a network of SCO practitioners for ERDF/CF, in order to support ERDF authorities and stakeholders to improve the use of SCOs and serve as a transnational platform for regular exchanges. The first meeting took place in November 2018.

In relation to the IAS audit on "Major Projects" the state of play of implementation of the open very important recommendation is as follows:

Very Important Recommendation	Actions taken by DG REGIO
Major Projects Governance: JASPERS contractual and supervision arrangements - Risk of potential conflicts of interest between JASPERS IQR, JASPERS Advisory and EIB lending activities	- Key JASPERS internal documents and reports on the functioning of JASPERS internal control system have been requested to be presented to JASPERS Steering Committee; - as regards to external mid-term evaluation, the

	methodological report by contractors was presented to the Steering Committee in October 2018, and approved. The outcomes of the ECA Performance Audit have been taken in consideration when defining the scope for mid-term evaluation of JASPERS; - relevant changes have been proposed in relation to the working arrangements between JASPERS and REGIO; - the analysis of the working relationships between JASPERS and the EIB lending operations in relation to exchange of information about Major Projects has been implemented; - appropriate steps have been taken and Action Plan to address the ECA recommendations and IAS recommendations adopted at JASPERS Steering Committee in June 2018. As a short-term solution, DG REGIO requested inclusion of all names of experts involved in the IQR reports; - JASPERS moved to a safer IT system of data transfer.
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In relation to the IAS audit on "Effectiveness and efficiency of the new Early Detection and Exclusion System (EDES) in protecting the EU financial interests", completed in January 2019, the action plan, agreed with IAS, is as follows:

Very Important Recommendation	Actions taken by DG REGIO
EDES in shared management - Raise awareness of EDES with the relevant Member States' authorities	- DG REGIO, in cooperation with DG EMPL and DG MARE, will integrate EDES in the next review of the Joint Anti-Fraud Strategy. DG REGIO will join DG BUDG and the other ESIF DGs in any initiative aimed at promoting and raising awareness of EDES with the relevant Member States' authorities.

1.1.3. Conclusions as regards assurance

Table – Calculation of the relevant expenditure of the year

DG REGIO	Total payments 2018	Minus Pre-financing made in 2018	Plus 10% retention of interim payments during the year	Minus 10% retention released during the year	Plus Cleared pre-financing during the year with invoice	Minus Deduction of expenditure made by MS in the annual accounts 1/07/2016 - 30/06/2017	"Relevant expenditure" in EURm
	(1)	(2)	(3)	(4)	(5)	(6)	(7) [(1)-(4)+(3+5) - (2+6)]
ERDF/CF - 2014-2020	33.097,9	6.798,0	2.920,6	817,3	803,0	1.665,1	27.541,1
Crossborder cooperation IPA-ENI 2014-2020	23,6		2,6			0,6	25,6
ERDF/CF – 2007-2013	5.878,3				2.772,1		8.650,4
IPA –CBC – 2007-2013	1,7	0,0			2,0		3,7
IPA - 2007-2013	7,1				110,7		117,8
ERDF/CF - 2000-2006 and before	233,8				82,2		316,0
Solidarity Fund	151,9	151,9			68,8		68,8
Urban Innovative actions	43,3	43,3					-
Direct management (co-delegations received)	2,0	0,8					1,2
Direct management (incl. Cross Subdelegations given) - administrative	8,3						8,3
Direct management (incl. Cross Subdelegations given) - operational	76,7	32,4			11,7		56,0
Direct management (incl. Cross Subdelegations given) - PP/PA	6,4	1,5					4,9
Cross-delegation received		5,2					(5,2)
TOTAL	39.531,0	7.033,1	2.923,2	817,3	3.850,5	1.665,7	36.788,6

Notes

Payments made for the Solidarity Fund are based on an estimation of the cost by the MS and are considered in full as pre-financing. The amounts are cleared after acceptance of the final report.

Payments made for Urban Innovative Actions are based on Transfer of Fund agreements and are considered in full as pre-financing. The amounts are cleared based on implementation reports by the delegated authority.

ANNEX 10A: List of Reservations in the AAR 2018 and Targeted Actions

2014-2020 ERDF/CF/IPA-CBC – 30 Ops

Res No.	MS	Ref	Title	Reportable Total error rate 2017-2018	Reportable Residual total error rate 2017-2018	Reservation	Reasons for Reservations / Comments	Quantification EURm	Targeted Actions
1	BE	2014BE16RFOP003	Wallonia	0,43%	0,43%	Partial fin	Deficiencies in management and control system for measures 1.3.2, 2.1.2, 3.1.1, 3.1.2, 5.1.1 and 5.2.1. Risk estimated above 10%.	0,01	Improve the management and control system. Carry out appropriate financial corrections. Confirm the implementation of corrective actions.
2	CZ	2014CZ16RFOP001	Enterprise And Innovation For Competitiveness	7,80%	2,00%	Partial Non-fin	High error rate in 2016-2017 accounting year due to system deficiencies (except in FEI) not yet resolved.	0,28	
3	DE	2014DE16RFOP013	Sachsen-Anhalt	0,43%	0,42%	Full	Deficiencies in management and control system (KR 2 and KR 4). Risk estimated above 10%.	0,12	
4	EE	2014EE16M3OP001	Cohesion Policy Funds	0,73%	0,64%	Full	Accounts cannot be accepted.	6,64	
5	ES	2014ES16RFSM001	SME Initiative	-	-	Full Non-fin	Deficiencies in management and control system.	1,72	
6	ETC	2014TC16RFCB041	France-Switzerland	25,69%	25,69%	Full	Accounts cannot be accepted. Total error rate above 10%. Residual total error rate above 2%.	0,18	
7	ETC	2014TC16RFCB043	France (Saint Martin-Sint Maarten)	-	-	Rep	Reputational reservation in the AAR based on the lack of designation and lack of progress in implementation.	0,00	
8	FR	2014FR16M0OP014	Bourgogne	6,04%	5,38%	Full	Accounts cannot be accepted. Residual error rate above 2%.	1,06	
9	FR	2014FR16M2OP004	Corse	36,16%	2,00%	Full	Total error rate above 10%.	0,22	
10	FR	2014FR05M0OP001	Ile-De-France And Seine	69,29%	66,10%	Full	Accounts cannot be accepted. Total error rate above 10%. Residual total error rate above 2%.	4,34	
11	FR	2014FR16M2OP005	Franche Comté et Jura	8,96%	8,69%	Full	Accounts cannot be accepted. Residual total error rate above 2%.	1,58	
12	FR	2014FR05M2OP001	Guadeloupe et St Martin Etat	11,50%	2,00%	Full	Total error rate above 10%.	0,09	
13	FR	2014FR16M0OP006	Languedoc-Roussillon	2,98%	2,41%	Full	Accounts cannot be accepted. Residual total error rate above 2%.	0,76	
14	FR	2014FR16M0OP011	Martinique Conseil Régional	9,22%	8,54%	Full	Accounts cannot be accepted. Residual total error rate above 2%.	1,04	

Res No.	MS	Ref	Title	Reportable Total error rate 2017-2018	Reportable Residual total error rate 2017-2018	Reservation	Reasons for Reservations / Comments	Quantification EURm	Targeted Actions
15	FR	2014FR16M0OP007	Midi-Pyrénées Et Garonne	3,78%	3,49%	Full	Accounts cannot be accepted. Residual total error rate above 2%.	3,53	
16	HR	2014HR16M1OP001	Competitiveness And Cohesion	3,61%	1,13%	Partial Non-fin	Deficiencies in management and control system for IB2 EPEEF. Risk estimated above 10%.	1,21	
17	HU	2014HU16M1OP001	Environmental And Energy Efficiency	4,18%	0,88%	Full	Accounts cannot be accepted. Deficiencies in management and control system (KR 4, public procurement). Risk estimated above 10%.	2,75	
18	HU	2014HU16M2OP001	Territorial And Settlement Development	11,19%	1,99%	Full	Total error rate above 10%. Deficiencies in management and control system (KR 4, public procurement).	9,80	
19	HU	2014HU16M2OP002	Competitive Central-Hungary	11,19%	1,99%	Full	Accounts cannot be accepted. Total error rate above 10%. Deficiencies in management and control system (KR 4, public procurement).	0,53	
20	HU	2014HU05M2OP001	Human Resources Development	2,63%	1,94%	Full	Accounts cannot be accepted. Deficiencies in management and control system (KR 4, public procurement). Risk estimated above 10%.	2,80	
21	HU	2014HU05M3OP001	Public Administration and Civil Service	8,63%	1,88%	Full	Accounts cannot be accepted. Deficiencies in management and control system (KR 4, public procurement). Risk estimated above 10%.	0,57	
22	HU	2014HU16M0OP001	Economic development and innovation	3,04%	1,99%	Full	Accounts cannot be accepted. Deficiencies in management and control system (KR 4 and KR 6). Risk estimated above 10%.	52,96	
23	IT	2014IT16M2OP006	Calabria ERDF	10,09	1,86%	Full	Total error rate above 10%. Deficiencies in management and control system. Ongoing investigation by the Calabria anti-mafia office.	1,08	
24	LT	2014LT16MAOP001	EU Structural Funds	5,00%	5,00%	Full	Accounts cannot be accepted. Residual total error rate above 2%.	82,73	
25	LV	2014LV16MAOP001	Growth and Employment	1,64%	1,41%	Full	Accounts cannot be accepted.	4,22	

Res No.	MS	Ref	Title	Reportable Total error rate 2017-2018	Reportable Residual total error rate 2017-2018	Reservation	Reasons for Reservations / Comments	Quantification EURm	Targeted Actions
26	PL	2014PL16RFOP001	Smart Growth	3,42%	1,42%	Partial	Deficiencies in management and control system for measures 4.3 Risk estimated above 10%.	9,77	
27	RO	2014RO16RFOP002	Regional Operational Programme	1,91%	1,86%	Full	Accounts cannot be accepted.	9,83	
28	RO	2014RO16RFOP001	Competitiveness Operational Programme	0,03%	0,00%	Partial Non-fin	Deficiencies in management and control system for IB for PA1 (KR 6). Risks is estimated above 10%.	3,09	
29	SK	2014SK16M1OP002	Quality of Environment	4,60%	4,09%	Full	Accounts cannot be accepted. Residual total error rate above 2%.	31,63	
30	UK	2014UK16RFOP004	Scotland	17,36%	1,99%	Full	Total error rate above 10%.	0,62	

Total quantification: EUR 219.9 million

2007-2013 ERDF/CF/IPA-CBC – 18 Ops

Res No.	MS	Ref	Title	Validated error rate by REGIO	Validated Residual error by REGIO	Reservation	Reasons for Reservations / Comments	Quantification of Reservation EURm	Targeted Actions
1	CZ	2007CZ161PO008	North-West	3,71%	1,85%	Full Non-Fin	Due to ongoing police investigations on the former head of the managing authority.	0,00	Improve the management and control system. Carry out appropriate financial corrections. Confirm the implementation of corrective actions.
2	DE	2007DE161PO007	Sachsen – Anhalt	10,00%	2,00%	Par Non-fin	Partial reservation at the level of one measures (11.16/41.16 IBG). OLAF report Dec 2017: potential significant financial impact for the FEI managed by IBG.	0,00	
3	ETC	2007CB163PO021	Romania – Bulgaria	10,00%	0,53%	Full Non-fin	High error rate.	0,00	
4	HR	2007HR161PO001	Environment	25,00%	14,48%	Full Non-Fin	Incomplete audit work at closure.	0,00	
5	HR	2007HR161PO002	Transport	25,00%	16,64%	Full Non-Fin	Incomplete audit work at closure	0,00	
6	HR	2007HR161PO003	Regional Competitiveness	25,00%	8,61%	Full Non-Fin	Incomplete audit work at closure	0,00	
7	HU	2007HU161PO002	Environment and Energy	0,91%	0,17%	Par Non-Fin	Ongoing OLAF case on measure 5.5.0 public lightening.	0,00	
8	HU	2007HU161PO007	Transport	3,59%	0,32%	Par Non-fin	One OLAF case still open (OF/2012/0118/B4, Metro 4 and 2).	0,00	
9	HU	2007HU161PO010	Implementation	5,00%	2,00%	Par Non-fin	Risk is estimated above 5%.	0,00	
10	HU	2007HU161PO001	Electronic Public Administration	5,00%	2,00%	Full Non-Fin	Risk estimated above 5%.	0,00	
11	IT	2007IT161PO005	Reti e mobilità	25,00%	12,44%	Full Non-Fin	Risk above 5%.	0,00	
12	IT	2007IT161PO006	Ricerca e competitività	10,00%	2,96%	Full Non-Fin	Risk above 5%.	0,00	
13	IT	2007IT162PO004	Lazio	10,00%	2,66%	Full Non-Fin	Deficiencies at the level of the AA (as detected by EMPL).	0,00	
14	IT	2007IT161PO008	Calabria	10,00%	2,00%	Full Non-Fin	Ongoing investigation by the Calabria anti-mafia office.	0,00	
15	RO	2007RO161PO003	Transport	4,88%	0,00%	Full Non-Fin	High error rate at closure. Risk above the retention.	0,00	

Res No.	MS	Ref	Title	Validated error rate by REGIO	Validated Residual error by REGIO	Reservation	Reasons for Reservations / Comments	Quantification of Reservation EURm	Targeted Actions
16	RO	2007RO161PO004	Environment	0,97%	0,00%	Full Non-fin	Non-corrected audit findings. No retention for this programme.	0,00	
17	SK	2007SK161PO007	Technical Assistance	0,66%	20,51%	Par Non-fin	Deficiencies in measure 1.5 (public procurement irregularities in IT projects). Risk is above 5%.	0,00	
18	IPA-CBC	2007CB16IPO001	Adriatic IPA CBC	0,31%	0,73%	Rep	Reputational issues. Complaints from beneficiaries on the lack of timely payments as well as an overall financial poor management of the programme by the MA.	0,00	

ANNEX 10B: 2014-2020 ERDF / CF Operational Programmes: Audit Opinion and Error Rates

MS	CCI Ref	Title	(1) MCS functioning effectively (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2016-2017				Accounting year 2017-2018		Reporting year 2018			Comments
				Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)				Reportable rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)					
				(2) Total Error Rate	(3) Total Error Rate removing impact of advances to financial instruments	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	Relevant expenditure (interims+retentions-deductions)	Risk at Payment Risk reported in column (5), or (7) if higher (or flat rate of 2% when (5) and (7) are empty, or (5) is empty and (7) is below 2%)	Risk at Closure (taking into account additional estimated financial corrections)	
AT	2014AT16RFOP001	Investments in Growth and Employment Austria 2014-2020 - Operational Programme for the use of the ERDF funds	Y	-	-	-	-	0,56%	0,36%	49.883.229,26 €	2,00%	2,00%	
BE	2014BE16RFOP001	OP Brussels Capital Region	N	0,20%	0,20%	0,09%	0,09%	1,35%	0,00%	9.303.880,04 €	0,09%	0,09%	
BE	2014BE16RFOP002	OP Flanders	Y	2,62%	2,62%	0,00%	0,00%	2,26%	1,45%	22.152.090,12 €	1,45%	1,45%	
BE	2014BE16RFOP003	OP Wallonia	N	0,00%	0,00%	0,00%	0,00%	0,43%	0,43%	44.923.303,33 €	2,00%	2,00%	System in category 3 limited to measures 1.3.2, 2.1.2, 3.1.1, 3.1.2, 5.1.1 and 5.2.1
BG	2014BG05M2OP001	Operational Programme Science and Education for Smart Growth	Y	-	-	-	-	0,29%	0,17%	- €	2,00%	2,00%	
BG	2014BG16M1OP001	Operational programme “Transport and transport infrastructure”	N	7,78%	7,78%	7,66%	7,66%	0,23%	0,23%	141.302.182,07 €	7,66%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
BG	2014BG16M1OP002	Operational programme “Environment”	Y	0,92%	1,62%	0,49%	1,08%	0,00%	0,00%	88.946.048,41 €	1,08%	1,08%	
BG	2014BG16RFOP001	Operational programme “Regions in Growth”	Y	0,51%	3,12%	0,00%	0,00%	0,97%	0,01	130.082.571,23 €	0,69%	0,69%	
BG	2014BG16RFOP002	Operational programme “Innovations and Competitiveness”	Y	1,33%	1,68%	1,24%	1,58%	1,22%	0,36%	111.328.688,81 €	1,58%	1,58%	

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BG	2015BG16RFSM001	Operational Programme under the SME Initiative	Y	0,00%	-	0,00%	-	0,00%	0,00%	3.065.904,34 €	2,00%	2,00%	
CY	2014CY16M10P001	Competitiveness and sustainable development	Y	0,11%	0,11%	0,10%	0,10%	0,10%	0,01%	119.877.234,35 €	0,10%	0,10%	
CZ	2014CZ05M20P001	OP Research, Development and Education	Y	0,18%	0,18%	0,08%	0,08%	0,18%	0,07%	254.708.142,39 €	0,08%	0,08%	
CZ	2014CZ16CFTA001	Technical assistance	Y	2,95%	2,95%	0,27%	0,27%	0,59%	0,42%	29.896.062,99 €	0,42%	0,42%	
CZ	2014CZ16M10P001	Transport	Y	7,26%	7,26%	2,00%	2,00%	0,93%	0,33%	445.117.359,77 €	2,00%	2,00%	Ongoing audit contradictory procedure
CZ	2014CZ16M10P002	Environment	Y	0,16%	0,16%	0,13%	0,13%	0,16%	0,15%	377.610.664,91 €	0,15%	0,15%	
CZ	2014CZ16M20P001	OP Prague – Growth Pole	Y	-	-	-	-	0,78%	0,35%	20.245.631,55 €	2,00%	2,00%	
CZ	2014CZ16RFOP001	Enterprise and Innovation for Competitiveness	N	6,58%	14,43%	2,00%	2,00%	7,80%	2,00%	14.134.325,33 €	2,00%	2,00%	Category 3 limited to priority axis 3 and 4
CZ	2014CZ16RFOP002	Integrated Regional Operational Programme	Y	0,38%	0,38%	0,36%	0,36%	0,27%	0,22%	718.854.039,78 €	0,36%	0,36%	
DE	2014DE16M20P001	OP Niedersachsen ERDF/ESF 2014-2020	N	-	-	-	-	3,89%	0,06%	95.677.966,50 €	2,00%	2,00%	Category 3 in Key Requirement 2 limited to measure 1.3.2.1
DE	2014DE16RFOP001	OP Baden-Württemberg ERDF 2014-2020	N	0,01%	0,01%	0,01%	0,01%	0,69%	0,60%	35.592.523,53 €	0,60%	0,60%	
DE	2014DE16RFOP002	OP Bayern ERDF 2014-2020	Y	0,15%	0,17%	0,15%	0,12%	0,34%	0,30%	77.221.917,11 €	0,30%	0,30%	
DE	2014DE16RFOP003	OP Berlin ERDF 2014-2020	Y	-	-	-	-	2,58%	2,00%	124.159.420,82 €	2,00%	2,00%	
DE	2014DE16RFOP004	OP Brandenburg ERDF 2014-2020	Y	5,08%	15,16%	0,84%	0,99%	0,57%	0,55%	12.686.121,44 €	0,99%	0,99%	
DE	2014DE16RFOP005	OP Bremen ERDF 2014-2020	Y	-	-	-	-	0,00%	0,00%	10.624.518,62 €	2,00%	2,00%	
DE	2014DE16RFOP006	OP Hamburg ERDF 2014-2020	Y	-	-	-	-	0,24%	0,00%	9.655.153,95 €	2,00%	2,00%	

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DE	2014DE16RFOP007	OP Hessen ERDF 2014-2020	Y	-	-	-	-	0,00%	0,00%	20.064.068,51 €	2,00%	2,00%	
DE	2014DE16RFOP008	OP Mecklenburg-Vorpommern ERDF 2014-2020	Y	-	-	-	-	0,13%	0,12%	126.645.389,97 €	2,00%	2,00%	
DE	2014DE16RFOP009	OP Nordrhein-Westfalen ERDF 2014-2020	Y	0,90%	0,90%	0,82%	0,82%	0,53%	0,52%	119.963.321,14 €	0,82%	0,82%	
DE	2014DE16RFOP010	OP Rheinland-Pfalz ERDF 2014-2020	Y	-	-	-	-	0,00%	0,00%	22.004.048,76 €	2,00%	2,00%	
DE	2014DE16RFOP011	OP Saarland ERDF 2014-2020	Y	-	-	-	-	0,35%	0,14%	16.461.450,17 €	2,00%	2,00%	
DE	2014DE16RFOP012	OP Sachsen ERDF 2014-2020	Y	1,51%	1,51%	0,32%	0,32%	0,43%	0,42%	182.319.367,90 €	0,42%	0,42%	
DE	2014DE16RFOP013	OP Sachsen-Anhalt ERDF 2014-2020	N	-	-	-	-	4,53%	1,58%	- 5.919.748,61 €	2,00%	2,00%	
DE	2014DE16RFOP014	OP Schleswig-Holstein ERDF 2014-2020	Y	-	-	-	-	3,35%	0,92%	25.433.989,83 €	2,00%	2,00%	
DE	2014DE16RFOP015	OP Thüringen ERDF 2014-2020	Y	0,57%	0,67%	0,57%	0,67%	0,76%	0,74%	110.174.228,95 €	0,74%	0,74%	
DK	2014DK16RFOP001	Innovation and Sustainable Growth in Businesses. National Programme for the European Regional Fund – 2014-2020	Y	0,85%	0,85%	0,69%	0,69%	0,98%	0,85%	18.463.303,62 €	0,85%	0,85%	
EE	2014EE16M3OP001	Operational Programme for Cohesion Policy Funding 2014-2020	N	1,46%	1,46%	1,76%	1,76%	0,73%	0,64%	377.548.158,96 €	1,76%	1,76%	
ES	2014ES16RFOP002	Multiregional OP for Spain ERDF 2014-20	Y	-	-	-	-	0,12%	0,11%	1.079.749.483,70 €	2,00%	2,00%	
ES	2014ES16RFOP003	Andalucía ERDF 2014-20 OP	Y	-	-	-	-	3,31%	0,00%	322.425.732,94 €	2,00%	2,00%	
ES	2014ES16RFOP004	Aragón ERDF 2014-20 OP	NA	-	-	-	-	-	-	24.379.784,80 €	2,00%	2,00%	
ES	2014ES16RFOP005	Asturias ERDF 2014-20 OP	Y	-	-	-	-	0,27%	0,00%	15.533.397,73 €	2,00%	2,00%	

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ES	2014ES16RFOP006	Baleares ERDF 2014-20 OP	Y	-	-	-	-	-	-	14.566.619,79 €	2,00%	2,00%	
ES	2014ES16RFOP007	Canary Islands ERDF 2014-20 OP	Y	-	-	-	-	0,76%	0,00%	116.405.112,29 €	2,00%	2,00%	
ES	2014ES16RFOP008	Cantabria ERDF 2014-20 OP	Y	-	-	-	-	0,00%	0,00%	16.648.700,90 €	2,00%	2,00%	
ES	2014ES16RFOP009	Castilla y León ERDF 2014-20 OP	NA	-	-	-	-	-	-	23.203.483,12 €	2,00%	2,00%	
ES	2014ES16RFOP010	Castilla-La Mancha ERDF 2014-20 OP	Y	-	-	-	-	7,54%	0,58%	54.867.826,04 €	2,00%	2,00%	
ES	2014ES16RFOP011	Cataluña ERDF 2014-20 OP	Y	-	-	-	-	0,00%	0,00%	59.705.831,39 €	2,00%	2,00%	
ES	2014ES16RFOP012	Ceuta ERDF 2014-20 OP	NA	-	-	-	-	-	-	1.727.254,87 €	2,00%	2,00%	
ES	2014ES16RFOP013	Comunidad Valenciana ERDF 2014-20 OP	NA	-	-	-	-	-	-	72.452.755,41 €	2,00%	2,00%	
ES	2014ES16RFOP014	Extremadura ERDF 2014-20 OP	Y	-	-	-	-	1,25%	1,18%	66.700.487,80 €	2,00%	2,00%	
ES	2014ES16RFOP015	Galicia ERDF 2014-20 OP	Y	-	-	-	-	0,58%	0,54%	82.948.703,57 €	2,00%	2,00%	
ES	2014ES16RFOP016	La Rioja ERDF 2014-20 OP	Y	-	-	-	-	4,06%	0,98%	1.831.305,83 €	2,00%	2,00%	
ES	2014ES16RFOP017	Madrid ERDF 2014-20 OP	Y	-	-	-	-	-	-	2.824.269,61 €	2,00%	2,00%	
ES	2014ES16RFOP018	Melilla ERDF 2014-20 OP	NA	-	-	-	-	-	-	10.077.572,01 €	2,00%	2,00%	
ES	2014ES16RFOP019	Murcia ERDF 2014-20 OP	Y	-	-	-	-	0,00%	0,00%	15.311.471,21 €	2,00%	2,00%	
ES	2014ES16RFOP020	Navarra ERDF 2014-20 OP	Y	-	-	-	-	0,26%	0,18%	2.177.516,29 €	2,00%	2,00%	
ES	2014ES16RFOP021	País Vasco ERDF 2014-20 OP	Y	-	-	-	-	0,62%	0,33%	22.717.258,09 €	2,00%	2,00%	
ES	2014ES16RFSM001	SME Initiative ERDF 2014-20 OP	N	-	-	-	-	-	-	85.771.541,05 €	2,00%	2,00%	

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FI	2014FI05M2OP001	Entrepreneurship and skills, Åland Structural Fund Programme 2014-2020	Y	-	-	-	-	1,49%	0,94%	264.067,97 €	2,00%	2,00%	
FI	2014FI16M2OP001	Sustainable growth and jobs 2014-2020 - Structural Funds Programme of Finland	Y	1,93%	1,93%	1,89%	1,89%	0,72%	0,00%	91.490.833,66 €	1,89%	1,89%	
FI	2016FI16RFSM001	SME Initiative: Finnish guarantee scheme to improve access to finance for high-growth firms	NA	-	-	-	-	-	-	20.000.000,00 €	2,00%	2,00%	
FR	2014FR05M0OP001	Operational Programme ERDF-ESF ile-de-France et Seine 2014-2020	N	40,89%	40,89%	2,00%	2,00%	69,29%	66,10%	- 6.568.328,01 €	66,10%	2,00%	Ongoing assessment of the legality and regularity. Financial corrections will be applied to bring RTER 2017-2018 down to 2%, if necessary.
FR	2014FR05M2OP001	Operational Programme ERDF-ESF Guadeloupe et St Martin Etat 2014-2020	N	-	-	-	-	11,50%	2,00%	4.682.899,10 €	2,00%	2,00%	
FR	2014FR16M0OP001	Regional programme Aquitaine 2014-2020	N	5,11%	5,11%	2,00%	2,00%	3,64%	2,00%	36.699.711,54 €	2,00%	2,00%	
FR	2014FR16M0OP002	Regional programme Auvergne 2014-2020	Y	0,94%	0,94%	0,03%	0,03%	3,13%	0,83%	39.060.846,31 €	0,83%	0,83%	
FR	2014FR16M0OP003	Regional programme Centre 2014-2020	Y	4,22%	4,22%	2,00%	2,00%	1,36%	0,88%	21.004.085,49 €	2,00%	2,00%	

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FR	2014FR16M0OP004	Regional programme Champagne-Ardenne 2014-2020	N	10,00%	10,00%	9,47%	9,47%	4,83%	2,00%	9.973.484,96 €	9,47%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
FR	2014FR16M0OP005	Regional programme Haute-Normandie 2014-2020	Y	-	-	-	-	2,98%	2,00%	27.911.576,01 €	2,00%	2,00%	
FR	2014FR16M0OP006	Regional programme Languedoc-Roussillon 2014-2020	N	1,72%	1,72%	1,37%	1,37%	2,98%	2,41%	31.569.320,41 €	2,41%	2,00%	Ongoing assessment of the legality and regularity. Financial corrections will be applied to bring RTER 2017-2018 down to 2%, if necessary.
FR	2014FR16M0OP007	Regional programme Midi-Pyrénées et Garonne 2014-2020	N	5,00%	0,81%	4,84%	4,84%	3,78%	3,49%	72.846.308,76 €	4,84%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTERs 2016-2017 and 2017-2018 down to 2%, if necessary

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FR	2014FR16M0OP008	Regional programme Picardie 2014-2020	N	5,00%	5,00%	4,78%	4,78%	5,34%	2,00%	17.305.635,03 €	4,78%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
FR	2014FR16M0OP009	Regional programme Guadeloupe Conseil Régional 2014-2020	N	-	-	-	-	0,38%	0,32%	32.219.477,69 €	2,00%	2,00%	
FR	2014FR16M0OP011	Regional programme Martinique Conseil Régional 2014-2020	N	2,05%	2,05%	1,66%	1,66%	9,22%	8,54%	12.120.102,71 €	8,54%	2,00%	Ongoing assessment of the legality and regularity. Financial corrections will be applied to bring RTER 2017-2018 down to 2%, if necessary.
FR	2014FR16M0OP012	Regional programme Nord-Pas de Calais 2014-2020	Y	4,16%	4,16%	0,67%	0,67%	0,59%	0,41%	60.182.522,98 €	0,67%	0,67%	
FR	2014FR16M0OP013	Regional programme Provence Alpes Côte d'Azur 2014-2020	Y	2,67%	2,67%	1,90%	1,90%	1,31%	0,76%	34.289.307,82 €	1,90%	1,90%	
FR	2014FR16M0OP014	Regional programme Bourgogne 2014-2020	N	5,70%	5,70%	1,34%	1,34%	6,04%	5,38%	19.697.249,25 €	5,38%	2,00%	Ongoing assessment of the legality and regularity. Financial corrections will be applied to bring RTER 2017-2018 down to 2%, if necessary.
FR	2014FR16M0OP015	Regional programme Lorraine et Vosges 2014-2020	N	10,00%	10,00%	9,47%	9,47%	4,83%	2,00%	41.880.041,45 €	9,47%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary

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FR	2014FR16M2OP001	Regional programme Basse-Normandie 2014-2020	Y	-	-	-	-	1,49%	1,14%	18.572.318,24 €	2,00%	2,00%	
FR	2014FR16M2OP003	Regional programme Bretagne 2014-2020	Y	0,85%	0,85%	0,73%	0,73%	1,51%	1,39%	34.692.612,94 €	1,39%	1,39%	
FR	2014FR16M2OP004	Regional programme Corse 2014-2020	N	0,00%	0,00%	0,00%	0,00%	36,16%	2,00%	11.080.827,95 €	2,00%	2,00%	
FR	2014FR16M2OP005	Regional programme Franche-Comté et Jura 2014-2020	N	17,66%	17,66%	2,00%	2,00%	8,96%	8,69%	18.229.334,11 €	8,69%	2,00%	Ongoing assessment of the legality and regularity. Financial corrections will be applied to bring RTER 2017-2018 down to 2%, if necessary.
FR	2014FR16M2OP006	Regional programme Limousin 2014-2020	Y	0,00%	0,00%	0,00%	0,00%	0,19%	0,18%	14.117.084,07 €	0,18%	0,18%	
FR	2014FR16M2OP008	Regional programme Pays de la Loire 2014-2020	Y	1,26%	1,26%	1,08%	1,08%	1,98%	0,05%	33.868.065,56 €	1,08%	1,08%	Ongoing audit contradictory procedure
FR	2014FR16M2OP009	Regional programme Poitou Charentes 2014-2020	Y	17,01%	17,01%	2,00%	2,00%	0,00%	0,00%	25.755.358,34 €	2,00%	2,00%	
FR	2014FR16M2OP010	Regional programme Rhône Alpes 2014-2020	Y	0,00%	0,00%	0,00%	0,00%	2,22%	2,00%	29.116.818,02 €	2,00%	2,00%	
FR	2014FR16M2OP011	Regional programme Guyane Conseil Régional 2014-2020	Y	1,43%	1,43%	0,90%	0,90%	0,00%	0,00%	41.554.942,05 €	0,90%	0,90%	
FR	2014FR16M2OP012	Regional programme Mayotte 2014-2020	Y	-	-	-	-	0,41%	0,29%	7.809.749,50 €	2,00%	2,00%	
FR	2014FR16M2TA001	National technical assistance programme 2014-2020	Y	11,25%	11,25%	0,00%	0,00%	0,00%	0,00%	5.680.074,60 €	0,00%	0,00%	

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FR	2014FR16RFOP001	Interregional programme Alpes 2014-2020	Y	4,89%	4,89%	1,43%	1,43%	0,00%	0,00%	2.891.018,95 €	1,43%	1,43%	
FR	2014FR16RFOP002	Interregional programme Loire 2014-2020	Y	0,00%	0,00%	0,00%	0,00%	0,04%	0,04%	4.862.480,94 €	0,04%	0,04%	
FR	2014FR16RFOP003	Interregional programme Massif Central 2014-2020	N	6,23%	6,23%	2,00%	2,00%	2,87%	2,00%	2.330.746,85 €	2,00%	2,00%	
FR	2014FR16RFOP004	Interregional programme Pyrénées 2014-2020	Y	-	-	-	-	1,07%	0,75%	3.276.884,65 €	2,00%	2,00%	
FR	2014FR16RFOP005	Interregional programme Rhône 2014-2020	Y	0,00%	0,00%	0,00%	0,00%	1,08%	0,93%	1.535.377,12 €	0,93%	0,93%	
FR	2014FR16RFOP006	Interregional programme Alsace 2014-2020	N	10,00%	10,00%	9,47%	9,47%	4,83%	2,00%	11.542.696,75 €	9,47%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
FR	2014FR16RFOP007	Interregional programme Réunion Conseil Régional 2014-2020	Y	0,04%	0,04%	0,03%	0,03%	0,26%	0,24%	93.029.748,13 €	0,24%	0,24%	
GR	2014GR05M2OP001	Reform of the Public Sector	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	6.318.273,80 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M1OP001	TRANSPORT INFRASTRUCTURE, ENVIRONMENT AND SUSTAINABLE DEVELOPMENT OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	358.420.061,59 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M2OP001	COMPETITIVENESS, ENTREPRENEURSHIP AND INNOVATION OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	145.763.824,48 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary

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GR	2014GR16M2OP002	CENTRAL MACEDONIA OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	32.568.209,61 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M2OP003	THESSALY OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	11.315.989,45 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M2OP004	EPIRUS OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	15.454.285,75 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M2OP005	WESTERN GREECE OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	11.226.772,09 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M2OP006	WESTERN MACEDONIA OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	6.889.219,57 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M2OP007	CONTINENTAL GREECE OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	6.531.341,73 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M2OP008	PELOPONNESUS OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	14.381.315,71 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary

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GR	2014GR16M2OP009	IONIAN ISLANDS OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	14.602.607,48 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M2OP010	NORTH AEGEAN OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	11.684.950,51 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M2OP011	CRETE OP	Y	2,46%	4,45%	2,75%	3,05%	2,70%	1,77%	17.528.703,81 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M2OP012	ATTICA OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	41.781.458,67 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M2OP013	SOUTH AEGEAN OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	6.183.047,79 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M2OP014	EASTERN MACEDONIA-THRACE OP	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	17.592.835,74 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
GR	2014GR16M3TA001	Technical Assistance Programme	Y	3,99%	4,45%	2,75%	3,05%	2,70%	1,77%	21.276.572,02 €	3,05%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary

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HR	2014HR16M1OP001	Competitiveness and Cohesion OP	N	-	-	-	-	3,61%	1,13%	106.943.513,46 €	1,13%	1,13%	Category 3 limited to IB2 EPEEF
HU	2014HU05M2OP001	Human Resources Development Operational Programme	N	-	-	-	-	2,63%	1,94%	139.793.451,44 €	2,00%	2,00%	
HU	2014HU05M3OP001	Public Administration and Civil Service Development OP	N	-	-	-	-	8,63%	1,88%	28.294.624,17 €	2,00%	2,00%	
HU	2014HU16M0OP001	Economic Development and Innovation Operational Programme	N	2,06%	6,29%	0,96%	5,32%	3,04%	1,99%	995.562.706,32 €	5,32%	2,00%	Ongoing audit contradictory procedure
HU	2014HU16M1OP001	Environmental and Energy Efficiency OP	N	0,01%	0,01%	0,01%	0,01%	4,18%	0,88%	312.138.533,07 €	0,88%	0,88%	
HU	2014HU16M1OP003	Integrated Transport OP	N	-	-	-	-	1,01%	0,00%	- 450.378.345,19 €	2,00%	2,00%	
HU	2014HU16M2OP001	Territorial and settlement development OP	N	53,92%	53,92%	0,00%	0,00%	11,19%	1,99%	490.056.847,85 €	1,99%	1,99%	
HU	2014HU16M2OP002	Competitive Central-Hungary OP	N	-	-	-	-	11,19%	1,99%	26.434.831,35 €	2,00%	2,00%	
IE	2014IE16RFOP001	Border, Midland and Western Regional Operational Programme 2014-2020	Y	0,00%	0,00%	0,00%	0,00%	1,68%	0,08%	23.625.344,54 €	0,08%	0,08%	
IE	2014IE16RFOP002	Southern & Eastern Regional Operational Programme	Y	0,00%	0,00%	0,00%	0,00%	1,68%	0,08%	34.180.520,32 €	0,08%	0,08%	
IT	2014IT05M2OP001	National Operational Programme on Education	Y	0,90%	0,90%	0,50%	0,50%	0,28%	0,25%	44.586.058,93 €	0,50%	0,50%	

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IT	2014IT05M2OP002	National Operational Programme on Governance and Institutional Capacity	Y	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	61.188.329,59 €	0,00%	0,00%	
IT	2014IT16M2OP001	ROP Molise ERDF ESF	Y	1,48%	1,48%	0,00%	0,00%	0,00%	0,00%	1.865.486,25 €	0,00%	0,00%	
IT	2014IT16M2OP002	ROP Puglia ERDF ESF	Y	-	-	-	-	1,30%	1,23%	217.976.435,36 €	2,00%	2,00%	
IT	2014IT16M2OP003	National Operational Programme on Legality	Y	-	-	-	-	1,19%	0,35%	39.931.478,70 €	2,00%	2,00%	
IT	2014IT16M2OP004	National Operational Programme on Metropolitan Cities	Y	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	73.963.768,46 €	0,00%	0,00%	
IT	2014IT16M2OP005	National Operational Programme on Research and Innovation	Y	-	-	-	-	0,00%	0,00%	49.104.622,86 €	2,00%	2,00%	
IT	2014IT16M2OP006	ROP Calabria ERDF ESF	N	8,46%	8,46%	7,18%	7,18%	10,09%	1,86%	58.012.249,47 €	7,18%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
IT	2014IT16RFOP001	National Operational Programme on Culture	Y	0,00%	0,00%	0,00%	0,00%	1,16%	1,11%	31.628.948,77 €	1,11%	1,11%	
IT	2014IT16RFOP002	National Operational Programme on Infrastructures and Networks	Y	8,87%	8,87%	0,00%	0,00%	0,00%	0,00%	186.280.772,19 €	0,00%	0,00%	
IT	2014IT16RFOP003	National Operational Programme on Enterprises and Competitiveness	Y	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	225.540.064,79 €	0,00%	0,00%	
IT	2014IT16RFOP004	ROP Abruzzo ERDF	Y	-	-	-	-	0,01%	0,00%	18.751.120,26 €	2,00%	2,00%	

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IT	2014IT16RFOP005	ROP PA Bolzano ERDF	Y	-	-	-	-	-	-	11.212.251,96 €	2,00%	2,00%	
IT	2014IT16RFOP007	ROP Campania ERDF	N	0,00%	0,00%	0,00%	0,00%	1,50%	1,50%	79.914.943,01 €	1,50%	1,50%	
IT	2014IT16RFOP008	ROP Emilia Romagna ERDF	Y	0,52%	0,52%	0,50%	0,50%	0,57%	0,37%	54.724.789,54 €	0,50%	0,50%	
IT	2014IT16RFOP009	ROP Friuli Venezia Giulia ERDF	Y	0,00%	0,00%	0,00%	0,00%	0,27%	0,27%	21.325.951,97 €	0,27%	0,27%	
IT	2014IT16RFOP010	ROP Lazio ERDF	Y	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	37.699.842,94 €	0,00%	0,00%	
IT	2014IT16RFOP011	ROP Liguria ERDF	Y	0,93%	0,93%	0,13%	0,13%	0,00%	0,00%	29.690.991,14 €	0,13%	0,13%	
IT	2014IT16RFOP012	ROP Lombardia ERDF	Y	0,28%	0,28%	0,00%	0,00%	0,17%	0,00%	42.138.186,88 €	0,00%	0,00%	
IT	2014IT16RFOP013	ROP Marche ERDF	Y	0,00%	0,00%	0,00%	0,00%	0,04%	0,00%	30.493.465,75 €	0,00%	0,00%	
IT	2014IT16RFOP014	ROP Piemonte ERDF	Y	0,00%	0,00%	0,00%	0,00%	0,08%	0,00%	62.178.190,30 €	0,00%	0,00%	
IT	2014IT16RFOP015	ROP Sardegna ERDF	Y	0,63%	0,91%	0,52%	0,76%	3,76%	2,00%	61.405.046,32 €	2,00%	2,00%	
IT	2014IT16RFOP016	ROP Sicilia ERDF	Y	-	-	-	-	0,00%	0,00%	457.755.965,55 €	2,00%	2,00%	
IT	2014IT16RFOP017	ROP Toscana ERDF	Y	0,00%	0,04%	0,00%	0,02%	0,18%	0,16%	87.007.796,91 €	0,16%	0,16%	
IT	2014IT16RFOP018	ROP PA Trento ERDF	Y	-	-	-	-	0,00%	0,00%	8.763.666,05 €	2,00%	2,00%	
IT	2014IT16RFOP019	ROP Umbria ERDF	Y	-	-	-	-	0,75%	0,66%	29.382.762,04 €	2,00%	2,00%	
IT	2014IT16RFOP020	ROP Valle d'Aosta ERDF	Y	-	-	-	-	0,00%	0,00%	5.630.560,08 €	2,00%	2,00%	
IT	2014IT16RFOP021	ROP Veneto ERDF	Y	-	-	-	-	1,86%	1,33%	44.766.191,10 €	2,00%	2,00%	
IT	2014IT16RFOP022	ROP Basilicata ERDF	Y	10,96%	10,96%	0,00%	0,00%	-	-	- €	0,00%	0,00%	
IT	2015IT16RFSM001	National operational programme SME Initiative	Y	-	-	-	-	-	-	- €	2,00%	2,00%	

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LT	2014LT16MAOP001	Operational Programme for EU Structural Funds Investments for 2014-2020	N	8,79%	11,15%	8,40%	10,66%	5,00%	5,00%	776.104.510,09 €	10,66%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTERs 2016-2017 and 2017-2018 down to 2%, if necessary.
LU	2014LU16RFOP001	Operational Programme ERDF Luxembourg 2014-2020	Y	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	4.759.063,38 €	0,00%	0,00%	
LV	2014LV16MAOP001	Growth and Employment	Y	0,02%	0,04%	0,01%	0,03%	1,64%	1,41%	299.195.271,40 €	1,41%	1,41%	
MT	2014MT16M1OP001	Fostering a competitive and sustainable economy to meet our challenges	Y	-	-	-	-	0,02%	0,01%	50.583.974,14 €	2,00%	2,00%	
MT	2014MT16RFSM001	Stimulate private sector investment for economic growth	Y	-	-	-	-	-	-	- €	2,00%	2,00%	
NL	2014NL16RFOP001	OP North Netherlands ERDF 2014-2020	Y	-	-	-	-	0,54%	0,39%	10.663.395,84 €	2,00%	2,00%	
NL	2014NL16RFOP002	OP West Netherlands ERDF 2014-2020	Y	-	-	-	-	0,06%	0,05%	17.692.517,56 €	2,00%	2,00%	
NL	2014NL16RFOP003	OP South Netherlands ERDF 2014-2020	Y	-	-	-	-	0,33%	0,07%	17.423.265,55 €	2,00%	2,00%	
NL	2014NL16RFOP004	OP East Netherlands ERDF 2014-2020	Y	-	-	-	-	0,44%	0,35%	11.750.096,78 €	2,00%	2,00%	
PL	2014PL16CFTA001	OP Technical Assistance	Y	0,05%	0,05%	0,02%	0,02%	0,02%	0,01%	98.833.437,19 €	0,02%	0,02%	
PL	2014PL16M1OP001	OP Infrastructure and Environment	Y	0,20%	0,20%	0,18%	0,18%	0,00%	0,00%	4.097.539.868,19 €	0,18%	0,18%	Ongoing audit contradictory procedure

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PL	2014PL16M2OP001	ROP 1 Regional Operational Programme for Dolnośląskie Voivodeship 2014-2020	Y	0,50%	2,00%	0,08%	2,00%	0,50%	0,26%	253.710.180,76 €	2,00%	2,00%	
PL	2014PL16M2OP002	ROP 2 Regional Operational Programme for Kujawsko-Pomorskie Voivodeship 2014-2020	Y	1,33%	0,42%	0,02%	0,03%	0,59%	0,00%	140.681.786,91 €	0,03%	0,03%	
PL	2014PL16M2OP003	ROP 3 Regional Operational Programme for Lubelskie Voivodeship 2014-2020	Y	1,07%	2,00%	0,16%	2,24%	1,40%	0,76%	165.900.854,17 €	2,24%	2,00%	Ongoing audit contradictory procedure
PL	2014PL16M2OP004	ROP 4 Regional Operational Programme for Lubuskie Voivodeship 2014-2020	Y	1,12%	1,63%	1,10%	1,62%	1,84%	1,13%	75.103.129,39 €	1,62%	1,62%	
PL	2014PL16M2OP005	ROP 5 Regional Operational Programme for Łódzkie Voivodeship 2014-2020	Y	0,65%	0,42%	0,07%	0,06%	1,74%	1,05%	165.873.152,93 €	1,05%	1,05%	
PL	2014PL16M2OP006	ROP 6 Regional Operational Programme for Małopolskie Voivodeship 2014-2020	Y	1,58%	1,67%	1,11%	1,67%	1,66%	1,11%	229.054.253,62 €	1,67%	1,67%	
PL	2014PL16M2OP007	ROP 7 Regional Operational Programme for Mazowieckie Voivodeship 2014-2020	Y	0,57%	0,68%	0,00%	0,00%	2,39%	1,71%	249.425.752,02 €	1,71%	1,71%	
PL	2014PL16M2OP008	ROP 8 Regional Operational Programme for Opolskie Voivodeship	Y	0,51%	0,32%	0,25%	0,31%	2,03%	1,49%	134.720.304,37 €	1,49%	1,49%	
PL	2014PL16M2OP009	ROP 9 Regional Operational Programme for Podkarpackie Voivodeship	Y	1,50%	0,49%	0,25%	0,48%	1,12%	0,49%	281.791.645,13 €	0,49%	0,49%	

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PL	2014PL16M2OP010	ROP 10 Regional Operational Programme for Podlaskie Voivodeship	Y	1,15%	2,02%	0,43%	0,74%	0,75%	0,27%	97.873.159,88 €	0,74%	0,74%	
PL	2014PL16M2OP011	ROP 11 Regional Operational Programme for Pomorskie Voivodeship	Y	0,83%	1,49%	0,83%	1,48%	2,80%	2,00%	173.514.272,43 €	2,00%	2,00%	
PL	2014PL16M2OP012	ROP 12 Regional Operational Programme for Śląskie Voivodeship	Y	1,05%	0,66%	0,47%	0,66%	4,01%	2,00%	248.475.951,25 €	2,00%	2,00%	
PL	2014PL16M2OP013	ROP 13 Regional Operational Programme for Świętokrzyskie Voivodeship	Y	2,35%	1,03%	0,73%	1,02%	0,88%	0,19%	100.581.537,37 €	1,02%	1,02%	
PL	2014PL16M2OP014	ROP 14 Regional Operational Programme for Warmińsko-Mazurskie Voivodeship	Y	0,41%	0,61%	0,35%	0,52%	2,15%	1,27%	116.966.673,87 €	1,27%	1,27%	
PL	2014PL16M2OP015	ROP 15 Regional Operational Programme for Wielkopolskie Voivodeship	Y	0,08%	0,12%	0,07%	0,11%	1,86%	1,47%	315.462.609,45 €	1,47%	1,47%	
PL	2014PL16M2OP016	ROP 16 Regional Operational Programme for Zachodniopomorskie Voivodeship	Y	0,79%	0,48%	0,24%	0,39%	0,52%	0,10%	204.105.103,65 €	0,39%	0,39%	
PL	2014PL16RFOP001	OP Smart growth	N	3,59%	8,61%	1,52%	3,51%	3,42%	1,42%	1.113.065.837,71 €	3,51%	2,00%	
PL	2014PL16RFOP002	OP Digital Poland	Y	0,61%	2,17%	0,60%	2,15%	0,18%	0,12%	271.289.672,66 €	2,15%	2,00%	
PL	2014PL16RFOP003	OP Development of Eastern Poland	Y	0,68%	0,68%	0,67%	0,67%	1,70%	1,53%	323.395.068,24 €	1,53%	1,53%	

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PT	2014PT16CFOP001	Sustainability and Resource Use Efficiency OP	Y	1,71%	1,71%	1,60%	1,60%	1,86%	1,74%	265.729.990,78 €	1,74%	1,74%	Ongoing audit contradictory procedure
PT	2014PT16M2OP001	Regional OP Norte	Y	1,71%	1,71%	1,60%	1,60%	1,86%	1,74%	303.819.387,30 €	1,74%	1,74%	Ongoing audit contradictory procedure
PT	2014PT16M2OP002	Regional OP Centro	Y	1,71%	1,71%	1,60%	1,60%	1,86%	1,74%	196.264.145,97 €	1,74%	1,74%	Ongoing audit contradictory procedure
PT	2014PT16M2OP003	Regional OP Alentejo	Y	1,71%	1,71%	1,60%	1,60%	1,86%	1,74%	78.017.626,02 €	1,74%	1,74%	Ongoing audit contradictory procedure
PT	2014PT16M2OP004	Regional OP Azores (Autonomous Region)	Y	1,71%	1,71%	1,60%	1,60%	1,86%	1,74%	114.400.371,75 €	1,74%	1,74%	Ongoing audit contradictory procedure
PT	2014PT16M2OP005	Regional OP Lisboa	Y	1,71%	1,71%	1,60%	1,60%	1,86%	1,74%	58.218.258,30 €	1,74%	1,74%	Ongoing audit contradictory procedure
PT	2014PT16M2OP006	Regional OP Madeira (Autonomous Region)	Y	1,71%	1,71%	1,60%	1,60%	1,86%	1,74%	40.692.102,06 €	1,74%	1,74%	Ongoing audit contradictory procedure
PT	2014PT16M2OP007	Regional OP Algarve	Y	1,71%	1,71%	1,60%	1,60%	1,86%	1,74%	17.076.151,65 €	1,74%	1,74%	Ongoing audit contradictory procedure
PT	2014PT16M3OP001	Competitiveness and Internationalisation OP	Y	1,71%	1,71%	1,60%	1,60%	1,86%	1,74%	593.315.819,95 €	1,74%	1,74%	Ongoing audit contradictory procedure
PT	2014PT16RFTA001	OP Technical Assistance	Y	1,71%	1,71%	1,60%	1,60%	1,86%	1,74%	13.005.739,70 €	1,74%	1,74%	Ongoing audit contradictory procedure
RO	2014RO16M1OP001	Large Infrastructure Operational Programme	Y	-	-	-	-	0,17%	0,06%	536.919.718,21 €	2,00%	2,00%	
RO	2014RO16RFOP001	Competitiveness Operational Programme	N	-	-	-	-	0,032	0,00%	154.709.453,03 €	2,00%	2,00%	

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RO	2014RO16RFOP002	Regional Operational Programme	Y	-	-	-	-	1,91%	1,87%	491.453.958,64 €	2,00%	2,00%	
RO	2014RO16RFTA001	Technical Assistance Operational Programme	Y	-	-	-	-	0,01%	0,00%	40.514.869,77 €	2,00%	2,00%	
RO	2015RO16RFSM001	Operational Programme SME Initiative' Romania	NA	-	-	-	-	-	-	- €	2,00%	2,00%	
SE	2014SE16M2OP001	Community-led local development programme with support from ERDF and ESF 2014-2020	Y	0,00%	0,00%	0,00%	0,00%	0,17%	0,11%	1.058.303,94 €	0,11%	0,11%	
SE	2014SE16RFOP001	South Sweden	Y	0,03%	0,03%	0,03%	0,03%	0,28%	0,27%	9.380.830,88 €	0,27%	0,27%	
SE	2014SE16RFOP002	Småland and islands	Y	0,03%	0,03%	0,03%	0,03%	0,28%	0,27%	7.854.258,79 €	0,27%	0,27%	
SE	2014SE16RFOP003	West Sweden	Y	0,03%	0,03%	0,03%	0,03%	0,28%	0,27%	8.885.585,80 €	0,27%	0,27%	
SE	2014SE16RFOP004	East-Central Sweden	Y	0,03%	0,03%	0,03%	0,03%	0,28%	0,27%	13.096.477,63 €	0,27%	0,27%	
SE	2014SE16RFOP005	Stockholm	Y	0,03%	0,03%	0,03%	0,03%	0,28%	0,27%	5.401.432,12 €	0,27%	0,27%	
SE	2014SE16RFOP006	North-Central Sweden	Y	0,03%	0,03%	0,03%	0,03%	0,28%	0,27%	24.551.729,64 €	0,27%	0,27%	
SE	2014SE16RFOP007	Central Norrland	Y	0,03%	0,03%	0,03%	0,03%	0,28%	0,27%	29.553.156,56 €	0,27%	0,27%	
SE	2014SE16RFOP008	Upper Norrland	Y	0,03%	0,03%	0,03%	0,03%	0,28%	0,27%	40.882.308,57 €	0,27%	0,27%	
SE	2014SE16RFOP009	National regional fund programme for investments in growth and jobs 2014-2020	Y	0,03%	0,03%	0,03%	0,03%	0,28%	0,27%	11.044.993,23 €	0,27%	0,27%	

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SI	2014SI16MAOP001	Operational Programme for the Implementation of the EU Cohesion Policy in the period 2014 – 2020	N	0,62%	0,62%	0,62%	0,62%	0,68%	0,26%	182.881.394,11 €	0,62%	0,62%	Ongoing audit contradictory procedure Category 3 limited to IBs MGRT and MOP
SK	2014SK05M0OP001	Operational Programme Human Resources	Y	0,00%	0,00%	0,00%	0,00%	0,17%	0,00%	11.258.740,24 €	0,00%	0,00%	
SK	2014SK16M1OP001	Integrated Infrastructure	Y	5,43%	5,98%	5,42%	5,98%	0,74%	0,00%	556.474.145,42 €	5,98%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
SK	2014SK16M1OP002	Quality of Environment	Y	6,58%	10,77%	6,26%	9,89%	6,86%	6,36%	319.787.045,90 €	9,89%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTERs 2016-2017 and 2017-2018 down to 2%, if necessary.
SK	2014SK16RFOP001	Research and Innovation	N	0,12%	0,42%	0,00%	0,00%	1,87%	0,61%	127.312.538,67 €	0,61%	0,61%	
SK	2014SK16RFOP002	Integrated Regional Operational Programme	N	0,00%	0,00%	0,00%	0,00%	0,45%	0,44%	164.780.081,60 €	0,44%	0,44%	
SK	2014SK16RFTA001	Technical Assistance	Y	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	23.826.531,08 €	0,00%	0,00%	
TC	2014TC16M4TN001	Mediterranean	Y	-	-	-	-	0,66%	0,63%	28.405.458,49 €	2,00%	2,00%	

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TC	2014TC16M4TN002	Adriatic-Ionian	NA	-	-	-	-	-	-	2.338.275,02 €	2,00%	2,00%	
TC	2014TC16M4TN003	Balkan-Mediterranean	NA	-	-	-	-	-	-	1.183.195,36 €	2,00%	2,00%	
TC	2014TC16M5TN001	Baltic Sea	Y	0,60%	0,60%	0,55%	0,55%	0,55%	0,53%	34.070.716,77 €	0,55%	0,55%	
TC	2014TC16M6TN001	Danube	Y	-	-	-	-	0,32%	0,17%	37.547.852,10 €	2,00%	2,00%	
TC	2014TC16RFCB001	Interreg V-A - Belgium-Germany-The Netherlands (Euregio Meuse-Rhin/Euregio Maas-Rijn/Euregio Maas-Rhein)	Y	-	-	-	-	0,16%	0,00%	5.588.599,99 €	2,00%	2,00%	
TC	2014TC16RFCB002	Interreg V-A - Austria-Czech Republic	NA	-	-	-	-	-	-	5.032.688,72 €	2,00%	2,00%	
TC	2014TC16RFCB003	Interreg V-A - Slovakia-Austria	NA	-	-	-	-	-	-	2.018.971,18 €	2,00%	2,00%	
TC	2014TC16RFCB004	Interreg V-A - Austria–Germany/Bavaria (Bayern–Österreich)	Y	-	-	-	-	0,70%	0,55%	3.413.950,25 €	2,00%	2,00%	
TC	2014TC16RFCB005	Interreg V-A - Spain-Portugal (POCTEP)	NA	-	-	-	-	-	-	3.521.114,36 €	2,00%	2,00%	
TC	2014TC16RFCB006	Interreg V-A - Spain-France-Andorra (POCTEFA)	NA	-	-	-	-	-	-	13.375.164,78 €	2,00%	2,00%	
TC	2014TC16RFCB007	Interreg V-A - Spain-Portugal (Madeira-Açores-Canarias (MAC))	NA	-	-	-	-	-	-	4.231.923,83 €	2,00%	2,00%	
TC	2014TC16RFCB008	Interreg V-A - Hungary-Croatia	NA	-	-	-	-	-	-	5.337.257,79 €	2,00%	2,00%	
TC	2014TC16RFCB009	Interreg V-A - Germany/Bavaria-Czech Republic	NA	-	-	-	-	-	-	9.963.627,12 €	2,00%	2,00%	

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TC	2014TC16RFCB010	Interreg V-A - Austria-Hungary	NA	-	-	-	-	-	-	3.122.049,42 €	2,00%	2,00%	
TC	2014TC16RFCB011	Interreg V-A - Germany/Brandenburg-Poland	NA	-	-	-	-	-	-	4.397.023,22 €	2,00%	2,00%	
TC	2014TC16RFCB012	Interreg V-A - Poland-Slovakia	Y	0,05%	0,05%	0,05%	0,05%	0,00%	0,00%	34.040.643,38 €	0,05%	0,05%	
TC	2014TC16RFCB013	Interreg V-A - Poland-Denmark-Germany-Lithuania-Sweden (South Baltic)	Y	0,00%	0,00%	0,00%	0,00%	0,14%	0,12%	10.586.963,99 €	0,12%	0,12%	
TC	2014TC16RFCB014	Interreg V-A - Finland-Estonia-Latvia-Sweden (Central Baltic)	Y	14,61%	14,61%	0,12%	0,12%	0,61%	0,56%	16.666.813,95 €	0,56%	0,56%	
TC	2014TC16RFCB015	Interreg V-A - Slovakia-Hungary	NA	-	-	-	-	-	-	2.979.551,47 €	2,00%	2,00%	
TC	2014TC16RFCB016	Interreg V-A - Sweden-Norway	Y	0,11%	0,11%	0,10%	0,10%	0,00%	0,00%	7.173.105,52 €	0,10%	0,10%	
TC	2014TC16RFCB017	Interreg V-A - Germany/Saxony-Czech Republic	Y	2,82%	2,82%	1,67%	1,67%	2,15%	1,83%	34.025.927,23 €	1,83%	1,83%	
TC	2014TC16RFCB018	Interreg V-A - Poland-Germany/Saxony	Y	0,15%	0,15%	0,15%	0,15%	1,17%	0,96%	10.027.925,58 €	0,96%	0,96%	
TC	2014TC16RFCB019	Interreg V-A - Germany/Mecklenburg-Vorpommern-Brandenburg-Poland	Y	-	-	-	-	0,00%	0,00%	6.620.503,24 €	2,00%	2,00%	
TC	2014TC16RFCB020	Interreg V-A - Greece-Italy	NA	-	-	-	-	-	-	2.377.085,45 €	2,00%	2,00%	

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TC	2014TC16RFCB021	Interreg V-A - Romania-Bulgaria	Y	0,62%	0,62%	0,42%	0,42%	0,33%	0,00%	25.358.790,09 €	0,42%	0,42%	
TC	2014TC16RFCB022	Interreg V-A - Greece-Bulgaria	NA	-	-	-	-	-	-	2.545.956,39 €	2,00%	2,00%	
TC	2014TC16RFCB023	Interreg V-A - Germany-The Netherlands (Deutschland-Nederland)	Y	0,86%	0,86%	0,78%	0,78%	0,26%	0,17%	36.368.527,17 €	0,78%	0,78%	
TC	2014TC16RFCB024	Interreg V-A - Germany-Austria-Switzerland-Liechtenstein (Alpenrhein-Bodensee-Hochrhein)	Y	-	-	-	-	0,28%	0,18%	5.603.987,20 €	2,00%	2,00%	
TC	2014TC16RFCB025	Interreg V-A - Czech Republic-Poland	Y	0,07%	0,07%	0,00%	0,00%	0,43%	0,30%	27.297.798,76 €	0,30%	0,30%	
TC	2014TC16RFCB026	Interreg V-A - Sweden-Denmark-Norway (Öresund-Kattegat-Skagerrak)	Y	0,22%	0,22%	0,17%	0,17%	0,38%	0,35%	22.539.301,37 €	0,35%	0,35%	
TC	2014TC16RFCB027	Interreg V-A - Latvia-Lithuania	Y	0,00%	0,00%	0,00%	0,00%	0,06%	0,05%	8.389.910,79 €	0,05%	0,05%	
TC	2014TC16RFCB028	Interreg V-A - Sweden-Finland-Norway (Botnia-Atlantica)	Y	0,15%	0,15%	0,13%	0,13%	0,05%	0,04%	5.068.873,12 €	0,13%	0,13%	
TC	2014TC16RFCB029	Interreg V-A - Slovenia-Croatia	Y	-	-	-	-	2,91%	0,00%	4.610.928,94 €	2,00%	2,00%	
TC	2014TC16RFCB030	Interreg V-A - Slovakia-Czech Republic	Y	-	-	-	-	-	-	2.220.443,31 €	2,00%	2,00%	
TC	2014TC16RFCB031	Interreg V-A - Lithuania-Poland	Y	-	-	-	-	0,00%	0,00%	10.554.665,23 €	2,00%	2,00%	

MS	CCI Ref	Title	(1) MCS functioning effectively (Y/N/NA*): Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2016-2017				Accounting year 2017-2018		Reporting year 2018			Comments
				Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)				Reportable rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)					
				(2) Total Error Rate	(3) Total Error Rate removing impact of advances to financial instruments	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	Relevant expenditure (interims+retentions-deductions)	Risk at Payment Risk reported in column (5), or (7) if higher (or flat rate of 2% when (5) and (7) are empty, or (5) is empty and (7) is below 2%)	Risk at Closure (taking into account additional estimated financial corrections)	
TC	2014TC16RFCB032	Interreg V-A - Sweden-Finland-Norway (Nord)	Y	0,10%	0,10%	0,09%	0,09%	0,15%	0,13%	7.035.254,01 €	0,13%	0,13%	
TC	2014TC16RFCB033	Interreg V-A - Italy-France (Maritime)	Y	-	-	-	-	0,00%	0,00%	10.325.304,67 €	2,00%	2,00%	
TC	2014TC16RFCB034	Interreg V-A - France-Italy (ALCOTRA)	Y	-	-	-	-	0,25%	0,22%	10.427.203,26 €	2,00%	2,00%	
TC	2014TC16RFCB035	Interreg V-A - Italy-Switzerland	NA	-	-	-	-	-	-	2.034.858,12 €	2,00%	2,00%	
TC	2014TC16RFCB036	Interreg V-A - Italy-Slovenia	Y	-	-	-	-	0,00%	0,00%	2.190.769,53 €	2,00%	2,00%	
TC	2014TC16RFCB037	Interreg V-A - Italy-Malta	NA	-	-	-	-	-	-	1.298.876,70 €	2,00%	2,00%	
TC	2014TC16RFCB038	Interreg V-A - France-Belgium-The Netherlands-United Kingdom (Les Deux Mers/Two seas/Twee Zeeën)	Y	-	-	-	-	0,06%	0,00%	23.307.227,30 €	2,00%	2,00%	
TC	2014TC16RFCB039	Interreg V-A - France-Germany-Switzerland (Rhin supérieur/Oberrhein)	Y	-	-	-	-	0,00%	0,00%	18.410.938,11 €	2,00%	2,00%	
TC	2014TC16RFCB040	Interreg V-A - France-United Kingdom (Manche/Channel)	Y	0,05%	0,05%	0,03%	0,03%	0,32%	0,18%	2.624.946,01 €	0,18%	0,18%	
TC	2014TC16RFCB041	Interreg V-A - France-Switzerland	N	-	-	-	-	25,69%	25,69%	9.128.237,66 €	25,69%	2,00%	Ongoing assessment of the legality and regularity. Financial corrections will be applied to bring RTER 2017-2018 down to 2%, if necessary.
TC	2014TC16RFCB042	Interreg V-A - Italy-Croatia	NA	-	-	-	-	-	-	3.811.632,66 €	2,00%	2,00%	

MS	CCI Ref	Title	(1) MCS functioning effectively (Y/N/NA*): Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2016-2017				Accounting year 2017-2018		Reporting year 2018			Comments
				Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)				Reportable rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)					
				(2) Total Error Rate	(3) Total Error Rate removing impact of advances to financial instruments	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	Relevant expenditure (interims+retentions-deductions)	Risk at Payment Risk reported in column (5), or (7) if higher (or flat rate of 2% when (5) and (7) are empty, or (5) is empty and (7) is below 2%)	Risk at Closure (taking into account additional estimated financial corrections)	
TC	2014TC16RFCB043	Interreg V-A - France (Saint Martin-Sint Maarten)	NA	-	-	-	-	-	-	- €	2,00%	2,00%	
TC	2014TC16RFCB044	Interreg V-A - Belgium-France (France-Wallonie-Vlaanderen)	Y	-	-	-	-	1,19%	1,08%	14.017.005,61 €	2,00%	2,00%	
TC	2014TC16RFCB045	Interreg V-A - France-Belgium-Germany-Luxembourg (Grande Région/Großregion)	Y	-	-	-	-	0,00%	0,00%	13.056.402,40 €	2,00%	2,00%	
TC	2014TC16RFCB046	Interreg V-A - Belgium-The Netherlands (Vlaanderen-Nederland)	Y	0,96%	0,96%	0,80%	0,80%	0,86%	0,77%	26.251.936,57 €	0,80%	0,80%	
TC	2014TC16RFCB047	Interreg V-A - United Kingdom-Ireland (Ireland-Northern Ireland-Scotland)	Y	0,00%	0,00%	0,00%	0,00%	0,23%	0,14%	16.372.602,99 €	0,14%	0,14%	
TC	2014TC16RFCB048	Interreg V-A - United Kingdom-Ireland (Ireland-Wales)	Y	0,03%	0,03%	0,02%	0,02%	0,01%	0,01%	5.200.952,37 €	0,02%	0,02%	
TC	2014TC16RFCB049	Interreg V-A - Romania-Hungary	Y	-	-	-	-	0,00%	0,00%	1.233.118,92 €	2,00%	2,00%	
TC	2014TC16RFCB050	Interreg V-A - Estonia-Latvia	Y	0,00%	0,00%	0,00%	0,00%	2,20%	1,97%	432.371,48 €	1,97%	1,97%	
TC	2014TC16RFCB051	Interreg V-A - France (Mayotte-Comores-Madagascar)	NA	-	-	-	-	-	-	- €	2,00%	2,00%	
TC	2014TC16RFCB052	Interreg V-A - Italy-Austria	Y	-	-	-	-	-	-	4.512.684,23 €	2,00%	2,00%	
TC	2014TC16RFCB053	Interreg V-A - Slovenia-Hungary	Y	-	-	-	-	0,05%	0,03%	1.985.115,14 €	2,00%	2,00%	
TC	2014TC16RFCB054	Interreg V-A - Slovenia-Austria	Y	-	-	-	-	0,14%	0,12%	6.884.115,12 €	2,00%	2,00%	

MS	CCI Ref	Title	(1) MCS functioning effectively (Y/N/NA*): Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2016-2017				Accounting year 2017-2018		Reporting year 2018			Comments
				Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)				Reportable rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)					
				(2) Total Error Rate	(3) Total Error Rate removing impact of advances to financial instruments	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	Relevant expenditure (interims+retentions-deductions)	Risk at Payment Risk reported in column (5), or (7) if higher (or flat rate of 2% when (5) and (7) are empty, or (5) is empty and (7) is below 2%)	Risk at Closure (taking into account additional estimated financial corrections)	
TC	2014TC16RFCB055	Interreg V-A - Greece-Cyprus	NA	-	-	-	-	-	-	- €	2,00%	2,00%	
TC	2014TC16RFCB056	Interreg V-A - Germany-Denmark	Y	0,07%	0,07%	0,06%	0,06%	0,57%	0,49%	15.330.293,77 €	0,49%	0,49%	
TC	2014TC16RFIR001	INTERREG EUROPE	Y	-	-	-	-	0,07%	0,07%	49.372.411,69 €	2,00%	2,00%	
TC	2014TC16RFIR002	INTERACT	Y	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	8.412.259,58 €	0,00%	0,00%	
TC	2014TC16RFIR003	URBACT	Y	-	-	-	-	0,33%	0,31%	6.842.832,57 €	2,00%	2,00%	
TC	2014TC16RFIR004	ESPON	Y	-	-	-	-	0,00%	0,00%	6.402.238,93 €	2,00%	2,00%	
TC	2014TC16RFPC001	Ireland-United Kingdom (PEACE)	Y	0,00%	0,00%	0,00%	0,00%	0,23%	0,14%	11.110.551,67 €	0,14%	0,14%	
TC	2014TC16RFTN001	Alpine Space	Y	-	-	-	-	0,75%	0,71%	19.797.174,11 €	2,00%	2,00%	
TC	2014TC16RFTN002	Atlantic Area	Y	-	-	-	-	0,00%	0,00%	2.779.234,88 €	2,00%	2,00%	
TC	2014TC16RFTN003	Central Europe	Y	-	-	-	-	0,00%	0,00%	43.268.090,06 €	2,00%	2,00%	
TC	2014TC16RFTN004	Northern Periphery and Arctic	Y	0,92%	0,92%	0,81%	0,81%	0,00%	0,00%	8.004.784,09 €	0,81%	0,81%	
TC	2014TC16RFTN005	North Sea	Y	0,46%	0,46%	0,34%	0,34%	1,22%	1,12%	15.131.462,82 €	1,12%	1,12%	
TC	2014TC16RFTN006	North West Europe	Y	-	-	-	-	0,07%	0,04%	21.365.266,70 €	2,00%	2,00%	
TC	2014TC16RFTN007	South West Europe	Y	-	-	-	-	0,45%	0,43%	6.557.502,22 €	2,00%	2,00%	
TC	2014TC16RFTN008	Caribbean Area	NA	-	-	-	-	-	-	1.515.702,52 €	2,00%	2,00%	
TC	2014TC16RFTN009	Indian Ocean Area	Y	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	4.664.445,70 €	0,00%	0,00%	
TC	2014TC16RFTN010	Amazonia	Y	-	-	-	-	0,00%	0,00%	522.195,54 €	2,00%	2,00%	
UK	2014UK16RFOP001	United Kingdom - ERDF England	Y	0,07%	0,56%	0,05%	0,39%	0,93%	0,62%	461.019.536,91 €	0,62%	0,62%	

MS	CCI Ref	Title	(1) MCS functioning effectively (Y/N/NA*): Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2016-2017				Accounting year 2017-2018		Reporting year 2018			Comments
				Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)				Reportable rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)					
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UK	2014UK16RFOP002	United Kingdom - ERDF Gibraltar	Y	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	128.397,75 €	0,00%	0,00%	
UK	2014UK16RFOP003	United Kingdom - ERDF Northern Ireland	Y	0,00%	0,00%	0,00%	0,00%	1,14%	0,22%	79.131.019,08 €	0,22%	0,22%	
UK	2014UK16RFOP004	United Kingdom - ERDF Scotland	N	-	-	-	-	17,36%	1,99%	31.200.810,53 €	2,00%	2,00%	
UK	2014UK16RFOP005	United Kingdom - ERDF West Wales and The Valleys	N	6,94%	8,95%	6,93%	8,94%	0,10%	0,09%	128.232.691,87 €	8,94%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary
UK	2014UK16RFOP006	United Kingdom - ERDF East Wales	N	6,94%	8,95%	6,93%	8,94%	0,10%	0,09%	15.496.716,74 €	8,94%	2,00%	Ongoing audit contradictory procedure. Financial corrections will be applied to bring RTER 2016-2017 down to 2%, if necessary

TOTAL

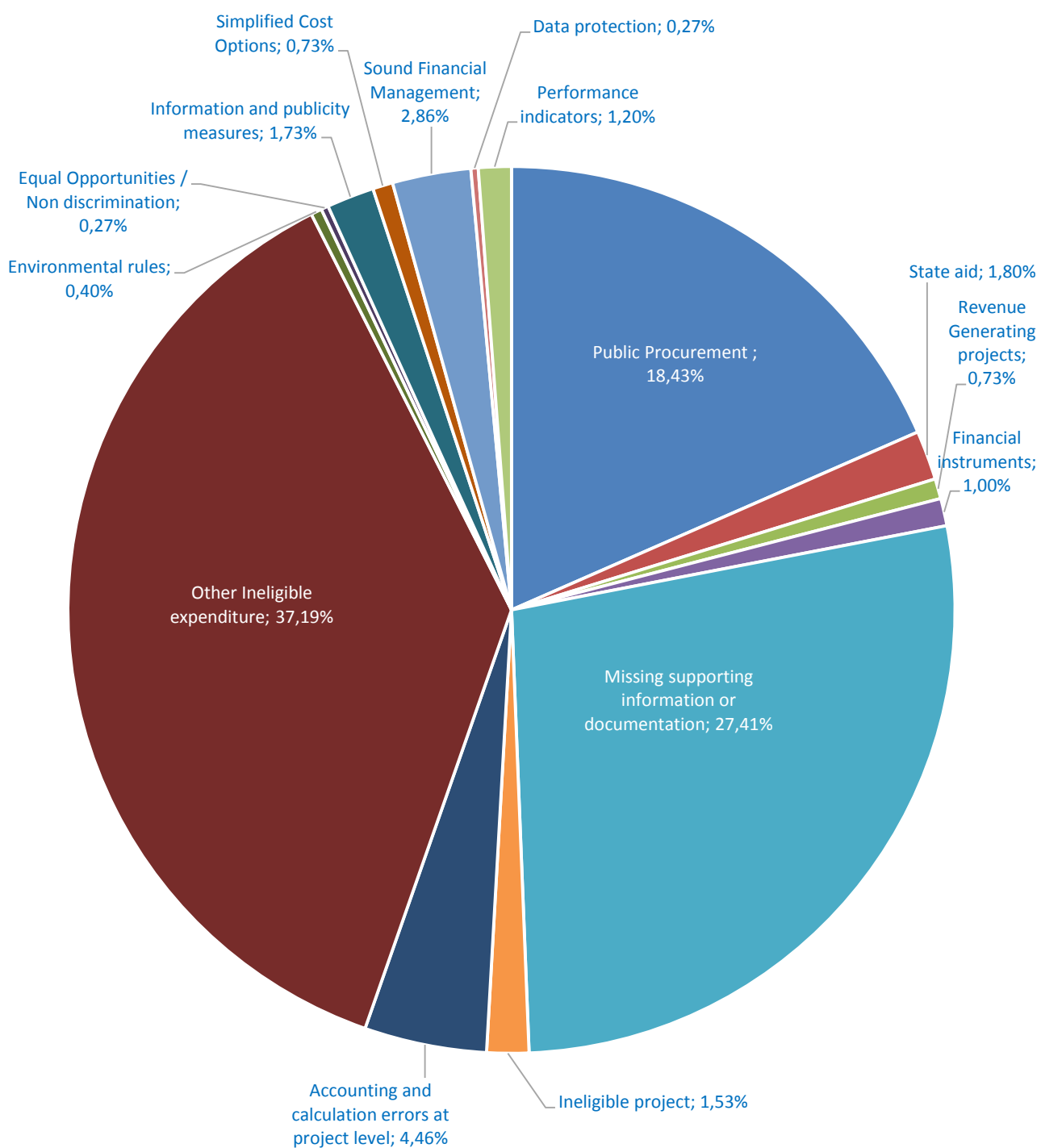
1,96%

27.541.035.620,90 €	2,03%	1,46%
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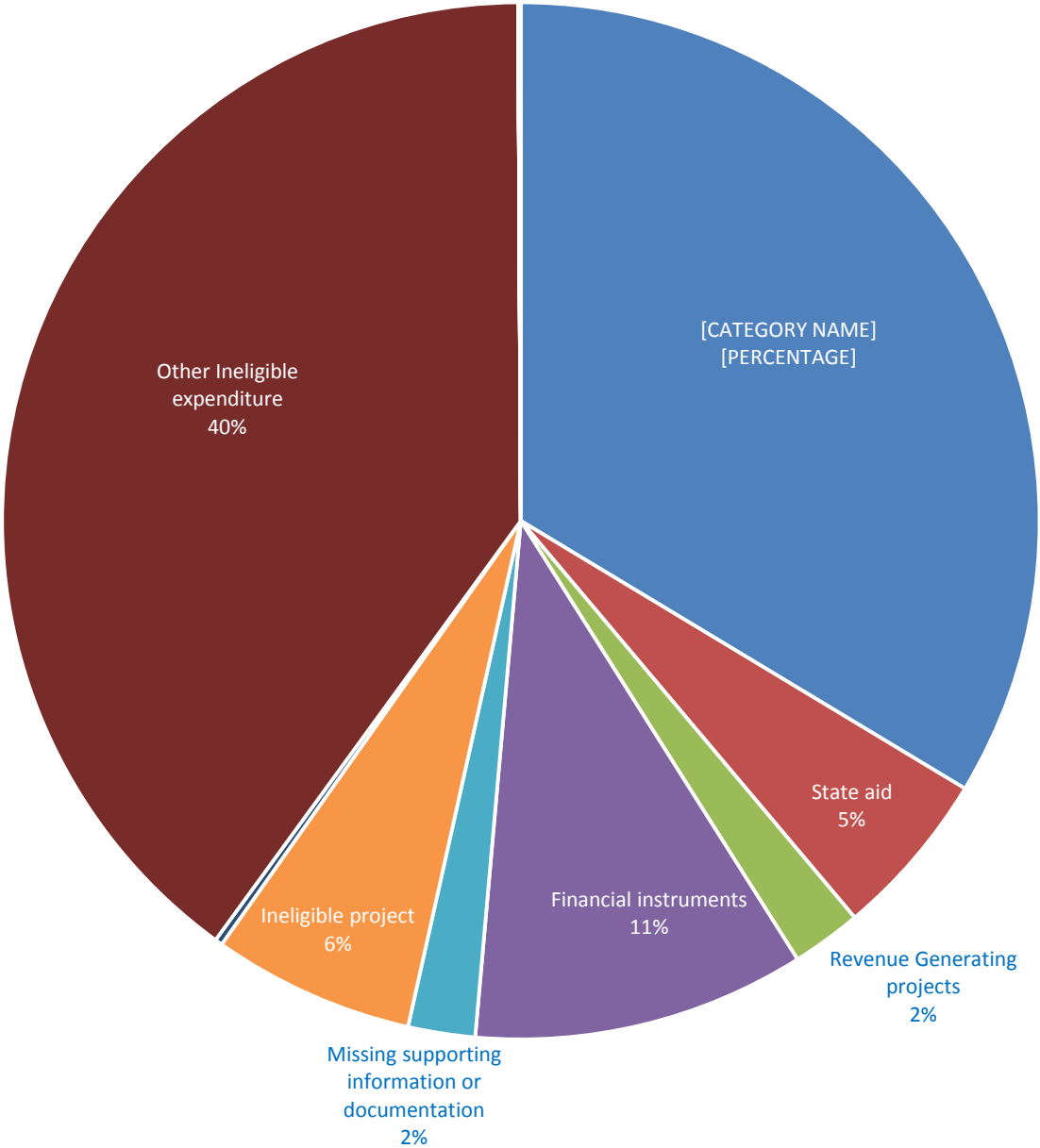
ANNEX 10C: 2014-2020 ERDF / CF Operational Programmes: Typologies of irregularities reported by Member States with the 2016-2017 assurance packages

Category	Cases of suspicion of fraud	Cases of gold-plating	Frequency (number of cases)	Amount of the irregularities (in total costs and €)
Public procurement	4	25	277	28 379 874,74
State aid			27	4 414 710,94
Revenue generating projects			11	1 834 511,51
Financial instruments			15	8 742 582,24
Missing supporting information and documentation			412	1 762 756,09
Ineligible project			23	5 309 155,72
Accounting and calculation errors at project level			67	196 037,82
Ineligible expenditure		1	559	33 667 926,52
Environmental rules			6	212,56
Equal opportunities / non-discrimination			4	2 235,17
Information and publicity measures			26	
Simplified Cost Options			11	21 896,02
Sound financial management			43	44 228,19
Data protection			4	
Performance indicators			18	
TOTAL	4	26	1 503	84 376 127,53

Frequency (% of total number of cases)



Amount (% of total amount)



ANNEX 10D: 2007-2013 ERDF / CF Operational Programmes: Error Rates

	MS	Ref	Title	Reserve AAR 2018	Closure status at end-March 2019	Relevant expenditure 2018 (in mln Euro)	Residual error rate reported at closure	Residual error rate validated by REGIO ³⁸	Rate of risk on payment
1	AT	2007AT161PO001	Burgenland		closed	2,12	0,00%	0,00%	0,00%
2	AT	2007AT162PO001	Niederösterreich		closed	7,28	0,00%	0,00%	0,00%
3	AT	2007AT162PO002	Oberösterreich		closed	4,78	0,00%	0,00%	0,00%
4	AT	2007AT162PO003	Vorarlberg		closed		0,00%	0,00%	
5	AT	2007AT162PO004	Wien		closed		0,00%	0,00%	
6	AT	2007AT162PO005	Kärnten		pre-closed		0,00%	0,00%	
7	AT	2007AT162PO006	Salzburg		closed	0,03	0,00%	0,00%	0,00%
8	AT	2007AT162PO007	Steiermark		closed		0,00%	0,00%	
9	AT	2007AT162PO008	Tirol		closed	1,74	0,00%	0,00%	0,00%
10	BE	2007BE161PO001	Hainaut				0,40%	0,36%	
11	BE	2007BE162PO001	Région de Bruxelles-Capitale		closed	13,74	0,90%	3,73%	3,73%
12	BE	2007BE162PO002	Vlaanderen		closed	10,05	0,63%	0,63%	0,63%
13	BE	2007BE162PO003	Wallonie (hors Hainaut)				0,40%	0,36%	
14	BG	2007BG161PO001	Regional Development		pre-closed	20,99	0,19%	0,19%	0,19%
15	BG	2007BG161PO002	Technical Assistance		closed	2,32	0,12%	0,12%	0,12%
16	BG	2007BG161PO003	Bulgarian Economy		pre-closed	18,23	0,39%	0,39%	0,39%
17	BG	2007BG161PO004	Transport		pre-closed	53,84	0,00%	0,00%	0,00%
18	BG	2007BG161PO005	Environment				0,00%	0,00%	
19	CY	2007CY16UP0001	Sustainable Development and Competitiveness		closed	24,63	0,10%	0,00%	0,00%
20	CZ	2007CZ161PO001	South East		closed		0,00%	0,00%	
21	CZ	2007CZ161PO002	Central Moravia		closed		0,30%	0,28%	
22	CZ	2007CZ161PO004	Enterprise and Innovation				0,21%	0,21%	
23	CZ	2007CZ161PO005	North East		closed		0,00%	0,00%	
24	CZ	2007CZ161PO006	Environment		closed		1,34%	1,34%	
25	CZ	2007CZ161PO007	Transport		closed		0,00%	0,00%	
26	CZ	2007CZ161PO008	North-West	Full non-			1,85%	1,85%	

³⁸ Except for 5 cases where additional audits/information was required at the time of this report and for the 4 Croatian programmes (three mainstream and one ETC) with the closure packages sent in March 2018.

	MS	Ref	Title	Reserve AAR 2018	Closure status at end-March 2019	Relevant expenditure 2018 (in mln Euro)	Residual error rate reported at closure	Residual error rate validated by REGIO ³⁸	Rate of risk on payment
				financial					
27	CZ	2007CZ161PO009	Central Bohemia		closed		0,24%	0,24%	
28	CZ	2007CZ161PO010	Moravia Silesia		closed		0,00%	0,00%	
29	CZ	2007CZ161PO012	Research and Development for Innovation		pre-closed		0,00%	0,00%	
30	CZ	2007CZ161PO013	South West		pre-closed		0,00%	0,00%	
31	CZ	2007CZ162PO001	Prague		pre-closed	12,16	0,00%	0,00%	0,00%
32	CZ	2007CZ16UP0001	Technical Assistance		closed	14,57	0,55%	15,91%	15,91%
33	CZ	2007CZ16UP0002	Integrated OP		pre-closed	162,66	0,00%	0,00%	0,00%
34	DE	2007DE161PO001	Thüringen		closed	73,88	0,00%	0,00%	0,00%
35	DE	2007DE161PO002	Brandenburg		pre-closed	11,44	0,00%	0,00%	0,00%
36	DE	2007DE161PO003	Mecklenburg - Vorpommern		closed		0,00%	0,00%	
37	DE	2007DE161PO004	Sachsen				0,00%	0,00%	
38	DE	2007DE161PO005	Verkehr		closed	76,02	0,00%	0,00%	0,00%
39	DE	2007DE161PO006	Niedersachsen - Region Lüneburg		closed		0,00%	0,00%	
40	DE	2007DE161PO007	Sachsen - Anhalt	Partial non-financial			1,60%	2,00%	
41	DE	2007DE162PO001	Bayern		closed	28,80	0,15%	0,15%	0,15%
42	DE	2007DE162PO002	Saarland		closed	5,25	0,00%	0,00%	0,00%
43	DE	2007DE162PO003	Schleswig - Holstein		pre-closed		0,00%	0,00%	
44	DE	2007DE162PO004	Berlin		pre-closed		0,00%	0,00%	
45	DE	2007DE162PO005	Hessen		closed		0,00%	0,04%	
46	DE	2007DE162PO006	Bremen		closed		0,00%	0,00%	
47	DE	2007DE162PO007	Nordrhein - Westfalen		pre-closed	6,10	1,63%	1,60%	1,60%
48	DE	2007DE162PO008	Baden - Württemberg		closed		0,00%	0,00%	
49	DE	2007DE162PO009	Hamburg		closed		0,00%	0,00%	
50	DE	2007DE162PO010	Niedersachsen (ohne Region Lüneburg)		closed		0,00%	0,00%	
51	DE	2007DE162PO011	Rheinland - Pfalz		closed		0,00%	0,00%	
52	DK	2007DK162PO001	Innovation og Viden		closed		0,39%	0,39%	
53	EE	2007EE161PO001	Economic Environment				0,00%	0,69%	
54	EE	2007EE161PO002	Living Environment				0,00%	0,69%	
55	ES	2007ES161PO001	Región de Murcia			65,48	0,45%	0,45%	0,45%

	MS	Ref	Title	Reserve AAR 2018	Closure status at end-March 2019	Relevant expenditure 2018 (in mln Euro)	Residual error rate reported at closure	Residual error rate validated by REGIO ³⁸	Rate of risk on payment
56	ES	2007ES161PO002	Melilla		closed	7,02	1,96%	1,97%	1,97%
57	ES	2007ES161PO003	Ceuta		closed	5,82	0,00%	0,01%	0,01%
58	ES	2007ES161PO004	Asturias		closed	19,76	0,77%	0,76%	0,76%
59	ES	2007ES161PO005	Galicia		closed	273,95	0,00%	2,00%	2,00%
60	ES	2007ES161PO006	Extremadura		closed	238,67	0,00%	0,00%	0,00%
61	ES	2007ES161PO007	Castilla La Mancha		closed	179,92	0,38%	0,21%	0,21%
62	ES	2007ES161PO008	Andalucía		pre-closed	1 023,24	0,00%	0,50%	0,50%
63	ES	2007ES161PO009	Fondo de Cohesión - FEDER		pre-closed	172,72	0,00%	0,00%	0,00%
64	ES	2007ES162PO001	Cantabria		closed	4,45	0,00%	0,00%	0,00%
65	ES	2007ES162PO002	País Vasco		pre-closed	24,45	1,67%	1,67%	1,67%
66	ES	2007ES162PO003	Navarra		closed	2,26	1,35%	1,35%	1,35%
67	ES	2007ES162PO004	Madrid		closed	66,15	0,00%	0,00%	0,00%
68	ES	2007ES162PO005	La Rioja		closed	1,63	0,00%	0,00%	0,00%
69	ES	2007ES162PO006	Cataluña		pre-closed	88,64	0,00%	0,00%	0,00%
70	ES	2007ES162PO007	Baleares		closed	19,73	0,00%	0,00%	0,00%
71	ES	2007ES162PO008	Aragón		closed	20,10	0,70%	0,64%	0,64%
72	ES	2007ES162PO009	Castilla y León		closed	40,91	0,00%	0,00%	0,00%
73	ES	2007ES162PO010	Comunidad Valenciana		pre-closed	29,26	0,00%	0,00%	0,00%
74	ES	2007ES162PO011	Canarias		closed	129,31	0,35%	0,29%	0,29%
75	ES	2007ES16UP0001	Investigación, Desarrollo e innovación		pre-closed		0,32%	0,80%	
76	ES	2007ES16UP0002	Asistencia Técnica y Gobernanza		closed		0,32%	0,80%	
77	ES	2007ES16UP0003	Economía basada en el Conocimiento		closed		0,32%	0,80%	
	ES	2007ESNAT-PART	Spain – National Part of 19 Regional OPs³⁹				0.20%	0.09%	
78	ETC	2007CB163PO001	EUREGIO Maas Rijn		closed		0,85%	0,85%	
79	ETC	2007CB163PO002	Austria-Czech Republic		closed		0,48%	0,48%	
80	ETC	2007CB163PO003	Slovakia-Austria		closed	0,18	0,06%	0,10%	0,10%

³⁹ The relevant expenditure for Spain national part is included in those indicated per regional programme. The error rates indicated per regional programme are the error rates corresponding to the regional part of the programmes, excluding the national part. The national part is covered by one audit sample (error rate of 2.57% and residual error rate of 0.09%).

	MS	Ref	Title	Reserve AAR 2018	Closure status at end-March 2019	Relevant expenditure 2018 (in mln Euro)	Residual error rate reported at closure	Residual error rate validated by REGIO ³⁸	Rate of risk on payment
81	ETC	2007CB163PO004	Austria-Bavaria		closed		0,26%	0,27%	
82	ETC	2007CB163PO005	España - Portugal		closed	13,37	0,17%	0,13%	0,13%
83	ETC	2007CB163PO006	España - Francia		closed	8,43	1,59%	1,77%	1,77%
84	ETC	2007CB163PO007	Madeira - Azores - Canarias		closed		0,32%	0,32%	
85	ETC	2007CB163PO008	South West Europe		closed		0,75%	0,75%	
86	ETC	2007CB163PO009	Bavaria - Czech Republic		closed		0,30%	0,30%	
87	ETC	2007CB163PO010	Austria - Hungary		closed		0,33%	0,33%	
88	ETC	2007CB163PO011	Lubuskie - Brandenburg		pre-closed	3,32	0,04%	0,04%	0,04%
89	ETC	2007CB163PO012	Poland-Slovakia		pre-closed	6,97	0,01%	0,01%	0,01%
90	ETC	2007CB163PO013	South Baltic		pre-closed		0,00%	0,00%	
91	ETC	2007CB163PO014	Alpine Space		closed	0,30	0,87%	0,87%	0,87%
92	ETC	2007CB163PO015	INTERACT		closed		0,05%	0,05%	
93	ETC	2007CB163PO016	Sweden - Norway		closed		1,18%	1,18%	
94	ETC	2007CB163PO017	Saxony-CZ Republic		closed	0,29	0,83%	1,21%	1,21%
95	ETC	2007CB163PO018	Sachsen - Polen		closed	5,26	0,61%	0,61%	0,61%
96	ETC	2007CB163PO019	MV/BB - Polen		closed	0,43	0,00%	0,00%	0,00%
97	ETC	2007CB163PO020	Baltic Sea Region		closed		0,53%	0,53%	
98	ETC	2007CB163PO021	Romania - Bulgaria	Full non-financial	open		0,52%	0,53%	
99	ETC	2007CB163PO022	ESPON 2013		closed		0,15%	0,15%	
100	ETC	2007CB163PO023	Deutschland-Niederlande		closed		0,62%	0,62%	
101	ETC	2007CB163PO024	Alpenrhein-Bodensee-Hochrhein		closed		0,42%	0,42%	
102	ETC	2007CB163PO025	Ceská republika - Polsko		closed		0,83%	0,83%	
103	ETC	2007CB163PO026	Öresund - Kattegatt - Skagerrak		closed		0,00%	0,00%	
104	ETC	2007CB163PO027	Northern Periphery		closed		0,70%	0,70%	
105	ETC	2007CB163PO028	Botnia-Atlantica		closed	0,84	0,90%	0,90%	0,90%
106	ETC	2007CB163PO029	Atlantic Area		closed		0,44%	0,52%	
107	ETC	2007CB163PO030	Slowacja - Česká Republika		pre-closed		0,00%	0,00%	
108	ETC	2007CB163PO031	Lithuania - Poland		closed		0,00%	0,00%	
109	ETC	2007CB163PO032	Nord Interreg		closed		0,85%	0,85%	
110	ETC	2007CB163PO033	Italia - Francia		closed		0,46%	0,45%	

	MS	Ref	Title	Reserve AAR 2018	Closure status at end-March 2019	Relevant expenditure 2018 (in mln Euro)	Residual error rate reported at closure	Residual error rate validated by REGIO ³⁸	Rate of risk on payment
			frontiera marittima						
111	ETC	2007CB163PO034	Italia - Francia Alpi		closed		0,78%	0,71%	
112	ETC	2007CB163PO035	Italia - Svizzera		closed		0,12%	0,00%	
113	ETC	2007CB163PO036	Italia - Slovenia		closed		0,88%	1,25%	
114	ETC	2007CB163PO037	Italia - Malta		closed	0,69	0,33%	0,33%	0,33%
115	ETC	2007CB163PO038	Les 2 mers		closed	8,26	0,82%	0,82%	0,82%
116	ETC	2007CB163PO039	Rhin supérieur		closed		0,36%	0,36%	
117	ETC	2007CB163PO040	Manche		closed		0,47%	0,47%	
118	ETC	2007CB163PO041	France - Suisse		closed	2,14	1,87%	1,84%	1,84%
119	ETC	2007CB163PO042	Réunion		closed		1,17%	1,17%	
120	ETC	2007CB163PO043	Caraïbes		closed		1,32%	1,32%	
121	ETC	2007CB163PO044	Nord Ouest Européen		closed	9,06	0,48%	0,48%	0,48%
122	ETC	2007CB163PO045	Méditerranée		closed		0,81%	0,81%	
123	ETC	2007CB163PO046	Interreg IV C		closed		0,49%	0,49%	
124	ETC	2007CB163PO047	Ireland - Northern Ireland - Scotland		closed		0,00%	0,00%	
125	ETC	2007CB163PO048	URBACT		closed	0,31	0,19%	0,19%	0,19%
126	ETC	2007CB163PO049	Peace III		closed	9,18	0,00%	0,00%	0,00%
127	ETC	2007CB163PO050	Estonia - Latvia		closed		0,09%	0,09%	
128	ETC	2007CB163PO051	Amazonie		closed		1,13%	1,13%	
129	ETC	2007CB163PO052	Italia - Austria		closed		0,77%	0,79%	
130	ETC	2007CB163PO053	Slovenia - Hungary		pre-closed		1,29%	1,21%	
131	ETC	2007CB163PO054	Slovenia - Austria		closed		0,00%	0,00%	
132	ETC	2007CB163PO055	North Sea		closed		1,08%	1,08%	
133	ETC	2007CB163PO056	Syddanmark-Schleswig		closed		0,40%	0,40%	
134	ETC	2007CB163PO057	Fehmarnbeltregion		closed		1,09%	1,09%	
135	ETC	2007CB163PO058	Greece - Cyprus		closed	2,40	0,38%	0,38%	0,38%
136	ETC	2007CB163PO059	Greece - Bulgaria		closed		1,10%	1,10%	
137	ETC	2007CB163PO060	Greece - Italy		closed	4,39	0,37%	0,21%	0,21%
138	ETC	2007CB163PO061	Central Europe		closed		0,84%	0,84%	
139	ETC	2007CB163PO062	Ireland Wales		closed	1,00	0,18%	0,36%	0,36%
140	ETC	2007CB163PO063	France - Wallonie - Vlaanderen		closed	6,91	0,46%	0,50%	0,50%
141	ETC	2007CB163PO064	Grande Région		closed		2,00%	2,00%	
142	ETC	2007CB163PO065	Vlaanderen - Nederland		closed	4,74	0,99%	0,99%	0,99%
143	ETC	2007CB163PO066	Central Baltic		closed	1,67	0,60%	0,60%	0,60%
144	ETC	2007CB163PO067	Hungary - Romania		pre-closed	8,42	0,50%	0,50%	0,50%

	MS	Ref	Title	Reserve AAR 2018	Closure status at end-March 2019	Relevant expenditure 2018 (in mln Euro)	Residual error rate reported at closure	Residual error rate validated by REGIO ³⁸	Rate of risk on payment
145	ETC	2007CB163PO068	Hungary - Slovakia		closed	0,65	0,34%	0,34%	0,34%
146	ETC	2007CB163PO069	South East Europe		pre-closed		0,15%	0,15%	
147	ETC	2007CB163PO070	Latvia - Lithuania		closed		0,00%	0,00%	
148	ETC	2013CB163PO001	Slovenia-Croatia				0,00%	0,37%	
149	ETC	2013CB163PO002	Hungary-Croatia		closed	1,22	0,00%	0,00%	0,00%
150	ETC	2008CB163PO001	España - Fronteras Exteriores		closed	4,37	0,62%	0,56%	0,56%
151	FI	2007FI162PO001	Itä		pre-closed		0,00%	0,00%	
152	FI	2007FI162PO002	Pohjois		closed		0,00%	0,00%	
153	FI	2007FI162PO003	Länsi		closed		0,00%	0,00%	
154	FI	2007FI162PO004	Etelä		closed		0,00%	0,00%	
155	FI	2007FI162PO005	Åland		closed		1,87%	1,87%	
156	FR	2007FR161PO001	Guyane		closed	15,26	1,84%	1,85%	1,85%
157	FR	2007FR161PO002	Guadeloupe		pre-closed		1,84%	1,85%	
158	FR	2007FR161PO003	Martinique		pre-closed	15,55	1,84%	1,85%	1,85%
159	FR	2007FR161PO004	Réunion		closed	50,71	1,84%	1,85%	1,85%
160	FR	2007FR162PO001	Aquitaine		closed	19,62	1,84%	1,85%	1,85%
161	FR	2007FR162PO002	Centre		closed	4,20	1,84%	1,85%	1,85%
162	FR	2007FR162PO003	Alsace		closed	3,80	1,84%	1,85%	1,85%
163	FR	2007FR162PO004	Auvergne		closed	10,34	1,84%	1,85%	1,85%
164	FR	2007FR162PO005	Basse-Normandie		closed	9,07	1,84%	1,85%	1,85%
165	FR	2007FR162PO006	Bourgogne		closed	9,28	1,84%	1,85%	1,85%
166	FR	2007FR162PO007	Bretagne		closed	11,89	1,84%	1,85%	1,85%
167	FR	2007FR162PO008	Champagne-Ardenne		closed	9,28	1,84%	1,85%	1,85%
168	FR	2007FR162PO009	Corse		closed	7,52	1,84%	1,85%	1,85%
169	FR	2007FR162PO010	Franche-Comté		closed	7,34	1,84%	1,85%	1,85%
170	FR	2007FR162PO011	Haute-Normandie		closed	70,97	1,84%	1,85%	1,85%
171	FR	2007FR162PO012	Ile-De-France		closed	7,54	1,84%	1,85%	1,85%
172	FR	2007FR162PO013	Languedoc-Roussillon		closed	13,52	1,84%	1,85%	1,85%
173	FR	2007FR162PO014	Limousin		closed	6,36	1,84%	1,85%	1,85%
174	FR	2007FR162PO015	Lorraine			16,47	1,84%	1,85%	1,85%
175	FR	2007FR162PO016	Pays De La Loire		closed	15,11	1,84%	1,85%	1,85%
176	FR	2007FR162PO017	Nord Pas-De-Calais		pre-closed	20,29	1,84%	1,85%	1,85%
177	FR	2007FR162PO018	Picardie		open		1,84%	1,85%	
178	FR	2007FR162PO019	Poitou-Charentes		closed	10,07	1,84%	1,85%	1,85%
179	FR	2007FR162PO020	PACA		closed	15,11	1,84%	1,85%	1,85%
180	FR	2007FR162PO021	Midi-Pyrénées		pre-closed	21,50	1,84%	1,85%	1,85%
181	FR	2007FR162PO022	Rhône-Alpes		closed	16,70	1,84%	1,85%	1,85%

	MS	Ref	Title	Reserve AAR 2018	Closure status at end-March 2019	Relevant expenditure 2018 (in mln Euro)	Residual error rate reported at closure	Residual error rate validated by REGIO ³⁸	Rate of risk on payment
182	FR	2007FR162PO023	Alpes		closed	1,75	1,84%	1,85%	1,85%
183	FR	2007FR162PO024	Loire		closed	1,69	1,84%	1,85%	1,85%
184	FR	2007FR162PO025	Massif Central		closed	1,07	1,84%	1,85%	1,85%
185	FR	2007FR162PO026	Rhône		closed	1,69	1,84%	1,85%	1,85%
186	FR	2007FR16UP0001	Europact		closed	1,67	1,84%	1,85%	1,85%
187	GR	2007GR161PO001	Competitiveness		closed	25,41	0,00%	0,00%	0,00%
188	GR	2007GR161PO002	Digital convergence		closed		0,00%	0,00%	
189	GR	2007GR161PO003	Technical assistance		closed		0,00%	0,00%	
190	GR	2007GR161PO004	Accessibility		closed	185,88	0,00%	0,00%	0,00%
191	GR	2007GR161PO005	Environment - sustainable development		closed	13,24	0,00%	0,00%	0,00%
192	GR	2007GR161PO006	Attica		closed	115,68	0,00%	0,00%	0,00%
193	GR	2007GR161PO007	Western Greece - Peloponese - Ionian islands		closed	6,44	0,00%	0,00%	0,00%
194	GR	2007GR161PO008	Macedonia - Thrace		closed	140,00	0,00%	0,00%	0,00%
195	GR	2007GR16UP0001	Thessaly - Continental Greece - Epirus		closed		0,00%	0,00%	
196	GR	2007GR16UP0002	Crete & Aegean islands		closed		0,00%	0,00%	
197	HR	2007HR161PO001	Environment	Full non-financial		78,53	not reported	14,48%	14,48%
198	HR	2007HR161PO002	Transport	Full non-financial			not reported	16,64%	16,64%
199	HR	2007HR161PO003	Regional Competitiveness	Full non-financial		25,86	not reported	8,61%	8,61%
200	HU	2007HU161PO001	Economic Competitiveness		closed	142,94	0,44%	0,44%	0,44%
201	HU	2007HU161PO002	Environment and Energy	Partial non-financial	open		0,17%	0,17%	
202	HU	2007HU161PO003	West Pannon		closed	23,19	0,00%	0,00%	0,00%
203	HU	2007HU161PO004	South Great Plain		closed	37,44	0,00%	0,00%	0,00%
204	HU	2007HU161PO005	Central Transdanubia		closed	25,40	0,00%	0,00%	0,00%
205	HU	2007HU161PO006	North Hungary		closed	45,19	0,00%	0,00%	0,00%
206	HU	2007HU161PO007	Transport	Partial non-financial	pre-closed	862,97	0,32%	0,32%	0,32%
207	HU	2007HU161PO008	Social Infrastructure		closed	503,12	1,04%	1,04%	1,04%

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208	HU	2007HU161PO009	North Great Plain		closed	48,75	0,00%	0,00%	0,00%
209	HU	2007HU161PO010	Implementation	Partial non-financial			0,95%	2,00%	
210	HU	2007HU161PO011	South Transdanubia		closed	35,26	0,00%	0,00%	0,00%
211	HU	2007HU162PO001	Central Hungary		closed	102,72	0,09%	0,09%	0,09%
212	HU	2007HU16UPO001	Electronic Public Administration	Full non-financial			0,98%	2,00%	
213	IE	2007IE162PO001	Border, Midland and Western Operational Programme		closed	11,44	1,29%	1,29%	1,29%
214	IE	2007IE162PO002	Southern and Eastern		closed	7,33	1,39%	1,39%	1,39%
215	IT	2007IT161PO001	Attrattori Culturali		closed	23,47	0,00%	0,00%	0,00%
216	IT	2007IT161PO002	Renewable Energy				0,00%	0,00%	
217	IT	2007IT161PO003	Governance e AT		pre-closed	3,35	0,00%	0,00%	0,00%
218	IT	2007IT161PO004	Ambienti per l'apprendimento		pre-closed	12,51	0,62%	0,67%	0,67%
219	IT	2007IT161PO005	Reti e mobilita	Full non-financial	open		0,00%	12,44%	
220	IT	2007IT161PO006	Ricerca e competitivita	Full non-financial	open		0,00%	2,96%	
221	IT	2007IT161PO007	Sicurezza per lo Sviluppo		closed	28,95	0,00%	0,00%	0,00%
222	IT	2007IT161PO008	Calabria	Full non-financial	open		0,88%	2,00%	
223	IT	2007IT161PO009	Campania				0,00%	2,48%	
224	IT	2007IT161PO010	Puglia				0,85%	2,00%	
225	IT	2007IT161PO011	Sicilia				0,49%	0,76%	
226	IT	2007IT161PO012	Basilicata				0,79%	0,79%	
227	IT	2007IT162PO001	Abruzzo				0,00%	0,00%	
228	IT	2007IT162PO002	Emilia Romagna		closed		0,00%	0,00%	
229	IT	2007IT162PO003	Friuli Venezia Giulia				0,00%	0,00%	
230	IT	2007IT162PO004	Lazio	Full non-financial	open		1,99%	2,66%	
231	IT	2007IT162PO005	Liguria		closed	8,34	0,00%	0,00%	0,00%
232	IT	2007IT162PO006	Lombardia		closed		0,13%	0,00%	
233	IT	2007IT162PO007	Marche		closed	5,59	0,41%	0,00%	0,00%
234	IT	2007IT162PO008	Molise				0,00%	0,00%	
235	IT	2007IT162PO009	Provincia Autonoma		closed		0,12%	0,03%	

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			di Bolzano						
236	IT	2007IT162PO010	Trento		pre-closed	0,10	0,00%	0,00%	0,00%
237	IT	2007IT162PO011	Piemonte		closed		0,00%	0,00%	
238	IT	2007IT162PO012	Toscana		closed	16,92	0,26%	0,00%	0,00%
239	IT	2007IT162PO013	Umbria		closed	7,41	0,28%	0,28%	0,28%
240	IT	2007IT162PO014	Valle d'Aosta		closed		0,01%	0,00%	
241	IT	2007IT162PO015	Veneto				0,69%	1,00%	
242	IT	2007IT162PO016	Sardegna				1,43%	0,21%	
243	LT	2007LT161PO001	Promotion of Cohesion		closed	133,50	0,37%	0,00%	0,00%
244	LT	2007LT161PO002	Economic Growth		closed	153,86	0,37%	0,00%	0,00%
245	LU	2007LU162PO001	Compétitivité & emploi		closed		0,00%	0,00%	
246	LV	2007LV161PO001	Entrepreneurship and Innovations		pre-closed	34,81	0,00%	0,00%	0,00%
247	LV	2007LV161PO002	Infrastructure and Services		pre-closed	162,55	0,00%	0,00%	0,00%
248	MT	2007MT161PO001	Competitiveness				0,05%	0,05%	
249	NL	2007NL162PO001	Noord		closed		0,38%	0,38%	
250	NL	2007NL162PO002	West		closed	15,53	0,00%	0,00%	0,00%
251	NL	2007NL162PO003	Zuid		closed		0,00%	0,00%	
252	NL	2007NL162PO004	Oost		closed		0,36%	0,36%	
253	PL	2007PL161PO001	Innovative Economy		closed	432,91	0,00%	0,00%	0,00%
254	PL	2007PL161PO002	Infrastructure & Environment		closed		0,00%	0,00%	
255	PL	2007PL161PO003	Eastern Poland		closed	119,39	0,00%	0,00%	0,00%
256	PL	2007PL161PO004	Technical Assistance		closed		0,15%	0,15%	
257	PL	2007PL161PO005	Dolnoslaskie		closed	62,01	0,00%	0,29%	0,29%
258	PL	2007PL161PO006	Kujawsko-Pomorskie		closed	49,80	0,00%	0,00%	0,00%
259	PL	2007PL161PO007	Lubelskiego		closed	59,64	0,00%	0,00%	0,00%
260	PL	2007PL161PO008	Lubuskie		closed	24,72	0,00%	0,00%	0,00%
261	PL	2007PL161PO009	Łódzkie		closed	52,30	0,00%	0,00%	0,00%
262	PL	2007PL161PO010	Małopolskie		closed	67,79	0,00%	0,88%	0,88%
263	PL	2007PL161PO011	Mazowieckie		closed		0,00%	0,00%	
264	PL	2007PL161PO012	Opolskie		closed	24,57	1,10%	1,07%	1,07%
265	PL	2007PL161PO013	Podkarpackie		closed	59,94	0,00%	0,35%	0,35%
266	PL	2007PL161PO014	Podlaskie		closed	33,63	0,00%	0,00%	0,00%
267	PL	2007PL161PO015	Pomorskie		closed	46,92	0,00%	0,00%	0,00%
268	PL	2007PL161PO016	Zachodniopomorskie		closed	43,14	0,00%	0,00%	0,00%
269	PL	2007PL161PO017	Wielkopolskie		closed	66,63	0,00%	0,00%	0,00%

	MS	Ref	Title	Reserve AAR 2018	Closure status at end-March 2019	Relevant expenditure 2018 (in mln Euro)	Residual error rate reported at closure	Residual error rate validated by REGIO ³⁸	Rate of risk on payment
270	PL	2007PL161PO018	Swietokrzyskie		closed	38,48	0,00%	0,00%	0,00%
271	PL	2007PL161PO019	Slaskie		closed	87,36	0,00%	0,00%	0,00%
272	PL	2007PL161PO020	Warminsko-Mazurskie		closed	53,53	0,00%	0,00%	0,00%
273	PT	2007PT161PO001	Factores de Competitividade		closed	158,69	0,01%	0,01%	0,01%
274	PT	2007PT161PO002	Norte		closed		0,01%	0,01%	
275	PT	2007PT161PO003	Centro		closed	84,83	0,01%	0,01%	0,01%
276	PT	2007PT161PO004	Alentejo		closed	42,70	0,01%	0,01%	0,01%
277	PT	2007PT161PO005	Algarve		closed		0,01%	0,01%	
278	PT	2007PT161PO006	Açores		closed	48,32	0,01%	0,01%	0,01%
279	PT	2007PT162PO001	Lisboa		closed		0,01%	0,01%	
280	PT	2007PT162PO002	Madeira		closed	15,53	0,01%	0,01%	0,01%
281	PT	2007PT16UP0001	Valorização do Território		pre-closed	217,13	0,00%	0,00%	0,00%
282	PT	2007PT16UP0002	Assistência Técnica		closed	3,55	0,00%	0,00%	0,00%
283	RO	2007RO161PO001	Regional Operational Programme				0,00%	0,00%	
284	RO	2007RO161PO002	Increase of Economic Competitiveness				0,00%	0,25%	
285	RO	2007RO161PO003	Transport	Full non-financial			0,00%	0,00%	
286	RO	2007RO161PO004	Environment	Full non-financial	open		0,00%	0,00%	
287	RO	2007RO161PO005	Technical Assistance		closed		0,38%	0,43%	
288	SE	2007SE162PO001	Skåne-Blekinge		closed		0,15%	0,15%	
289	SE	2007SE162PO002	Småland och Öarna		closed		0,15%	0,15%	
290	SE	2007SE162PO003	Västsverige		closed		0,15%	0,15%	
291	SE	2007SE162PO004	Östra Mellansverige		closed		0,15%	0,15%	
292	SE	2007SE162PO005	Stockholm		closed		0,15%	0,15%	
293	SE	2007SE162PO006	Norra Mellansverige		closed		0,15%	0,15%	
294	SE	2007SE162PO007	Mellersta Norrland		closed		0,15%	0,15%	
295	SE	2007SE162PO008	Övre Norrland		closed		0,15%	0,15%	
296	SI	2007SI161PO001	Regional Potentials		closed	89,16	0,00%	0,00%	0,00%
297	SI	2007SI161PO002	Environment & Transport Infrastructure		closed	78,10	0,00%	0,00%	0,00%
298	SK	2007SK161PO001	Information Society		pre-closed		0,20%	0,20%	

	MS	Ref	Title	Reserve AAR 2018	Closure status at end-March 2019	Relevant expenditure 2018 (in mln Euro)	Residual error rate reported at closure	Residual error rate validated by REGIO ³⁸	Rate of risk on payment
299	SK	2007SK161PO002	Environment				1,10%	1,18%	
300	SK	2007SK161PO003	Regional OP		pre-closed		0,98%	0,98%	
301	SK	2007SK161PO004	Transport				0,00%	0,00%	
302	SK	2007SK161PO005	Health		pre-closed		0,00%	2,00%	
303	SK	2007SK161PO006	Competitiveness		pre-closed	23,58	0,44%	0,44%	0,44%
304	SK	2007SK161PO007	Technical Assistance	Partial non-financial	pre-closed		0,61%	20,51%	
305	SK	2007SK162PO001	Bratislava		pre-closed	1,80	0,00%	0,00%	0,00%
306	SK	2007SK16UP0001	Research and Development		pre-closed		0,00%	0,00%	
307	UK	2007UK161PO001	Highlands and Islands		closed	1,27	0,80%	0,00%	0,00%
308	UK	2007UK161PO002	West Wales and the Valleys		pre-closed		0,05%	0,11%	
309	UK	2007UK161PO003	Cornwall and the Isles of Scilly		pre-closed		0,92%	0,92%	
310	UK	2007UK162PO001	Lowlands and Uplands		pre-closed		1,33%	0,39%	
311	UK	2007UK162PO002	South East England		closed		0,92%	0,92%	
312	UK	2007UK162PO003	Northern Ireland		closed		0,00%	0,00%	
313	UK	2007UK162PO004	East of England		closed	0,44	0,92%	0,92%	0,92%
314	UK	2007UK162PO005	North East England		closed	18,78	0,92%	0,92%	0,92%
315	UK	2007UK162PO006	London		closed	9,09	0,92%	0,92%	0,92%
316	UK	2007UK162PO007	West Midlands		closed		0,92%	0,92%	
317	UK	2007UK162PO008	North West England		closed	37,79	0,92%	0,92%	0,92%
318	UK	2007UK162PO009	Yorkshire and Humberside		closed	29,18	0,92%	0,92%	0,92%
319	UK	2007UK162PO010	East Midlands		closed	13,29	0,92%	0,92%	0,92%
320	UK	2007UK162PO011	South West England		closed	6,23	0,92%	0,92%	0,92%
321	UK	2007UK162PO012	East Wales		pre-closed		0,05%	0,11%	
322	UK	2007UK162PO013	Gibraltar		closed		0,00%	0,00%	
Total						8 650,27			
Weighted average residual risk based on the expenditure declared at closure								0,43%	
Average residual risk at payment/at closure									0,56%

ANNEX 10E: 2007-2013 ERDF / CF Operational Programmes: Financial Corrections, Withdrawals and Recoveries

1. Commission supervisory role - Financial corrections confirmed/decided in 2018 (excluded at source corrections) by programming period, in EUR million*

Programming period	1994-99				2000-06				2007-13				Total			
	2018			Cumulative (ERDF + CF) end of 2018	2018			Cumulative (ERDF + CF) end of 2018	2018			Cumulative (ERDF + CF) end of 2018	2018			Cumulative (ERDF + CF) end of 2018
	ERDF	CF	Total 2018		ERDF	CF	Total 2018		ERDF	CF	Total 2018		ERDF	CF	Total 2018	
Austria				0,2				0,7	-0,04		-0,04	16,16	0,0		0,0	17,1
Belgium				9,1				8,2	1,39		1,39	2,99	1,4		1,4	20,3
Bulgaria						2,2	2,2	25,7				120,6		2,2	2,2	146,3
Croatia								1,0		0,44	0,44	0,44		0,4	0,4	1,4
Cyprus																
Czech Republic								45,0	22,71		22,71	377,81	22,7		22,7	422,8
Denmark				1,8				0,5								2,4
Estonia								2,2				9,7				11,9
ETC				1,8				69,1	5,62		5,62	10,72	5,6		5,6	81,6
Finland				0,5												0,5
France				32,7	0,2		0,2	112,3	1,16		1,16	14,66	1,4		1,4	159,8
Germany				48,6				26,6				161,2				236,4
Greece				519,6		-1,6	-1,6	1 235,4	14,43	2,09	16,52	412,62	14,4	0,5	14,9	2 167,5
Hungary								64,9	75,41	66,86	142,27	699,07	75,4	66,9	142,3	764,1
Ireland				11,2				64,9				2,4				78,5
Italy				338,9	101,2		101,2	1 312,6	2,37		2,37	308,07	103,6		103,6	1 959,7
Latvia								17,9				61,1				79,0
Lithuania								8,4								8,4
Luxembourg				0,3												0,4
Malta												11				11,0
Netherlands				8,2				0,2								8,4
Poland								303,5	6,17		6,17	526,07	6,2		6,2	829,5
Portugal				85,0				240,3	13,98		13,98	72,58	14,0		14,0	397,9
Romania						8,3	8,3	27,4		0,16	0,16	72,46		8,5	8,5	99,9
Slovakia								119,8				373,6				493,5
Spain				225,9				2 918,4	24,60	11,82	36,42	398,72	24,6	11,8	36,5	3 543,2
Slovenia								2,9	16,52		16,52	49,42	16,5		16,5	52,4
Sweden				0,5				0,1				0,7				1,3
United Kingdom				126,9				159,9	0,11		0,11	61,41	0,1		0,1	348,2
TOTAL				1 411,2	101,4	8,9	110,3	6 767,9	184,46	81,4	265,8	3 763,5	285,9	90,3	376,1	11 943,2
Implemented:				1 409,3				6 738,3				3 542,46				11 690,1
%				100%				99,6%				94,1%				97,9%

* Negative amounts refer to adjustments/corrections to reporting of previous years

2. Commission supervisory role - Financial corrections implemented in 2018 (excluded at source corrections) by programming period, in EUR million*

Programming period	1994-99				2000-06				2007-13				Total			
	2018			Cumulative (ERDF + CF) end of 2018	2018			Cumulative (ERDF + CF) end of 2018	2018			Cumulative (ERDF + CF) end of 2018	2018			Cumulative (ERDF + CF) end of 2018
	ERDF	CF	Total 2018		ERDF	CF	Total 2018		ERDF	CF	Total 2018		ERDF	CF	Total 2018	
Austria				0,2				0,7	0,2		0,2	8,25	0,2		0,2	9,1
Belgium				9,1				8,2	1,4		1,4	3,02	1,4		1,4	20,3
Bulgaria						2,2	2,2	25,7				120,57		2,2	2,2	146,3
Croatia								1,0								1,0
Cyprus																
Czech Republic								45,0	6,2		6,2	356,11	6,2		6,2	401,2
Denmark				1,8				0,5								2,4
Estonia								2,2				9,73				11,9
ETC				1,8				69,1	7,3		7,3	10,74	7,3		7,3	81,6
Finland				0,5												0,5
France				32,7	0,2		0,2	112,3	0,1		0,1	12,58	0,3		0,3	157,6
Germany				48,6				26,3	0,3		0,3	160,71	0,3		0,3	235,6
Greece				517,7		2,2	2,2	1 235,5	159,5	26,3	185,8	412,56	159,5	28,5	188,0	2 165,7
Hungary								64,9	297,6	5,2	302,8	573,54	297,6	5,2	302,8	638,4
Ireland				11,2				64,9	1,8		1,8	2,37	1,8		1,8	78,5
Italy				338,9	101,2		101,2	1 312,7	2,4		2,4	305,92	103,6		103,6	1 957,5
Latvia								17,9	19,5		19,5	60,94	19,5		19,5	78,8
Lithuania								8,4				0,02				8,4
Luxembourg				0,3								0,01				0,4
Malta												11,01				11,0
Netherlands				8,2				0,2								8,4
Poland								303,5	166,5		166,5	503,19	166,5		166,5	806,7
Portugal				85,0				240,3	18,9		18,9	77,24	18,9		18,9	402,5
Romania								19,1				71,64	0			90,7
Slovakia								103,3	20,5		20,5	338,65	20,5		20,5	442,0
Slovenia								2,9	13,9		13,9	46,84	13,9		13,9	49,8
Spain				225,9				2 913,5	84,8	11,8	96,6	397,14	84,8	11,8	96,6	3 536,6
Sweden				0,5				0,1				0,73				1,3
United Kingdom				126,9				159,9	1,1		1,1	58,95	1,1		1,1	345,8
TOTAL				1 409,3	101,4	4,4	105,8	6 738,3	802,0	43,3	845,3	3542,5	903,4	47,7	951,1	11 690,0
ERDF				1 143,1				5 899,2				2945,8				9 988,0
CF				266,2				839,1				596,7				1 702,1

* Negative amounts refer to adjustments/corrections to reporting of previous years

3. Member States' reporting on withdrawals and recoveries, programming period 2007-2013 in EUR million*

Member State	Withdrawals and Recoveries						Out of which additional to the EC reporting ⁴⁰
	Reported at closure (Art. 20 reports sent at March 2018)			Cumulative reporting since 2007			
	Withdrawals EC Share	Recoveries EC Share	Total	Withdrawals EC Share	Recoveries EC Share	Total	
Austria	3,6	5,9	9,6	7,3	18,9	26,2	18,0
Belgium	0,4	0,9	1,3	3,2	3,3	6,4	3,4
Bulgaria	55,3	5,1	60,5	207,3	19,9	227,2	106,6
Croatia	0,1	0,3	0,4	8,5	2,0	10,4	10,4
Cyprus	7,8		7,8	9,2		9,2	9,2
Czech Republic	51,1	3,0	54,1	674,3	63,2	737,5	381,4
Denmark					0,8	0,8	0,8
Estonia	5,4	1,1	6,5	14,7	20,5	35,2	25,5
ETC	14,3	9,8	24,1	38,1	24,2	62,2	51,5
Finland	0,4	0,4	0,8	0,5	2,3	2,8	2,8
France	73,2		73,2	239,4	0,5	239,9	227,3
Germany	225,0	32,1	257,0	453,5	173,0	626,6	465,9
Greece	282,7		282,7	904,2		904,2	491,6
Hungary	257,7	16,8	274,5	741,7	75,7	817,4	243,9
Ireland	5,3		5,3	6,0	0,1	6,1	3,7
Italy	383,2	5,4	388,6	792,6	57,0	849,5	543,6
Latvia	2,6	42,4	45,0	2,7	87,8	90,5	29,6
Lithuania	0,4	1,4	1,8	6,4	14,3	20,7	20,7
Luxembourg				2,0		2,0	2,0
Malta	6,5	0,2	6,7	8,2	0,6	8,8	0,0
Netherlands	6,3		6,3	24,3		24,3	24,3
Poland	333,7	56,6	390,2	851,5	198,3	1 049,7	546,5
Portugal	75,9		75,9	321,0		321,0	243,8
Romania	3,4	144,6	148,0	61,5	392,9	454,4	382,8
Slovakia	65,1	14,1	79,3	390,5	54,9	445,4	106,8
Slovenia	14,0	17,3	31,3	83,0	55,1	138,1	91,3
Spain	838,4	0,6	839,0	2 220,3	1,5	2 221,8	1830,1
Sweden	1,0	0,1	1,2	7,9	1,1	9,0	8,3
United Kingdom	90,9		90,9	295,9		295,9	237,0
Total	2 803,8	358,2	3 162,0	8 375,7	1 267,9	9 643,2	6 106,2

*EC share calculated automatically based on either the declared total or public cost, taking into account the co-financing rate at priority axis level

⁴⁰ As a result of comparison for each Member State between national and EU reporting of implemented corrections.

ANNEX 10F: Closure 2007-2013: Financial Engineering Instruments (FEI)

	MS	CCI	OP	closure status on 31.12.2018	Financial engineering instruments (In EUR)		Corrections made on eligible expenditure for FEI
					Total Expenditure	Public Contribution	
1	AT	2007AT161PO001	OP Burgenland 2007-2013: Ziel Konvergenz/Phasing Out / EFRE	closed	12.473.170,12	7.944.694,34	0,00 €
2	AT	2007AT162PO002	OP Oberösterreich 2007-2013: Ziel Regionale Wettbewerbsfähigkeit & Beschäftigung / EFRE	closed	7.166.454,01	3.583.227,00	0,00 €
3	BE	2007BE161PO001	Programme opérationnel 'Convergence' Hainaut - FEDER	open	233.401.121,30	233.401.121,30	
4	BE	2007BE162PO001	Programme opérationnel 'Compétitivité régionale et emploi' de la Région de Bruxelles-Capitale 'Cohésion et compétitivité territoriale' - FEDER	closed	5.637.188,00	5.637.188,00	10.710,66 €
5	BE	2007BE162PO003	Programme opérationnel 'Compétitivité régionale et emploi' - Wallonie (hors Hainaut) - FEDER	pre-closure in pipeline	169.996.987,17	169.996.987,17	0,00 €
6	BG	2007BG161PO001	Operational Programme Regional Development	pre-closed	33.000.506,19	33.000.506,19	0,00 €
7	BG	2007BG161PO003	Operational Programme Development of the Competitiveness of the Bulgarian Economy	pre-closed	349.005.353,31	349.005.353,31	0,00 €
8	CB	2007CB163PO064	Programme transfrontalier Grande Région	closed	1.509.572,89	457.098,67	0,00 €
9	CY	2007CY16UPO001	Sustainable Development and Competitiveness CF+ERDF	closed	20.000.000,00	20.000.000,00	0,00 €
10	CZ	2007CZ161PO004	OP Podnikání a inovace	open	163.458.035,47	124.617.060,25	
11	CZ	2007CZ161PO010	ROP NUTS II Moravskoslezsko	closed	19.575.684,48	19.575.684,48	0,00 €
12	CZ	2007CZ16UPO002	Integrovaný operační program	pre-closed	24.368.769,09	24.368.769,09	0,00 €
13	DE	2007DE161PO001	Operationelles Programm EFRE Thüringen 2007 bis 2013	closed	167.538.691,66	167.538.691,66	0,00 €
14	DE	2007DE161PO002	Operationelles Programm EFRE Brandenburg 2007-2013	pre-closed	99.109.441,23	99.109.441,23	0,00 €
15	DE	2007DE161PO003	Operationelles Programm EFRE 2007 - 2013 Mecklenburg-Vorpommern	closed	41.390.221,93	41.390.221,93	0,00 €
16	DE	2007DE161PO004	Operationelles Programm EFRE Sachsen 2007-2013	open	81.046.046,55	78.677.621,55	
17	DE	2007DE161PO006	Operationelles Programm EFRE Niedersachsen - Region Lüneburg 2007-2013	closed	16.000.000,00	16.000.000,00	0,00 €
18	DE	2007DE161PO007	Operationelles Programm EFRE Sachsen-Anhalt 2007-2013	open	403.120.644,92	403.120.644,92	

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	MS	CCI	OP	closure status on 31.12.2018	Financial engineering instruments (In EUR)		Corrections made on eligible expenditure for FEI
					Total Expenditure	Public Contribution	
19	DE	2007DE162PO001	Operationelles Programm EFRE Bayern 2007 - 2013	closed	102.223.352,97	87.223.352,97	0,00 €
20	DE	2007DE162PO003	Operationelles Programm EFRE Schleswig-Holstein 2007-2013	pre-closed	53.851.595,06	43.501.595,06	0,00 €
21	DE	2007DE162PO004	Operationelles Programm EFRE Berlin 2007-2013	pre-closed	222.850.534,55	222.850.534,55	0,00 €
22	DE	2007DE162PO005	Operationelles Programm EFRE Hessen 2007-2013	closed	57.908.777,34	57.908.777,34	0,00 €
23	DE	2007DE162PO007	Operationelles Programm EFRE Nordrhein-Westfalen 2007-2013	pre-closed	108.387.849,26	108.387.849,26	0,00 €
24	DE	2007DE162PO008	Operationelles Programm EFRE Baden-Württemberg 2007-2013	closed	1.650.000,00	1.650.000,00	0,00 €
25	DE	2007DE162PO009	Operationelles Programm EFRE Hamburg 2007-2013	closed	13.400.000,00	13.400.000,00	0,00 €
26	DE	2007DE162PO010	Operationelles Programm EFRE Niedersachsen (ohne Region Lüneburg) 2007-2013	closed	62.200.000,00	62.200.000,00	0,00 €
27	DE	2007DE162PO011	Operationelles Programm EFRE Rheinland-Pfalz 2007-2013	closed	28.658.055,13	28.658.055,13	0,00 €
28	DK	2007DK162PO001	Innovation og Viden	closed	40.730.176,95	27.079.112,42	0,00 €
29	EE	2007EE161PO001	Operational Programme for the Development of Economic Environment	open	127.273.698,29	127.273.698,29	
30	EE	2007EE161PO002	Operational Programme for the Development of Living Environment	open	49.736.539,73	49.736.539,73	
31	ES	2007ES161PO001	Programa Operativo FEDER de la Región de Murcia	closed	7.064.916,21	7.064.916,21	0,00 €
32	ES	2007ES161PO002	Programa Operativo FEDER de Melilla	closed	8.055,20	8.055,20	0,00 €
33	ES	2007ES161PO003	Programa Operativo FEDER de Ceuta	closed	510.544,45	510.544,45	0,00 €
34	ES	2007ES161PO004	Programa Operativo FEDER de Asturias	closed	738.910,99	738.910,99	0,00 €
35	ES	2007ES161PO005	Programa Operativo FEDER de Galicia	closed	28.048.986,48	28.048.986,48	31.317,00 €
36	ES	2007ES161PO006	Programa Operativo FEDER de Extremadura	closed	37.367.903,29	37.367.903,29	0,00 €
37	ES	2007ES161PO007	Programa Operativo FEDER de Castilla la Mancha	pre-closed	25.082.334,68	25.082.334,68	0,00 €
38	ES	2007ES161PO008	Programa Operativo FEDER de Andalucía	pre-closed	195.101.724,02	195.101.724,02	6 810 848.97
39	ES	2007ES162PO006	Programa Operativo FEDER de Cataluña	pre-closed	51.746.453,95	51.746.453,95	0,00 €
40	ES	2007ES162PO009	Programa Operativo FEDER de Castilla y León	closed	8.222.594,76	8.222.594,76	0,00 €
41	ES	2007ES162PO010	Programa Operativo FEDER de la Comunitat Valenciana	pre-closed	14.038.449,63	14.038.449,63	0,00 €

	MS	CCI	OP	closure status on 31.12.2018	Financial engineering instruments (In EUR)		Corrections made on eligible expenditure for FEI
					Total Expenditure	Public Contribution	
42	ES	2007ES162PO011	Programa Operativo FEDER de Canarias	closed	9.838.425,46	9.838.425,46	0,00 €
43	ES	2007ES16UPO001	Programa Operativo FEDER de Investigación, Desarrollo e innovación por y para el beneficio de las Empresas - Fondo Tecnológico	pre-closed	356.368.900,69	356.368.900,69	0,00 €
44	FI	2007FI162PO001	Itä-Suomen EAKR-toimenpideohjelman 2007-2013	pre-closed	30.364.923,01	22.158.663,04	0,00 €
45	FI	2007FI162PO002	Pohjois-Suomen EAKR-toimenpideohjelman 2007-2013	closed	25.617.568,99	18.786.791,91	0,00 €
46	FI	2007FI162PO003	Länsi-Suomen EAKR-toimenpideohjelman 2007-2013	closed	17.565.395,25	13.037.429,25	0,00 €
47	FI	2007FI162PO004	Etelä-Suomen EAKR-toimenpideohjelman 2007-2013	closed	8.197.186,43	5.288.479,62	0,00 €
48	FR	2007FR161PO001	Programme opérationnel FEDER Guyane	closed	12.262.887,79	10.867.364,07	0,00 €
49	FR	2007FR161PO002	Programme opérationnel FEDER Guadeloupe	pre-closed	10.124.794,60	9.786.900,72	0,00 €
50	FR	2007FR161PO003	Programme opérationnel FEDER Martinique	pre-closed	18.535.228,00	17.858.204,00	1.044.339,00 €
51	FR	2007FR161PO004	Programme opérationnel FEDER Réunion	closed	29.067.631,98	29.067.631,98	0,00 €
52	FR	2007FR162PO001	Programme opérationnel FEDER AQUITAINE	closed	17.637.130,14	10.249.580,82	0,00 €
53	FR	2007FR162PO002	Programme opérationnel FEDER CENTRE	closed	21.101.967,72	11.439.433,13	0,00 €
54	FR	2007FR162PO003	Programme opérationnel FEDER ALSACE	closed	26.349.304,65	13.688.309,95	0,00 €
55	FR	2007FR162PO004	Programme opérationnel FEDER AUVERGNE	closed	25.051.678,71	25.051.678,71	0,00 €
56	FR	2007FR162PO005	Programme opérationnel FEDER BASSE-NORMANDIE	closed	17.427.401,44	8.283.851,79	0,00 €
57	FR	2007FR162PO006	Programme opérationnel FEDER BOURGOGNE	closed	14.702.447,11	5.927.949,38	0,00 €
58	FR	2007FR162PO007	Programme opérationnel FEDER BRETAGNE	closed	7.945.563,00	3.972.781,60	0,00 €
59	FR	2007FR162PO008	Programme opérationnel FEDER CHAMPAGNE-ARDENNE	closed	11.986.821,50	5.982.190,28	0,00 €
60	FR	2007FR162PO009	Programme opérationnel FEDER CORSE	closed	55.488.000,00	36.388.000,00	4.267.455,21 €
61	FR	2007FR162PO010	Programme opérationnel FEDER FRANCHE-COMTE	closed	5.329.339,25	3.852.783,42	0,00 €
62	FR	2007FR162PO011	Programme opérationnel FEDER HAUTE-NORMANDIE	closed	2.687.211,46	2.687.211,46	0,00 €
63	FR	2007FR162PO012	Programme opérationnel FEDER ILE-DE-FRANCE	closed	12.532.405,86	9.532.405,86	0,00 €
64	FR	2007FR162PO013	Programme opérationnel FEDER LANGUEDOC-ROUSSILLON	closed	30.000.000,00	30.000.000,00	0,00 €

	MS	CCI	OP	closure status on 31.12.2018	Financial engineering instruments (In EUR)		Corrections made on eligible expenditure for FEI
					Total Expenditure	Public Contribution	
65	FR	2007FR162PO014	Programme opérationnel FEDER LIMOUSIN	closed	22.459.943,00	16.620.951,26	126.592,00 €
66	FR	2007FR162PO015	Programme opérationnel FEDER LORRAINE	closed	20.251.762,00	14.172.443,57	0,00 €
67	FR	2007FR162PO016	Programme opérationnel FEDER PAYS DE LA LOIRE	closed	2.000.000,00	2.000.000,00	0,00 €
68	FR	2007FR162PO017	Programme opérationnel FEDER NORD PAS-DE-CALAIS	pre-closed	22.094.106,68	18.935.186,57	0,00 €
69	FR	2007FR162PO018	Programme opérationnel FEDER PICARDIE	open	0,00	0,00	
70	FR	2007FR162PO019	Programme opérationnel FEDER POITOU-CHARENTES	closed	9.498.984,50	9.498.984,50	0,00 €
71	FR	2007FR162PO020	Programme opérationnel FEDER PROVENCE ALPES COTE D'AZUR	closed	38.585.030,00	38.585.030,00	0,00 €
72	FR	2007FR162PO021	Programme opérationnel FEDER MIDI-PYRENEES	closed	6.462.010,00	6.392.010,00	0,00 €
73	FR	2007FR162PO022	Programme opérationnel FEDER RHONE-ALPES	closed	6.961.517,00	6.031.842,00	0,00 €
74	GR	2007GR161PO001	Ανταγωνιστικότητα και Επιχειρηματικότητα	closed	302.015.917,66	302.015.917,66	0,00 €
75	GR	2007GR161PO002	Ψηφιακή Σύγκλιση	pre-closed	13.886.339,17	13.886.339,17	0,00 €
76	GR	2007GR161PO005	Περιβάλλον - Αειφόρος Ανάπτυξη ERDF+CF	pre-closed	15.585.238,31	15.585.238,31	0,00 €
77	GR	2007GR161PO006	Απτική	pre-closed	338.499.933,35	338.499.933,35	0,00 €
78	GR	2007GR161PO007	Δυτική Ελλάδα - Πελοπόννησος - Ιόνιοι Νήσοι	pre-closed	4.025.255,15	4.025.255,15	0,00 €
79	GR	2007GR161PO008	Μακεδονία - Θράκη	pre-closed	240.738.745,46	240.738.745,46	0,00 €
80	GR	2007GR161UPO001	Θεσσαλία - Στερεά Ελλάδα - Ήπειρος	pre-closed	61.173.634,91	61.173.634,91	0,00 €
81	GR	2007GR161UPO002	Κρήτη & Νήσοι Αιγαίου	pre-closed	39.842.635,52	39.842.635,52	0,00 €
82	HU	2007HU161PO001	Economic Development Operational Programme	closed	687.382.773,99	687.382.773,99	5.932.789,82 €
83	HU	2007HU161PO003*	Operational Programme for West Pannon	closed	6.880.361,00	6.880.361,00	353.258,17 €
84	HU	2007HU161PO004*	Operational Programme for South Great Plain	closed	6.880.361,00	6.880.361,00	359.926,81 €
85	HU	2007HU161PO005*	Operational Programme for Central Transdanubia	closed	6.880.361,00	6.880.361,00	348.176,86 €
86	HU	2007HU161PO006*	Operational Programme for North Hungary	closed	6.880.361,00	6.880.361,00	349.054,32 €
87	HU	2007HU161PO009*	Operational Programme for North Great Plain	closed	6.880.361,00	6.880.361,00	359.940,09 €
88	HU	2007HU161PO011	Operational Programme for South Transdanubia	closed	6.705.817,34	6.705.817,34	338.017,40 €
89	HU	2007HU162PO001	Operational Programme for Central Hungary	closed	131.714.787,67	131.714.787,67	914.522,51 €
90	IT	2007IT161PO001	Poin Attrattori culturali, naturali e turismo	closed	74.305.611,42	74.305.611,42	0,00 €

	MS	CCI	OP	closure status on 31.12.2018	Financial engineering instruments (In EUR)		Corrections made on eligible expenditure for FEI
					Total Expenditure	Public Contribution	
91	IT	2007IT161PO002	Programma Operativo Interregionale "Energie rinnovabili e risparmio energetico" 2007-2013	open	77.838.785,41	77.838.785,41	
92	IT	2007IT161PO006	Pon Ricerca e competitivita' - Riprogrammazione - 30 ottobre 2014	open	1.454.500.000,00	1.454.500.000,00	
93	IT	2007IT161PO008	POR Calabria FESR 2007 - 2013	open	77.100.923,59	77.100.923,59	
94	IT	2007IT161PO009	Por Campania FESR	open	416.892.111,05	416.892.111,05	
95	IT	2007IT161PO010	Programma Operativo FESR Puglia 2007-2013	open	283.376.135,98	283.376.135,98	
96	IT	2007IT161PO011	Por Sicilia FESR	open	220.715.577,58	220.715.577,58	
97	IT	2007IT161PO012	Por Basilicata ST FESR	open	21.999.999,18	21.999.999,18	
98	IT	2007IT162PO001	Por Abruzzo FESR 2007-2013 riprogrammazione	open	39.565.717,88	39.565.717,88	
99	IT	2007IT162PO002	Por Emilia Romagna FESR Versione approvata dal Comitato di Sorveglianza 2015	closed	42.314.098,76	42.314.098,76	0,00 €
100	IT	2007IT162PO003	Por Friuli Venezia Giulia FESR versione 6	open	21.896.131,35	21.896.131,35	
101	IT	2007IT162PO004	Por Lazio FESR 2007-2013	open	153.942.433,08	153.942.433,08	
102	IT	2007IT162PO005	Por Liguria FESR	closed	4.242.427.317,00	4.242.427.317,00	0,00 €
103	IT	2007IT162PO006	POR FESR 2007-2013 Lombardia	closed	134.755.617,62	134.755.617,62	0,00 €
104	IT	2007IT162PO007	Por Marche FESR	closed	16.958.876,37	16.958.876,37	274.331,74 €
105	IT	2007IT162PO008	POR Molise FESR Versione 5 - dicembre 2015	open	35.582.974,60	35.582.974,60	
106	IT	2007IT162PO011	PO Regione Piemonte FESR - versione 6	closed	71.301.148,80	71.301.148,80	0,00 €
107	IT	2007IT162PO012	POR Toscana CREO(vers.n.7-Settembre2015)	closed	208.497.080,05	208.497.080,05	0,00 €
108	IT	2007IT162PO013	Por Umbria FESR	closed	32.204.609,07	32.204.609,07	0,00 €
109	IT	2007IT162PO015	Por Veneto FESR	open	140.698.700,27	140.698.700,27	
110	IT	2007IT162PO016	Por Sardegna ST FESR	open	367.264.806,98	367.264.806,98	
111	LT	2007LT161PO001	2007-2013 m. Sanglaudos skatinimo veiksmų programa - ERDF + CF	closed	173.420.793,91	173.420.793,91	0,00 €
112	LT	2007LT161PO002	2007-2013 m. Ekonomikos augimo veiksmų programa - ERDF + CF	closed	265.838.739,57	265.838.739,57	0,00 €
113	LV	2007LV161PO001	Entrepreneurship and Innovations	pre-closed	192.490.329,87	161.933.103,00	0,00 €
114	MT	2007MT161PO001	Operational Programme I - Investing in Competitiveness for a Better Quality of Life	open	12.000.000,00	12.000.000,00	
115	NL	2007NL162PO001	Operationeel Programma Noord 2007-2013	closed	0	0	0,00 €
116	NL	2007NL162PO002	Operationeel Programma West 2007-2013	closed	30.259.562,42	30.114.937,67	0,00 €
117	NL	2007NL162PO004	Operationeel Programma Oost 2007-2013	closed	17.636.364,00	16.636.364,00	0,00 €

	MS	CCI	OP	closure status on 31.12.2018	Financial engineering instruments (In EUR)		Corrections made on eligible expenditure for FEI
					Total Expenditure	Public Contribution	
118	PL	2007PL161PO001	Program Operacyjny Innowacyjna Gospodarka, 2007-2013	closed	136.708.885,24	136.708.885,24	0,00 €
119	PL	2007PL161PO003	Program Operacyjny Rozwój Polski Wschodniej 2007-2013	closed	47.947.328,85	47.947.328,85	0,00 €
120	PL	2007PL161PO005	Regionalny Program Operacyjny dla Województwa Dolnośląskiego na lata 2007-2013	closed	99.273.973,00	99.273.973,00	0,00 €
121	PL	2007PL161PO006	Regionalny Program Operacyjny Województwa Kujawsko-Pomorskiego na lata 2007 - 2013	closed	44.932.941,35	44.932.941,35	0,00 €
122	PL	2007PL161PO007	Regionalny Program Operacyjny Województwa Lubelskiego	closed	48.426.171,76	41.232.488,69	0,00 €
123	PL	2007PL161PO008	Regionalny Program Operacyjny Województwa Lubuskiego	closed	10.972.330,72	10.419.699,96	0,00 €
124	PL	2007PL161PO009	Regionalny Program Operacyjny Województwa Łódzkiego na lata 2007-2013	closed	51.820.707,76	51.820.707,76	0,00 €
125	PL	2007PL161PO010	Małopolski Regionalny Program Operacyjny na lata 2007-2013	closed	41.859.991,36	41.206.544,68	0,00 €
126	PL	2007PL161PO011	Regionalny Program Operacyjny Województwa Mazowieckiego	closed	72.856.862,37	72.856.862,37	0,00 €
127	PL	2007PL161PO012	Regionalny Program Operacyjny Województwa Opolskiego na lata 2007-2013	closed	24.973.306,38	24.973.306,38	0,00 €
128	PL	2007PL161PO013	Regionalny Program Operacyjny Województwa Podkarpackiego	closed	32.916.947,30	30.870.740,81	0,00 €
129	PL	2007PL161PO014	Regionalny Program Operacyjny Województwa Podlaskiego na lata 2007-2013	closed	40.967.875,56	40.329.354,89	416.895,21 €
130	PL	2007PL161PO015	Regionalny Program Operacyjny Województwa Pomorskiego	closed	145.009.542,02	142.982.645,90	0,00 €
131	PL	2007PL161PO016	Regionalny Program Operacyjny Województwa Zachodniopomorskiego na lata 2007-2013	closed	103.643.739,17	103.643.739,17	0,00 €
132	PL	2007PL161PO017	Regionalny Program Operacyjny Województwa Wielkopolskiego	closed	197.682.870,39	197.682.870,39	0,00 €
133	PL	2007PL161PO018	Regionalny Program Operacyjny Województwa Świętokrzyskiego	closed	35.425.588,25	29.087.261,79	0,00 €
134	PL	2007PL161PO019	Regionalny Program Operacyjny Województwa Śląskiego Operational Programme for Region Silesia	closed	87.531.974,48	82.851.631,02	0,00 €

	MS	CCI	OP	closure status on 31.12.2018	Financial engineering instruments (In EUR)		Corrections made on eligible expenditure for FEI
					Total Expenditure	Public Contribution	
135	PL	2007PL161PO020	Regionalny Program Operacyjny Województwa Warmińsko-Mazurskiego	closed	30.567.675,63	30.567.675,63	0,00 €
136	PT	2007PT161PO001	PO Factores de Competitividade 2007-2013	closed	418.406.877,32	262.810.747,69	0,00 €
137	PT	2007PT161PO002	PO Regional do Norte 2007-2013	closed	67.582.418,00	67.582.418,00	0,00 €
138	PT	2007PT161PO003	PO Regional do Centro 2007-2013	closed	46.570.471,00	46.570.471,00	0,00 €
139	PT	2007PT161PO004	PO Regional do Alentejo 2007-2013	closed	26.566.087,00	26.566.087,00	0,00 €
140	PT	2007PT161PO005	PO Regional do Algarve 2007-2013	closed	30.401.898,91	23.865.898,91	0,00 €
141	PT	2007PT161PO006	Programa Operacional dos Açores para a Convergência 2007-2013	closed	2.745.343,52	2.745.343,52	0,00 €
142	PT	2007PT162PO001	PO Regional de Lisboa 2007-2013	closed	45.923.392,58	34.380.392,58	0,00 €
143	PT	2007PT162PO002	PO Valorização do Potencial Económico e Coesão Territorial da RAM 2007-2013	closed	5.351.747,13	5.351.747,13	2.062.190,60 €
144	RO	2007RO161PO002	Sectoral Operational Programme Increase of Economic Competitiveness	open	225.000.000,00	225.000.000,00	
145	SE	2007SE162PO001	Skåne-Blekinge	closed	12.825.617,42	11.103.481,94	0,00 €
146	SE	2007SE162PO002	Småland och Öarna	closed	11.420.018,41	11.373.250,99	0,00 €
147	SE	2007SE162PO003	Västssverige	closed	24.270.534,20	22.365.725,37	0,00 €
148	SE	2007SE162PO004	Östra Mellansverige	closed	16.267.905,71	16.267.905,04	0,00 €
149	SE	2007SE162PO005	Stockholm	closed	12.897.393,71	12.896.840,15	0,00 €
150	SE	2007SE162PO006	Norra Mellansverige	closed	14.446.543,14	14.446.543,14	0,00 €
151	SE	2007SE162PO007	Mellersta Norrland	closed	27.283.864,66	27.283.864,66	0,00 €
152	SE	2007SE162PO008	Övre Norrland	closed	16.330.461,89	14.310.122,51	0,00 €
153	SI	2007SI161PO001	Operativni program krepitve regionalnih razvojnih potencialov za obdobje 2007 - 2013	closed	188.733.414,16	188.733.414,16	365.163,77 €
154	SK	2007SK161PO003	Regional Operational Programme	pre-closed	164.986.660,00	164.986.660,00	0,00 €
155	SK	2007SK161PO006	OP Competitiveness and Economic Growth	pre-closed	150.722.435,33	150.722.435,33	13.483,96 €
156	SK	2007SK162PO001	OP Bratislava Region	pre-closed	24.061.819,25	24.061.819,25	1.107.031,44 €
157	SK	2007SK16UPO001	OP Research and Development	pre-closed	22.700.896,20	22.700.896,20	59,02 €
158	UK	2007UK161PO001	Highlands and Islands of Scotland ERDF phasing out Convergence programme	closed	5.809.581,41	5.809.581,41	0,00 €
159	UK	2007UK161PO002	West Wales and the Valleys ERDF Convergence programme	pre-closed	104.745.368,38	52.372.684,18	0,00 €
160	UK	2007UK161PO003	Cornwall and the Isles of Scilly ERDF Convergence programme	pre-closed	5.381.551,00	5.381.551,00	0,00 €

	MS	CCI	OP	closure status on 31.12.2018	Financial engineering instruments (In EUR)		Corrections made on eligible expenditure for FEI
					Total Expenditure	Public Contribution	
161	UK	2007UK162PO001	Lowlands and Uplands of Scotland ERDF Regional Competitiveness and Employment programme	pre-closed	204.937.023,09	204.937.023,09	36.333.478,97 €
162	UK	2007UK162PO002	South East England ERDF Regional Competitiveness and Employment programme	closed	3.596.852,47	3.596.852,47	0,00 €
163	UK	2007UK162PO003	Northern Ireland ERDF Regional Competitiveness and Employment programme	closed	10,981,374	10,981,374	0,00 €
164	UK	2007UK162PO004	East of England ERDF Regional Competitiveness and Employment programme	closed	82.419.003,60	82.419.003,60	0,00 €
165	UK	2007UK162PO005	North East England ERDF Regional Competitiveness and Employment programme	closed	206.725.905,00	206.725.905,00	0,00 €
166	UK	2007UK162PO006	London England ERDF Regional Competitiveness and Employment Programme	closed	158.445.486,32	158.445.486,32	0,00 €
167	UK	2007UK162PO007	West Midlands England ERDF Regional Competitiveness and Employment programme	open	93.786.335,24	93.786.335,24	0,00 €
168	UK	2007UK162PO008	North West England ERDF Regional Competitiveness and Employment Operational Programme	pre-closed	353.092.877,34	353.092.877,34	0,00 €
169	UK	2007UK162PO009	Yorkshire and Humberside England ERDF Regional Competitiveness and Employment programme	closed	230.305.664,06	230.305.664,06	0,00 €
170	UK	2007UK162PO010	East Midlands England ERDF Regional Competitiveness and Employment programme	closed	5.055.625,78	5.055.625,78	0,00 €
171	UK	2007UK162PO011	South West England ERDF Regional Competitiveness and Employment programme	closed	8.182.676,44	8.182.676,44	0,00 €
172	UK	2007UK162PO012	East Wales ERDF Regional competitiveness and Employment programme	pre-closed	65.147.672,10	38.130.776,58	0,00 €
TOTAL					19.017.498.370,18	18.491.388.357,22	55.008.734,56

* 5 OPs contributed to 1 instrument with the same amounts

ANNEX 10G: Details about cost of controls

The detailed figures on the cost of control at Commission⁴¹ level are reported below.

Overview of the estimated cost of controls at Commission (EC) level:

Shared management							
Ex ante controls			Ex post controls			Total**	
EC total costs (in EUR)	funds managed (in EUR)*	Ratio (%)*: Total ex ante control cost in EUR ÷ funds managed in EUR	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%): Total ex post control cost in EUR ÷ total value verified and/or audited in EUR	EC total estimated cost of controls (in EUR)	Ratio (%)*: <i>Total cost of controls ÷ funds managed</i>
Not Applicable N/A ⁴²	N/A	N/A	73.698.000	39.238.348.000	0,19%	73.698.000	0,19%
Indirect Management							
Ex ante controls			Ex post controls			Total	
EC total cost (in EUR)	funds managed (in EUR)	Ratio (%): Total ex ante control cost in EUR ÷ funds managed in EUR	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%): Total ex post control cost in EUR ÷ total value verified and/or audited in EUR	EC total estimated cost of controls (in EUR)	Ratio (%): <i>Total cost of controls ÷ funds managed</i>
N/A	N/A	N/A	548.000	161.090.000	0,34%	548.000	0,34%
Direct Management							

⁴¹ The costs at Entrusted Entity level (e.g. the management fees paid, as a proxy) and/or at Member States level (in shared management) are also reported in the beginning of the AAR body sub-section 2.1.1.3 "Economy".

⁴² After the OPs adoption process, the ex-ante controls are not any longer deployed: then in the current phase of the programming period the controls are only ex post.

Ex ante controls			Ex post controls			Total	
EC total cost (in EUR)	funds managed (in EUR)	Ratio (%): Total ex ante control cost in EUR ÷ funds managed in EUR	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%): Total ex post control cost in EUR ÷ total value verified and/or audited in EUR	EC total estimated cost of controls (in EUR)	Ratio (%): <i>Total cost of controls ÷ funds managed</i>
N/A	N/A	N/A	2.090.000	78.002.000	2,68%	2.090.000	2,68%

ANNEX 11: Specific annexes related to "Assessment of the effectiveness of the internal control systems"

Latest results in relation to REGIO's Internal Control Monitoring Criteria.

No	IC component	IC Principle	Indicator	Source of data to obtain value for the indicator	Baseline value	Target value	Measured value (end 2018)
1	I	1	% of newcomers from outside the Commission having followed the online/ EC corporate/ DG-specific training on ethics	Ongoing monitoring: List of newcomers having attended trainings on ethics, total number of newcomers	3% of REGIO newcomers from outside the Commission at end year	100% of REGIO newcomers from outside the Commission at end-2018	23% of REGIO newcomers from outside the Commission at end-2018
2	I	2	Periodical submission to the Commissioner of reports covering achievement of objectives, performance of main internal control processes, safeguard of EU funds	Ongoing monitoring: Ares notes transmitting the reports, reports available in SharePoint	Twice a year	Twice a year	Twice a year
3	I	2	AOD's Declaration of Assurance, signed in the AAR, covers all areas related to use of resources, the completeness and reliability of management reporting and builds on declarations from AOSDs and Dir RMIC	Ongoing monitoring: Ares note	Y	Y	Y
4	I	3	Subdelegations given by the AOD adequately reflect the DG's operational needs, including deputising arrangements whenever needed	Ongoing monitoring: Subdelegation notes in Ares	Update within 3 weeks following changes in budgetary nomenclature, org. chart and mobility of mgt	Update within 3 weeks following changes in budgetary nomenclature, org. chart and mobility of mgt	Update within 3 weeks following changes in budgetary nomenclature, org. chart and mobility of mgt
5	I	3	Periodical review of ABAC access rights against subdelegations does not reveal major misalignments	Ongoing monitoring: Note with the reviews outcomes available in SharePoint	Quarterly review of ABAC access rights by A4 Once a year by REGIO.01 with no major exceptions identified	Quarterly review of ABAC access rights by A4 Once a year by REGIO.01 with no major exceptions identified	Quarterly review of ABAC access rights by A4 Once a year by REGIO.01 with no major exceptions identified
6	I	4	A Training Plan linked to the DG priorities and based on competency gaps identified in directorates is prepared annually	Ongoing monitoring: Board of Directors minutes in SharePoint	Y	Y	Y
7	I	4	% of trainings included in REGIO training plan delivered according to plan	Ongoing monitoring: EULearn	90%	90%	94%
8	I	5	% of staff with up-to-date job descriptions and approved objectives in Sysper, also covering relevant internal control responsibilities	Ongoing monitoring: Sysper	94% for job descriptions 85% for objectives	95% for job descriptions 85% for objectives	96% for job descriptions 77% for objectives
9	I	5	% of individual appraisals closed within the required deadlines	Ongoing monitoring: Sysper	99,8%	100%	98%
10	II	6	Mission statements exist at every level of the DG (DG, Dir., Unit) and are aligned with the related areas of	Ongoing monitoring: REGIO website	Y Timely update following any	Y Timely update following	Y Timely update following

No	IC compo nent	IC Principle	Indicator	Source of data to obtain value for the indicator	Baseline value	Target value	Measured value (end 2018)
			responsibilities and objectives		organisational changes	any organisational changes	any organisational changes
11	II	6	Maximum level of global residual risk rate in shared management	Ongoing monitoring: Provisions on materiality criteria in assurance, Audit fiches	2%	2%	2%
12	II	7	% of AOSDs having formalised a risk register identifying main risks in relation to annual DG priorities, adequate risk response, actions to be implemented	Ongoing monitoring: Risk registers available in SharePoint; Ares notes on risk management	100%	100%	100%
13	II	8	Fraud risk is duly considered in the framework of the annual risk assessment exercise	Ongoing monitoring: Risk assessment templates available in SharePoint	Identification of at least 2 Common Risk Titles referring to potential risks of fraud	Identification of at least 2 Common Risk Titles referring to potential risks of fraud	Identification of 3 Common Risk Titles referring to potential risks of fraud
14	II	8	% of budget allocations covered by an up-to-date anti-fraud strategy (not older than 3 years)	Ongoing monitoring: Budget allocations in shared management mode	At least 95% (all shared management allocations)	At least 95% (all shared management allocations)	At least 95% (all shared management allocations)
15	II	9	Changes in the internal and external environment are identified and reflected in new Common Risk Titles in the framework of the risk assessment exercise	Ongoing monitoring: Risk assessment templates available in SharePoint	At least once per year	At least once per year	once per year
16	III	10	Economy of Controls: % costs of control over funds managed	Ongoing monitoring: List of REGIO staff and allocation, BudgWeb - staff average costs to be used	0,26%	Less than 0,50%	0,28%
17	III	10	The DG's Business continuity Plan (BCP) is well maintained, exercised and revised at least once a year	Ongoing monitoring: REGIO Wiki	BCP updated on a need basis and at least once a year	BCP updated on a need basis and at least once a year	BCP updated on a need basis and at least once a year
18	III	11	% of projects that follow the IT governance process	Ongoing monitoring: GovIS2	100% IT governance compliant (for the 3 current projects: SFC, WAVE & KM)	100% IT governance compliant Regular reporting provided on GovIS2 as requested by DIGIT	100% IT governance compliant Regular reporting provided on GovIS2 as requested by DIGIT
19	III	11	All IT investments (projects, operations, information systems) have been registered in the corporate portfolio management system GovIS2 with the recommended mandatory data	Ongoing monitoring GovIS2	Registered in GovIS2	IT Expenditures encoded on a yearly basis	IT Expenditures encoded on a yearly basis
20	III	12	Documentation on REGIO processes and procedures exists, is available and accessible on DG REGIO Intranet for all staff and timely updated	Ongoing monitoring: REGIO Wiki, Process Navigator integrated with WAVE	Y	Y	Y
21	III	12	Evaluations by the Member States are synthesized to contribute to the policy debate	Ongoing monitoring: Evaluation library available in Europa website	Y Annually	Y Annually	Y Annually

No	IC component	IC Principle	Indicator	Source of data to obtain value for the indicator	Baseline value	Target value	Measured value (end 2018)
				(http://ec.europa.eu/regional_policy/mapapps/evaluation/)			
22	IV	13	Available information, information needs and information flows needed for operations to achieve objectives have been mapped and made available through Infoview	Ongoing monitoring: Reports of the Synchronisation of Data between ABAC and DG REGIO Information Systems available in Ares	ABAC Synchronisation Report including payment requests of invoices and cost claims, recovery orders, evolution of discrepancies versus number of up front corrections	Yes, monthly	Yes, monthly
23	IV	13	Satisfaction of Wiki users at a yearly survey	Self-assessment	65% on confidence to find up-to-date information	65% satisfaction	REGIO staff's adoption and ownership of the Wiki continues increasing steadily
24	IV	13	% of Ares documents not filed in HAN files	Ongoing monitoring: Reports launched by the DMO in ARES + Annual statistics provided by DG/DIGIT	1%	<1%	0,65%
25	IV	14	Publicity and accessibility of Board of Directors proceedings	Ongoing monitoring: BoD meetings minutes available in SharePoint, videos available in REGIO intranet	BoD documents accessible on SharePoint Debriefing videos posted weekly for all BoD meetings	BoD documents accessible on SharePoint Debriefing videos posted weekly for all BoD meetings	BoD documents accessible on SharePoint Debriefing videos posted weekly for all BoD meetings
26	IV	14	Progress towards achieving DG and unit level objectives is regularly monitored and discussed in BoD meetings	Ongoing monitoring: Ares notes, BoD minutes in SharePoint, section Management Plan in SharePoint	All MP and UMP monitoring exercises carried out as planned	All MP and UMP monitoring exercises carried out as planned	All MP and UMP monitoring exercises carried out as planned
27	IV	15	Definition of an external communication strategy ensuring alignment with the EC political priorities	Ongoing monitoring: Corporate Communication SharePoint	Annually	Annually	Annually
28	IV	15	Number of major external communication events per year	Ongoing monitoring: Corporate Communication SharePoint	7	7	7
29	V	16	The outcome of the periodical assessments of the DG's internal control is brought to the attention of the Director in charge of RMIC and is duly reflected in REGIO main reporting documents	Ongoing monitoring: Ares notes, REGIO main reporting documents	At least twice per year	At least twice per year	twice per year
30	V	17	Corrective actions are identified for any significant weaknesses affecting the DG's internal control and their implementation is monitored and reported in relevant documents	Ongoing monitoring: TeamCentral, AAR, MYRCO	Y Implementation of corrective actions is reported in AAR and MYRCO	Y Implementation of corrective actions is reported in AAR and MYRCO	Y Implementation of corrective actions is reported in AAR and MYRCO

ANNEX 12A: Performance against Operational Priorities as per Management Plan 2018

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
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1. To deliver jobs, growth and investment

1.1 Support an accelerated delivery of the 2014-2020 programmes objectives by Member States ensuring quality of investment

REGIO 1. a Ensure active support, monitoring and follow up of programme implementation. (Target: for all operational programmes, participation in monitoring committees and review meetings, Annual Implementation Reports (AIRs))		At the end of 2018, the majority of the AIRs (96%) have been received and accepted. The AIR for one programme (ETC) is still not admissible. Preparation for the 2019 exercise is ongoing. The support, monitoring and follow up of the programme implementation have been done during the monitoring committees by the geo units, (taking place few times per year for each of the 295 programs) and during the monitoring of the AIRs.	Prepare the 2019 exercise and follow the roadmap in order to review and update the process. The challenges for this year are the performance framework, the full report, and synchronisation with the progress report
REGIO 1. b Rolling out of specific actions supporting implementation efforts in High risk programmes. (Target: Timely implementation of action plans for programmes at risk)		Board approved a corrigendum (not update) of the list of programmes for closer monitoring on 26 November 2018 (ref. Ares(2018)6535390), within the Implementation Report No. 15. At the same time, GUs defined/updated actions plans for the identified programmes, included in the Annex 4 of the report (presented at the Board on 26 November 2018).	Continue updating the list of programmes at risk once the next update of financial data is received, taking into account also the update of the decommitment risk. Propose for Board approval the updated list and request GUs to define/update action plans for the identified programmes in the spring.
REGIO 2. Ensure close and structured scrutiny of the performance of programmes in preparation of the 2019 Performance Review (Target: Assessment of programme performance following review of AIRs, building on the scorecard of progress against the Performance Framework, and appropriate follow-up; Outcome of assessment to be reflected in the DG's list of programmes at risk monitored throughout the year).		Board approved a corrigendum (not update) of the list of programmes for closer monitoring on 26 November 2018 (ref. Ares(2018)6535390), within the Implementation Report No. 15. At the same time, GUs defined/updated actions plans for the identified programmes, included in the Annex 4 of the same report (presented at the Board on 26 November 2018).	Continue updating the list of programmes at risk once the next update of financial data is received, taking into account also the update of the decommitment risk. Propose for Board approval the updated list and request GUs to define/update action plans for the identified programmes in the spring.

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
REGIO 3. Partnership Agreements (PAs)/OP modifications adopted on time (Target: 100% interrupted time not counted)		Since Implementation Report Number 15 (i.e. mid-November, 2018), the programme amendment process has continued to speed up. The number of delayed processes has been steadily decreasing since the initiation of the monitoring and reporting exercise in 2016 (i.e. 59 % in December 2016, 51 % in May 2017, 48 % in July 2017, 43 % in September 2017, 30% in February 2018, 29% in April, June and September 2018), falling a further one percentage point until IR 15 (ref. Ares (2018)6535390) presented at the Board on 26 November 2018. Since the previous IR, 110 programme amendment processes have been completed, of which around 90% were completed within the regulatory deadline. This results in an improvement in the overall figures for the whole programming period. While this still falls short of the 100 % target set in the Management Plan to support the delivery by Member States of the 2014-2020 programmes' objectives, it demonstrates a consistent improvement.	We will continue monitoring during 2019 and reporting to the Board in the Implementation Report.
REGIO 4. % of Major Projects submitted by end-September 2018 adopted within 3 months (Target: 100% Interrupted time not counted)		87,5% of projects approved within 3 months regulatory deadline (84 out of 96 projects submitted Oct 17-Sept 2018). The result was improved by decent share of phased projects and Article 102(1). Despite JASPERS assistance and GUs upstream work, some MS still submit projects of low quality that require corrections. However, 87,5% is an achievement, compared to 11% approved in 2007-2013 within the regulatory period.	
REGIO 5. Follow-up non-fulfilled ex-ante conditionalities (ExACs). (Target: Active follow-up of outstanding issues including adopting suspension decisions before end Q1 2018 and work towards lifting by end 2018)		A repealing decision for one suspension decision is in ISC. Two other suspension decisions are under decision procedure.	We will continue to proactively monitor and to provide support to the implementing units.
REGIO 6a. Amendments to secondary legislation as a follow-up to the adoption of the Omnibus regulation. (Target: by end of Q3)		Expert Group and Comitology meetings held in November; 4 out of 6 implementing acts and 2 out of 3 delegated acts have been finalised.	One further Comitology meeting in January/early February is planned to cover the outstanding two implementing acts (Commission adoption in February).
REGIO 6b. Amendments to guidance as a follow-up to the adoption of the Omnibus regulation (Target: by end of Q3)		The majority of notes (the most important from an implementation perspective) have either been finalised or their discussion in EGESIF was started in October - December. Some 6 more notes are still to be updated by Units during the first quarter of 2019, as well as a number of internal notes/LTTs.	Unit 02 has reported to the Directors on the state of play of the exercise and reminded Directors/HoUs to make progress with the pending updates. Close coordination with the responsible units is maintained.
MS 42. a. % allocated to the operations selected for support / total allocation for ERDF and CF for 2014-2020 (Target: At least equal to 70% at end 2018, baseline: 44.2% at end Nov 2017)		Project selection at 68,8% reported by end of October (period covered: up to 30 September); next reporting is end January 2019, with period covered: up to 31 December 2018)	Regular meetings with Member States

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
MS 42. b. % claimed by Member States (MS) /overall allocation by Commission for ERDF and CF for 2014-2020 (i.e. interim payments submitted) (Target: 21 % at end 2018, baseline: 5.5 % at end Sept. 2017)		Target reached. Since the beginning of the programming period for the 2014-2020 programmes, an amount of EUR 45 billion was disbursed net (paid less recovered) from ERDF representing 22.7% of the total allocation and EUR 18.3 billion from CF showing a financial execution of 28.9%.	
Combined 43. Nr of programmes considered at risk (Target: Reduction compared to end 2017; baseline 37 at end Nov 2017).		Now 51 programmes are considered at risk (including 38 mainstream+ 13 TC). While the annual target was missed, the increased number of programmes on the watch list reflects the heavy efforts deployed by the geographical desks and by all the other contributing units throughout the year. This provided a decisive help to minimize decommitments. The fact that only 11 programmes currently face decommitment risks should be seen as a huge success.	Action plans are developed for all programmes at risk. Close monitoring will continue.
MS 44. Number of foreseen major projects submitted to the Commission (Target: 150, including Jaspers projects)		97 major projects were submitted: 76 major projects were submitted to the Commission, and 21 projects were sent to JASPERS IQR. To date, 51% of major projects were sent to the Commission in 2014-2020; compared to 2007-2013 it is a similar (50% of project were approved in previous period in this time).	

1.2 Encourage a wider uptake of financial instruments and promote complementarity with EFSI

REGIO 7.a Ensure active support for the set-up and implementation of financial instruments in Member States (Target: All announced guidance notes to be finalised by end-Mar 2018)		All guidance notes (reporting and Omnibus) were finalised by year-end. The changes introduced by the Omnibus were presented during the flagship event FI-campus to a wide audience.	
REGIO 7.b. Deliver FI-compass assistance in accordance with the work programme 2018 (Target: 100% of products agreed for the respective period delivered)		Fi-compass work programme delivered on time and quality. Successful events took place in 2018 (debt financial instruments in June, equity financial instruments in October and the flagship event "FI Campus" with ca. 400 participants in early December). Fi-compass library was enriched with further case studies. Evidence base was broadened with a study already completed on ex ante assessments and one launched on how to increase the uptake of financial instruments in certain sectors. Surveys on State aid and fi-compass user experience were carried out. The fi-compass newsletter – "the Beacon" – gave publicity to these deliverables.	

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
REGIO 8. Disseminate information on ESIF-EFSI projects (Target: 20 by end-2018)		As of end of 2018, there were 25 identified ESIF-EFSI projects. Combination is facilitated thanks to the Omnibus, but so far only in one case (Malta) it is being made use of. During the FI campus, the combination was promoted and case studies presented to approximately 350 participants.	Continued active promotion, especially in the SFSB context - Poland the most likely target.
MS 45. Amounts of programme contribution invested into final recipients and spent for management costs and fees (Target: EUR 5 billion by the end of 2018, baseline EUR 1.5 billion at end of 2017)		The uptake of FI is continuing with around EUR 2.74 billion invested in final recipients and disbursed for management costs and fees at the end of 2018. The amount is based on the data in the payment claims in Annex I, which discloses the eligible expenditure according to Article 42. The results show a substantial increase as compared to the previous quarter; however, the target of EUR 5 billion will not be reached.	Annex I are not always filled in (hence figure is understated). This should be monitored by GUs. As the implementation accelerates (moving from the set-up of FI to the actual investments), amount is expected to increase in the future years.

1.3 Provide specific support to improving Member States capacity to administer and implement the Funds

REGIO 9. Timely implementation of the administrative capacity initiative. (Target: Public Procurement and State Aid Action Plans implemented according to plan, all valid PEER-2-PEER demands submitted by MS addressed; Integrity Pacts successfully implemented; Jaspers Networking Platform activity implemented; wide use of the Competency Framework and the self-assessment tool; launch of 5 pilot projects on Administrative Capacity Building)		PP and SA action plans implemented as foreseen, e.g. PP guide for practitioners published in all EU languages, implementation of study on single bidding (draft final report in December), training sessions/seminars on PP and SA organised etc.; by end November 248 Peer2Peer applications were received and 168 events organised involving 2550 participants from 27 MS; all 17 Integrity pacts have been signed and are being implemented, a stakeholder event has been organised in close cooperation with Transparency International; translations of user guidelines for competency framework and self-assessment tool made available in 22 EU languages and tool made available in 11 languages thereby creating good conditions for wider use; Kick-off workshop with 5 selected MAs for pilot action took place 18-19 June, missions to PL and HU organised in October and November, preparatory work done for missions to GR, ES and BG to take place in January.	
REGIO 10. Provision of specific support to MS through the Evaluation Helpdesk (Target: all requests treated)		One meeting of the Evaluation network organised on 29-30 November 2018	Four meetings to discuss post 2020 indicators with MS scheduled for the first six months of 2019
REGIO 11. Coordinate effectively with the Structural Reform Support Service to ensure synergies (Target: timely contribution to consultation on requests from MS under the SRSP)		In November REGIO Geo units and unit E1 reviewed all the 573 requests submitted by MS under the 2019 budget for the SRSP. Participation is ensured in TSWG and HLSC meetings scheduled for 11 and 14 January 2019.	
12. Roll-out the Catching-up Regions Initiative (Target: Implementation of related actions according to plan) Romania		1. The consolidation of the results of the initiative in the two pilot regions is currently under implementation. 1.1. The JRC has started the procedure for hiring 2 to 4 experts that will support the North East and North West Regional Development Agencies with the evaluation of smart specialisation projects submitted for financing under the Regional OP (on track with all JRC planned activities). 1.2 The public consultation on the Regional OP	Continue monitoring and support for the timely implementation of the actions agreed under the two administrative agreements in cooperation with the JRC, the World Bank and the national and regional stakeholders.

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
		guide for financing smart specialisation projects in the two pilot regions has finished and the MA is redrafting the guide accordingly. The related call is planned to be launched by the end of February 2019 (delay). 2. The Roll-out of the initiative has started and is currently on track as far as the JRC is concerned. JRC has signed the contracts with 3 experts that have started their work with the Romanian Regional Development Agencies for the drafting and updating of their smart specialisation strategies, the organisation of EDPs and the preparation of the related project pipelines and projects applications (on track). The World Bank assignment is slightly delayed because of internal human resources reshuffling inside the Bank. However, even though delayed, the Bank has started the assignment and organised the kick-off meetings with the Regional Development Agencies and relevant ministries. The next exchanges with the World Bank for finding an agreement on a revised, updated timeline will be organised in the second half of January 2019 (delay).	Organise regular meetings and exchanges with the JRC, the World Bank and the beneficiaries. Organise in the first trimester of 2019 the second Coordination Committee.
12. Roll-out the Catching-up Regions Initiative (Target: Implementation of related actions according to plan) Poland	☹️	1. Technology transfers in Lodzkie, Dolnoslaskie and Podlaskie: preliminary report is prepared comprising data for benchmarking the regions and taking stock of demand and supply inputs and outputs. Desk research is supplemented by additional interviews with key local companies and universities 2. Energy efficiency: terms of reference for the WB technical assistance to National Environment Protection and Water Management Fund were delivered, but little progress has been made so far 3. Financial instruments in Slaskie and Podlaskie: Experts from the World Bank collected and analysed the data for desk research supplied by regional authorities of Podlaskie and Śląskie and organized workshops on possible management model of financial instruments (6 models to be analysed) 4. Demand responsive transport in Zachodniopomorskie: review of the proposal for the development of e-module (submitted during the call for proposals) was reviewed by the World Bank negatively. The launch of a new call will delay the implementation of the measure 5. Measure in Kujawsko-Pomorskie: development of coordinated health and social care model, spatial planning in the Wloclawek functional area and entrepreneurship support in Wloclawek - there is a need for increasing involvement of regional and local authorities in the implementation of the measure.	1. Technology transfers: WB team will collect feedback from regional counterparts on the findings from the analytical exercise, consult preliminary Program Design and expand consultations with the stakeholder in all regions. 2. Energy efficiency: a call is scheduled with the World Bank in the second week of January to check progress of the measure, identify bottlenecks and possible solutions 3. FIs: Completing individual interviews Podlaskie and Śląskie ; preparation of a draft final report for Podlaskie Region and its discussion with the Marshall Office; analysis of possibility of simplification of application documents for financial instruments and level of management costs of Financial Intermediaries 4. Demand-responsive transport: a new call for proposals to be launched for the development of e-module, the WB should send an overview of items to be financed through ROP Zachodniopomorskie to check their eligibility 5. Measures in Kujawsko-Pomorskie: letter to be sent to the MO Kujawsko-Pomorskie to ask them to decide whether they want to continue the implementation of the measures, which

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
			will require stronger involvement on the side of local and regional authorities
12. Roll-out the Catching-up Regions Initiative (Target: Implementation of related actions according to plan) Slovakia	😊	Implementation ongoing without significant delays, steering committees meetings took place on a regular basis, the last one in November with participation of the Managing Authorities to discuss funding possibilities through the operational programmes. Work on all four intervention areas defined in cooperation with the WB has continued with concrete projects proposals emerging. As a result of missions and field work, the area of endogenous potential has been refocused on development of Snina district.	Continue steering and monitoring the initiative, operatively solve implementation issues and to ensure co-financing through relevant OPs. Discussions on roll-out of initiative to Banska Bystrica region and to continue initiative in Presov region in 2019.

2. Develop cohesion policy and establish close links to other EU policies

2.1 Contribute to the preparation of the Commission's proposal for the next MFF and develop a robust regulatory framework for cohesion policy for the period post-2020

REGIO 13. Contribution to the preparation of the Commission's proposal for the next Multi-annual Financial Framework in relation to Cohesion Policy and EUSF. (Target: by end May 2018, feeding proposals going beyond cohesion policy e.g. unallocated capacity).	😊	Proposal adopted on 29 May	
REGIO 14.a. Impact assessment and consultation process finalised (Target: by May 2018)	😊	Impact Assessment published as part of the cohesion policy regulatory package	
REGIO 14.b. Proposal for the post-2020 regulatory framework prepared in complementarity with other EU funding instruments by June 2018. (Preparation through internal working groups which will ensure "implementability" check among other).	😊	Support provided to negotiation process (attendance of SAWP meetings and drafting sessions with Presidency, provisions of drafting suggestions and input to fiches for negotiations in EP and Council)	
15. Experiment with new forms of support for better harnessing globalisation and delivering inclusive growth. (Target: Implementation of 2 pilot actions: 10 regions in industrial transition and 8 inter-regional partnerships supported)	😊	Work with the partnerships in both pilots are progressing well. The industrial transition pilot now covers 12 regions / countries. An additional interregional partnership has been set up (on batteries - see below). Component 5 under ETC has been presented in the Council. The EP broadly supports the initiative. Additional resources have been allocated by the DG to deal with increased workload. Discussions with DG BUDG and HR regarding the out-sourcing of the management as of 2021 to an executive agency have begun.	

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
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2.2 Position Cohesion Policy as major contributor to EU policies

REGIO 16. REGIO's contribution to the European Semester (Target: contribution to the Annual Growth Survey, SWDs, Country Reports and Country Specific Recommendations, participation in all country team meetings)		On-going close coordination of the DG's input for the 2019 edition and ad-hoc support to geo units in the finalisation of the parts under DG REGIO's responsibility with a primary focus on the drafting of high quality Annexes D and preparation of briefings for DG meeting.	Continuing close support till the finalisation of the Country Reports
REGIO 17. Establish strong links between cohesion policy and relevant Commission initiatives and Instruments. (Target: References to interaction with Cohesion Policy in Commission initiatives ; contribution to country teams and platform for Coal Regions in Transition)		Contributed to explanatory fiches on integrated territorial development and EUI. Country report contributions and Annex Ds reviewed within the deadline. Scope of policy support for post2020 discussed with GUs and incorporated in the work programme of Urbanet and Soconet matrices. DG REGIO has been well involved in the legislative negotiations of the relevant sectoral packages and in new initiatives. An interregional Battery Partnership has been established at part of the Battery Alliance.	
REGIO 18. Position smart specialisation as a key element of EU industrial, research and innovation policies. (Target: implementation of the administrative agreements on "S3Platform" and, "Stairway to Excellence", "lagging regions" and "5.1.2 Targeted RIS3 support to Romania" according to their work plans and contribution to other initiatives)		All administrative agreements have been finalised.	

3. Demonstrate and disseminate the EU added value of cohesion policy

3.1 Provide and report evidence on the effectiveness and EU added value of Cohesion Policy

REGIO 19.a Annual summary report based on AIRs and on the synthesis of evaluation results reported by OPs (Target: by end 2018)		Annual summary report and synthesis of evaluations adopted on 19.12.2018 (COM (2018) 816 final)	
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REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
REGIO 19.b Annual Summaries of data on the progress made in financing and implementing financial instruments under ESIF 2014-2020 (Target: by end-Nov 2018)		The annual summary was sent to EGESIF on 30/11 and published on 13/12.	
REGIO 20. Assessment of the reliability of MS systems for the reporting of performance data (Target: Analysis of audit results communicated by audit authorities and 100% of the audits on performance indicators carried out by REGIO, as foreseen in the audit plan)		14 missions out of 14 planned were performed by end-December 2018. In 2018 only few audit authorities reported audit results in relation to data reliability. A significant contribution is expected with the ACRs 2018 due by 15 February 2019. With a note (Ares(2018)5525746), Directorate C has asked all audit authorities to report about the assurance on the reliability of performance data and to provide the relevant information under section 8 "Other information" of the next ACR.	Review of the audit result from DG REGIO audits (final reports) and from the audit authorities (main source: ACRs received in 2019).
MS 47. AIR are submitted on time and are of good quality (Target: all)		By the end of 2018 the majority of the AIRs (96%) have been received and accepted. The AIR for only one programme (ETC) is still not admissible. The preparation for 2019 exercise is ongoing.	Prepare for the 2019 exercise and follow the roadmap in order to review and to update the process. The challenges for this year are the performance framework, the full report, and synchronisation with the progress report
MS 48. Reliability of all data systems assessed by the audit authorities, providing a robust basis for the 2019 performance review (Target: by end of 2018, audit results on performance data available from at least 15 of the more risky programmes, as defined in the audit plan)		All risky operational programmes have been subject to audits on performance data reliability covering 15 Member States; all audits planned for the period 2017-January 2019, were performed by the end of 2018. The audit results have been communicated to the Member States for 23 audits carried out cumulatively since 2017.	

3.2 Communicate to citizens and stakeholders the results of Cohesion Policy programmes and their contribution to the delivery Commission political priorities

REGIO 21. Implementation of REGIO Communication Strategy 2017-2020 and joint communication actions proposed by Commissioners Crețu and Thyssen (regular progress reports to the Council), including contribution to corporate / strategic communication. (Target: 5 strands implemented, EUinmyRegion 2018, regional and local dialogues, Association Media, Promotion and Diffusion, MYRegions) and active participation in the Corporate campaign (#InvestEU, EU empowers, EU protects)		All REGIO campaigns for 2018 have been either completed (7 joint communication actions, Cohesion@30, 1st Road Trip Project, 1st partnership with media, local dialogues with CEMR, EU in my Region) or are being rolled out (EU delivers in the regions). DG REGIO has largely contributed to corporate communication campaigns, at different stages (Invest EU, EUandMe, EUprotects, rural campaign)	We will further team up with DG COMM in developing and deploying corporate and regional campaigns ahead of the EU elections (Invest EU, EUandMe, EUprotects, rural campaign, EU delivers in the regions, Road Trip Project 2.0 and Eu in My Region). We will also support EDICs (and IVYs in cooperation with D2) to organise local dialogues in 2019. A third media call is the 1st item on reserve in the 2019 TA decision for discussion in the mid-term review. The aim is to ensure a continuum of information activities throughout time.
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REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
REGIO 22. Updates of the open data platform (Target: 3 updates by end 2018, reflecting periodical submission of performance and financial data by MS)	😊	Third update on financial indicators carried out in November	
REGIO 23. European Solidarity Corps Interreg internships (Target: 210 by end 2018, baseline 80 by end 2017)	😊	233 volunteers deployed at end 2018	Commitment made for additional citizens' engagement budget/communication (in cooperation with A2)
MS 49. Systematic discussion in monitoring committees on the implementation of MS' communication plans	😊	This point was included in the standard agenda for monitoring committees	
MS 50. Increase usage of the open data platform (Target: steady increase compared to baseline at end 2017)		The platform received 945,000 views from the beginning of 2018 (770,000 during the same period in 2017)	

4. Support territorial cohesion in Europe

4.1 Enhance policy coordination in the area of territorial and urban development

REGIO 24. Urban Innovative Actions (UIAs): completed selection of projects for the third call by end 2018 (amounting to EUR 80-100 million)	😊	Fourth call launched in October and promotion events organised in Brussels and Munich. REGIO board decided on topics of fifth call in December	
REGIO 25. Number of participants in Urban Development Network (UDN) activities and other events for actors implementing integrated urban/territorial strategies. (Target: 1 000 participants)	😊	UDN events in Baltic countries, IE, IT and RO: around 250 participants in total. DDG.03 organised and contributed to several ERWC workshops on territorial, social and urban where organised (approximately 900).	
MS 51. Implementation of the EU Urban Agenda (Target: 4 action plans finalised by end 2018)	😊	Launch of 2 new partnerships, 11 action plans finalised	

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
4.2 Support the implementation of macro regional strategies and steer the outermost region strategy			
REGIO 26. Monitoring implementation of the action plans of 4 on-going macro regional strategies i.e. for the Baltic Sea, the Adriatic and Ionian, the Danube and the Alpine Regions (Target: 4 Annual fora, 1 High-Level Group meeting)		All planned four MRS annual forums and the High-Level group meeting for MRS took place as planned with high levels of participation and good results; The High-Level Group meeting for MRS took place in Brussels on 1 March 2018, the EUSAIR 3rd annual forum on 24-25.5.2018 in Catania, the EUSBSR 9th annual forum on 4-5.6.2018 in Tallinn, The EUSDR 7th annual forum on 18-19.10.2018 in Sofia and the EUSALP 2nd annual forum on 20-21.11.2018 in Innsbruck.	
REGIO 27. Steering the implementation of the new outermost regions strategy (Target: Implementation of the roadmap in line with the timetable)		- State aid guidelines revised for OR; Horizon OR Research project FORWARD signed - Successful conference of Presidents in November, delivered President Juncker and Commissioner Cretu speeches/briefings, followed-up Presidents' requests - MFF: OR specific provisions kept so far in negotiations - 2nd Task Force launched - EIB Study on investment platforms presented to FR and ES ORs - Study on mobility further delayed due to poor quality - February - Created opportunities in existing programmes: e.g. LIFE - Improved dialogue with OR/ Communication: across DG wiki, workshop, factsheets, etc.	- Continue follow-up of OR related issues under MFF discussions and mobilise support - Continue scanning for opportunities in other programmes/support OR in seizing them - Continue ensuring that OR specificities are enshrined in policy and legislative proposals for ex. taxation regimes (upcoming revision) - Continue co-ordinating two taskforces and create new taskforce(s) upon demand - Prepare a report on progress made in the first two years of the Strategy for adoption in first semester of 2020 - Start preparations for Outermost Regions' Forum (first semester of 2020) - Continue leading the outermost regions ISG and working group; and co-ordinating action in all DGs to support ORs - Finalise Study on mobility; mission on EIB study
4.3 Implement measures to address remaining cross-border obstacles			
REGIO 28. Communication follow-up by the Border Focal Point (Target: Implementation of the 10 actions proposed in the Communication on Border Regions in line with foreseen timetable)		All actions stemming from the BFP's work programme have been implemented as anticipated. No major difficulties encountered. Major highlights include the successful Cross-Border Healthcare services conference of 4/12/2018, the final report of the pilot project on CB statistics, the selection of 10 pilot projects looking at legal border obstacles and the presentation of a draft regulation proposing a mechanism to resolve legal and administrative border obstacles.	

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
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5. Ensure sound financial management of the funds

5.1 Close the 2007-2013 programme and the remaining open 2000-2006 ERDF programmes and pre-2000 open irregularities

REGIO 29. Closure or pre-closure proposal sent (Target: 317 out of 317 OP)		273 pre-/closure letters (out of 322, including the 5 HR programmes) have been sent as of 31.12.2018. The remaining 49 open programmes face mainly audit difficulties requiring additional audit work also on MS side.	Continuous cooperation between G.U.s, F.1 and Dir C to resolve issues; due to the reduced number of programmes more hands-on approach from F1.
REGIO 30. Closure of open irregularities in 2000-2006 ERDF programmes (Target: processing 90% of all completed files of open cases by end 2018)		There are 3161 IMS remaining entries in all MS that will need to be cross-checked with other data sources - in our REGIO closure system there are 168 irregularities in 21 ERDF programmes that will need to be followed.	A comprehensive paper on ways to accelerate handling of past irregularities to the Board will be prepared by F.1 in February 2019
Combined responsibility: 52. % of 2007-2013 programmes closed, including pre-closures, out of the total. (Target: more than 60%, baseline at end-2017: around 30%)		85% of programmes have received either a Pre-closure or closure letter (273 out of 322); 68% (215) of programmes are fully closed and 58 are PRE-closed	
Combined responsibility: 53. Closure of pre-2000 open irregularities by end 2018. (Target: 95%, baseline at end 2017: approximately 100 cases)		There are 264 IMS remaining entries in all MS that will need to be crosschecked with other data sources (the figure might be overestimated). This figure will go down as there may be significant progress in DE with 69 cases in early 2019.	A comprehensive paper on ways to accelerate handling of past irregularities to the Board will be prepared by F.1 in February 2019.

5.2 Obtain reasonable assurance that the expenditure declared to the Commission is legal and regular by ensuring that the audit authorities can be relied upon (single audit approach) and by focusing DG resources on identified risks

REGIO 31. Implementation of the DG's audit plan and desk work (Targets: at least 90% of the audit missions foreseen in the audit plan carried out, taking into account the evolving situation in terms of risks; assessment of the functioning of the MCS provided for all OPs, and timely update of the monitoring table with available information).		97% of the audit missions planned for 2018 were performed; the colour table is integrated in MAPAR and daily updated information is provided to the Gus based on any audit information, either received from AAs or resulting from DG REGIO (and EMPL) audits.	
REGIO 32. Budgetary discharge obtained for the year 2016		EP final report from 4/04/2018, discharge for year 2016 was granted.	

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
MS 54. % of annual control reports received from audit authorities with an opinion and residual error rate that can be relied upon (Target 95%)		In AAR 2017, Directorate C has validated the error rate reported by the 35 OPs with ERDF expenditure in the accounts for the accounting year 2015-2016 (average TER 0.5% and RTER 0.4%. However, the audit results reported by the Court of Auditors led to the recalculation of the error rates for 3 PL ACRs. Out of these 3 OPs only 1 had ERDF expenditure in the accounts and therefore the OP was put under reservation in the 2017 AAR. The Court also reported shortcomings of varying importance in the work of audited audit authorities. This reflects diverging professional judgement of technical issues such as sampling and audit documentation, as well as individual weaknesses in certain cases.	The validation of the error rates and audit opinions for the OPs with certified amounts of the accounting year 2016-2017 will be disclosed in the AAR 2018.

5.3 Obtain complete and accurate accounts for the accounting year

REGIO 33. % of programmes informed about the Commission's decision on whether to accept the annual accounts. (Target: 100% by end-May 2018)		100% of Commission decisions issued within legal deadline	
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5.4 Safeguard EU funds through a rigorous policy on interruption and suspension of payments

REGIO 34. Adoption of adequate measures in case of deficiencies impacting the legality and regularity of expenditure in excess of the 10% retention (Target: Issuance of warning/interruption/pre-suspension letters within 2 months)		All interruption letters have been issued within 2 months deadline to block submitted payment claims. Warning letters for mono-fund programmes were also issued within 2 months deadline. More time was needed to issue warning letters for multi-fund programmes (due to delays on EMPL side) and to issue pre-suspension letters for KR 6 (extensive consultation with the Legal service).	Review the procedure with DG EMPL for issuing letters related to multi-fund programmes. Issue remaining pre-suspension letters for KR 6 without further delay as the revised template for this type of letter has finally been agreed with the Legal Service.
Combined responsibility 55. % of the Annual Activity Report 2017 reservations cases lifted. (Target: 50% by end 2018)		5 reservations have been lifted as of end December (last one, IT Sicily 2014IT16RFOP016, has been lifted by the ISFCC on 13 December). Slow progress on 2007-13 closure as regards problematic cases is also affecting this objective. On the other hand, the relatively high number of reservations still unresolved reflects REGIO's determination to protect the EU budget.	Active follow-up to be continued, notably as regards cases dealt with in the framework of the 2007-2013 closure.

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
6. Improve Human resource management and the performance of internal processes			

6.1 Ensure that systems, processes and reporting tools are efficiently supporting the implementation of 2014-2020 programmes and are prepared for the post 2020 period			
REGIO 35. a. Delivery of improved processes and functionalities supporting the 2014-2020 programming period in the REGIO IT systems (Target: IT and BPT work plans fully implemented) BPT		The 2018 Work plan of the BPT was implemented with minor deviations from the quarterly intermediate targets. One essentially technical item is carried over to 2019 (Wave-Ares integration). A limited number of procedures were re-prioritised and included in the 2019 work plan (interruptions; suspensions, financial corrections, post-2020).	Work in 2019 will continue on the basis of the new 2019 work plan approved by the Board on 10 December.
REGIO 35. a. Delivery of improved processes and functionalities supporting the 2014-2020 programming period in the REGIO IT systems (Target: IT and BPT work plans fully implemented) IT		RESULTS (A) 2018 IT work plan: All the processes pertaining to 2014-2020 and closure of 2007-2013 have been implemented in REGIO key IT systems, in alignment with the IT work plan and in agreement with the Business Process Team. (B) Contract management: 100% of contract renewed without any contractual interruptions of REGIO intra-muros staff. RISK (A - CLOSED) The risk of delay in implementing the processes of the 2014-2020 period and closure of 2007-2013 in REGIO key IT systems (WAVE, SFC, reporting tools), which has been recurrently raised over the past years. The impact and likelihood of this are significantly reduced to a tolerable level. (B - CLOSED) Risk of significant turnover of intra-muros IT staff has been identified for REGIO. This is due to the adoption of a new DIGIT Framework Contract ensuring the provision of IT services to the entire Commission. This contract replaces three existing DIGIT FWCs used in REGIO for intra-muros consultants	Mitigating actions: (A) Continue to improve and streamline existing processes where needed, with the active involvement of the BPT and relevant user groups. => Continuous activity (B) Ensure the timely transfer of existing consultants mainly to the new DIGIT TM framework contract, but also to the alternative FWCs of BUDG and EMPL, up until end of 2018. (Also impacts indicator 35.b) => Action completed"
REGIO 35. b. Prepare the grounds for a common ESIF internal IT workflow system supporting the business processes for the post-2020 period (Target: according to agreed work plans)		RESULTS REGIO is contributing with 5 FTEs in 2018 and will increase to 8 - 9 FTEs in 2019 and up to 12 FTEs by end-2020. Current resources are involved in COMPASS Corporate are appointed to Business representative Group, development and PMO activities. REGIO will gradually increase the contribution to Compass Corporate, by co-developing and integrating WAVE with the corporate workflow system, in order to be ready for mid-2020 to deploy the first processes for the 2021-2027 programming period in the common workflow platform. RISK (MITIGATED) The risk of not being ready to roll out a complete internal workflow system (post-2020) shared by the ESIF and HOME DGs for managing the Funds under shared	Mitigating actions: (1) Actively and continuously involve the BPT and user groups to define both business and user requirements. (2) In case the agreed corporate IT system's roadmap is not followed, the ESIF DGs reserve the right to develop their own common system, based on the existing systems WAVE and RDIS2. (3) REGIO is increasing its involvement in Compass Corporate, by contributing with 5

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
		management for the 2021-2027 programming period.	FTEs in 2018 and increasing up to 12 FTEs by end-2020. Moreover, in the business case endorsed by the Commission IT board on 26/04/2018, the programme has committed to deliver in production by Q1/2019 a first major release. (4) Project manager position open for REGIO COMPASS CORPORATE (recruitment ongoing) => Actions ongoing
REGIO 36. Implementation of the Commission's new internal control framework within REGIO (Target: analytical framework in place by end Q1 2018 and first assessment exercise feeding into AAR 2017 formalised by end Feb 2018)	😊	The end 2018 overall internal control assessment exercise has been launched with Ares note (2018)6478831, with the requests of contributions from the IC chefs de file. Its outcome will be reflected into the AAR 2018.	

6.2 Ensure effective sharing and reuse of information and knowledge within the DG

REGIO 37. Steady increase of WIKI usage throughout the year, supported by an active user community (Target: increase compared to baseline (700 users at end-Oct 2017); content available to other DGs by end June 2018)	😊	RegioWiki fully opened to all Commission DGs; REGIO use stable at 100% of staff; external users now overcome REGIO users (1726 > 800)	
REGIO 38. Percentage of registered documents that are not filed (Target: below 1%)	😐	1.7% of registered documents were not filed at end-December	Reminder to units

6.3 Effectively deploy REGIO resources and ensure an engaged and productive workforce driven by effective and gender-balanced management

REGIO 39. Assessment of HR resources allocation to the delivery of REGIO 2018 objectives (Target: by end May 2018)	😊	Extensive forecasts concerning 2019 workload were collected through the mid-year UMP reporting and presented to the Board on 16 July. The related figures, together with other elements and analyses, also served as a basis for senior management's decision about HR reinforcements of 1st October.	
REGIO 40. Work towards fulfilment of indicative target set by central services as regards the appointment of female HoUs (Target: 3 female Head of Unit by Nov 2019)	😊	The course Unlocking the hidden potential took place in December	

REGIO Indicator/target 2018	Status as of end-Dec '18	Reported results and risks (end-December 2018)	Planned actions (end-December 2018)
REGIO 41. Implementation of new mobility policy (Target: More than 50% of mobile staff has a new assignment by the end of 2018)		52% of staff on mobility changed assignment by end of the year, no further mobility proposals were reported since September.	Continue with the proposed approach and remain in dialogue in particular with colleagues above 7 years on the same post.

ANNEX 12B: Performance Tables - Policy

General objective 1 - A New Boost for Jobs, Growth and Investment

General objective 1: A New Boost for Jobs, Growth and Investment		
Impact indicator 1: Percentage of EU GDP invested in R&D (combined public and private investment)		
Source of the data: Eurostat ⁴³ (Bookmark)		
Baseline (2012)	Latest known value (2017 - provisional)	Target (2020) Europe 2020 target
2.01%	2.07%	3%
Impact indicator 2: Employment rate population aged 20-64		
Source of the data: Eurostat (Bookmark)		
Baseline (2014)	Latest known value (2017)	Target (2020) Europe 2020 target
69.2%	72.2%	At least 75%
Impact indicator 3: Tertiary educational attainment, age group 30-34		
Source of the data: Eurostat (Bookmark)		
Baseline (2013)	Latest known value (2017)	Target (2020) Europe 2020 target
37.1%	39.9%	At least 40%
Impact indicator 4: Share of early leavers from education and training (18-24)		
Source of the data: Eurostat (Bookmark)		
Baseline (2014)	Latest known value (2017)	Target (2020) Europe 2020 target
11.2%	10.6%	Less than 10%
Impact indicator 5: People at risk of poverty or social exclusion		
Source of the data: Eurostat (Bookmark)		
Baseline (2013)	Latest known value (2017)	Target (2020) Europe 2020 target
122.7 million	112.9 million	At least 20 million people fewer than in 2008 (116.2 million)
Impact indicator 6: Gross Fixed Capital Formation (GFCF) investments to GDP ratio		
Source of the data: Eurostat (Bookmark)		
Baseline (2014)	Latest known value (2017)	Target (2016-2020)
19.4%	20.2%	21%-22% Mean GFCF for the period 2016-2020 having reached the range of 21%-22%

REGIO-specific impact indicators

Impact indicator 7: Increase in GDP (%)⁴⁴

Source of the data: QUEST macroeconomic model

⁴³ Please note that Eurostat periodically revises its published data to reflect new or improved information, also for previous years. The latest published data is available by clicking on "bookmark". The "latest known value" column reflects the data that was available at the time of the preparation of the AARs 2018 and it is the reference point for the AARs of Commission services.

⁴⁴ The figure measures by how much the variable (GDP) is expected to increase (in %) thanks to ESIF support

Baseline (2014)	Latest known value (2018)	Target (2023 – end of the implementation of the 2014-2020 programmes)
0	0.24	0.46
Impact indicator 8: Increase in employment Source of the data: QUEST macroeconomic model		
Baseline (2014)	Latest known value (2018)	Target (2023 – end of the implementation of the 2014-2020 programmes)
0	312,757	439,499
Impact indicator 9: Increase in private investment (%) ⁴⁵ Source of the data: QUEST macroeconomic model		
Baseline (2014)	Latest known value (2018)	Target (2023 – end of the implementation of the 2014-2020 programmes)
0	0.17	0.51
Impact indicator 10: Dispersion of GDP per capita (all MS, coefficient of variation GDP per head) Source of the data: Eurostat		
Baseline (2014)	Latest known value (2017)	Target (2020)
Euro area: 32.2%	32.5%	Reduce
EU 27: 38.7%	38.1%	Reduce
EU 28: 45.7%	44.2%	Reduce
Bookmark		

Associated specific objectives and indicators

The figures presented below result from the performance reporting of the 2014-2020 ERDF/CF programmes. The latest known results correspond to data at end 2017, reported by Member States in the Annual Implementation Reports submitted in May 2018.

*It should also be noted that **all data reported by the Member States** in the Operational programmes **are of a dynamic nature** – by end 2017, certain values had been revised either because of reprogramming or due to manual corrections (clerical errors). This explains the **change in certain indicator values compared to what was reported in REGIO's AAR 2017**.*

*As regards the **milestone figures** included in the following tables, it should also be noted that they are **purely indicative estimates that should not be used to identify cases of underperformance**. Moreover, estimated milestones refer to 2018 while the latest available performance data capture the state of play at end 2017. In addition, previous experience shows that the progression of reported achievements is relatively flat in the first years of implementation and usually increases dramatically in the last years.*

No evaluation evidence is available as regards programme achievements. A comprehensive ex-post evaluation will be carried out at the end of the 2014-2020 period (scope and precise schedule not yet

⁴⁵ The figure measures by how much the variable (investment) is expected to increase (in %) thanks to ESIF support

available).

Specific objective 1.1: Strengthening research, technological development and innovation			Related to spending programme ERDF
Indicator 1: Number of new researchers in supported entities Source of data: REGIO common indicator 24 (research jobs created)			
Baseline (2014)	Interim Milestone (estimate) ⁴⁶	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	7,070	30,140	2472
Indicator 2: Number of enterprises cooperating with research institutions Source of data: REGIO common indicator 26 (number of cooperation projects enterprises-research institutions)			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	11,270	63,071	6,999
Indicator 3: Number of researchers working in improved research infrastructure facilities Source of data: REGIO common indicator 25			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	28,250	129,895	15,207

Specific objective 1.2: Enhancing the competitiveness of small and medium-sized enterprises			Related to spending programme ERDF
Indicator 1: Number of enterprises receiving support Source of data: REGIO common indicator 1			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	181,800	1,117,749	193,365
Indicator 2: Employment increase in supported enterprises Source of data: REGIO common indicator 8			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	109,600	422,546	42,745
Indicator 3: Increase in expected number of visits to supported sites of cultural and natural heritage and attractions (sustainable tourism) Source of data: REGIO common indicator 9			

⁴⁶ Disclosed milestones for the indicators under each specific objective are estimates. This estimation is based on the values of the milestones of the corresponding indicators are those used in the performance frameworks. The indicators presented, and those used in the performance frameworks of operational programmes and are only a subset of the indicators used in the operational programmes. They only provide interim estimate of the targeted achievements in 2014-2020 programmes. Performance data was updated from AAR 2017. Some of the 2018 milestones are now lower. This is due to the fact that some 200 programmes modified their milestones in the course of 2018 (in view of the performance review to be undertaken in 2019, based on the achievement of the 2018 milestones).

Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	13,408,900	38,006,316	5,071,565

Specific objective 1.3: Preserving and protecting the environment, promoting circular economy and resource efficiency Related to spending programme ERDF/CF

Indicator 1: Additional population served by improved wastewater treatment

Source of data: REGIO common indicator 19

Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	979,800	17,058,951	302,606

Indicator 2: Additional waste recycling capacity

Source of data: REGIO common indicator 17

Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (207)
	(2018)		
0	1,554,000	5,296,207	47,745

Indicator 3: Additional population served by improved water supply

Source of data: REGIO common indicator 18

Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	1,152,100	12,517,885	241,468

Indicator 4: Surface area of habitats supported to attain a better conservation status

Source of data: REGIO common indicator 23

Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	2,532,100	18,629,474	1,409,669

Specific objective 1.4: Promoting sustainable transport and removing bottlenecks in key network infrastructures Related to spending programme ERDF/CF

Indicator 1: Total length of reconstructed or upgraded railway line

Source of data: REGIO common indicator 12

Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	270	5,999	281

Indicator 2: Total length of reconstructed or upgraded roads

Source of data: REGIO common indicator 14

Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	1,100	9,942	984

Indicator 3: Total length of new or improved tram and metro lines			
Source of data: REGIO common indicator 15			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	85	679	6

Specific objective 1.5: Promoting sustainable and quality employment and supporting labour mobility		Related to spending programme ERDF	
Indicator 1: Employment increase in supported enterprises			
Source of data: REGIO common indicator 8			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	109,500	422,546	42,745

Specific objective 1.6:		Related to spending programme	
Promoting social inclusion, combating poverty and any discrimination		ERDF	
Indicator 1: Population covered by improved health services			
Source of data: REGIO common indicator 36			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	21,867,000	46,936,594	10,636,697
Indicator 2: Public or commercial buildings built or renovated in urban areas			
Source of data: REGIO common indicator 39			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	164,900	2,244,400	58,470
Indicator 3: Rehabilitated housing in urban areas			
Source of data: REGIO common indicator 40			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	2,770	20,590	289

Specific objective 1.7:		Related to spending programme	
Investing in education, training and vocational training for skills and lifelong learning		ERDF	
Indicator 1: Capacity of supported childcare or education infrastructure			
Source of data: REGIO common indicator 35			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	1,344,400	6,900,747	70,852

Specific objective 1.8: Enhancing institutional capacity of public authorities and stakeholders and an efficient public administration			Related to spending programme ERDF/CF
Indicator 1: Implementation by programme authorities of capacity building measures in agreement with DG REGIO			
Source of data: REGIO monitoring data			
Baseline (2015)	Interim Milestone (2016)	Target 2014-2020	Latest known results (2018)
0	Fulfilment by all MS of action plans for the ex-ante conditionalities on Public Procurement and State Aid	Reporting by all MS concerned on fulfilment, i.e. complete implementation of all action plans for the ex ante conditionalities on Public Procurement and State Aid by the regulatory deadline	Public procurement: 9 MS implemented action plans with 108 specific actions. State aid: 4 MS implemented action plans with 33 specific actions.

General objective 2 - A Connected Digital Single Market

General objective 2: A Connected Digital Single Market		
Impact indicator 1: Aggregate score in Digital Economy and Society Index (DESI) EU-28 Explanation: DESI is a composite index that summarises relevant indicators on Europe's digital performance and tracks the evolution of EU Member States in digital competitiveness. The closer the value is to 1, the better. The DESI index is calculated as the weighted average of the five main DESI dimensions: 1 Connectivity (25%), 2 Human Capital (25%), 3 Use of Internet (15%), 4 Integration of Digital Technology (20%) and 5 Digital Public Services (15%). The DESI index is updated once a year. Source of the data: DESI		
Baseline (DESI 2015)	Latest known value (DESI - 2018)	Target (2020)
45 [Baseline adjusted: before: 46 acc. to new scale]	54	Increase

DESI has been updated, the indicator list has slightly changed; in addition, move from 0-1 scale to 0-100 scale

Associated specific objective and indicator

The figures presented below result from the performance reporting of the 2014-2020 ERDF/CF programmes. The latest known results correspond to data at end 2017, reported by Member States in the Annual Implementation Reports submitted in May 2018.

*It should also be noted that **all data reported by the Member States** in the Operational programmes are of a dynamic nature – by end 2017, certain values had been revised either because of reprogramming or due to manual corrections (clerical errors). This explains the **change in certain indicator values compared to what was reported in REGIO's AAR 2017**.*

*As regards the **milestone figures** included in the following tables, it should also be noted that they are **purely indicative estimates that should not be used to identify cases of underperformance**. Moreover, estimated milestones refer to 2018 while the latest available performance data capture the state of play at end 2017. In addition, previous experience shows that the progression of reported achievements is relatively flat in the first years of implementation and usually increases dramatically in the last years.*

No evaluation evidence is available as regards programme achievements. A comprehensive ex-post evaluation will be carried out at the end of the 2014-2020 period (scope and precise schedule not yet available).

Specific objective 2.1: Enhancing access to, and use and quality of, information and communication technologies		Related to spending programme ERDF	
Indicator 1: Additional households with broadband access of at least 30 Mbps			
Source of data: REGIO common indicator 10 (additional population covered by broadband access)			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	4,835,000	14,538,844	226,879

General objective 3 - A Resilient Energy Union with a Forward-Looking Climate Change Policy

General objective 3: A Resilient Energy Union with a Forward-Looking Climate Change Policy				
Impact indicator 1: Greenhouse gas emissions (index 1990=100) Source of the data: European Environmental Agency				
Baseline (2013)		Latest known value (2017 prox estimates by EEA)		Target (2020) Europe 2020 target
80.4% [Baseline adjusted: before: 80.2 %]		78.2%		By 2020 greenhouse gas emissions are expected to decrease further to 74 with the current measures that are already in place. Additional measures (currently planned by Member States) could further reduce emissions to 73 of 1990 levels
Bookmark				
Impact indicator 2: Share of renewable energy in gross final energy consumption Source of the data: Eurostat				
Baseline (2013)	Interim Milestone		Latest known value (2016)	Target (2020) Europe 2020 target
	(2013/2013)	(2015/2016)		
15.2% [Baseline adjusted: before: 15 %]	15.6% [Baseline adjusted: before: 13.6 %]	16.9% [Baseline adjusted: before: 15.9 %]	17%	20%
Bookmark				
Impact indicator 3: Increase in energy efficiency - Primary energy consumption Source of the data: Eurostat				
Baseline (2013)		Latest known value (2016)		Target (2020) Europe 2020 target
1 571.2 million tonnes of oil equivalent (Mtoe) [Baseline adjusted: before: 1 569.9]		1 542.7 million tonnes of oil equivalent (Mtoe)		20% increase in energy efficiency (No more than 1 483 Mtoe of primary energy consumption)
Bookmark				
Impact indicator 4: Increase in energy efficiency - Final energy consumption Source of the data: Eurostat				
Baseline (2013)		Latest known value (2016)		Target (2020) Europe 2020 target
1 108.2 million tonnes of oil equivalent (Mtoe) [Baseline adjusted: before 1 106.2]		1 107.8 million tonnes of oil equivalent (Mtoe)		20% increase in energy efficiency (No more than 1 086 Mtoe of final energy consumption)
Bookmark				

Associated specific objectives and indicators

The figures presented below result from the performance reporting of the 2014-2020 ERDF/CF programmes. The latest known results correspond to data at end 2017, reported by Member States in the Annual Implementation Reports submitted in May 2018.

It should also be noted that **all data reported by the Member States** in the Operational programmes **are of a dynamic nature** – by end 2017, certain values had been revised either because of reprogramming or due to manual corrections (clerical errors). This explains the **change in certain indicator values compared to what was reported in REGIO's AAR 2017**.

As regards the **milestone figures** included in the following tables, it should also be noted that they are **purely indicative estimates that should not be used to identify cases of underperformance**. Moreover, estimated milestones refer to 2018 while the latest available performance data capture the state of play at end 2017. In addition, previous experience shows that the progression of reported achievements is relatively flat in the first years of implementation and usually increases dramatically in the last years.

No evaluation evidence is available as regards programme achievements. A comprehensive ex-post evaluation will be carried out at the end of the 2014-2020 period (scope and precise schedule not yet available).

Specific objective 3.1: Supporting the shift towards a low-carbon economy in all sectors			Related to spending programme ERDF/CF
Indicator 1: Additional capacity of renewable energy production-MW			
Source of data: REGIO common indicator 30			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	19,590	90,624	197
Indicator 2: Number of households with improved energy consumption classification			
Source of data: REGIO common indicator 31			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	121,100	838,097	84,865
Indicator 3: Decrease of annual primary energy consumption of public buildings			
Source of data: REGIO common indicator 32			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	550,260,700	4,827,022,253	33,396,011

Specific objective 3.2: Promoting climate change adaptation, risk prevention and management			Related to spending programme ERDF/CF
Indicator 1: Population benefiting from flood protection measures			
Source of data: REGIO common indicator 20			
Baseline (2014)	Interim Milestone (estimate)	Target 2014-2023 (cumulative)	Latest known results (2017)
	(2018)		
0	4,541,100	14,737,351	1,668,528

General objective 4 - A Deeper and Fairer Internal Market with a Strengthened Industrial Base

General objective 4: A Deeper and Fairer Internal Market with a Strengthened Industrial Base		
Impact indicator 1: Intra-EU trade in goods (% of GDP)		
Source of the data: Eurostat		
Baseline (2014)	Latest known value (2015)	Target (2020)
20.3% [Baseline adjusted: before: 20.4%]	20.2%	Increase
Bookmark		
Impact indicator 2: Intra-EU trade in services (% of GDP)		
Source of the data: Eurostat		
Baseline (2014)	Latest known value (2015)	Target (2020)
6.3%	6.6%	Increase
Bookmark		
Impact indicator 3: Share of mobile EU citizens as % of the labour force		
Source of the data: Eurostat		
Baseline (2014)	Latest known value (2017)	Target (2020)
3.4%	4.0%	Increase
Bookmark (age group 15-64)		
Impact indicator 4: Composite indicator of financial integration in Europe (FINTEC) ⁴⁷		
Source of the data: European Central Bank		
Baseline (2014)	Latest known value (2018)	Target (2020)
0.5/0.3 The first entry is the price-based, the second the volume-based indicator value.	0.59/0.22	Increase

REGIO-specific impact indicators		
Indicator 5: Increase in productivity levels in less developed Member States (%) ⁴⁸		
Source of the data: QUEST macroeconomic model		
Baseline (2014)	Interim Milestone (2018)	Target (2023 – end of the implementation of the 2014-2020 OPs)
0	1.03	2.52
Indicator 6: Dispersion of GDP per capita (all MS, coefficient of variation GDP per head)		
Source of the data: Eurostat		
Baseline (2014)	Latest known value (2017)	Target (2020)
Euro area: 32.2%	32.5%	Reduce
EU 27: 38.7%	38.1%	Reduce

⁴⁷ The FINTEC indicator is a scale-free measure normalized to always lie between 0 and 1; 0 means no cross-border integration, 1 means full integration; for the price-based part 1 would mean total absence of any price differentials for comparable money market instruments; for the volume-based part, full integration would mean lack of any home bias on the side of investors.

⁴⁸ Increase in productivity thanks to ESIF programmes.

EU 28: 45.7%	44.2%	Reduce
Bookmark		

Associated specific objectives and indicators

Specific objective 4.1: Strengthening of Single Market and EU industrial base through spending under TOs 1, 2, 3, 6, 7, 8, 9 and 10			Related to spending programmes ERDF/CF
Indicator 1: Financial execution of related TOs			
Source of data: REGIO monitoring data			
Baseline (2014)	Interim Milestone	Target 2014-2023	Latest known results (2018)
0	N/A	100%	22.8%

Specific objective 4.2: Developing regional and local potential through encouraging integrated development approach, capacity building, cross border and transnational cooperation and supporting networking, exchange of experience and cooperation between regions, towns and relevant social, economic and environmental actors		Related to spending programme ERDF	
Indicator 1: Number of participants in cross-border labour mobility initiatives			
Source of data: REGIO common indicator 43			
Baseline (2014)	Interim Milestone	Target 2014-2023	Latest known results (2017)
0	N/A	237,740	1,966

Specific objective 4.3: Fostering the adoption and implementation of specific measures in all EU policies to take into account the characteristics of the 9 Outermost Regions (Açores, Canary Islands, Guadeloupe, Guyane, La Réunion, Madeira, Martinique, St. Martin, Mayotte) in line with Article 349 of the TFUE and with the specific partnership put in place by the Commission with the Outermost Regions and the concerned MS.		Related to spending programme ERDF	
Indicator 1: Number of new legislative and non-legislative specific measures adopted to ensure effective implementation of the outermost regions strategy in various areas (e.g. cohesion policy, agriculture, fisheries, taxation, trade, competition, transport)			
Source of data: REGIO monitoring data			
Baseline (2015)	Interim Milestone (2017)	Target (2020)	Latest known results (2018)
0	11	20	26

Specific objective 4.4: To support candidate countries and potential candidates ('beneficiary countries') in implementing the political, institutional, legal, administrative, social and economic reforms required to bring the countries closer to Union values, to progressively align to Union rules, standards, policies and practices and to prepare for the management of Union structural, cohesion funds, with a		Related to spending programme IPA (Pre-accession assistance)	
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view to Union membership.

Indicator 1: Commission Decisions on Conferral of Management (Decentralized Implementation System under IPA Component III in place for all 5 Operational Programmes of the former Yugoslav Republic of Macedonia, Montenegro, Turkey)

Source of data: *Source: (Article 14 of Commission Regulation (EC) No 718/2007 of 12 June 2007)*

Baseline (2007)	Interim Milestones			Target (2017) ⁴⁹	Latest known results (2018)
	2013	2014	2015		
0	4 (1 North Macedonia, 3 Turkey)	5 (1 North Macedonia, 3 Turkey, 1 Montenegro)	5 (1 North Macedonia, 3 Turkey, 1 Montenegro)	5 (1 North Macedonia, 3 Turkey, 1 Montenegro)	5 (1 North Macedonia, 3 Turkey, 1 Montenegro)

Indicator 2: Screening Reports (SR), Opening Benchmarks (OB), and EU Common Positions (EUCP) adopted relative to the accession of individual candidate countries

Source of data: *DG NEAR data*

Baseline (2007)	Interim Milestones			Target (2019) ⁵⁰	Latest known results (2018)
	2013	2015	2016		
1 (Turkey)	7 Iceland: SR+OB+EUCP Turkey: SR+OB + EUCP Montenegro: SR	8 Iceland: SR+OB+EUCP Turkey: SR+OB + EUCP Montenegro: SR+OB	10 Iceland: SR+OB+EUCP Turkey: SR+OB + EUCP Montenegro: SR+OB Serbia: SR+OB	9 Turkey: SR+OB + EUCP Montenegro: SR+OB+ EUCP Serbia: SR+OB+ EUCP	8 Turkey: SR+OB+EUCP Montenegro: SR+OB+EUCP Serbia: SR+OB

⁴⁹ End of eligibility period throughout which it is necessary not only to achieve but also to maintain budget management powers under IPA 2007-2013

⁵⁰ End of mandate of present Commission; end of mandate of IPA/accession negotiations sector

General objective 8 - Towards a New Policy on Migration

General objective 8: Towards a New Policy on Migration		
29. Impact indicator: Gap between the employment rates of third-country nationals compared to EU nationals ⁵¹ , age group 20-64 Source of the data: Eurostat		
Baseline (2014)	Latest known value (2017)	Target (2020)
Gap: 13.4 points EU nationals: 69.8% Third-country nationals: 56.4%	Gap: 15.5 points EU nationals: 72.9% Third-country nationals: 57.4%	Decrease
Bookmark		

Associated specific objective and indicator

Specific objective 8.1: Support to Member States for identifying possible scope for assistance towards effective integration policies through ERDF 2014-2020 programmes		Related to spending programme ERDF
Indicator 1: Production of guidance/supporting documents for Member States highlighting possibilities for supporting effective integration of third country nationals with ERDF Source of data: REGIO monitoring data		
Baseline (2014)	Target (2020)	Latest known results (2018)
0	1 document per year from 2014 to 2020	1 Toolkit on the use of EU funds for integration of people with migrant background

⁵¹ Host-country nationals and other EU nationals counted together.

ANNEX 13: Contribution of Cohesion Policy to Sustainable Development Goals (SDGs)

Cohesion Policy is the main EU funding instrument for SDGs, with ERDF and Cohesion Fund dedicating 94% of resources to 11 SDGs.

Cohesion Policy's overall mission to reduce economic, social, and environmental territorial disparities between the EU regions is largely in line with the principles underpinning the SDGs, which allows for an assessment of how the Policy contributes to them.

Over the long term, Cohesion Policy contributes to SDG10 on reduced inequalities. Its contribution to SDG10 cannot however be calculated based on monitoring data and can only be estimated via evaluations. On the basis of the monitoring data it is possible however assess how Cohesion Policy, through all its funds, (Cohesion Fund, European Regional Development Fund, European Social Fund, including the Youth Employment Initiative) contributes towards SDG thematic chapters, as explained below.

Overall, 94% of Cohesion policy investments contribute to eleven SDGs. As shown in Table 1 below, approximately half of these investments (approximately 200 billion EURO) promote modern economic growth in SDG 9 (Industry, innovation, infrastructure) and SDG 8 (Decent work and economic growth). Other significant areas of investment contribute to SDG 4 (Quality of education, 34 billion euro), SDG 7 (Affordable and clean energy 27 billion euro) and SDG 1 (No poverty 22 billion euro).

Table 1: Contribution of Cohesion Policy to SDGs (planned EU amounts 2014-2020)

SDG	SDG title	EU amount (million euro)	Share in total
SDG9	Industry, innovation, infrastructure	112,205	32%
SDG8	Decent work and economic growth	82,435	23%
SDG4	Quality education	34,225	10%
SDG7	Affordable and clean energy	27,186	8%
SDG1	No poverty	22,835	6%
SDG6	Clean water and sanitation	15,049	4%
SDG3	Good health and well being	9,838	3%
SDG12	Responsible consumption and production	7,966	2%
SDG15	Life on land	7,519	2%
SDG13	Climate action	6,864	2%
SDG11	Sustainable cities and communities	4,483	1%
Investment outside SDGs		22,621	6%
Total Cohesion Policy		353.226	100%

(1) Due to the overlap of the SDGs, SDG11 is highly underestimated since many of the investments in urban areas are included in the thematic SDGs such as SDG9, SDG8, SDG13, SDG6 and SDG7.

Source: REGIO SFC, 27 February 2019

The distribution of investments across SDGs is similar across all Cohesion policy funds. As emerging from Table 2 which illustrates the specific contribution of ERDF and CF to SDGs. Significant support for innovative economic growth, as well as investments for social and environmental dimensions of development.

Table 2: Contribution of ERDF + Cohesion Fund to SDGs (planned EU amounts 2014-2020)

SDG	SDG title	EU amount (million euro)	Share in total
SDG9	Industry, innovation, infrastructure	111,561	43%
SDG8	Decent work and economic growth	45,737	17%
SDG7	Affordable and clean energy	27,093	10%
SDG6	Clean water and sanitation	15,382	6%
SDG1	No poverty	7,597	3%
SDG4	Quality education	7,252	3%
SDG15	Life on land	7,117	3%
SDG12	Responsible consumption and production	7,109	3%
SDG13	Climate action	6,699	3%
SDG3	Good health and well being	5,765	2%
SDG11	Sustainable cities and communities	5,128	2%
Investment outside SDGs		15,447	6%
Total ERDF + CF		261,887	100%

(1) Due to the overlap of the SDGs, SDG11 is highly underestimated since many of the investments in urban areas are included in the thematic SDGs such as SDG9, SDG8, SDG13, SDG6 and SDG7.

Source: REGIO SFC, 27 February 2019

Implementation has progressed in all SDGs concerned (Table 3). By December 2018, the selection rate was above 50% for all SDGs concerned.

Progress is particularly evident for SDG 13 (Climate action) where progress selection already accounts for approximately 90% of the total amounts available. Project selection is also performing well in four other SDGs with rates above 75%: SDG8 (Decent work and economic growth), SDG6 (Clean water and sanitation), SDG9 (Industry, innovation, infrastructure), and SDG4 (Quality education).

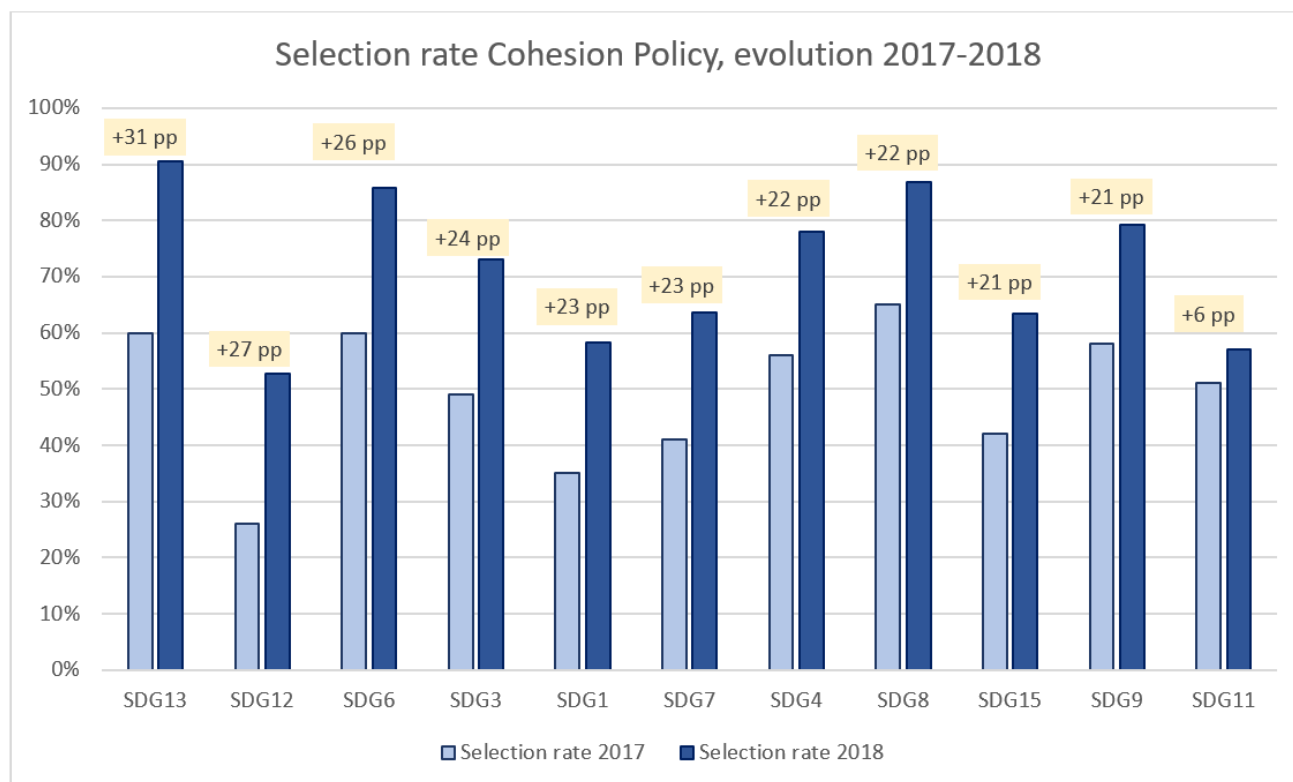
Table 3: ERDF and Cohesion Fund - rate of project selection by SDG (total cost, December 2018)

SDG	SDG title	Total planned (EU and National) (million euro)	Total selected projects (million euro)	Selection rate
SDG13	Climate action	8,818	7,992	91%
SDG8	Decent work and economic growth	67,512	58,632	87%
SDG6	Clean water and sanitation	18,795	16,146	86%
SDG9	Industry, innovation, infrastructure	146,036	115,623	79%
SDG4	Quality education	9,256	7,229	78%
SDG3	Good health and well being	7,596	5,557	73%
SDG7	Affordable and clean energy	38,995	24,781	64%
SDG15	Life on land	9,540	6,041	63%
SDG1	No poverty	10,216	5,956	58%
SDG11	Sustainable cities and communities	6,599	3,766	57%

SDG12	Responsible consumption and production	9,341	4,932	53%
Investment outside SDGs		20,327	14,063	69%
Total ERDF + CF		353,031	270,718	77%

(1) Due to the overlap among SDGs, SDG11 is most likely underestimated since the majority of investments assigned to SDG9, SDG12. SDG6, for instance, are planned for urban areas.

Source: DG REGIO SFC, 27 February 2019



The increase in selection rates between end-2017 and end-2018 is shown in percentage points (pp).