



Council of the European Union
General Secretariat

Brussels, 10 July 2018

WK 8409/2018 INIT

LIMITE

**FSTR
REGIO
FC
SOC
PECHE
CADREFIN
CODEC
JAI
SAN**

WORKING PAPER

This is a paper intended for a specific community of recipients. Handling and further distribution are under the sole responsibility of community members.

NOTE

From:	European Commission
To:	Working Party on Structural Measures
N° Cion doc.:	COM(2018) 375 final
Subject:	Cohesion Policy legislative package 2021-2027: Fiche 1 "Legal architecture of the Common Provisions Regulation (CPR) 2021-2027, legal bases and application"

Delegations will find attached fiche number 1 "Legal architecture of the Common Provisions Regulation (CPR) 2021-2027, legal bases and application", as prepared by the Commission services.



12 July 2018

WORKING DOCUMENT OF THE COMMISSION SERVICES

Subject: Legal architecture of the proposed Common Provisions Regulation (CPR) 2021-2027, legal bases and application

1. Introduction

This fiche provides explanations on the structure of the proposal for a regulation laying down common provisions on the European Regional Development Fund (ERDF), the European Social Fund Plus (ESF+), the Cohesion Fund and the European Maritime and Fisheries Fund (EMFF) and financial rules for those and for the Asylum and Migration Fund (AMIF), the Internal Security Fund (ISF) and the Border Management and Visa Instrument (BMVI) ('proposed 2021-2027 CPR')¹. Compared to Regulation (EU) No 1303/2013 of the European Parliament and of the Council ('2014-2020 CPR')², the proposed 2021-2027 CPR has been fundamentally reorganised. Moreover, it contains financial rules for the seven mentioned shared management funds³. The fiche explains which provisions apply to which of the seven shared management funds and explains the corresponding legal bases determining scope of application. Finally, it refers to the application of the acts in the two periods (2014-2020 and 2021-2027) regarding transitory provisions and repeal. There are two annexes enclosed to the present fiche. The first annex shows the correspondence between articles in the two legal acts, the second one shows for each article the funds to which it applies.

2. Structure for the CPR in 2014-2020 and in 2021-2027

The 2014-2020 CPR consists of five distinct parts, with the different parts covering different combinations of the European Structural and Investment Funds (ESI Funds). The Regulation basically moves from more general provisions on a certain topic covering all ESI Funds in the beginning to more detailed provisions covering a more limited sub-set of the ESI Funds. By way of example, one may wish to look at Article 50 of the 2014-2020 CPR on implementation reports which contains content requirements for annual reports applicable to all ESI Funds, while more detailed provisions applicable the ERDF, the ESF and the Cohesion Fund) are contained in Article 111 of the 2014-2020 CPR. The above makes the reading and the understanding of the regulation fairly complicated, as it means that provisions contained in different parts of the regulatory texts need to be looked at together in order to fully understand the regulatory requirements.

¹ COM(2018) 375 final

² OJ L 347, 20.12.2013, p. 320.

³ The new CPR does not apply to the Employment and Social Innovation and the Health strands of the ESF+ and to the direct or indirect management components of the EMFF, the AMIF, the ISF and the BMVI, except for technical assistance at the initiative of the Commission.

The proposed 2021-2027 CPR aims for a simpler, "one part only", structure following the sequence of the implementation cycle. All provisions apply to all the Funds covered by the proposal, with certain exceptions stated in Article 1 or in specific provisions. Article 1 clarifies where a full title does not apply to a particular fund (e.g. Title VIII does not apply to the EMFF) or specifies the list of articles not applicable to Interreg – instead of repeating derogations in the articles themselves. The "one part only" approach also eliminates the hierarchy among the parts within the same regulation (i.e. Part Two of the 2014-2020 CPR prevails over Parts Three and Four containing the fund-specific parts).

Wherever a particular Fund-specific aspect needs to be taken into account, the corresponding derogation or adjustment is stipulated directly in the relevant Article to avoid the duplication of provisions. For example, the mid-term review (Article 14 of the proposed 2021-2027 CPR) only applies to the ERDF, the ESF+ and the Cohesion Fund, or for programme amendments (Article 19 of the proposed 2021-2027 CPR) there is a specific rule for the EMFF on amendments relating only to the introduction of indicators.

The Fund-specific regulations may complement the proposed 2021-2027 CPR; in case of conflicting provisions, the latter prevails over the Fund-specific regulations. This is similar to the approach in the 2014-2020 legal framework.

In addition to the above, it is important to note that the number of empowerments for delegated and implementing acts as compared to the 2014-2020 CPR has been significantly reduced and many elements formerly contained in delegated or implementing acts have either been incorporated in the articles or annexes to the proposed 2021-2027 CPR or been eliminated. This approach aims at ensuring that the full picture of the overall regulatory framework is in place with the entry into force of the 2021-2027 CPR.

As an annex to this fiche, a correlation table is provided comparing provisions in the 2014-2020 CPR with the corresponding provisions (where they exist) in the proposed 2021-2027 CPR.

3. Legal bases

In order to further develop a coordinated and harmonised implementation of EU funds, the proposed 2021-2027 CPR contains **financial rules** which apply not only to the ERDF, the ESF+, the Cohesion Fund and the EMFF, but also to the AMIF, the ISF and the BMVI, since these funds are equally implemented in shared management. Those financial rules for shared management are to be adopted under Article 322(1)(a) TFEU. Policy-related rules for the AMIF, the ISF and the BMVI are to be set out only in the proposals for Fund-specific regulations, whereas common policy-related rules for the ERDF, ESF+, the Cohesion Fund and the EMFF are included in the proposed 2021-2027 CPR to be adopted under Article 177 TFEU.

The so-called "single rule book approach" would thus be ensured through the provision of financial rules common to the seven funds under shared management.

In contrast to the 2014-2020 period, the European Agricultural Fund for Rural Development (EAFRD) is not covered by the proposed 2021-2027 CPR. However, the proposal for the Regulation for the CAP Strategic Plans⁴ envisages that some provisions of the proposed 2021-2027 CPR also apply to the EAFRD. This concerns Articles 10 (contribution to InvestEU), Article 15 (macro-economic conditionality), Articles 22 to 28 (territorial development), Articles 41 and 43 (visibility of EU support) and Articles 52 to 56 (financial instruments). It is also worth noting that for a number of other instances the EAFRD proposal is aligned with the proposed 2021-2027 CPR as far as possible.

⁴ COM(2018)392

4. Application of rules for the different programming periods

Since the implementation period of the 2014-2020 CPR is expected to extend over to the programming period covered by the proposed 2021-2027 CPR, it is proposed not to repeal Regulation (EU) No 1303/2013 or any act applicable to the 2014–2020 period. This and the transitional provisions (Article 110 of the proposed 2021-2027 CPR) intend to ensure for the ERDF, the ESF+, the Cohesion Fund and the EMFF a clear separation between the rules applicable to the implementation of the 2014–2020 period and the ones applicable to the 2021-2027 period. Those provisions aim at making it clear that rules established for the 2014–2020 period will continue to apply for programmes and operations supported during that period, including for instance to the adoption of financial corrections for programmes and operations of the 2014-2020 period and covering both substantive and procedural rules.

It would also allow amending provisions if needed under the 2014-2020 CPR beyond the adoption and entry into force of the proposed 2021-2027 CPR. Additionally, it would make it possible to render applicable for the 2021-2027 period rules adopted for the 2014-2020 period (see the reference to the European Code of Conduct on Partnership, Article 6(3) of the proposed 2021-2027 CPR).

Annex 1 – Correlation table

<i>Reg. (EU) 1303/2013</i>	<i>2014-2020 CPR Article</i>	<i>COM (2018)375</i>	<i>"NEW CPR" Article</i>
PART ONE			
SUBJECT-MATTER AND DEFINITIONS			
Art.1	<i>Subject-matter</i>	Art.1	<i>Subject-matter and scope</i>
Art.2	<i>Definitions</i>	Art.2	<i>Definitions</i>
Art.3	<i>Calculation of time limits for Commission decisions</i>	Art.3	<i>Calculation of time limits for Commission actions</i>
PART TWO			
COMMON PROVISIONS APPLICABLE TO THE ESI FUNDS			
TITLE I			
PRINCIPLES OF UNION SUPPORT FOR THE ESI FUNDS			
Art.4	<i>General principles</i>	Art.4(4)	<i>Policy objectives</i>
		Art.5	<i>Shared management</i>
		Art.63(1)	<i>Responsibilities of Member States</i>
Art.5	<i>Partnership and multi-level governance</i>	Art.6	<i>Partnership</i>
Art.6	<i>Compliance with Union and national law</i>	Art.2(2)	<i>Definitions</i>
Art.7	<i>Promotion of equality between men and women and non-discrimination</i>	Art. 67(1)	<i>Selection of operations by the managing authority</i>
Art.8	<i>Sustainable development</i>	Art. 4(3)	<i>Policy objectives</i>
		Art. 67(1)	<i>Selection of operations by the managing authority</i>
TITLE II			
STRATEGIC APPROACH			
CHAPTER I			
Thematic objectives for the ESI Funds and Common Strategic Framework			
Art.9	<i>Thematic objectives</i>	Art. 4(1)	<i>Policy objectives</i>
Art.10	<i>Common Strategic Framework</i>	-	-
Art.11	<i>Content</i>	-	-
Art.12	<i>Review</i>	-	-
Art.13	<i>Guidance for beneficiaries</i>	-	-
CHAPTER II			
Partnership Agreement			
Art.14	<i>Preparation of the Partnership Agreement</i>	Art.7	<i>Preparation and submission of the Partnership Agreement</i>
Art.15	<i>Content of the Partnership Agreement</i>	Art.8	<i>Content of the Partnership Agreement</i>
Art. 16	<i>Adoption and amendment of the Partnership Agreement</i>	Art.9	<i>Approval of the Partnership Agreement</i>
Art. 17	<i>Adoption of the revised Partnership Agreement in the event of delay in the entry into force of a Fund specific Regulation</i>	-	-
CHAPTER III			
Thematic concentration, ex ante conditionalities and performance review			
Art.18	<i>Thematic concentration</i>	-	-
Art.19	<i>Ex ante conditionalities</i>	Art.11	<i>Enabling conditions</i>
Art.20	<i>Performance reserve</i>	-	-
Art.21	<i>Performance review</i>	Art.14	<i>Mid-term review</i>

Art.22	<i>Application of the performance framework</i>	Art.12	<i>Performance framework</i>
		Art. 13	<i>Methodologies used for the establishment of the performance framework</i>
CHAPTER IV Measures linked to sound economic governance			
Art.23	<i>Measures linking effectiveness of ESI Funds to sound economic governance</i>	Art.15	<i>Measures linking effectiveness of Funds to sound economic governance</i>
Art.24	<i>Increase in payments for Member State with temporary budgetary difficulties</i>	Art. 87(5), (6), (7)	<i>Common rules for payments</i>
Art.25	<i>Management of technical assistance for Member States with temporary budgetary difficulties</i>	-	-
TITLE III PROGRAMMING			
CHAPTER I General provisions on the ESI Funds			
Art.26	<i>Preparation of programmes</i>	Art. 16	<i>Preparation and submission of programmes</i>
Art.27	<i>Content of programmes</i>	Art. 17	<i>Content of programmes</i>
		Art. 16(3)	<i>Preparation and submission of programmes</i>
Art.28	<i>Specific provisions on the content of programmes dedicated to joint instruments for uncapped guarantees and securitisation providing capital relief implemented by the EIB</i>	-	-
Art.29	<i>Procedure for the adoption of programmes</i>	Art.18	<i>Approval of programmes</i>
Art.30	<i>Amendment of programmes</i>	Art.19	<i>Amendment of programmes</i>
Art.31	<i>Participation of the EIB</i>	-	-
CHAPTER II Community led local development			
Art.32	<i>Community-led local development</i>	Art.25	<i>Community-led local development</i>
Art.33	<i>Community-led local development strategies</i>	Art.26	<i>Community-led local development strategies</i>
Art.34	<i>Local action groups</i>	Art.27	<i>Local action groups</i>
Art.35	<i>Support from the ESI Funds for community-led local development</i>	Art.28	<i>Support from the Funds for community-led local development</i>
CHAPTER III Territorial development			
Art.36	<i>Integrated territorial investment</i>	Art.24	<i>Integrated territorial investment</i>
TITLE IV FINANCIAL INSTRUMENTS			
Art.37	<i>Financial instruments</i>	Art.52	<i>Financial instruments</i>
Art.38	<i>Implementation of financial instruments</i>	Art.53	<i>Implementation of financial instruments</i>
Art.39	<i>Contribution of ERDF and EAFRD to joint uncapped guarantee and securitisation financial instruments in favour of SMEs, implemented by the EIB</i>	-	-
Art.39a	<i>Contribution of EFSI Funds to financial instruments combining such contribution with EIB financial products under the European Fund for Strategic Investments</i>	-	-
Art.40	<i>Management and control of financial instruments</i>	Art. 75	<i>Management verifications and audits of financial instruments</i>
		Art. 97(5)	<i>Financial corrections by Member States</i>
Art.41	<i>Payment applications including expenditure for financial instruments</i>	Art.86	<i>Specific elements for financial instruments in payment applications</i>

Art.42	<i>Eligible expenditure at closure</i>	Art.62	<i>Specific eligibility rules for financial instruments</i>
Art.43	<i>Interest and other gains generated by support from the ESI Funds to financial instruments</i>	Art.54	<i>Interest and other gains generated by support from the Funds to financial instruments</i>
Art.43a	<i>Differentiated treatment of investors</i>	Art.55	<i>Differentiated treatment of investors</i>
Art.44	<i>Re-use of resources attributable to the support from the ESI Funds until the end of the eligibility period</i>	Art.56	<i>Re-use of resources attributable to the support from the Funds</i>
Art.45	<i>Use of resources after the end of the eligibility period</i>	Art. 56(2)	<i>Re-use of resources attributable to the support from the Funds</i>
Art.46	<i>Report on implementation of financial instruments</i>	Art. 37(3)	<i>Transmission of data</i>
TITLE V			
MONITORING AND EVALUATION			
CHAPTER I			
Monitoring			
SECTION I			
Monitoring of programmes			
Art.47	<i>Monitoring committee</i>	Art.33	<i>Monitoring committee</i>
Art.48	<i>Composition of the monitoring committee</i>	Art.34	<i>Composition of the monitoring committee</i>
Art.49	<i>Functions of the monitoring committee</i>	Art.35	<i>Functions of the monitoring committee</i>
Art.50	<i>Implementation reports</i>	Art.38	<i>Final performance report</i>
Art.51	<i>Annual review meeting</i>	Art.36	<i>Annual performance review</i>
SECTION II			
STRATEGIC PROGRESS			
Art.52	<i>Progress report</i>	-	-
Art.53	<i>Reporting by the Commission and debate on the ESI Funds</i>	-	-
CHAPTER II			
Evaluation			
Art.54	<i>General Provisions</i>	Art.39	<i>Evaluations by the Member State</i>
Art.55	<i>Ex ante evaluation</i>	-	-
Art.56	<i>Evaluation during the programming period</i>	Art. 39(1), (4), (5) and (6)	<i>Evaluations by the Member State</i>
Art.57	<i>Ex post evaluation</i>	Art.40	<i>Evaluations by the Commission</i>
TITLE VI			
TECHNICAL ASSISTANCE			
Art.58	<i>Technical assistance at the initiative of the Commission</i>	Art.29	<i>Technical assistance at the initiative of the Commission</i>
Art.59	<i>Technical assistance at the initiative of the Member States</i>	Art.30	<i>Technical assistance of Member States</i>
TITLE VII			
FINANCIAL SUPPORT FROM THE ESI FUNDS			
CHAPTER I			
Support from the ESI Funds			
Art.60	<i>Determination of co-financing rates</i>	Art.106	<i>Determination of co-financing rates</i>
Art.61	<i>Operations generating net revenue after completion</i>	-	-
CHAPTER II			
Special rules on support from the ESI Funds to PPPs			
Art.62	<i>PPPs</i>	-	-
Art.63	<i>Beneficiary under PPP operations</i>	-	-
Art.64	<i>Support for PPP operations</i>	-	-

CHAPTER III Eligibility of expenditure and durability			
Art.65	Eligibility	Art.57	Eligibility
Art.66	Forms of support	Art.47	Forms of support
Art.67	Forms of grants and repayable assistance	Art.48	Forms of grants
Art.68	Flat rate financing for indirect costs and staff costs concerning grants and repayable assistance	Art.49	Flat -rate financing for indirect costs concerning grants
Art.68a	Staff costs concerning grants and repayable assistance	Art.50	Direct staff costs concerning grants
Art.68b	Flat-rate financing for costs other than staff costs	Art.51	Flat-rate financing for eligible costs other than direct staff costs concerning grants
Art.69	Specific eligibility rules for grants and repayable assistance	Art.58	Non eligible costs
		Art. 61	Specific eligibility rules for grants
Art.70	Eligibility of operations depending on location	Art. 57(3) and (4)	Eligibility
Art.71	Durability of operations	Art. 59	Durability of operations
TITLE VIII MANAGEMENT AND CONTROL			
CHAPTER I Management and control systems			
Art.72	General principles of management and control systems	Art. 63(2) and (5)	Responsibilities of Member States
Art.73	Responsibilities under shared management	-	-
Art.74	Responsibilities of Member States	Art. 63(1), (3), (6) and (8)	Responsibilities of Member States
CHAPTER II Commission powers and responsibilities			
Art.75	Commission powers and responsibilities	Art.64	Commission powers and responsibilities
TITLE IX FINANCIAL MANAGEMENT, EXAMINATION AND ACCEPTANCE OF ACCOUNTS AND FINANCIAL CORRECTIONS, DECOMMITMENT			
CHAPTER I Financial management			
Art.76	Budget commitments	Art.80	Budgetary commitments
Art.77	Common rules for payments	Art. 83	Types of payments
		Art.87	Common rules for payments
Art.78	Common rules for calculating interim payments, and payment of the final balance	-	-
Art.79	Payment applications	-	-
Art.80	Use of the euro	Art.81	Use of the euro
Art.81	Payment of initial pre-financing	-	-
Art.82	Clearance of initial pre-financing	Art. 84(4)	Pre-financing
Art.83	Interruption of the payment deadline	Art.90	Interruption of the payment deadline
CHAPTER II Examination and acceptance of accounts			
Art.84	Deadline for the examination and acceptance of accounts by the Commission	Art.93	Examination of accounts
CHAPTER III Financial corrections			
Art.85	Financial corrections by the Commission	-	-

CHAPTER IV Decommitment			
Art.86	<i>Principles</i>	Art. 99	<i>Decommitment principles and rules</i>
Art.87	<i>Exception to the decommitment</i>	Art.100	<i>Exception to the decommitment rules</i>
Art.88	<i>Procedure</i>	Art.101	<i>Procedure for decommitment</i>
PART THREE GENERAL PROVISIONS APPLICABLE TO THE ERDF, THE ESF AND THE COHESION FUND			
TITLE I OBJECTIVES AND FINANCIAL FRAMEWORK			
CHAPTER I Mission, goals and geographical coverage of support			
Art.89	<i>Mission and goals</i>	Art.4 (2)	<i>Policy objectives</i>
Art.90	<i>Investment for growth and jobs goal</i>	Art.102	<i>Geographical coverage of support for the Investment for growth and jobs goal</i>
CHAPTER II Financial framework			
Art.91	<i>Resources for economic, social and territorial cohesion</i>	Art.103	<i>Resources for economic, social and territorial cohesion</i>
Art.92	<i>Resources for the Investment for growth and jobs goal and for the European territorial cooperation goal</i>	Art.104	<i>Resources for the Investment for growth and jobs goal and for the European territorial cooperation goal (Interreg)</i>
Art.93	<i>Non-transferability of resources between categories of regions</i>	Art.105	<i>Transferability of resources</i>
Art.94	<i>Non-transferability of resources between goals</i>	Art. 105(2)	<i>Transferability of resources</i>
Art.95	<i>Additionality</i>	-	-
TITLE II PROGRAMMING			
CHAPTER I General provisions on the Funds			
Art.96	<i>Content, adoption and amendment of operational programmes under the Investment for growth and jobs goal</i>	Art.17	<i>Content of programmes</i>
Art.97	<i>Specific provisions on the programming of support for the joint instruments for uncapped guarantees and securitisation under the Investment for growth and jobs goal</i>	-	-
Art.98	<i>Joint support from the Funds under the Investment for growth and jobs goal</i>	Art.20	<i>Joint support from the ERDF, the ESF+ and the Cohesion Fund</i>
Art.99	<i>Geographical scope of operational programmes under the Investment for growth and jobs goal</i>	Art. 102(1)	<i>Geographical coverage of support for the Investment for growth and jobs goal</i>
CHAPTER II Major projects			
Art.100	<i>Content</i>	-	-
Art.101	<i>Information necessary for the approval of a major project</i>	-	-
Art.102	<i>Decision on a major project</i>	-	-
Art.103	<i>Decision on a major project subject to phased implementation</i>	-	-
CHAPTER III Joint action plan			
Art.104	<i>Scope</i>	-	-
Art.105	<i>Preparation of joint action plans</i>	-	-

Art.106	<i>Content of joint action plans</i>	-	-
Art.107	<i>Decision on the joint action plan</i>	-	-
Art.108	<i>Steering committee and amendment of the joint action plan</i>	-	-
Art.109	<i>Financial management and control of the joint action plan</i>	-	-
TITLE III MONITORING, EVALUATION, INFORMATION AND COMMUNICATION			
CHAPTER I Monitoring and evaluation			
Art.110	<i>Functions of the monitoring committee</i>	Art.35	<i>Functions of the monitoring committee</i>
Art.111	<i>Implementation reports for the Investment for growth and jobs goal</i>	-	-
Art.112	<i>Transmission of financial data</i>	Art.37	<i>Transmission of data</i>
Art.113	<i>Cohesion Report</i>	-	-
Art. 114	<i>Evaluation</i>	Art. 39(5) and (6)	<i>Evaluations by the Member State</i>
		Art.40	<i>Evaluation by the Commission</i>
CHAPTER II Information and communication			
Art.115	<i>Information and communication</i>	Art.41	<i>Visibility</i>
		Art. 42	<i>Emblem of the Union</i>
		Art. 44	<i>Responsibilities of the managing authority</i>
Art.116	<i>Communication strategy</i>	-	-
Art.117	<i>Information and communication officers and their networks</i>	Art.43	<i>Communication officers and networks</i>
TITLE IV TECHNICAL ASSISTANCE			
Art.118	<i>Technical assistance at the initiative of the Commission</i>	Art. 103(3)	<i>Resources for economic, social and territorial cohesion</i>
Art.119	<i>Technical assistance of the Member States</i>	Art.31	<i>Flat-rate financing for technical assistance of Member States</i>
		Art. 32	<i>Financing not linked to costs for technical assistance of Member States</i>
TITLE V FINANCIAL SUPPORT FROM THE FUNDS			
Art.120	<i>Determination of co-financing rates</i>	Art.106	<i>Determination of co-financing rates</i>
		Art. 57(7) 3rd sub-par.	<i>Eligibility</i>
Art.121	<i>Modulation of the co-financing rates</i>	-	-
PART FOUR GENERAL PROVISIONS APPLICABLE TO THE FUNDS AND THE EMFF			
TITLE I MANAGEMENT AND CONTROL			
CHAPTER I Management and control systems			
Art.122	<i>Responsibilities of Member States</i>	Art.63	<i>Responsibilities of Member States</i>
CHAPTER II Management and control authorities			
Art.123	<i>Designation of authorities</i>	Art.65	<i>Programme authorities</i>

Art.124	<i>Procedure for the designation of the managing authority and the certifying authority</i>	Art. 63(9)	<i>Responsibilities of Member States</i>
Art.125	<i>Functions of the managing authority</i>	Art.66	<i>Functions of the managing authority</i>
		Art. 67	<i>Selection of operations by the managing authority</i>
		Art. 68	<i>Programme management by the managing authority</i>
Art.126	<i>Functions of the certifying authority</i>	Art.70	<i>The accounting function</i>
		Art.66(1)(e)	<i>Functions of the managing authority</i>
Art.127	<i>Functions of the audit authority</i>	Art.71	<i>Functions of the audit authority</i>
		Art. 72	<i>Audit strategy</i>
		Art. 73	<i>Audits of operations</i>
CHAPTER III <i>Cooperation with audit authorities</i>			
Art.128	<i>Cooperation with audit authorities</i>	Art. 71(6)	<i>Functions of the audit authority</i>
TITLE II FINANCIAL MANAGEMENT, PREPARATION EXAMINATION AND ACCEPTANCE OF ACCOUNTS AND FINANCIAL CORRECTIONS			
CHAPTER I <i>Financial management</i>			
Art.129	<i>Common rules for payments</i>	Art. 87(5)(b)	<i>Common rules for payments</i>
Art.130	<i>Common rules for calculating interim payments and payment of the final balance</i>	Art.87	<i>Common rules for payments</i>
Art.131	<i>Payment applications</i>	Art.85	<i>Payment applications</i>
Art.132	<i>Payment to beneficiaries</i>	Art. 68(1)(b)	<i>Programme management by the managing authority</i>
Art.133	<i>Use of the euro</i>	Article 70(1)(c), 70(3)	<i>The accounting function</i>
Art.134	<i>Payment of pre-financing</i>	Art.84	<i>Pre-financing</i>
		Art. 85(1) and (2)	<i>Payment applications</i>
		Art. 87(1)	<i>Common rules for payments</i>
Art.135	<i>Deadlines for presentation of interim payment applications and for their payment</i>	Art. 85	<i>Payment applications</i>
Art.136	<i>Decommitment</i>	Art. 99	<i>Decommitment principles and rules</i>
CHAPTER II <i>Preparation, examination and acceptance of accounts and closure of operational programmes and suspension of payments</i>			
SECTION I <i>Preparation, examination and acceptance of accounts</i>			
Art.137	<i>Preparation of the accounts</i>	Art.92	<i>Content and submission of accounts</i>
Art.138	<i>Submission of information</i>	Art. 92(1)	
Art.139	<i>Examination and acceptance of accounts</i>	Art. 92(4) and (6)	<i>Content and submission of accounts</i>
		Art. 93	<i>Examination of accounts</i>
		Art. 94	<i>Calculation of the balance</i>
		Art. 95	<i>Procedure for the examination of accounts</i>
		Art. 96	<i>Contradictory procedure for the examination of accounts</i>

Art.140	Availability of documents	Art.76	<i>Availability of documents</i>
SECTION II <i>Closure of operational programmes</i>			
Art.141	<i>Submission of closure documents and payment of the final balance</i>	Art. 92(7)	<i>Content and submission of accounts</i>
		Art. 96(5)	<i>Contradictory procedure for the examination of accounts</i>
Section III <i>Suspension of payments</i>			
Art.142	<i>Suspension of payments</i>	Art.91	<i>Suspension of payments</i>
CHAPTER III <i>Financial corrections</i>			
SECTION I <i>Financial corrections by Member States</i>			
Art.143	<i>Financial corrections by Member States</i>	Art.97	<i>Financial corrections by Member States</i>
SECTION II <i>Financial corrections by the Commission</i>			
Art.144	<i>Criteria for financial corrections</i>	Art.98	<i>Financial corrections by the Commission</i>
Art.145	<i>Procedure</i>	Art.98	<i>Financial corrections by the Commission</i>
Art.146	<i>Obligations of Member States</i>	-	-
Art.147	<i>Repayment</i>	Art.82	<i>Repayment</i>
TITLE III PROPORTIONAL CONTROL OF OPERATIONAL PROGRAMMES			
Art.148	<i>Proportional control of operational programmes</i>	Art.74	<i>Single audit arrangements</i>
PART FIVE DELEGATIONS OF POWER, IMPLEMENTING, TRANSITIONAL AND FINAL PROVISIONS			
CHAPTER I <i>Delegations of power and implementing provisions</i>			
Art.149	<i>Exercise of the delegation</i>	Art.108	<i>Exercise of the delegation</i>
Art.150	<i>Committee Procedure</i>	Art.109	<i>Committee Procedure</i>
CHAPTER II <i>Transitional and final provisions</i>			
Art.151	<i>Review</i>	-	-
Art.152	<i>Transitional provisions</i>	Art.110	<i>Transitional provisions</i>
Art.153	<i>Repeal</i>	-	-
Art.154	<i>Entry into force</i>	Art.112	<i>Entry into force</i>

List of Articles not referred to in the 2014-2020 CPR:

COM (2018)375	Title of Article	Scope
10	Use of the ERDF, the ESF+, the Cohesion Fund and the EMFF delivered through InvestEU	ERDF, ESF+, CF, EMFF
21	Transfer of resources	ALL
22	Integrated territorial development	ERDF, ESF+, CF, EMFF
23	Territorial strategies	ERDF, ESF+, CF, EMFF
31	Flat-rate financing for technical assistance of Member States	ALL
32	Financing not linked to costs for technical assistance of	ALL

	Member States	
45	Responsibilities of beneficiaries	ALL
46	Forms of Union contribution to programmes	ALL
60	Relocation	ALL
69	Support of the work of the monitoring committee by the managing authority	ALL
77	Enhanced proportionate arrangements	ALL
78	Conditions for application of enhanced proportionate arrangements	ALL
79	Adjustment during the programming period	ALL
88	Reimbursement of eligible expenditure based on unit costs, lump sums and flat rates	ALL
89	Financing not linked to costs	ALL
107	Delegation of powers	ALL
111	Conditions for operations subject to phased implementation	ERDF, ESF+, CF, EMFF

Annex 2 – Applicability of the "new" CPR to the 7 shared management funds

ART	TITLE OF PROVISION	Fund						
		ERDF	ESF+	CF	EMFF	AMIF	ISF	BMVI
	TITLE I OBJECTIVES AND GENERAL RULES ON SUPPORT							
	CHAPTER I Subject-matter and definitions							
1	Subject-matter and scope	X	X	X	X	X	X	X
2	Definitions	X	X	X	X	X	X	X
3	Calculation of time limits for Commission actions	X	X	X	X	X	X	X
	CHAPTER II Policy objectives and principles for the support of the Funds							
4	Policy objectives	X	X	X	X			
5	Shared management	X	X	X	X	X	X	X
6	Partnership	X	X	X	X	X	X	X
	TITLE II STRATEGIC APPROACH							
	CHAPTER I Partnership Agreement							
7	Preparation and submission of the Partnership Agreement	X	X	X	X	X	X	X
8	Content of the Partnership Agreement	X	X	X	X	X	X	X
9	Approval of the Partnership Agreement	X	X	X	X	X	X	X
10	Use of the ERDF, the ESF+, the Cohesion Fund and the EMFF delivered through Invest EU	X	X	X	X			
	CHAPTER II Enabling conditions and performance framework							
11	Enabling conditions	X	X	X	X	X	X	X

ART	TITLE OF PROVISION	Fund						
		ERDF	ESF+	CF	EMFF	AMIF	ISF	BMVI
12	Performance framework	X	X	X	X	X	X	X
13	Methodologies used for the establishment of the performance framework	X	X	X	X	X	X	X
14	Mid-term review	X	X	X				
	CHAPTER III Measures linked to sound economic governance							
15	Measures linking effectiveness of Funds to sound economic governance	X	X	X	X			
	TITLE III PROGRAMMING							
	CHAPTER I General provisions on the Funds							
16	Preparation and submission of programmes	X	X	X	X	X	X	X
17	Content of programmes	X	X	X	X	X	X	X
18	Approval of programmes	X	X	X	X	X	X	X
19	Amendment of programmes	X	X	X	X	X	X	X
20	Joint support from the ERDF, the ESF+ and the Cohesion Fund	X	X	X				
21	Transfer of resources	X	X	X	X	X	X	X
	CHAPTER II Territorial development							
22	Integrated territorial development	X	X	X	X			
23	Territorial strategies	X	X	X	X			
24	Integrated territorial investment	X	X	X	X			
25	Community-led local development	X	X		X			

ART	TITLE OF PROVISION	Fund						
		ERDF	ESF+	CF	EMFF	AMIF	ISF	BMVI
26	Community-led local development strategies	X	X		X			
27	Local action groups	X	X		X			
28	Support from the Funds for community-led local development	X	X		X			
	CHAPTER III Technical assistance							
29	Technical assistance at the initiative of the Commission	X	X	X	X	X	X	X
30	Technical assistance of Member States	X	X	X	X	X	X	X
31	Flat-rate financing for technical assistance of Member States	X	X	X	X	X	X	X
32	Financing not linked to costs for technical assistance of Member States	X	X	X	X	X	X	X
	TITLE IV MONITORING, EVALUATION, COMMUNICATION AND VISIBILITY							
	CHAPTER I Monitoring							
33	Monitoring committee	X	X	X	X	X	X	X
34	Composition of the monitoring committee	X	X	X	X	X	X	X
35	Functions of the monitoring committee	X	X	X	X	X	X	X
36	Annual performance review	X	X	X	X	X	X	X
37	Transmission of data	X	X	X	X	X	X	X
38	Final performance report	X	X	X				
	CHAPTER II Evaluation							
39	Evaluations by the Member State	X	X	X	X	X	X	X

ART	TITLE OF PROVISION	Fund						
		ERDF	ESF+	CF	EMFF	AMIF	ISF	BMVI
40	Evaluation by the Commission	X	X	X	X	X	X	X
	CHAPTER III Visibility, transparency and communication							
	Section 1 Visibility of support from the Funds							
41	Visibility	X	X	X	X	X	X	X
42	Emblem of the Union	X	X	X	X	X	X	X
43	Communication officers and networks	X	X	X	X	X	X	X
	Section 2 Transparency of implementation of the Funds and communication on programmes							
44	Responsibilities of the managing authority	X	X	X	X	X	X	X
45	Responsibilities of beneficiaries	X	X	X	X	X	X	X
	TITLE V FINANCIAL SUPPORT FROM THE FUNDS							
	CHAPTER I Forms of Union contribution							
46	Forms of Union contribution to programmes	X	X	X	X	X	X	X
	CHAPTER II Forms of support by Member States							
47	Forms of support	X	X	X	X	X	X	X
	Section 1 Forms of grants							
48	Forms of grants	X	X	X	X	X	X	X
49	Flat -rate financing for indirect costs concerning grants	X	X	X	X	X	X	X

ART	TITLE OF PROVISION	Fund						
		ERDF	ESF+	CF	EMFF	AMIF	ISF	BMVI
50	Direct staff costs concerning grants	X	X	X	X	X	X	X
51	Flat-rate financing for eligible costs other than direct staff costs concerning grants	X	X	X	X	X	X	X
	Section 2 Financial instruments							
52	Financial instruments	X	X	X	X	X	X	X
53	Implementation of financial instruments	X	X	X	X	X	X	X
54	Interest and other gains generated by support from the Funds to financial instruments	X	X	X	X	X	X	X
55	Differentiated treatment of investors	X	X	X	X	X	X	X
56	Re-use of resources attributable to the support from the Funds	X	X	X	X	X	X	X
	CHAPTER III Eligibility rules							
57	Eligibility	X	X	X	X	X	X	X
58	Non eligible costs	X	X	X	X	X	X	X
59	Durability of operations	X	X	X	X	X	X	X
60	Relocation	X	X	X	X	X	X	X
61	Specific eligibility rules for grants	X	X	X	X	X	X	X
62	Specific eligibility rules for financial instruments	X	X	X	X	X	X	X
	TITLE VI MANAGEMENT AND CONTROL							
	CHAPTER I General rules on management and control							
63	Responsibilities of Member States	X	X	X	X	X	X	X

ART	TITLE OF PROVISION	Fund						
		ERDF	ESF+	CF	EMFF	AMIF	ISF	BMVI
64	Commission powers and responsibilities	X	X	X	X	X	X	X
65	Programme authorities	X	X	X	X	X	X	X
	CHAPTER II Standard management and control systems							
66	Functions of the managing authority	X	X	X	X	X	X	X
67	Selection of operations by the managing authority	X	X	X	X	X	X	X
68	Programme management by the managing authority	X	X	X	X	X	X	X
69	Support of the work of the monitoring committee by the managing authority	X	X	X	X	X	X	X
70	The accounting function	X	X	X	X	X	X	X
71	Functions of the audit authority	X	X	X	X	X	X	X
72	Audit strategy	X	X	X	X	X	X	X
73	Audits of operations	X	X	X	X	X	X	X
74	Single audit arrangements	X	X	X	X	X	X	X
75	Management verifications and audits of financial instruments	X	X	X	X	X	X	X
76	Availability of documents	X	X	X	X	X	X	X
	CHAPTER III Reliance on national management system							
77	Enhanced proportionate arrangements	X	X	X	X	X	X	X
78	Conditions for application of enhanced proportionate arrangements	X	X	X	X	X	X	X
79	Adjustment during the programming period	X	X	X	X	X	X	X
	TITLE VII FINANCIAL MANAGEMENT, SUBMISSION							

ART	TITLE OF PROVISION	Fund						
		ERDF	ESF+	CF	EMFF	AMIF	ISF	BMVI
	AND EXAMINATION OF ACCOUNTS AND FINANCIAL CORRECTIONS							
	CHAPTER I Financial management							
	Section 1 General accounting rules							
80	Budgetary commitments	X	X	X	X	X	X	X
81	Use of the euro	X	X	X	X	X	X	X
82	Repayment	X	X	X	X	X	X	X
	Section 2 Rules for payments to Member States							
83	Types of payments	X	X	X	X	X	X	X
84	Pre-financing	X	X	X	X	X	X	X
85	Payment applications	X	X	X	X	X	X	X
86	Specific elements for financial instruments in payment applications	X	X	X	X	X	X	X
87	Common rules for payments	X	X	X	X	X	X	X
88	Reimbursement of eligible expenditure based on unit costs, lump sums and flat rates	X	X	X	X	X	X	X
89	Financing not linked to costs	X	X	X	X	X	X	X
	Section 3 Interruptions and suspensions							
90	Interruption of the payment deadline	X	X	X	X	X	X	X
91	Suspension of payments	X	X	X	X	X	X	X
	CHAPTER II Submission and examination of accounts							

ART	TITLE OF PROVISION	Fund						
		ERDF	ESF+	CF	EMFF	AMIF	ISF	BMVI
92	Content and submission of accounts	X	X	X	X	X	X	X
93	Examination of accounts	X	X	X	X	X	X	X
94	Calculation of the balance	X	X	X	X	X	X	X
95	Procedure for the examination of accounts	X	X	X	X	X	X	X
96	Contradictory procedure for the examination of accounts	X	X	X	X	X	X	X
	CHAPTER III Financial corrections							
97	Financial corrections by Member States	X	X	X	X	X	X	X
98	Financial corrections by the Commission	X	X	X	X	X	X	X
	CHAPTER IV Decommitment							
99	Decommitment principles and rules	X	X	X	X	X	X	X
100	Exception to the decommitment rules	X	X	X	X	X	X	X
101	Procedure for decommitment	X	X	X	X	X	X	X
	TITEL VIII FINANCIAL FRAMEWORK							
102	Geographical coverage of support for the Investment for growth and jobs goal	X	X	X				
103	Resources for economic, social and territorial cohesion	X	X	X				
104	Resources for the Investment for growth and jobs goal and for the European territorial cooperation goal (Interreg)	X	X	X				
105	Transferability of resources	X	X	X				

ART	TITLE OF PROVISION	Fund						
		ERDF	ESF+	CF	EMFF	AMIF	ISF	BMVI
106	Determination of co-financing rates	X	X	X				
	TITLE IX DELEGATIONS OF POWER, IMPLEMENTING, TRANSITIONAL AND FINAL PROVISIONS							
	CHAPTER I Delegations of power and implementing provisions							
107	Delegation of powers	X	X	X	X	X	X	X
108	Exercise of the delegation	X	X	X	X	X	X	X
109	Committee Procedure	X	X	X	X	X	X	X
	CHAPTER II Transitional and final provisions							
110	Transitional provisions	X	X	X	X			
111	Conditions for operations subject to phased implementation	X	X	X	X			
112	Entry into force	X	X	X	X	X	X	X

No	LIST OF ANNEXES	Rel. Art	Fund						
			ERDF	ESF+	CF	EMFF	AMIF	ISF	BMVI
I	Dimensions and codes for the types of intervention for the ERDF, the ESF+, the CF	17(5)	X	X	X				
II	Template for Partnership Agreement	7(4)	X	X	X	X	X	X	X
III	Horizontal enabling conditions	11(1)	X	X	X	X	X	X	X
IV	Thematic enabling conditions for the ERDF, the ESF+ and the Cohesion Fund	11(1)	X	X	X				
V	Template for programmes supported from the ERDF(Growth and jobs goal), the ESF+, the Cohesion Fund and the EMFF	16(3)	X	X	X	X			
VI	Template for programmes supported from the AMIF, the ISF and the BMI	16(3)					X	X	X
VII	Template for the transmission of data	37(1), 68(1)(g)	X	X	X	X ⁵	X	X	X
VIII	Use of the emblem of the European Union	42	X	X	X	X	X	X	X
IX	Elements for funding agreements and strategy documents	53(1) and (3)	X	X	X	X	X	X	X
X	Key requirements of management and control systems and their classification	63(1)	X	X	X	X	X	X	X
XI	Obligatory elements for the audit trail	63(5)	X	X	X	X	X	X	X
XII	E-cohesion: Electronic data exchange systems between programme authorities and beneficiaries	63(7)	X	X	X	X	X	X	X
XIII	SFC2021: Electronic data exchange system between the Member States and the Commission	63(8)	X	X	X	X	X	X	X
XIV	Template for the description of the management and control system	63(9)	X	X	X	X	X	X	X
XV	Template for the management declaration	68(1)(f)	X	X	X	X	X	X	X

⁵ For EMFF, only Table 7 of Annex VII applies.

XVI	Template for the audit opinion	71(3)(a)	X	X	X	X	X	X	X
XVII	Template for the annual control report	71(3)(b)	X	X	X	X	X	X	X
XVIII	Template for the audit strategy	72	X	X	X	X	X	X	X
XIX	Template for payment applications	85(3)	X	X	X	X	X	X	X
XX	Template for the accounts	92(1)(a)	X	X	X	X	X	X	X
XXI	Determination of the level of financial corrections: flat-rate and extrapolated financial corrections	98(1)	X	X	X	X	X	X	X
XXII	Methodology on the allocation of global resources per Member State	103(2)	X	X	X				