



**COMMISSION IMPLEMENTING REGULATION (EU) No
215/2014**

of 7 March 2014

laying down rules for implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund with regard to methodologies for climate change support, the determination of milestones and targets in the performance framework and the nomenclature of categories of intervention for the European Structural and Investment Funds

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006⁽¹⁾, and in particular the third subparagraph of Article 8, the fifth subparagraph of Article 22(7) and the second subparagraph of Article 96(2) thereof,

Whereas:

- (1) Regulation (EU) No 1303/2013 lays down common provisions on the European Regional Development Fund (ERDF), the European Social Fund (ESF), the Cohesion Fund, the European Agricultural Fund for Rural Development (EAFRD) and the European Maritime and Fisheries Fund (EMFF) which provide support under the cohesion policy and now operate under a common framework.
- (2) The provisions in this Regulation are closely linked, since they deal with the fund-specific rules for each of the five European Structural and Investment Funds (the ‘ESI Funds’) on aspects common to three or more of them, i.e. a methodology for climate change support, the determination of milestones and targets in the performance framework and the nomenclature of categories of intervention and all affect the content of programmes. To ensure coherence between those provisions,

⁽¹⁾ OJ L 347, 20.12.2013, p. 320.

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which should enter into force at the same time to facilitate strategic programming of the ESI Funds, and to facilitate a comprehensive view and compact access to them by all Union residents, it is desirable to include these elements relevant for the programming of the ESI Funds to be set out by implementing acts as required by Regulation (EU) No 1303/2013 in a single Regulation.

- (3) Pursuant to the third subparagraph of Article 8 of Regulation (EU) No 1303/2013, it is necessary to adopt a common methodology to determine the level of support for climate change objectives for each of the five ESI Funds. That methodology should consist of assigning a specific weighting to the support provided under the ESI Funds at a level which reflects the extent to which such support makes a contribution to climate change mitigation and adaptation goals. The specific weighting assigned should be differentiated on the basis of whether the support makes a significant or a moderate contribution towards climate change objectives. Where the support does not contribute towards those objectives or the contribution is insignificant, a weighting of zero should be assigned. The standard weightings should be used to ensure a harmonised approach to tracking of climate change related expenditure across different Union policies. The methodology should nevertheless reflect the differences in the interventions of each of the different ESI Funds. In accordance with Regulation (EU) No 1303/2013, in the case of the ERDF, the ESF and the Cohesion Fund weightings should be attached to categories of intervention established within the nomenclature adopted by the Commission. In the case of the EAFRD weightings should be attached to focus areas set out in Regulation (EU) No 1305/2013 of the European Parliament and of the Council ⁽¹⁾ and in the case of the EMFF to measures set out in a future Union legal act establishing the condition for the financial support for maritime and fisheries policy for the 2014-2020 programming period.
- (4) Pursuant to the fifth subparagraph of Article 22(7) of Regulation (EU) No 1303/2013 it is also necessary to lay down detailed arrangements for determining the milestones and targets in the performance framework for each priority included in programmes supported by the ESI Funds and for assessing the achievement of those milestones and targets.
- (5) The verification of whether the milestones and targets fulfil the conditions set out in Annex II to Regulation (EU) No 1303/2013 requires recording of the information used for this purpose and of the methodological approach taken to establish the performance framework. While the inclusion of that information in programmes should be voluntary, such documentation should be available both to the Member State and to the Commission to inform the development of a performance framework which is consistent with Annex II to Regulation (EU) No 1303/2013.

⁽¹⁾ Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development and repealing Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487).

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- (6) Achievement of milestones set in the performance framework is a precondition for the definitive allocation of the performance reserve and serious failure to achieve milestones may lead to suspension of interim payments. It is therefore important to set out detailed arrangements for setting milestones and to define precisely what constitutes achievement of milestones.
- (7) Since achievement of targets set for the end of the programming period is an important measure of success delivering ESI Funds and serious failure to achieve targets may be the basis for a financial correction, it is important to state clearly the arrangements for setting targets and to clarify precisely what constitutes achieving targets or a serious failure to do so.
- (8) In order to reflect the progress in implementation of operations under a priority, it is necessary to set out the characteristics of key implementation steps.
- (9) In order to ensure that the performance framework reflects adequately the objectives and results sought for each Fund, or the Youth Employment Initiative, and category of region, where appropriate, it is necessary to set out specific provisions on the structure of the performance framework and on the assessment of the achievement of milestones and targets, where a priority covers more than one Fund or category of region. As only the ESF and the ERDF provide for financial allocations by category of region, the latter should not be considered relevant for the purposes of setting up a performance framework for the Cohesion Fund, the EAFRD and the EMFF.
- (10) Pursuant to the second subparagraph of Article 96(2) of Regulation (EU) No 1303/2013 it is necessary to specify common categories of intervention for the ERDF, the ESF and Cohesion Fund to enable Member States to submit to the Commission consistent information on the programmed use of the these Funds as well as information on the cumulative allocation and expenditure of these Funds by category and the number of operations throughout the application period of a programme. This is to enable the Commission to inform the other Union institutions and citizens of the Union in an appropriate manner about the use of the Funds. With the exception of categories of intervention which correspond directly to thematic objectives or investment priorities set out in Regulation (EU) No 1303/2013 and in Fund-specific Regulations, the categories of intervention can be applied to support under different thematic objectives.
- (11) In order to allow for the prompt application of the measures provided for in this Regulation, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (12) The measures provided for in this Regulation are in accordance with the second subparagraph of Article 150(3) of Regulation (EU) No 1303/2013, given that the Coordination Committee for the European Structural and Investment Funds established by Article 150(1) of that Regulation delivered an opinion,



HAS ADOPTED THIS REGULATION:

CHAPTER I

METHODOLOGY FOR DETERMINING THE SUPPORT FOR CLIMATE CHANGE OBJECTIVES FOR EACH OF THE ESI FUNDS

(Empowerment under the third subparagraph of Article 8 of Regulation (EU) No 1303/2013)

Article 1

Methodology for the calculation of support by the ERDF, the ESF and the Cohesion Fund for climate change objectives

1. The calculation of support to be used for climate change objectives by the ERDF and the Cohesion Fund shall be carried out in two steps as follows:

- (a) the coefficients set out in Table 1 of Annex I to this Regulation shall be applied by intervention field code to financial data reported for those codes;
- (b) in relation to financial data reported against intervention field codes that have a coefficient of zero, where financial data is reported in the thematic objective dimension against codes 04 and 05 set out in Table 5 of Annex I to this Regulation, the data shall be weighted with a 40 % coefficient in terms of their contribution to climate change objectives.

2. The climate change coefficients applied on the basis of Table 1 of Annex I to this Regulation shall also apply to the respective categories under the European territorial cooperation goal established on the basis of the second subparagraph of Article 8(2) of Regulation (EU) No 1299/2013 of the European Parliament and of the Council ⁽¹⁾.

3. The calculation of support for climate change objectives by the ESF shall be made by identifying the financial data reported against dimension code 01 'Supporting the shift to a low carbon, resource efficient economy' in accordance with Dimension 6 'Codes for the secondary theme dimension under the European Social Fund' as set out in Table 6 of Annex I to this Regulation.

Article 2

Methodology for the calculation of support by the EAFRD for climate change objectives

1. The indicative amount of support to be used for climate change objectives by the EAFRD in each programme as referred to in Article 27(6) of Regulation (EU) No 1303/2013 shall be calculated by applying the coefficients set out in Annex II to this Regulation to

⁽¹⁾ Regulation (EU) No 1299/2013 of the European Parliament and of the Council of 17 December 2013 on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal (OJ L 347, 20.12.2013, p. 259).

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the planned expenditure shown in the financing plan referred to in Article 8(1)(h) of Regulation (EU) No 1305/2013 in relation to the priorities and focus areas referred to in points 3(b), 4, 5 and 6(b) of Article 5 of Regulation (EU) No 1305/2013.

2. For the purpose of reporting on support used for climate change objectives in the annual implementation report in accordance with Article 50(4) and (5) of Regulation (EU) No 1303/2013, the coefficients referred to in paragraph 1 shall be applied to the information on expenditure referred to in Article 75(2) of Regulation (EU) No 1305/2013.

*Article 3***Methodology for the calculation of support by the EMFF for climate change objectives**

1. The contribution to climate change by the EMFF shall be calculated by attaching coefficients to each of the main measures supported by the EMFF reflecting the climate change relevance of each of these measures.

Support by the EMFF for climate change objectives shall be calculated on the basis of the following information:

- (a) the indicative amount of support to be used for climate change objectives by the EMFF in each programme as referred to in Article 27(6) of Regulation (EU) No 1303/2013;
- (b) the coefficients established for the main measures supported by the EMFF as set out in Annex III to this Regulation;

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- (c) reporting by Member States on financial appropriations and expenditure by measure in annual implementation reports pursuant to Article 50(4) and (5) of Regulation (EU) No 1303/2013 and Article 114(2) of Regulation (EU) No 508/2014;
- (d) the information and data provided by Member States on operations selected for funding pursuant to Article 97(1)(a) and 107(3) of Regulation (EU) No 508/2014.

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2. A Member State may propose in its operational programme that a coefficient of 40 % be assigned to a measure weighed with a coefficient of 0 % in Annex III to this Regulation, provided that it can demonstrate the relevance of that measure to climate change mitigation or adaptation.



CHAPTER II

DETERMINING MILESTONES AND TARGETS IN THE PERFORMANCE FRAMEWORK AND ASSESSING THEIR ACHIEVEMENT

(Empowerment under the fifth subparagraph of Article 22(7) of Regulation (EU) No 1303/2013)

*Article 4***Information to be recorded by the bodies preparing the programmes**

1. The bodies preparing programmes shall record information on the methodologies and criteria applied to select indicators for the performance framework to ensure that corresponding milestones and targets comply with the conditions set out in paragraph 3 of Annex II to Regulation (EU) No 1303/2013 for all programmes and priorities supported by the ESI Funds, as well as the specific allocation to the Youth Employment Initiative ('YEI') as referred to in Article 16 of Regulation (EU) No 1304/2013 of the European Parliament and of the Council⁽¹⁾, subject to the exceptions set out in paragraph 1 of Annex II to Regulation (EU) No 1303/2013.

2. The information recorded by the bodies preparing programmes shall permit verification of compliance with the conditions set out in paragraph 3 of Annex II to Regulation (EU) No 1303/2013 for the milestones and targets. This shall include:

- (a) data or evidence used to estimate the value of milestones and targets and the calculation method, such as data on unit costs, benchmarks, standard or a past rate of implementation, expert advice and the conclusions of the ex-ante evaluation;
- (b) information on the share of the financial allocation represented by operations, to which the output indicators and key implementation steps set out in the performance framework correspond, as well as the explanation of how that share has been calculated;
- (c) information on how the methodology and mechanisms to ensure consistency in the functioning of the performance framework set out in the Partnership Agreement in accordance with Article 15(1)(b)(iv) of Regulation (EU) No 1303/2013 have been applied;
- (d) an explanation of the selection of result indicators or key implementation steps, where these have been included in the performance framework.

3. The information on the methodologies and criteria applied to select indicators for the performance framework and to fix corresponding milestones and targets recorded by the bodies preparing programmes shall be made available at the request of the Commission.

⁽¹⁾ Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund and repealing Council Regulation (EC) No 181/2006 (OJ L 347, 20.12.2013, p. 470).

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4. The requirements referred to in paragraphs 1 to 3 of this Article shall also apply to the revision of milestones and targets in accordance with Article 30 of Regulation (EU) No 1303/2013.

*Article 5***Establishment of milestones and targets**

1. Milestones and targets shall be set at the level of the priority, except in the cases referred to in Article 7. Output indicators and key implementation steps set out in the performance framework shall correspond to more than 50 % of the financial allocation to the priority. For the purposes of establishing that amount, an allocation to an indicator or key implementation step shall not be counted more than once.

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2. For all ESI Funds, except for the EAFRD, the milestone and the target for a financial indicator shall refer to the total amount of eligible expenditure entered into the accounting system of the certifying authority and certified by that authority in accordance with point (a) of Article 126 of Regulation (EU) No 1303/2013.

For the EAFRD, they shall refer to the realised total public expenditure entered into the common monitoring and evaluation system.

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3. For all ESI Funds, except for the ESF and the EAFRD, the milestone and target for an output indicator shall refer to operations, where all the actions leading to outputs have been implemented in full, but for which not all the payments have necessarily been made.

For the ESF and for the EAFRD for measures according to Articles 16, 19(1)(c), 21 (1)(a) and (b), 27, 28, 29, 30, 31, 33, 34 of Regulation (EU) No 1305/2013, they may also relate to the achieved value for operations which have been started but where some of the actions leading to outputs are still ongoing.

For other measures under the EAFRD, they shall refer to the completed operations in the meaning of Article 2(14) of Regulation (EU) No 1303/2013.

4. A key implementation step shall be an important stage in the implementation of operations under a priority, whose completion is verifiable and may be expressed by a number or percentage. For the purpose of Articles 6 and 7 of this Regulation, key implementation steps shall be treated as indicators.

5. A result indicator shall be used only where appropriate and closely linked to supported policy interventions.

6. Where the information referred to in Article 4(2) of this Regulation has been found to be based on incorrect assumptions leading to under- or over-estimation of targets or milestones, this may be considered to constitute a duly justified case in the meaning of paragraph 5 of Annex II to Regulation (EU) No 1303/2013.



Article 6

Achievement of milestones and targets

1. The achievement of milestones and targets shall be assessed by taking into account all indicators and key implementation steps included in the performance framework set at the level of priority in the meaning of Article 2(8) of Regulation (EU) No 1303/2013 except in cases referred to in Article 7 of this Regulation.

2. The milestones or targets of a priority shall be deemed to be achieved if all indicators included in the related performance framework have achieved at least 85 % of the milestone value by the end of 2018 or at least 85 % of the target value by the end of 2023. By way of derogation, where the performance framework includes three or more indicators, the milestones or targets of a priority may be deemed to be achieved if all indicators except for one achieve 85 % of their milestone values by the end of 2018 or 85 % of their target value by the end of 2023. The indicator, which does not achieve 85 % of its milestone or target value, shall not achieve less than 75 % of its milestone or target value.

3. For a priority whose performance framework includes no more than two indicators, a failure to achieve at least 65 % of the milestone value by the end of 2018 for either of these indicators shall be deemed a serious failure to achieve milestones. A failure to achieve at least 65 % of the target value by the end of 2023 for either of these indicators shall be deemed a serious failure to achieve the targets.

4. For a priority whose performance framework includes more than two indicators the failure to achieve at least 65 % of the milestone value by the end of 2018 for at least two of those indicators shall be deemed a serious failure to achieve milestones. A failure to achieve at least 65 % of the target value by the end of 2023 for at least two of these indicators shall be deemed a serious failure to achieve the targets.

Article 7

Performance framework for priority axes referred to in Article 96(1)(a) and (b) of Regulation (EU) No 1303/2013 and priority axes integrating the YEI

1. The indicators and key implementation steps selected for the performance framework, their milestones and targets, as well as their achievement values shall be broken down by Fund and, for the ERDF and the ESF, by category of region.

2. The information required in Article 4(2) of this Regulation shall be set out by Fund and by category of region, where applicable.

3. The achievement of milestones and targets shall be assessed separately for each Fund and for each category of region within the priority, taking into account the indicators, their milestones and targets, and their achievement values broken down by Fund and category of region. Output indicators and key implementation steps set out in the

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performance framework shall correspond to more than 50 % of the financial allocation to the Fund and category of region, where applicable. For the purposes of establishing that amount, an allocation to an indicator or key implementation step shall not be counted more than once.

4. If the resources for the YEI are programmed as a part of a priority axis in accordance with Article 18(c) of Regulation (EU) No 1304/2013, a performance framework shall be established separately for the YEI and the achievement of milestones set for the YEI shall be assessed separately from the other part of the priority axis.

CHAPTER III

NOMENCLATURE OF CATEGORIES OF INTERVENTION FOR THE ERDF, THE ESF AND THE COHESION FUND UNDER THE INVESTMENT FOR GROWTH AND JOBS GOAL

Article 8

Categories of intervention for the ERDF, the ESF and the Cohesion Fund

(Empowerment under the second subparagraph of Article 96(2) of Regulation (EU) No 1303/2013)

1. The nomenclature for categories of intervention referred to in the second subparagraph of Article 96(2) of Regulation (EU) No 1303/2013 is set out in Tables 1 to 8 of Annex I to this Regulation. The Codes set out in these tables shall apply to the ERDF with regard to the Investment for growth and jobs goal, the Cohesion Fund, the ESF and the YEI, as specified in paragraphs 2 and 3 of this Article.

2. Codes 001 to 101 set out in Table 1 of Annex I to this Regulation shall only apply to the ERDF and the Cohesion Fund.

Codes 102 to 120 set out in Table 1 of Annex I to this Regulation shall only apply to the ESF.

Only Code 103 set out in Table 1 of Annex I to this Regulation shall apply to the YEI.

Codes 121, 122 and 123 set out in Table 1 of Annex I to this Regulation shall apply to the ERDF, the Cohesion Fund and the ESF.

3. The codes set out in Tables 2 to 4, 7 and 8 of Annex I to this Regulation shall apply to the ERDF, the ESF, the YEI and the Cohesion Fund.

The codes set out in Table 5 of Annex I to this Regulation shall only apply to the ERDF and the Cohesion Fund.

The codes set out in Table 6 of Annex I to this Regulation shall only apply to the ESF and the YEI.

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CHAPTER IV
FINAL PROVISIONS

Article 9

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

Article 3 and Annex III to this Regulation shall apply with effect as of the entry into force of the EMFF Regulation.

This Regulation shall be binding in its entirety and directly applicable in all Member States.



ANNEX I

Nomenclature for the categories of intervention of the Funds ⁽¹⁾ under the Investment for growth and jobs goal and of the Youth Employment Initiative

TABLE 1: CODES FOR THE INTERVENTION FIELD DIMENSION

1. INTERVENTION FIELD	Coefficient for the calculation of support to climate change objectives
I. Productive investment:	
001 Generic productive investment in small and medium – sized enterprises ('SMEs')	0 %
002 Research and innovation processes in large enterprises	0 %
003 Productive investment in large enterprises linked to the low-carbon economy	40 %
004 Productive investment linked to the cooperation between large enterprises and SMEs for developing information and communication technology ('ICT') products and services, e-commerce and enhancing demand for ICT	0 %
II. Infrastructure providing basic services and related investment:	
<i>Energy infrastructure</i>	
005 Electricity (storage and transmission)	0 %
006 Electricity (TEN-E storage and transmission)	0 %
007 Natural gas	0 %
008 Natural gas (TEN-E)	0 %
009 Renewable energy: wind	100 %
010 Renewable energy: solar	100 %
011 Renewable energy: biomass	100 %
012 Other renewable energy (including hydroelectric, geothermal and marine energy) and renewable energy integration (including storage, power to gas and renewable hydrogen infrastructure)	100 %
013 Energy efficiency renovation of public infrastructure, demonstration projects and supporting measures	100 %
014 Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures	100 %
015 Intelligent Energy Distribution Systems at medium and low voltage levels (including smart grids and ICT systems)	100 %
016 High efficiency co-generation and district heating	100 %
<i>Environmental infrastructure</i>	
017 Household waste management (including minimisation, sorting, recycling measures)	0 %

⁽¹⁾ European Regional Development Fund, Cohesion Fund and European Social Fund.

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018	Household waste management (including mechanical biological treatment, thermal treatment, incineration and landfill measures)	0 %
019	Commercial, industrial or hazardous waste management	0 %
020	Provision of water for human consumption (extraction, treatment, storage and distribution infrastructure)	0 %
021	Water management and drinking water conservation (including river basin management, water supply, specific climate change adaptation measures, district and consumer metering, charging systems and leak reduction)	40 %
022	Waste water treatment	0 %
023	Environmental measures aimed at reducing and / or avoiding greenhouse gas emissions (including treatment and storage of methane gas and composting)	100 %
<i>Transport infrastructure</i>		
024	Railways (TEN-T Core)	40 %
025	Railways (TEN-T comprehensive)	40 %
026	Other Railways	40 %
027	Mobile rail assets	40 %
028	TEN-T motorways and roads — core network (new build)	0 %
029	TEN-T motorways and roads — comprehensive network (new build)	0 %
030	Secondary road links to TEN-T road network and nodes (new build)	0 %
031	Other national and regional roads (new build)	0 %
032	Local access roads (new build)	0 %
033	TEN-T reconstructed or improved road	0 %
034	Other reconstructed or improved road (motorway, national, regional or local)	0 %
035	Multimodal transport (TEN-T)	40 %
036	Multimodal transport	40 %
037	Airports (TEN-T) ⁽¹⁾	0 %
038	Other airports ⁽¹⁾	0 %
039	Seaports (TEN-T)	40 %
040	Other seaports	40 %
041	Inland waterways and ports (TEN-T)	40 %
042	Inland waterways and ports (regional and local)	40 %
<i>Sustainable transport</i>		
043	Clean urban transport infrastructure and promotion (including equipment and rolling stock)	40 %
044	Intelligent transport systems (including the introduction of demand management, tolling systems, IT monitoring, control and information systems)	40 %
<i>Information and communication technology (ICT) infrastructure</i>		
045	ICT: Backbone/backhaul network	0 %

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046	ICT: High-speed broadband network (access/local loop; >= 30 Mbps)	0 %
047	ICT: Very high-speed broadband network (access/local loop; >= 100 Mbps)	0 %
048	ICT: Other types of ICT infrastructure/large-scale computer resources/equipment (including e-infrastructure, data centres and sensors; also where embedded in other infrastructure such as research facilities, environmental and social infrastructure)	0 %
III. Social, health and education infrastructure and related investment:		
049	Education infrastructure for tertiary education	0 %
050	Education infrastructure for vocational education and training and adult learning	0 %
051	Education infrastructure for school education (primary and general secondary education)	0 %
052	Infrastructure for early childhood education and care	0 %
053	Health infrastructure	0 %
054	Housing infrastructure	0 %
055	Other social infrastructure contributing to regional and local development	0 %
IV. Development of endogenous potential:		
<i>Research and development and innovation</i>		
056	Investment in infrastructure, capacities and equipment in SMEs directly linked to research and innovation activities	0 %
057	Investment in infrastructure, capacities and equipment in large companies directly linked to research and innovation activities	0 %
058	Research and innovation infrastructure (public)	0 %
059	Research and innovation infrastructure (private, including science parks)	0 %
060	Research and innovation activities in public research centres and centres of competence including networking	0 %
061	Research and innovation activities in private research centres including networking	0 %
062	Technology transfer and university-enterprise cooperation primarily benefiting SMEs	0 %
063	Cluster support and business networks primarily benefiting SMEs	0 %
064	Research and innovation processes in SMEs (including voucher schemes, process, design, service and social innovation)	0 %
065	Research and innovation infrastructure, processes, technology transfer and cooperation in enterprises focusing on the low carbon economy and on resilience to climate change	100 %
<i>Business development</i>		
066	Advanced support services for SMEs and groups of SMEs (including management, marketing and design services)	0 %
067	SME business development, support to entrepreneurship and incubation (including support to spin offs and spin outs)	0 %
068	Energy efficiency and demonstration projects in SMEs and supporting measures	100 %

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069	Support to environmentally-friendly production processes and resource efficiency in SMEs	40 %
070	Promotion of energy efficiency in large enterprises	100 %
071	Development and promotion of enterprises specialised in providing services contributing to the low carbon economy and to resilience to climate change (including support to such services)	100 %
072	Business infrastructure for SMEs (including industrial parks and sites)	0 %
073	Support to social enterprises (SMEs)	0 %
074	Development and promotion of commercial tourism assets in SMEs	0 %
075	Development and promotion of commercial tourism services in or for SMEs	0 %
076	Development and promotion of cultural and creative assets in SMEs	0 %
077	Development and promotion of cultural and creative services in or for SMEs	0 %
<i>Information and communication technology (ICT) — demand stimulation, applications and services</i>		
078	e-Government services and applications (including e-Procurement, ICT measures supporting the reform of public administration, cyber-security, trust and privacy measures, e-Justice and e-Democracy)	0 %
079	Access to public sector information (including open data e-Culture, digital libraries, e-Content and e-Tourism)	0 %
080	e-Inclusion, e-Accessibility, e-Learning and e-Education services and applications, digital literacy	0 %
081	ICT solutions addressing the healthy active ageing challenge and e-Health services and applications (including e-Care and ambient assisted living)	0 %
082	ICT Services and applications for SMEs (including e-Commerce, e-Business and networked business processes), living labs, web entrepreneurs and ICT start-ups)	0 %
<i>Environment</i>		
083	Air quality measures	40 %
084	Integrated pollution prevention and control (IPPC)	40 %
085	Protection and enhancement of biodiversity, nature protection and green infrastructure	40 %
086	Protection, restoration and sustainable use of Natura 2000 sites	40 %
087	Adaptation to climate change measures and prevention and management of climate related risks e.g. erosion, fires, flooding, storms and drought, including awareness raising, civil protection and disaster management systems and infrastructures	100 %
088	Risk prevention and management of non-climate related natural risks (i.e. earthquakes) and risks linked to human activities (e.g. technological accidents), including awareness raising, civil protection and disaster management systems and infrastructures	0 %
089	Rehabilitation of industrial sites and contaminated land	0 %

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090	Cycle tracks and footpaths	100 %
091	Development and promotion of the tourism potential of natural areas	0 %
092	Protection, development and promotion of public tourism assets	0 %
093	Development and promotion of public tourism services	0 %
094	Protection, development and promotion of public cultural and heritage assets	0 %
095	Development and promotion of public cultural and heritage services	0 %
	<i>Other</i>	
096	Institutional capacity of public administrations and public services related to implementation of the ERDF or actions supporting ESF institutional capacity initiatives	0 %
097	Community-led local development initiatives in urban and rural areas	0 %
098	Outermost regions: compensation of any additional costs due to accessibility deficit and territorial fragmentation	0 %
099	Outermost regions: specific action to compensate additional costs due to size market factors	0 %
100	Outermost regions: support to compensate additional costs due to climate conditions and relief difficulties	40 %
101	Cross-financing under the ERDF (support to ESF-type actions necessary for the satisfactory implementation of the ERDF part of the operation and directly linked to it)	0 %
V. Promoting sustainable and quality employment and supporting labour mobility:		
102	Access to employment for job-seekers and inactive people, including the long-term unemployed and people far from the labour market, also through local employment initiatives and support for labour mobility	0 %
103	Sustainable integration into the labour market of young people, in particular those not in employment, education or training, including young people at risk of social exclusion and young people from marginalised communities, including through the implementation of the Youth Guarantee	0 %
104	Self-employment, entrepreneurship and business creation including innovative micro, small and medium sized enterprises	0 %
105	Equality between men and women in all areas, including in access to employment, career progression, reconciliation of work and private life and promotion of equal pay for equal work	0 %
106	Adaptation of workers, enterprises and entrepreneurs to change	0 %
107	Active and healthy ageing	0 %
108	Modernisation of labour market institutions, such as public and private employment services, and improving the matching of labour market needs, including through actions that enhance transnational labour mobility as well as through mobility schemes and better cooperation between institutions and relevant stakeholders	0 %
VI. Promoting social inclusion, combating poverty and any discrimination:		
109	Active inclusion, including with a view to promoting equal opportunities and active participation, and improving employability	0 %

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110	Socio-economic integration of marginalised communities such as the Roma	0 %
111	Combating all forms of discrimination and promoting equal opportunities	0 %
112	Enhancing access to affordable, sustainable and high-quality services, including health care and social services of general interest	0 %
113	Promoting social entrepreneurship and vocational integration in social enterprises and the social and solidarity economy in order to facilitate access to employment	0 %
114	Community-led local development strategies	0 %
VII. Investing in education, training and vocational training for skills and lifelong learning:		
115	Reducing and preventing early school-leaving and promoting equal access to good quality early-childhood, primary and secondary education including formal, non-formal and informal learning pathways for reintegrating into education and training	0 %
116	Improving the quality and efficiency of, and access to, tertiary and equivalent education with a view to increasing participation and attainment levels, especially for disadvantaged groups	0 %
117	Enhancing equal access to lifelong learning for all age groups in formal, non-formal and informal settings, upgrading the knowledge, skills and competences of the workforce, and promoting flexible learning pathways including through career guidance and validation of acquired competences	0 %
118	Improving the labour market relevance of education and training systems, facilitating the transition from education to work, and strengthening vocational education and training systems and their quality, including through mechanisms for skills anticipation, adaptation of curricula and the establishment and development of work-based learning systems, including dual learning systems and apprenticeship schemes	0 %
VIII. Enhancing institutional capacity of public authorities and stakeholders and efficient public administration:		
119	Investment in institutional capacity and in the efficiency of public administrations and public services at the national, regional and local levels with a view to reforms, better regulation and good governance	0 %
120	Capacity building for all stakeholders delivering education, lifelong learning, training and employment and social policies, including through sectoral and territorial pacts to mobilise for reform at the national, regional and local levels	0 %
IX. Technical assistance:		
121	Preparation, implementation, monitoring and inspection	0 %
122	Evaluation and studies	0 %
123	Information and communication	0 %

(¹) Restricted to investments related to environmental protection or accompanied by investments necessary to mitigate or reduce its negative environmental impact.



TABLE 2: CODES FOR THE FORM OF FINANCE DIMENSION

2. FORM OF FINANCE
01 Non-repayable grant
02 Repayable grant
03 Support through financial instruments: venture and equity capital or equivalent
04 Support through financial instruments: loan or equivalent
05 Support through financial instruments: guarantee or equivalent
06 Support through financial instruments: interest rate subsidy, guarantee fee subsidy, technical support or equivalent
07 Prize

TABLE 3: CODES FOR THE TERRITORIAL DIMENSION

3. TERRITORY TYPE
01 Large Urban areas (densely populated > 50 000 population)
02 Small Urban areas (intermediate density > 5 000 population)
03 Rural areas (thinly populated)
04 Macro regional cooperation area
05 Cooperation across national or regional programme areas in national context
06 ESF transnational cooperation
07 Not applicable

TABLE 4: CODES FOR THE TERRITORIAL DELIVERY MECHANISMS DIMENSION

4. TERRITORIAL DELIVERY MECHANISMS
01 Integrated Territorial Investment — Urban
02 Other integrated approaches to sustainable urban development
03 Integrated Territorial Investment — Other
04 Other integrated approaches to sustainable rural development
05 Other integrated approaches to sustainable urban/rural development
06 Community-led local development initiatives
07 Not applicable

TABLE 5: CODES FOR THEMATIC OBJECTIVE DIMENSION

5. THEMATIC OBJECTIVE (ERDF and the Cohesion Fund)
01 Strengthening research, technological development and innovation
02 Enhancing access to, and use and quality of, information and communication technologies
03 Enhancing the competitiveness of small and medium-sized enterprises
04 Supporting the shift towards a low-carbon economy in all sectors
05 Promoting climate change adaptation, risk prevention and management

▼B

06 Preserving and protecting the environment and promoting resource efficiency
07 Promoting sustainable transport and removing bottlenecks in key network infrastructures
08 Promoting sustainable and quality employment and supporting labour mobility
09 Promoting social inclusion and combating poverty and any discrimination
10 Investing in education, training and vocational training for skills and lifelong learning
11 Enhancing the institutional capacity of public authorities and stakeholders and an efficient public administration
12 Not applicable (Technical assistance only)

TABLE 6: CODES FOR THE SECONDARY THEME DIMENSION UNDER THE ESF

6. ESF SECONDARY THEME	Coefficient for the calculation of support to climate change objectives
01 Supporting the shift to a low-carbon, resource efficient economy	100 %
02 Social innovation	0 %
03 Enhancing the competitiveness of SMEs	0 %
04 Strengthening research, technological development and innovation	0 %
05 Enhancing the accessibility, use and quality of information and communication technologies	0 %
06 Non-discrimination	0 %
07 Gender equality	0 %
08 Not applicable	0 %

TABLE 7: CODES FOR THE ECONOMIC ACTIVITY DIMENSION

7. ECONOMIC ACTIVITY
01 Agriculture and forestry
02 Fishing and aquaculture
03 Manufacture of food products and beverages
04 Manufacture of textiles and textile products
05 Manufacture of transport equipment
06 Manufacture of computer, electronic and optical products
07 Other unspecified manufacturing industries
08 Construction
09 Mining and quarrying (including mining of energy producing materials)
10 Electricity, gas, steam, hot water and air conditioning
11 Water supply, sewerage, waste management and remediation activities
12 Transport and storage

▼B

13	Information and communication activities, including telecommunication, information service activities, computer programming, consultancy and related activities
14	Wholesale and retail trade
15	Tourism, accommodation and food service activities
16	Financial and insurance activities
17	Real estate, renting and business activities
18	Public administration
19	Education
20	Human health activities
21	Social work activities, community, social and personal services
22	Activities linked to the environment and to climate change
23	Arts, entertainment, creative industries and recreation
24	Other unspecified services

TABLE 8: CODES FOR THE LOCATION DIMENSION

8. LOCATION (2)	
Code	Location
	Code of region or area where operation is located/carried out, as set out in the Classification of Territorial Units for Statistics (NUTS) in the Annex to Regulation (EC) No 1059/2003 of the European Parliament and of the Council ⁽¹⁾

⁽¹⁾ Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS) (OJ L 154, 21.6.2003, p. 1).



ANNEX II

Coefficients for calculating amounts of support for climate change objectives in the case of the European Agricultural Fund for Rural Development pursuant to Article 2

Article of Regulation (EU) No 1305/2013 ⁽¹⁾	Priority / focus area	Coefficient
Article 5(3)(b)	Supporting farm risk prevention and management	40 %
Article 5(4)	Restoring, preserving and enhancing ecosystems related to agriculture and forestry (<i>all focus areas</i>)	100 %
Article 5(5)	Promoting resource efficiency and supporting the shift towards a low-carbon and climate-resilient economy in the agriculture, food and forestry sectors (<i>all focus areas</i>)	100 %
Article 5(6)(b)	Fostering local development in rural areas	40 %

⁽¹⁾ Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 347, 20.12.2013, p. 487).

▼ **M1***ANNEX III***Coefficients for calculating amounts of support for climate change objectives in the case of the European Maritime and Fisheries Fund pursuant to Article 3**

Article of Regulation (EU) No 508/2014	Title of the Measure	Coefficient
CHAPTER I		
Sustainable development in Fisheries		
Article 26	Innovation (+ Article 44(3) Inland fishing)	0 %* (1)
Article 27	Advisory services (+ Article 44(3) Inland fishing)	0 %
Article 28	Partnerships between scientists and fishermen (+ Article 44(3) Inland fishing)	0 %*
Article 29(1) + (2)	Promotion of human capital, job creation and social dialogue — training, networking, social dialogue; support to spouses and life partners (+ Article 44(1)(a) Inland fishing)	0 %*
Article 29(3)	Promotion of human capital, job creation and social dialogue — trainees on board SSCF vessels/social dialogue	0 %*
Article 30	Diversification and new forms of income (+ Article 44(4) Inland fishing)	0 %*
Article 31	Start-up support for young fishermen (+ Article 44(2) Inland fishing)	0 %
Article 32	Health and safety (+ Article 44(1)(b) Inland fishing)	0 %
Article 33	Temporary cessation of fishing activities	40 %
Article 34	Permanent cessation of fishing activities	100 %
Article 35	Mutual funds for adverse climatic events and environmental incidents	40 %
Article 36	Support to systems of allocation of fishing opportunities	40 %
Article 37	Support for the design and implementation of conservation measures and regional cooperation	0 %
Article 38	Limiting the impact of fishing on the marine environment and adapting fishing to the protection of species (+ Article 44(1)(c) Inland fishing)	40 %
Article 39	Innovation linked to the conservation of marine biological resources (+ Article 44(1)(c) Inland fishing)	40 %
Article 40(1)(a)	Protection and restoration of marine biodiversity — collection of lost fishing gear and marine litter	0 %

▼ **M1**

Article of Regulation (EU) No 508/2014	Title of the Measure	Coefficient
Article 40(1)(b)-(g) and (i)	Protection and restoration of marine biodiversity — contribution to a better management or conservation, construction, installation or modernisation of static or movable facilities, preparation of protection and management plans related to Natura 2000 sites and spatial protected areas, management, restoration and monitoring marine protected areas, including Natura 2000 sites, environmental awareness, participation in other actions aimed at maintaining and enhancing biodiversity and ecosystem services (+ Article 44(6) Inland aquatic fauna and flora)	40 %
Article 40(1)(h)	Protection and restoration of marine biodiversity — schemes for the compensation of damage to catches caused by mammals and birds	0 %
Article 41(1)(a), (b) and (c)	Energy efficiency and mitigation of climate change — on board investments; energy efficiency audits and schemes; studies to assess the contribution of alternative propulsion systems and hull designs (+ Article 44(1)(d) Inland fishing)	100 %
Article 41(2)	Energy efficiency and mitigation of climate change — Replacement or modernisation of main or ancillary engines	100 %
Article 42	Added value, product quality and use of unwanted catches (+ Article 44(1)(e) Inland fishing)	0 %
Article 43(1) + (3)	Fishing ports, landing sites, auction halls and shelters — investments improving fishing ports and auction halls infrastructure or landing sites and shelters; construction of shelters to improve safety of fishermen (+ Article 44(1)(f) Inland fishing)	40 %
Article 43(2)	Fishing ports, landing sites, auction halls and shelters — investments to facilitate compliance with the obligation to land all catches	0 %

CHAPTER II

Sustainable development in Aquaculture

Article 47	Innovation	0 %*
Article 48(1)(a)-(d), (f), (g) and (h)	Productive investments in aquaculture	0 %*
Article 48(1)(e), (i) and (j)	Productive investments in aquaculture — resource efficiency, reducing usage of water and chemicals, recirculation systems minimising water use	0 %*
Article 48(1)(k)	Productive investments in aquaculture — increasing energy efficiency, renewable energy	40 %
Article 49	Management, relief and advisory services for aquaculture farms	0 %*
Article 50	Promoting human capital and networking	0 %*
Article 51	Increasing the potential of aquaculture sites	40 %
Article 52	Encouraging new sustainable aquaculture farmers practising sustainable aquaculture	0 %

▼ **M1**

Article of Regulation (EU) No 508/2014	Title of the Measure	Coefficient
Article 53	Conversion to eco-management and audit schemes and organic aquaculture	0 %*
Article 54	Aquaculture providing environmental services	0 %*
Article 55	Public health measures	0 %
Article 56	Animal health and welfare measures	0 %
Article 57	Aquaculture stock insurance	40 %
CHAPTER III		
Sustainable development of Fisheries Areas		
Article 62(1)(a)	Preparatory support	0 %
Article 63	Implementation of local development strategies (including running costs and animation)	40 %
Article 64	Cooperation activities	0 %*
CHAPTER IV		
Marketing and Processing related measures		
Article 66	Production and marketing plans	0 %*
Article 67	Storage aid	0 %
Article 68	Marketing measures	0 %*
Article 69	Processing of fisheries and aquaculture products	0 %*
CHAPTER V		
Compensation for additional costs in outermost regions for fishery and aquaculture products		
Article 70	Compensation regime	0 %
CHAPTER VI		
Accompanying measures for the common fisheries policy under shared management		
Article 76	Control and enforcement	0 %
Article 77	Data collection	0 %*
CHAPTER VII		
Technical assistance at the initiative of the Member States		
Article 78	Technical assistance at the initiative of the Member States	0 %
CHAPTER VIII		
Measures concerning integrated maritime policy financed under shared management		
Article 80(1)(a)	Integrating Maritime Surveillance	0%*
Article 80(1)(b)	Promotion of the protection of marine environment, and the sustainable use of marine and coastal resources	40 %
Article 80(1)(c)	Improving the knowledge on the state of the marine environment	40 %

(1) A weight of 40 % can be assigned to the measure marked with * in the table, in accordance with Article 3(2).