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From: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 15 February 2019

To: Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of
the European Union

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Subject: ANNEX to the COMMISSION DELEGATED REGULATION (EU) .../...
supplementing Regulation (EU) 1303/2013 of the European Parliament and
of the Council with regard to the form of financing which is not linked to
costs of the relevant operations

Delegations will find attached document C(2019) 1090 final ANNEX.

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ANNEX

Modalities concerning the financing conditions and their application for energy efficiency measures and energy from renewable sources

1. Scope

This Annex shall apply to energy efficiency investments and energy from renewable sources under thematic objective 4 for the ERDF and the Cohesion Fund.

2. Final financing condition

- (1) The final financing condition for energy efficiency measures and for energy from renewable sources shall be energy efficiency achievement expressed in energy savings in kWh/year or tonnes of CO₂ emissions reduction as described in the common output indicators in Annex I to Regulation (EU) No 1301/2013.
- (2) Energy savings in kWh/year or CO₂ emissions reduction shall be defined on the basis of one of the calculation methods defined in Annex V(1)(a), (b) or (c) of Directive 2012/27/EU¹.

3. Methodology to establish the amount corresponding to the final financing condition

- (1) For the application of the final financing condition, the amount of eligible expenditure corresponding to the final financing condition shall be established by a fair, equitable and verifiable calculation method based on one of the following:
 - (a) statistical data, other objective information or an expert judgement;
 - (b) verified historical data related to energy efficiency measures and energy from renewable sources schemes.
- (2) The calculation method shall take account of reasonable assumptions regarding the trends and likely technological changes that may have implications on the costs of planned investments contributing to the fulfilment of the final financing condition during the envisaged timeline of implementation of the operation.

4. Set-up for operations subject to reimbursement based on financing conditions

For the application of the financing conditions, the following shall apply:

- (a) the operation subject to reimbursement based on financing conditions is related to the realisation of progress in the implementation or the achievement of objectives of the programme;
- (b) the beneficiary of the operation subject to reimbursement based on financing conditions is either the managing authority or an intermediate body with the necessary arrangements ensuring separation of functions in accordance with Article 125(7) of Regulation (EU) No 1303/2013;

¹ Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC (OJ L 315, 14.11.2012, p. 1).

- (c) the operation subject to reimbursement based on financing conditions is implemented on the basis of a planned timeline for the completion of intermediate or final financing conditions;
- (d) the operation subject to reimbursement based on financing conditions is completed or fully implemented before the end of the eligibility period set out in Article 65(2) of Regulation (EU) No 1303/2013;
- (e) when determining intermediate financing conditions, corresponding amounts of expenditure are set out in advance;
- (f) the mechanism to measure and monitor the progress towards the fulfilment of the financing conditions allows the verification of the fulfilment of each financing condition;
- (g) the operation subject to reimbursement based on financing conditions is excluded from the population referred to in Article 28(3) of Delegated Regulation (EU) No 480/2014 for the purposes of sample of operations referred to in Article 127(1) of Regulation (EU) No 1303/2013.

5. Submission of information to the Commission

Member States shall submit information to the Commission on the elements set out in points 2, 3 and 4 describing how the operation subject to reimbursement based on financing conditions shall function before the start of its implementation.