

Annotated template for reporting on financial instruments according to Article 46 CPR

| The report on implementation of financial instruments shall include, for each financial instrument the following information. All data should be reported cumulative from setup of the instrument until end of reporting year. | | | | Implementation Options | | | | Products provided to final recipients | | | |
|---|---|---|---|------------------------|------------------------|------------------------|-------------|---------------------------------------|-----------|--------|-------|
| No. | Information required for each financial instrument | Required format information/data | Instructions | through Fund of Funds | | Financial Intermediary | MA directly | Loan | Guarantee | Equity | Other |
| | | | | Fund of Fund level | Financial Intermediary | | | | | | |
| I. Identification of the programme and priority or measure from which support from the ESI Funds is provided (Article 46(2)(a) of Regulation (EU) No 1303/2013) | | | | FoF | | SF | MA | | | | |
| 1 | Priority axes or measures supporting the financial instrument, including fund of funds, under the ESI Fund programme. | | | FoF | | SF | MA | | | | |
| 1.1 | Reference (number and title) of each priority axis or measure supporting the financial instrument under the ESI Fund programme | text (or selection of relevant priority axes or measures) | The number and the official title of the priority axis as specified in the OP. For example, Priority 1 'XXX'. This should take the form of 'pop-up' menu to ensure a unified text and numbering. | FoF | | SF | MA | | | | |
| 2 | Name of ESI Fund(s) supporting the financial instrument under the priority axis or measure | selection | selection of min. 1 and max. 5 options | FoF | | SF | MA | | | | |
| 3 | Thematic objective(s) referred to in the first paragraph of Article 9 of Regulation (EU) No 1303/2013 supported by the financial instrument | selection | selection of min. 1 and max. 11 options | FoF | | SF | MA | | | | |
| 3.1 | Amount of ESI Funds committed to the individual thematic objectives chosen under 3 (optional) | number (amount in EUR) | In order to report on financial instrument per thematic objectives, the amounts committed to FI shall be broken down. Breakdown of payment and other data per TO will be calculated pro rata on the base of this information, in order to keep reporting requirements to a minimum. The sum of from all TOs under 3.1 shall be the same as 14.1 | FoF | | SF | MA | | | | |
| 4 | other ESI Fund programmes providing contribution to the financial instrument | | | FoF | | SF | MA | | | | |
| 4.1 | CCI number of each other ESI Fund programme providing contributions to the financial instrument | selection 'YES' / 'NO' | CCI numbers of other Programme(s) contributing to the same financial instrument, including FoF, should be reported in this section. If the reply is "Yes", the system should offer a 'pop-up' menu of the CCI numbers of other OPs/RDPs of the respective Member State. | FoF | | SF | MA | | | | |
| 30 | Date of completion of the ex ante assessment | date (format: DD/MM/YYYY) | If an ex-ante assessment has been completed, but the decision is taken not to implement (a) financial instrument(s) the Annex on FI does not need to be filled out. | FoF | | SF | MA | | | | |
| 31 | Selection of bodies implementing financial instrument | | | FoF | | SF | MA | | | | |
| 31.1 | Has selection or designation process already been launched | selection 'YES' / 'NO' | Indicate if the process of selecting, designating or directly awarding a body implementing a financial instrument has already started. (Only on level of beneficiary) | FoF | | SF | | | | | |
| II. Description of the financial instrument and implementation arrangements (Article 46(2)(b) of Regulation (EU) No 1303/2013) | | | | FoF | | SF | MA | | | | |
| 5 | Name of the financial instrument | text | Official name of the financial instrument according to Art 4(4) of the CIR 821/2014. | FoF | FoF/SF | SF | MA | | | | |
| 6 | Official address/place of business of the financial instrument (name of the country and city) | text | The place of business of the financial instrument may differ from the official address of the financial intermediary under 11.1.2. For example EIB or EIF are located in Luxembourg but place of business of the FoF is located in the Member State. | FoF | FoF/SF | SF | MA | | | | |
| 7 | Implementation arrangements | selection | | FoF | | SF | MA | | | | |
| 7.1 | Financial instruments set up at Union level, managed directly or indirectly by the Commission referred to in Article 38(1)(a) of Regulation (EU) No 1303/2013, supported from ESI Fund programme contributions | selection 'YES' / 'NO' | Yes is to be chosen if the financial instrument is implemented through an EU level instrument, e.g. the SME Initiative | FoF | | SF | | | | | |
| 7.1.1 | Name of the Union-level financial instrument | selection | If yes was selected, under 7.1 the options 'SME Initiative' and 'other'. If option 'other' is selected the text field becomes available to provide the name of the financial instrument set up at the Union level to which the programme contributes. | FoF | | SF | | | | | |
| 7.2 | Financial instrument set up at national, regional, transnational or cross-border level, managed by or under the responsibility of the managing authority referred to in Article 38(1)(b), supported from ESI Fund programme contributions under point (a), (b) and (c) of Article 38(4) of Regulation (EU) No 1303/2013 | selection | selection of one option: (a) investment in the capital of existing or newly created legal entities, (b) entrustment of implementation or (c) undertaking implementation directly | FoF | | SF | MA | | | | |
| 8 | Type of the financial instrument | | | FoF | FoF/SF | SF | MA | | | | |
| 8.1 | Tailor-made or financial instruments complying with standard terms and conditions i.e. "off-the-shelf instruments" | selection | Selection of only 1 option allowed. The information offered by the system should be either "tailor-made instrument" or "off-the-shelf instrument". If off-the-shelf is chosen the following list should appear (will be updated as relevant): (1) Risk sharing loan (2) Capped guarantee (3) Renovation loan | | FoF/SF | SF | | | | | |
| 8.2 | Financial instruments organised through fund of funds or without a fund of funds | selection | Selection of one option: (a) implementation through fund of funds or (b) without fund of funds | FoF | | SF | | | | | |
| 9 | Type of products provided by financial instrument: loans, micro-loans, guarantees, equity, or quasi-equity investments, other financial product or other support combined within the financial instrument pursuant to Article 37(7) of Regulation (EU) No 1303/2013 | selection | Selection of at least one from the following list: - loans (≥ EUR 25,000) - micro-loans (< EUR 25,000 and provided to micro-enterprises) according to SEC/2011/1134 final - guarantees - equity - quasi-equity - other financial products - other support combined with a financial instrument | | FoF/SF | SF | MA | L | G | E | O |
| 9.1 | Description of the other financial product | text | (the field becomes active only if option 'other financial product' is selected in line 9) | | FoF/SF | SF | | | | | O |
| 9.2 | Other support combined within the financial instrument: grant, interest rate subsidy, guarantee fee subsidy pursuant to Article 37(7) of Regulation (EU) No 1303/2013 | text | This field is only to be used if financial instruments are combined with other forms of support in a single operation. (the field becomes active only if option 'other support combined within a financial instrument' is selected in line 9) | | FoF/SF | SF | MA | | | | O |
| 10 | Legal status of the financial instrument, pursuant to Article 38(6) of Regulation (EU) No 1303/2013 (for financial instruments referred to in Article 38(1)(b) only): fiduciary account opened in the name of the implementing body and on behalf of the managing authority or separate block of finance within a financial institution | selection | Selection of one option: (a) fiduciary account (b) separate block of finance | FoF | FoF/SF | SF | | | | | |
| III. Identification of the body implementing the financial instrument as referred to in Articles 38(1)(a), 38(4)(a), (b) and (c) of Regulation (EU) No 1303/2013, and the financial intermediaries referred to in Article 38(5) of Regulation (EU) No 1303/2013 (Article 46(2)(c) of Regulation (EU) No 1303/2013) | | | | FoF | FoF/SF | SF | | | | | |
| 11 | Body implementing the financial instrument | | | FoF | FoF/SF | SF | | | | | |

| | | | | | | | | | | | | |
|--------|--|---|---|-----|--------|----|----|--|--|--|--|--|
| 11.1 | Type of implementing body pursuant to Article 38(4) of Regulation (EU) No 1303/2013 (a) existing or newly created legal entity dedicated to implementing financial instruments; (b) a body entrusted with the implementation task or (c) managing authority underwriting implementation task directly (for loans or guarantees only) | selection | Selection of one option allowed. This field will list the possible options provided, from which the selection should be made. (a) existing or newly created legal entity in which programme amounts are invested in (b1) European Investment Bank (b2) European Investment Fund (b3) International Financial Institutions are financial institutions established under international law, such as the EBRD or the Council of Europe Development Bank. (b4) Financial institutions aiming at the achievement of public interest under the control of public authority, usually referred to as promotional banks established at national or regional level (b5) Body governed by public or private law are financial institutions like banks, savings unions, venture capital fund managers or non-financial institutions implementing financial instruments such as associations or non-profit organisations (c) body undertaking implementation task directly (managing authority or intermediate body) | FoF | FoF/SF | SF | MA | | | | | |
| 11.1.1 | Name of the body implementing the financial instrument | text | Official name of the body implementing the financial instrument | FoF | FoF/SF | SF | MA | | | | | |
| 11.1.2 | Official address/place of business (country and town name) of the body implementing the financial instrument | text | Official address/place of business (country and town name) of the body implementing the financial instrument | FoF | FoF/SF | SF | MA | | | | | |
| 12 | Procedure of selecting the body implementing the financial instrument: award of a public contract; other procedure | selection | Selection of one option from the Guidance Note on Selection (EGESIF_15-0033-01) (a) selection in accordance with the provisions of the public procurement directive (b) designation of the EIB, EIF or international financial institutions (c) "in-house award" (d) interadministrative cooperation (e) others | FoF | FoF/SF | SF | MA | | | | | |
| 12.1 | Description of the other procedure of selecting the body implementing the financial instrument | text | Description of the other procedure of selecting the body implementing the financial instrument. The field becomes active if the option 'other procedure' is selected in field 12. | FoF | FoF/SF | SF | MA | | | | | |
| 13 | Date of signature of the funding agreement with the body implementing the financial instrument | date (format: DD/MM/YYYY) | Date of signature of funding agreement between a managing authority and the body implementing the financial instrument (incl. Fund of Funds) as well between the bodies implementing the Fund of Funds and financial intermediaries . | FoF | FoF/SF | SF | | | | | | |
| IV. | Total amount of programme contributions, by priority or measure, paid to the financial instrument and management costs incurred or management fees paid (Article 46(2)(d) and (e) of Regulation (EU) No 1303/2013) | | | FoF | FoF/SF | SF | | | | | | |
| 14 | Total amount of programme contributions committed in the funding agreement (in EUR) | number (amount in EUR) | Total amount of programme contributions committed in the funding agreement signed between a managing authority and a fund of funds or a managing authority and a financial intermediary or a fund of funds and a financial intermediary. Programme contributions (i.e. ESIF + national public and private co-financing) committed in the signed funding agreements should be reported in this field. Other resources (other than programme contributions, e.g. commercial bank resources or additional regional contribution) which do not constitute part of the programme or resources committed from other programmes should not be reported in this field. | FoF | FoF/SF | SF | | | | | | |
| 14.1 | out of which ESI Funds contributions (in EUR) | number (amount in EUR) (to be calculated by the system) | Total amount of ESI Fund contributions committed in the funding agreement. This amount relates only to a part of the amount indicated in field 14 provided from ESI Funds (= ERDF+CF+ESF+EAFRD+EMFF resources). | FoF | FoF/SF | SF | | | | | | |
| 14.1.1 | out of which ERDF (in EUR) (optional) | number (amount in EUR) | Total amount of ERDF committed to the financial instrument | FoF | FoF/SF | SF | | | | | | |
| 14.1.2 | out of which Cohesion Fund (in EUR) (optional) | number (amount in EUR) | Total amount of Cohesion Fund committed to the financial instrument | FoF | FoF/SF | SF | | | | | | |
| 14.1.3 | out of which ESF (in EUR) (optional) | number (amount in EUR) | Total amount of ESF committed to the financial instrument | FoF | FoF/SF | SF | | | | | | |
| 14.1.4 | out of which EAFRD (in EUR) (optional) | number (amount in EUR) | Total amount of EAFRD committed to the financial instrument | FoF | FoF/SF | SF | | | | | | |
| 14.1.5 | out of which EMFF (in EUR) (optional) | number (amount in EUR) | Total amount of EMFF committed to the financial instrument | FoF | FoF/SF | SF | | | | | | |
| 15 | Total amount of programme contributions paid to the financial instrument (in EUR) | number (amount in EUR) (should be calculated by the system) | Total amount of programme contributions should be the sum of fields 15.1-15.2 and should be calculated by the system. The amount relates to the total amount of programme contributions (i.e. ESIF + national public and private co-financing) paid to the financial instrument from MA to FoF/ from FoF to SF/from MA to SF in line with the legal agreements. | FoF | FoF/SF | SF | | | | | | |
| 15.1 | out of which amount of ESI Funds contributions (in EUR) | number (amount in EUR) (should be calculated by the system) | Total amount of ESI Fund contributions should be the sum of fields 15.1.1-15.1.5 and should be calculated by the system. The amount relates only to the ESIF resources (=ERDF+CF+ESF+EAFRD+EMFF resources). | FoF | FoF/SF | SF | | | | | | |
| 15.1.1 | out of which ERDF (in EUR) | number (amount in EUR) | Total amount of ERDF paid to the financial instrument | FoF | FoF/SF | SF | | | | | | |
| 15.1.2 | out of which Cohesion Fund (in EUR) | number (amount in EUR) | Total amount of Cohesion Fund paid to the financial instrument | FoF | FoF/SF | SF | | | | | | |
| 15.1.3 | out of which ESF (in EUR) | number (amount in EUR) | Total amount of ESF paid to the financial instrument | FoF | FoF/SF | SF | | | | | | |
| 15.1.4 | out of which EAFRD (in EUR) | number (amount in EUR) | Total amount of EAFRD paid to the financial instrument | FoF | FoF/SF | SF | | | | | | |
| 15.1.5 | out of which EMFF (in EUR) | number (amount in EUR) | Total amount of EMFF paid to the financial instrument | FoF | FoF/SF | SF | | | | | | |
| 15.2 | out of which total amount of national co-financing (in EUR) | number (amount in EUR) (should be calculated by the system) | Total amount of programme contributions should be the sum of fields 15.2.1-15.2.2. This is part of the amount calculated by the system in field 15 which constitutes national co-financing (=national public funding + national private funding). | FoF | FoF/SF | SF | | | | | | |
| 15.2.1 | out of which total amount of national public funding (in EUR) | number (amount in EUR) | Total amount of national public funding paid to the financial instrument, which is part of the amount calculated by the system in field 15.2. | FoF | FoF/SF | SF | | | | | | |
| 15.2.2 | out of which total amount of national private funding (in EUR) | number (amount in EUR) | Total amount of national private funding paid to the financial instrument, which is part of the amount calculated by the system in field 15.2. | FoF | FoF/SF | SF | | | | | | |
| 16 | Total amount of programme contributions paid to the financial instrument under Youth Employment Initiative (YEI) (in EUR) | number (amount in EUR) | Total amount of programme contributions paid to the financial instrument under Youth Employment Initiative (YEI) (in EUR) | FoF | FoF/SF | SF | | | | | | |
| 17 | Total amount of management costs and fees paid out of programme contributions (in EUR) | number (amount in EUR) | Total amount of management costs and fees paid by programme contributions may differ from the sum of 17.1 and 17.2. Base and performance based remuneration are used to calculate the thresholds of management cost and fees at closure. | FoF | FoF/SF | SF | | | | | | |
| 17.1 | out of which base remuneration (in EUR) | number (amount in EUR) | The amount of base remuneration | FoF | FoF/SF | SF | | | | | | |

| | | | | | | | | | | | | | | |
|--------|--|---|---|---|--------|----|----|--------|----|----|---|---|---|---|
| 17.2 | out of which performance-based remuneration (in EUR) | number (amount in EUR) | The amount of performance-based remuneration | FoF | FoF/SF | SF | | | | | | | | |
| 18 | Capitalised management costs or fees pursuant to Article 42(2) of Regulation (EU) No 1303/2013 (relevant only for final report) (in EUR) | number (amount in EUR) | Capitalised management costs or fees pursuant to Article 42(2) of Regulation (EU) No 1303/2013 (relevant only for final report) (in EUR) Only applicable for equity and micro-finance instruments | | FoF/SF | SF | | | | | | | | |
| 19 | Capitalised interest rate subsidies or guarantee fee subsidies pursuant to Article 42(1)(c) of Regulation (EU) No 1303/2013 (relevant to final report only) (in EUR) | number (amount in EUR) | Capitalised interest rate subsidies or guarantee fee subsidies pursuant to Article 42(1)(c) of Regulation (EU) No 1303/2013 (relevant to final report only) (in EUR) | | FoF/SF | SF | | | | | | | | |
| 20 | Amount of programme contributions for follow-on investments in final recipients pursuant to Article 42(3) of Regulation (EU) No 1303/2013 (relevant for final report only) (in EUR) | number (amount in EUR) | Amount of programme contributions for follow-on investments in final recipients pursuant to Article 42(3) of Regulation (EU) No 1303/2013 (relevant for final report only) (in EUR) Only applicable for equity instruments | | FoF/SF | SF | | | | | | | | |
| 21 | Contributions of land and/or real estate in the financial instrument pursuant to Article 37(10) of Regulation (EU) No 1303/2013 (relevant for final report only) (in EUR) | number (amount in EUR) | Contributions of land and/or real estate in the financial instrument pursuant to Article 37(10) of Regulation (EU) No 1303/2013 (relevant for final report only) (in EUR) Only applicable for Urban Development Funds | FoF | FoF/SF | SF | | | | | | | | |
| V. | Total amount of support paid to final recipients, or to the benefit of final recipients, or committed in guarantee contracts by the financial instrument for investments in final recipients, by ESI Funds programme and priority or measure (Article 46(2)(e) of Regulation (EU) No 1303/2013) | | | Section V has to be repeated accordingly for each financial product. | | | | FoF/SF | SF | MA | L | G | E | O |
| 22 | Name of each financial product offered by the financial instrument | text | Name of equity/ loan/guarantee or other product supported with programme resources and offered by the financial intermediary to final recipients. The name of equity/loan/guarantee or other products should not be confused with the name of the financial intermediary. | | FoF/SF | SF | MA | L | G | E | O | | | |
| 22.1 | Type of financial product offered by the financial instrument | Selection | (a) loan (b) guarantee (c) equity (d) other financial products or other support combined within the financial instrument If the fund of funds (FoF) signed with the body implementing the financial instrument (the financial intermediary) only one funding agreement for different types of loan product (for example: loans for SMEs and microloans), we suggest to group them together in one field 22.1 a). Example: in 2015 FoF signed with the body implementing the financial instrument a funding agreement for two types of loan products: loans for SMEs and for microloans. For this case, field 22.1 a) should be selected only once: together for loans for SMEs and for microloans. If the FoF signed with the same body implementing the financial instrument (the financial intermediary) a separate funding agreement for each type of loan product, the field 22.1 a) should be repeated as many times as many funding agreements for different types of loan products have been signed. | FoF/SF | SF | MA | L | G | E | O | | | | |
| 24 | Total amount of programme contributions committed in loans, guarantee, equity, quasi-equity or other financial product contracts with final recipients (in EUR) | number (amount in EUR) | Total amount of programme contributions committed in signed contracts for <u>loans</u> with final recipients should be reported here. Programme contributions blocked (committed) in <u>guarantee</u> contracts signed, irrespective whether the loan was disbursed or not to final recipient should be reported here. Total amount of commitment in (<u>quasi-</u>) <u>equity</u> participation in enterprises should be reported here, irrespective if the participation has been paid to the final recipient. Total amount of programme contributions committed in signed contracts for <u>other financial products</u> with final recipients should be reported in this section. Generally, if the financial instruments were also financed from other resources (e.g. commercial bank resources or additional public contributions) which do not constitute part of the programme, those resources should not be reported here. This field is used to monitor the progress of instruments, such as urban development funds, where there is a significant time gap between commitment and payment of the full amount to final recipients. | FoF/SF | SF | MA | L | G | E | O | | | | |
| 24.1 | out of which total amount of ESI Funds contributions (in EUR) | number (amount in EUR) | This section relates only to the part of the amount indicated in field 24, which is provided from the ESI Funds. | | FoF/SF | SF | MA | L | G | E | O | | | |
| 25 | Total amount of programme contributions paid to final recipients through loans, micro-loans, equity or other products, or, in the case of guarantee, committed for loans paid to final recipients, by product (in EUR) | number (amount in EUR) | Total amount of programme contributions should be the sum of 25.1, 25.2 and 25.3. To be calculated by the system. Only amounts of the programme resources should be reported. Other resources (e.g. commercial bank resources or additional regional contributions) which contribute to this product but do not constitute part of the programme should not be reported here. This row refers to the programme resources effectively disbursed, means paid into the account of the final recipients. For <u>guarantees</u> the amounts to be reported in row 25 correspond to the part of the programme contributions blocked (committed) in guarantee contracts signed, but only for loans which were disbursed to final recipients; irrespective whether the guarantee was called or not. In case of <u>portfolio guarantees</u> the amount of programme contributions reserved (put aside) for a portfolio of loans with contracts signed between a financial intermediary and final recipients should be reported here. For <u>other products</u> the amounts of programme contributions that has been paid out for the benefit of the final recipient has to be reported here. Generally resources returned to the operation from investments in final recipients are not considered programme contributions. Consequently, resources returned to the operation and reinvested in final recipients shall not be reported under 25. | FoF/SF | SF | MA | L | G | E | O | | | | |
| 25.1 | out of which total amount of ESI Funds contributions (in EUR) | number (should be calculated by the system) | Total amount of programme contributions should be the sum of fields 25.1.1 - 25.1.5. The sum of fields 25.1.1 - 25.1.5 should be calculated by the system. This field relates only to the part of the amount indicated in field 25, which was provided from the ESIF. | | FoF/SF | SF | MA | L | G | E | O | | | |
| 25.1.1 | out of which ERDF (in EUR) | number (amount in EUR) | Total amount of ERDF paid to final recipients | | FoF/SF | SF | MA | L | G | E | O | | | |
| 25.1.2 | out of which Cohesion Fund (in EUR) | number (amount in EUR) | Total amount of CF paid to final recipients | | FoF/SF | SF | MA | L | G | E | O | | | |
| 25.1.3 | out of which ESF (in EUR) | number (amount in EUR) | Total amount of ESF paid to final recipients | | FoF/SF | SF | MA | L | G | E | O | | | |
| 25.1.4 | out of which EAFRD (in EUR) | number (amount in EUR) | Total amount of EAFRD paid to final recipients | | FoF/SF | SF | MA | L | G | E | O | | | |
| 25.1.5 | out of which EMFF (in EUR) | number (amount in EUR) | Total amount of EMFF paid to final recipients | | FoF/SF | SF | MA | L | G | E | O | | | |
| 25.2 | out of which total amount of national public co-financing (in EUR) | number (amount in EUR) | The amount which constitutes the national public co-financing of this particular programme | | FoF/SF | SF | MA | L | G | E | O | | | |
| 25.3 | out of which total amount of national private co-financing (in EUR) | number (amount in EUR) | The amount which constitutes the national private co-financing of this particular programme | | FoF/SF | SF | MA | L | G | E | O | | | |
| 26 | Total value of loans actually paid to final recipients in relation to the guarantee contracts signed (EUR) | number (amount in EUR) | Total value of loans which were guaranteed with the programme resources and were actually disbursed to final recipients (paid into accounts of final recipients). This number can be used as nominator for the calculation of the leverage and multiplier effect of guarantee instruments. | | FoF/SF | SF | MA | | G | | | | | |
| 26.1 | "Total value of new debt finance created by the SME Initiative (CPR Art. 39 (10) b)" (optional) | number (amount in EUR) | Total value of new debt finance created in accordance with Article 37 (4) for eligible SME by the SME Initiative (CPR Art. 39) (Field should only be available if 7.1 was chosen with yes) | | FoF/SF | | | | G | | O | | | |

| | | | | | | | | | | | |
|--|---|---------------------------|---|--|--------|--------|----|----|---|---|---|
| 27 | Number of loan/guarantee/equity or quasi-equity/other financial product contracts signed with final recipients, by product | number | Number of <u>loan</u> contracts signed with final recipients, including those for which no disbursement took place; Number of <u>guarantee</u> contracts signed independent if the loan was disbursed; Number of <u>equity and quasi-equity</u> participations commitments signed incl. the equity participations which have not yet been paid; Number of contracts signed for <u>other forms of support</u> signed but not yet paid out. This field is used to monitor the progress of instruments, such as urban development funds, where there is a significant time gap between commitment and first payment to final recipients | | FoF/SF | SF | MA | L | G | E | O |
| 28 | Number of loan/guarantee/equity or quasi-equity/other financial product investments made in final recipients, by product | number | Number of <u>loans</u> paid into the account of the final recipients. Number of <u>guarantees</u> provided to final recipients where amounts have been blocked in the guarantee fund for loans disbursed. Number of <u>equity or quasi-equity</u> investments paid into the account of the final recipient. Number support through <u>other financial product</u> provided, where payments have been made for the benefit of the final recipient The numbers above should not include loan/guarantee/equity or quasi-equity/or other financial products provided from resources returned. | | FoF/SF | SF | MA | L | G | E | O |
| 29 | Number of financial recipients supported by the financial product | number | This field is sum of fields 29.1, 29.2, 29.3 and 29.4. | | FoF/SF | SF | MA | L | G | E | O |
| 29.1 | out of which large enterprises | number | The total number of large enterprises which signed a contract for a financial product with the financial intermediary, and to which the latter effectively made investment until the end of the reporting period. Based on the Commission Recommendation 2003/361/EC of 6 May 2003 and for purposes of this document, by "large enterprises" should be understood the enterprises with more than 250 employees or a turnover of > EUR 50 million / balance sheet total of > EUR 43 million. | | FoF/SF | SF | MA | L | G | E | O |
| 29.2 | out of which SMEs | number | Total number of small and medium-sized enterprises (SMEs) which signed a contract for a financial product with the financial intermediary, and to which the latter effectively made investment/disbursed a loan (or a part of loan) until the end of the reporting period. Definition of a "SME" according to Article 2.1 of the Commission Recommendation of 2003/361/EC of 6 May 2003, i.e. small and medium-sized enterprises (SMEs) is made up of enterprises which employ less than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million. According to the definition above this includes the microenterprises reported in 29.2.1 | | FoF/SF | SF | MA | L | G | E | O |
| 29.2.1 | out of which microenterprises | number | Total number of microenterprises which signed a contract for a financial product with the financial intermediary, and to which latter effectively made investment / disbursed loan until the end of the reporting period. Definition of a "microenterprise(s)" according to Article 2.3 of the Commission Recommendation of 2003/361/EC of 6 May 2003 i.e. enterprises which employs less than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million. The number in this field cannot be higher than the number in field 29.2. | | FoF/SF | SF | MA | L | G | E | O |
| 29.3 | out of which individuals | number | Total number of individuals/natural persons who signed a contract for a financial product with the financial intermediary, and to which the latter effectively made investment / disbursed loan until the end of the reporting period. Natural persons meaning those not covered by the definition of enterprise in the Commission Recommendation 2003/361/EC of May 2003 (Title I, Article 1 of the Annex 1) or not covered by the definition of legal person in the national legislation. | | FoF/SF | SF | MA | L | G | E | O |
| 29.4 | out of which other type of final recipients supported | number | Total number of other type of final recipients, which do not fall under the scope of fields 29.1-29.3, but are supported by the respective product. | | FoF/SF | SF | MA | L | G | E | O |
| 29.4.1 | description of other type of final recipients supported | text | Description of other type of final recipients, such as municipalities, non-profit organisations, | | FoF/SF | SF | MA | L | G | E | O |
| VI. The performance of the financial instrument, including progress in its set-up and in selection of bodies implementing the financial instrument (including the body implementing a fund of funds) (Article 46(2)(f) of Regulation (EU) No 1303/2013) | | | | | | | | | | | |
| 32 | Information whether the financial instrument was still operational at the end of the reporting year | selection | Selection of either 'yes' or 'no' | | FoF | FoF/SF | SF | MA | | | |
| 32.1 | If the financial instrument was not operational at the end of the reporting year, date of the winding-up | date (format: DD/MM/YYYY) | If the financial instrument was not operational at the end of the reporting year, date of the winding-up. This field should become available only, if option 'no' is selected in field 32. | | FoF | FoF/SF | SF | MA | | | |
| 33 | Total number of disbursed loans defaulted or total number of guarantees provided and called due to the loan default | number | Total number of disbursed <u>loans</u> defaulted. In case of loans, the number includes also loans that have been only partly paid back. Total number of <u>guarantees</u> called due to the loan default. | | FoF/SF | SF | MA | L | G | | |
| 34 | Total amount of disbursed loans defaulted (in EUR) or total amount committed for guarantees provided and called due to loan default (in EUR) | number (amount in EUR) | Total amount of the programme contributions in disbursed loans defaulted incl. the amount written off of partially repaid loans. Total amount committed for guarantees called due to loan default. | | FoF/SF | SF | MA | L | G | | |
| VII. Interest and other gains generated by support from the ESI Funds to the financial instrument, programme resources paid back to financial instrument from investments as referred to in Articles 43 and 44, and the value of equity investments with respect to previous years (Article 46(2)(g) and (i) of Regulation (EU) No 1303/2013) | | | | | | | | | | | |
| 35 | Interest and other gains generated by payments from ESI Funds to the financial instrument (in EUR) | number (amount in EUR) | The amount from interest and other gains generated through treasury operations by fund of funds or financial intermediaries according to Article 43 of the CPR. | | FoF | FoF/SF | SF | | | | |
| 36 | Amounts repaid to the financial instrument attributable to support from ESI Funds by the end of the reporting year (in EUR) | number (amount in EUR) | This should be a sum of 36.1 and 36.2. The amount constitutes the total amount repaid to the financial instrument attributable to support from ESI Funds by the end of the reporting year. | | FoF/SF | SF | MA | | | | |
| 36.1 | out of which capital repayments (in EUR) | number (amount in EUR) | Capital repayments attributable to support from ESI Funds by the end of the reporting year. | | FoF/SF | SF | MA | L | G | E | O |
| 36.2 | out of which gains, other earnings and yields (in EUR) | number (amount in EUR) | Gains, other earnings and yields attributable to support from ESI Funds by the end of the reporting year. | | FoF/SF | SF | MA | L | G | E | O |
| 37 | Amounts of resources reused which were paid back to the financial instrument and are attributable to ESI Funds | number (amount in EUR) | The amount represents the total amount of resources reused, including the amounts reused for the purpose of the further capital investments, amounts of resources paid in fields 37.1 and 37.2. | | FoF | FoF/SF | SF | MA | L | G | E |
| 37.1 | out of which amounts paid for preferential remuneration of private investors operating under the market economy principle who provide counterpart resources to the support from the ESI Funds to the financial instrument or who co-invest at the level of final recipient (in EUR) | number (amount in EUR) | Amounts of resources paid for preferential remuneration of private investors operating under the market economy principle who provide counterpart resources to the support from the ESI Funds to the financial instrument or who co-invest at the level of final recipient. | | FoF | FoF/SF | SF | | L | G | E |
| 37.2 | out of which amounts paid for the reimbursement of management costs incurred and payment of management fees of the financial instrument (in EUR) | number (amount in EUR) | Amounts of resources paid for the reimbursement of management costs incurred and payment of management fees of the financial instrument | | FoF | FoF/SF | SF | | L | G | E |
| 40 | Value of investments and participations in equity (in EUR) | number (amount in EUR) | The value of equity investment made with ESIF resources at the end of the reporting year. The book value of the participation according to the applicable accounting rules should be used. Example of calculation: Book value = nominal value of investments +/- fair-value movement – impairments of assets. Changes in terms of value can be calculated in comparison to amounts reported in previous years and additional investments in final recipients | | FoF/SF | SF | | | | E | |
| VIII. Progress in achieving the expected leverage effect of investments made by the financial instrument and value of investments and participations (Article 46(2)(h) of Regulation (EU) No 1303/2013) | | | | | | | | | | | |
| 38 | Total amount of other contributions, outside ESI Funds, raised by the financial instrument (EUR) | | The data under 38 are to be reported in order to calculate the achieved leverage at the different levels, FoF, financial intermediaries and final recipient. Compared to the 2007-2013 reporting there is a change of methodology. All amounts outside of ESIF (incl. co-financing) are to be reported | | | | | | | | |

| | | | | | | | | | | | | |
|--------|---|------------------------|--|-----|--------|----|----|---|---|---|---|--|
| 38.1 | Total amount of other contributions, outside the ESI Funds committed in the funding agreement with the body implementing the financial instrument (in EUR) | number (amount in EUR) | The amount which constitutes other public and private contributions <u>committed</u> in the funding agreement signed between the managing authority and the fund of funds or fund of funds and a financial intermediary or managing authority and a financial intermediary, excluding ESI Funds contributions. | FoF | FoF/SF | SF | | | | | | |
| 38.2 | Total amount of other contributions, outside the ESI Funds paid to the financial instrument (in EUR) | number (amount in EUR) | This field should be a sum of 38.2.1 and 38.2.2. The amount should be calculated by the system. | FoF | FoF/SF | SF | | | | | | |
| 38.2.1 | out of which public contributions (EUR) | number (amount in EUR) | The amount which constitutes the other public contributions outside ESI Funds <u>paid</u> to the financial instrument. | FoF | FoF/SF | SF | | | | | | |
| 38.2.2 | out of which private contributions (EUR) | number (amount in EUR) | The amount which constitutes the other private contributions outside ESI Funds <u>paid</u> to the financial instrument. | FoF | FoF/SF | SF | | | | | | |
| 38.3 | Total amount of other contributions, outside the ESI Funds mobilised at the level of final recipients (in EUR) | number (amount in EUR) | This section should be the sum of 38.3.1 and 38.3.2. The amount should be calculated by the system. | | FoF/SF | SF | MA | L | G | E | O | |
| 38.3.1 | out of which public contributions (EUR) | number (amount in EUR) | The amount which constitutes amount of other public contributions excluding programme resources . | | FoF/SF | SF | MA | L | G | E | O | |
| 38.3.2 | out of which private contributions (EUR) | number (amount in EUR) | The amount which constitutes amount of private contributions outside ESI Funds at the level of final recipients | | FoF/SF | SF | MA | L | G | E | O | |
| 39 | Expected and achieved leverage effect, by reference to the funding agreement | | | | | | | | | | | |
| 39.1 | Expected leverage effect for loan/guarantee/equity or quasi-equity investment, by reference to the funding agreement, by product | number (amount in EUR) | The amounts used for calculating the expected leverage should be based on the amounts in the funding agreements. Leverage is defined as 'the amount of finance to eligible final recipients divided by the amount of the ESIF contribution'. The method of calculating leverage will be described in detail in the Guidance Note on reporting. | | FoF/SF | SF | | L | G | E | | |
| 39.2 | Achieved leverage effect at the end of reporting year for loan/guarantee/equity or quasi-equity investment, by product | number | To be calculated by the system $(25.1+38.3+35)/(25.1+17)$ (amounts of programme and non-programme resources mobilised by ESI Funds at the level of final recipients divided by the ESIF paid to final recipients) | | FoF/SF | SF | MA | L | G | E | | |
| 39.3 | Investment mobilised through investments made by ESIF financial instruments for loan/guarantee/equity and quasi-equity investment, by product (optional) | number (amount in EUR) | The definition of leverage of the financial instrument does not capture the total amount of investment mobilised through ESIF financial instruments. In order to report on the wider impact of financial instrument it would be useful to have additional information. The total size of the project supported by the ESIF financial instrument should be reported. | | FoF/SF | SF | MA | L | G | E | | |
| IX. | Contribution of the financial instrument to the achievement of the indicators of the priority or measure concerned (Article 46(2)(j) of Regulation (EU) No 1303/2013) | | | | | | | | | | | |
| 41 | Output indicator (code number and name) to which the financial instrument contributes | text | Common and programme specific output indicator (code number and name) to which the financial instrument contributes | | FoF/SF | SF | MA | | | | | |
| 41.1 | Target value of the output indicator | number | Target value of the output indicator should be based on the target value of the output indicator defined in the Funding Agreement. For ERDF and Cohesion Fund this refers to the figures to be reported according to Implementing Act EU 2015/207 Art. 5 in Table 3A "Common and programme specific output indicators for the ERDF and the Cohesion Fund" in the row "Cumulative value - selected operations [forecast provided by beneficiaries]" | | FoF/SF | SF | MA | | | | | |
| 41.2 | Value achieved by the financial instrument in relation to the target value of the output indicator | number | Value achieved by the financial instrument in relation to the target value of the output indicator. The total number of the indicator should be provided also in case the value is achieved in combination with other form of support in two separate operations. For ERDF and Cohesion Fund this refers to the figures to be reported according to Implementing Act EU 2015/207 Art. 5 in Table 3A "Common and programme specific output indicators for the ERDF and the Cohesion Fund" in the row "Cumulative value - fully implemented operations [actual achievement]" | | FoF/SF | SF | MA | | | | | |