

Nº 01/AD&C/2019 - Data: 2019/05/03

Orientações para o reporte dos Instrumentos Financeiros no âmbito dos  
Relatórios Anuais de Execução dos Programas Operacionais do Portugal 2020

norma

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## 1. Síntese

Através da presente Norma procede-se à atualização da Norma n.º 10/AD&C/2018, na qual foram apresentados contributos para o reporte obrigatório dos Instrumentos Financeiros (IF) implementados pelos Programas Operacionais FEDER e Fundo de Coesão (FC), como parte integrante dos respetivos Relatórios Anuais de Execução (RAE).

Nesta atualização tem-se em consideração a implementação dos IF no Portugal 2020 no ano de 2018, incluindo agora os contributos para o reporte dos IF co financiados pelo Fundo Social Europeu (FSE), através dos Programas Operacionais COMPETE2020 e Capital Humano.

Tal como verificado no ano transato, para além das considerações iniciais, o foco destas orientações encontra-se nos Anexos 2 e 3 os quais correspondem aos *templates* da Comissão Europeia (CE) adaptados pela AD&C à estrutura de implementação dos Instrumentos Financeiros, via Fundo de Fundos (FdF) e sem recurso ao FdF, respetivamente. Será com base nos elementos transmitidos pelas Autoridades de Gestão nestes templates que se procederá ao reporte dos IF em SFC2014, enquanto parte integrante dos RAE.

## 2. Enquadramento

Nos termos do artigo 46.º do Regulamento (UE) n.º 1303/2013 <sup>(1)</sup>, de 17 de dezembro, do Parlamento Europeu e do Conselho, que estabelece as disposições comuns aplicáveis aos FEEI (RDC), as Autoridades de Gestão (AG) devem apresentar anualmente um relatório relativo à implementação dos instrumentos financeiros (IF), o qual constitui informação anexa aos respetivos relatórios de execução.

Os elementos que devem integrar esta prestação de informação constam do n.º 2 do citado artigo 46.º, sendo especificados no Anexo I do Regulamento de Execução (UE) n.º 821/2014 <sup>(2)</sup>, de 28 de julho, da Comissão - doravante designado por *template* - constituindo-se como anexo ao presente documento.

Considerando que a transmissão de informação entre as Autoridades de Gestão e a Comissão Europeia (CE) se processa através do sistema de informação SFC2014, aplicando-se este requisito à apresentação do Relatório Anual de Execução (RAE) dos Programas Operacionais (PO), verifica-se que o *template* em questão se encontra replicado neste sistema, enquanto parte integrante do reporte anual relativo à implementação dos Programas.

Tal como sucedeu no ano transato, a Nota de Orientações relativa ao reporte dos instrumentos financeiros no âmbito dos Programas Operacionais do Portugal 2020, que agora se apresenta, bem como os respetivos anexos, são complementares às orientações relativas à elaboração dos Relatórios Anuais de Execução dos Programas Operacionais.

(1) Relevam para este efeito as alterações aprovadas pelo Regulamento (UE, Euratom) 2018/1046 do Parlamento Europeu e do Conselho, de 18 de julho de 2018 (OMNIBUS).

(2) Cujas últimas alterações foram confirmadas pelo Regulamento de Execução (UE) 2019/255 da Comissão, de 13 de fevereiro de 2019 (relaciona-se com o OMNIBUS).



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Considerando que o preenchimento destes *templates* continua a suscitar dúvidas, apresentando alguma complexidade, justifica-se individualizar em detalhe o seu preenchimento através da clarificação dos requisitos de informação de alguns campos, naquele que será um processo contínuo e naturalmente sujeito a revisão, no mínimo uma vez por ano aquando da preparação dos RAE, bem como no seguimento de alterações que a este nível venham a ser introduzidas, nomeadamente as decorrentes da análise efetuada em sede do *Expert Group for the European Structural and Investment Funds* (EGESIF), da Comissão Europeia.

É com base nos elementos apresentados pelos vários Estados-Membros, em sede de relatório anual de execução, que a Comissão Europeia elabora uma síntese sobre a utilização e implementação dos IF a qual é objeto de publicitação, após envio ao Parlamento Europeu e ao Conselho, pelo que a garantia e fiabilidade dos dados transmitidos nesta sede assume particular relevância.

Em termos de referências documentais e normativas da União, são de destacar:

Regulamentos
Regulamento (UE) n.º 1303/2013, de 17 de dezembro - Disposições Comuns aplicáveis aos FEEI, alterado pelo Regulamento (UE, Euratom) 2018/1046 do Parlamento Europeu e do Conselho de 18 de julho de 2018 (OMNIBUS)
Regulamento Delegado (UE) n.º 480/2014, de 3 de março
Regulamento de Execução (UE) n.º 821/2014, de 28 de julho, alterado pelo Regulamento de Execução (UE) 2019/255 da Comissão, de 13 de fevereiro de 2019
Guidance for Member States on Article 42(1)(d) CPR – Eligible management costs and fees - EGESIF_15-0021-01, de 26 de novembro de 2015
Reporting Instructions for the Financial Engineering Instruments (AIR 2014) – <i>Template</i>
Guidance for Member States on Combination of support from a financial instrument with other forms of support - EGESIF_15_0012-02, de 10 de agosto de 2015
Guidance for Member States on Interest and Other Gains Generated by ESI Funds support paid to FI (Article 43 CPR) - EGESIF_15-0031-01 Final, de 17 de fevereiro de 2016
Guidance for Member States on the selection of bodies implementing financial instruments - 2016/C 276/01 (tem versão em PT)
Guidance for Member States on Article 38(4) CPR - Implementation options for financial instruments by or under the responsibility of the managing authority - SWD(2017) 343 final, de 11 de outubro de 2017
Financial Instruments – Overview of changes in Title IV of the CPR following the Omnibus Regulation - EGESIF_18-0040-01, de 05 de março de 2019
Guidance for Member States on Article 46 - reporting on financial instruments and on Article 37(2)(c) - leverage effect - EGESIF_16_0008-02, de 19 de março de 2019

### 3. Estrutura do *template*

Dado que o *template* constitui a base do reporte dos instrumentos financeiros, sendo os requisitos na prestação desta informação os que constam do número 2 do artigo 46.º do RDC, pode estabelecer-se a seguinte correspondência:



<b>Alineas do número 2 do artigo 46.º do RDC</b>	<b>Grupos do <i>template</i> (3)</b>
a) Identificação do programa e da prioridade ou medida a título da qual é concedido o apoio dos FEEI	I. Identification of the programme and priority or measure from which support from the ESI Funds is provided
b) Descrição do instrumento financeiro e mecanismos de aplicação	II. Description of the financial instrument and implementation arrangements
c) Identificação dos organismos que executam os instrumentos financeiros e dos organismos que executam os fundos dos fundos, consoante o caso, tal como referido no artigo 38.º, n.º 1, alínea a), b) e c)	III. Identification of the body implementing the financial instrument and the body implementing fund of funds where applicable, as referred to under point (a), (b) and (c) of Articles 38 (1) of Regulation (EU) N.º 1303/2013
d) Montante total das contribuições do programa por prioridade ou medida pago ao instrumento financeiro	IV. Total amount of programme contributions, by priority or measure, paid to the financial instrument and management costs incurred or management fees paid
e) Montante total do apoio pago aos beneficiários finais ou a bem de beneficiários finais ou autorizado no âmbito de contratos de garantia pelo instrumento financeiro para investimentos em beneficiários finais, bem como custos de gestão incorridos ou taxas de gestão pagas, por programa e prioridade ou medida	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
f) O desempenho do instrumento financeiro, incluindo o progresso no seu estabelecimento e seleção de organismos que o executem, incluindo o organismo que executa um fundo dos fundos	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)
g) Os juros, e outras receitas, gerados pelo apoio dos FEEI ao instrumento financeiro, e recursos de programa reembolsados aos instrumentos financeiros por conta de investimentos, como referido nos artigos 43.º e 44.º e montantes utilizados para o tratamento diferenciado, tal como referido no artigo 43.º-A	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, amounts used for differentiated treatment as referred to in Article 43a (...)

(3) Por uma questão de prudência e segurança, optou por se manter o *template* em inglês, garantindo-se uma maior uniformidade na terminologia específica dos IF que eventualmente poderia ser colocada em causa pela tradução do documento.

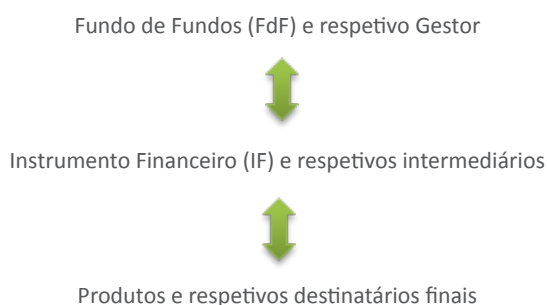


h) Progressos alcançados na consecução do efeito de alavanca esperado dos investimentos realizados pelo instrumento financeiro	VIII. Progress in achieving the expected leverage effect of investments made by the financial instrument and value of investments and participations
i) O valor dos investimentos em capital próprio relativamente aos exercícios anteriores	VII. (...) and the value of equity investments with respect to previous years
j) Contribuição do instrumento financeiro para o cumprimento dos indicadores da prioridade ou medida em causa	IX. Contribution of the financial instrument to the achievement of the indicators of the priority or measure concerned

Cumpra ainda referir que os requisitos de reporte dos IF são ajustados em função dos anos em que se apresentam os Relatórios Anuais de Execução, sendo os reportes apresentados nos anos de 2017, 2019, bem como o final, os mais exigentes e completos.

#### 4. Os *templates* adaptados – base para o reporte anual relativo à implementação dos IF

A implementação dos instrumentos financeiros obedece a uma estrutura mais ou menos definida e que no limite terá três grandes grupos:



Os instrumentos financeiros em implementação em Portugal a 31 de dezembro de 2018 (com Acordo de Financiamento assinado) obedecem à seguinte estrutura:

- Fundo de Fundos – Instrumento Financeiro específico implementado através de FdF – Produtos aplicados em destinatários finais, no caso dos IF Empresas, IF Reabilitação Urbana e IF Inovação Social (FIS)
- Instrumento Financeiro específico implementado sem FdF – Produtos aplicados em destinatários finais, no caso do IF Estudantes Ensino Superior (IF\_EES2020)

Tal como salientado na Norma de 2018, tendo em conta que o *template* anotado da Comissão tem uma lógica de preenchimento “na horizontal”, agregando os campos comuns aos vários níveis de preenchimento, nem sempre



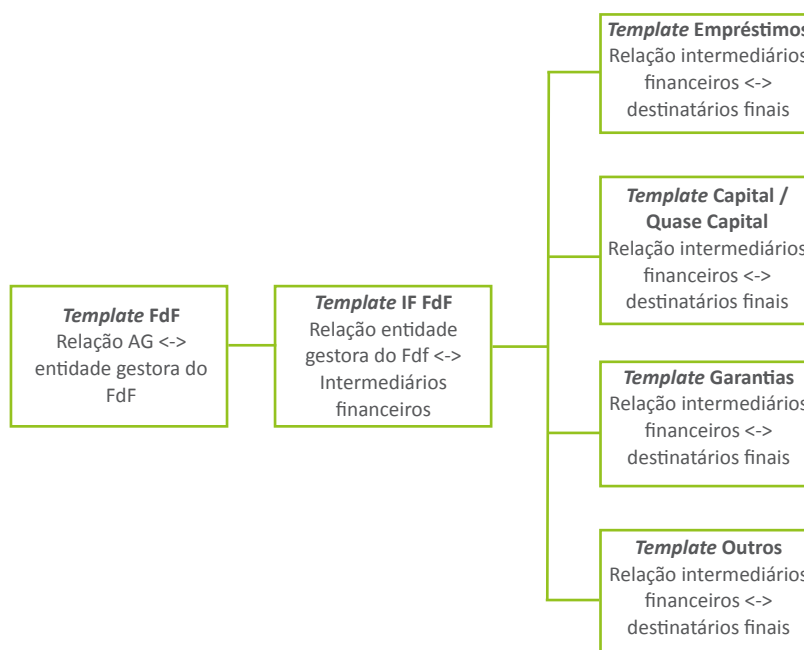
sendo perceptível o que se aplica ou não a um determinado nível, considerámos útil separar a informação por grandes grupos, o que permitirá identificar os campos que relevam em particular para cada nível.

Assim, a informação enviada em anexo desagrega-se em três *templates*:

1. *Template* anotado da Comissão, na última versão revista pelo EGESIF, comunicado aos Estados-Membros em 29/05/2017;
2. *Template* adaptado pela AD&C para implementação de instrumentos financeiros por via de Fundo de Fundos, que contempla também as alterações decorrentes do OMNIBUS;
3. *Template* adaptado pela AD&C para implementação de instrumentos financeiros sem Fundo de Fundos, que contempla já as alterações decorrentes do OMNIBUS.

Tendo em conta as opções de implementação dos IF a 31/12/2018, o *template* 3 (no caso do IF\_EES2020) ou o *template* 2 (nos restantes) deverá ser replicado e estruturado para reporte da informação que releva neste âmbito.

O *template* adaptado relativo à implementação de instrumentos financeiros por via de Fundo de Fundos encontra-se organizado em 6 grupos através dos quais se procuram cobrir todos os níveis de reporte:



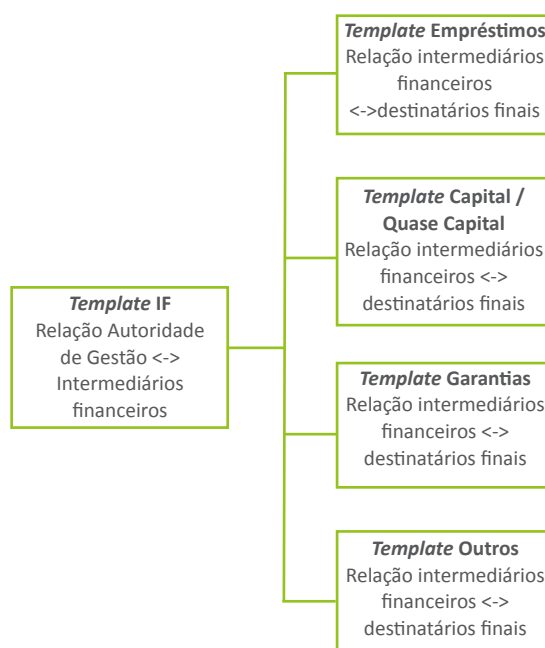


Ou seja:

- *Template* FdF: agrega os campos com informação a reportar anualmente ao nível do FdF.
- *Template* IF\_FdF: agrega os campos com informação a reportar anualmente ao nível do instrumento financeiro implementado por via do FdF.
- *Template* Produto Empréstimo: agrega os campos com informação a reportar anualmente ao nível do Produto Empréstimo (se aplicável).
- *Template* Produto Capital: agrega os campos com informação a reportar anualmente ao nível do Produto Capital (se aplicável).
- *Template* Produto Garantia: agrega os campos com informação a reportar anualmente ao nível do Produto Garantia (se aplicável).
- *Template* Produto Outros: agrega os campos com informação a reportar anualmente ao nível do Produto Outros (se aplicável).

Tendo em conta as opções de implementação dos instrumentos financeiros nacionais até à data, pelo Produto Outros entende-se a combinação com outros apoios numa mesma operação apoiada por instrumentos financeiros. Referimo-nos em concreto a subvenções, bonificações de taxas de juros e bonificações de comissões de garantia, que só serão mobilizadas em conjunto com outros produtos disponibilizados pelo Programa, nomeadamente Empréstimos e Garantias, numa única operação, entenda-se pacote financeiro.

O *template* adaptado relativo à implementação de instrumentos financeiros sem recurso a Fundo de Fundos, instrumento financeiro específico, encontra-se organizado em 5 grupos através dos quais se procuram cobrir todos os níveis de reporte:





Ou seja:

- *Template* IF Específico: agrega os campos com informação a reportar anualmente ao nível do instrumento financeiro implementado sem recurso a FdF.
- *Template* Produto Empréstimo: agrega os campos com informação a reportar anualmente ao nível do Produto Empréstimo (se aplicável).
- *Template* Produto Capital: agrega os campos com informação a reportar anualmente ao nível do Produto Capital (se aplicável).
- *Template* Produto Garantia: agrega os campos com informação a reportar anualmente ao nível do Produto Garantia (se aplicável).
- *Template* Produto Outros: agrega os campos com informação a reportar anualmente ao nível do Produto Outros (se aplicável).

Tal como verificado ao nível do FdF, tendo em conta as opções de implementação dos instrumentos financeiros nacionais até à data, pelo Produto Outros entende-se a combinação com outros apoios numa mesma operação apoiada por instrumentos financeiros. Referimo-nos em concreto a subvenções, bonificações de taxas de juros e bonificações de comissões de garantia, que só serão mobilizadas em conjunto com outros produtos disponibilizados pelo PO, nomeadamente Empréstimos e Garantias, numa única operação, entenda-se pacote financeiro.

Para além das adaptações em termos de estrutura para tornar mais perceptível os requisitos em matéria de reporte, em complemento às observações da Comissão, são também apresentados nestes *templates* alguns comentários da AD&C, os quais remetem, sempre que aplicável e em complemento às observações da CE, para as notas do EGESIF que se encontram na sua versão final, e como tal publicitadas, cuja leitura se recomenda.

De salientar que para o reporte de 2018 foram também introduzidas colunas nos *templates* adaptados com as validações que o SFC2014 fará aquando do registo da informação em sistema, sendo as mesmas tipificadas como **alerta** (a verde nos *templates* em anexo) ou **erro** (a vermelho nos *templates* em anexo). Considerando que o SFC2014 não permite o envio de relatórios que apresentem **erros**, sugere-se também a leitura atenta destas validações.

## 5. Algumas notas de preenchimento

Embora os *templates* e as observações da CE estejam em inglês <sup>(4)</sup>, consideramos que o reporte por parte das autoridades nacionais deve ser efetuado em português.

Os dados a apresentar são acumulados e reportam-se ao período que abrange o início da implementação do instrumento financeiro até 31/12 do ano em causa, neste caso, 31/12/2018.

As notas da CE foram mantidas quase integralmente, ou seja, não fazem a distinção dos vários níveis a que se reporta a informação. Essa distinção (FdF, IF, Produto) é feita nas várias folhas dos *templates* e nas observações da AD&C, pelo que este aspeto deverá sempre ser tido em conta aquando do preenchimento do reporte.

(4) Por uma questão de prudência e segurança, optou por se manter o *template* em inglês, garantindo-se uma maior uniformidade na terminologia específica dos IF que eventualmente poderia ser colocada em causa pela tradução do documento.





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A informação a transmitir deve ser preenchida na coluna C de cada uma das folhas Excel, observando-se a formatação de cada campo: texto, número e data. A indicação “*selection*” refere-se a informação que será selecionada em SFC, pelo que deverão ser tidas em conta as opções que constam da coluna B e D para se proceder ao registo da informação aplicável ao instrumento. Sempre que num determinado campo se indique que o mesmo resulta do somatório de outros campos, esse mesmo somatório deverá ser efetuado e apresentado o que facilitará a tarefa de registo e validação dos dados em SFC2014.

Quanto à utilização de “0” no preenchimento do template (e do SFC2014), a mesma deve ter um significado. Ou seja, sempre que algo esteja efetivamente previsto para implementação dos IF mas que ainda não tenha ocorrido, dever ser assinalado com o preenchimento “0”.

De salientar também que até ao reporte de 2017, a informação dos IF foi registada em SFC2014 com base nos Acordos de Financiamento assinados entre as AG’s e os beneficiários. Assim, para cada um dos acordos assinados foi efetuado um registo autónomo no sistema, sendo que no caso da Instituição Financeira de Desenvolvimento, S.A. (IFD), para cada Prioridade de Investimento (PI), existe um Acordo de Financiamento celebrado, situação que foi também refletida em SFC2014 (registre-se que a obrigação existente é apenas de distinguir os instrumentos financeiros por Eixo Prioritário).

No âmbito da análise subsequente que foi feita ao relatório de 2017 dos serviços da Comissão sobre esta matéria, transmitido aos Estados-Membros em dezembro de 2018, verificou-se que esta metodologia origina leituras que não transmitem de forma clara a implementação dos IF em Portugal.

Ou seja, no caso de um PO que apoia apenas um Fundo de Fundos mas que celebrou três Acordos de Financiamento, de acordo com as PI mobilizadas, foram efetuados em SFC2014 três registos ao nível do Fundo de Fundos, apesar de se tratar sempre do mesmo Fundo de Fundos.

Assim, no caso de alguns instrumentos geridos pela IFD, a forma de reporte será ajustada para o nível de Eixo Prioritário, o que significará agrupar a informação de vários acordos de financiamento ao nível do Fundo de Fundos, tendo esta opção sido já validada pelos serviços da Comissão. Solicitaram ainda os serviços da Comissão que esta situação fosse devidamente assinalada no reporte, pelo que se sugere que no campo 11.1 da estrutura do relatório anual, apenas para os instrumentos da IFD em causa, seja incluído o seguinte texto:

*“Por forma a transmitir de forma clara a implementação dos IF em Portugal, foi consolidada a informação reportada ao nível do Fundo de Fundos.”*

## 6. Alterações ao SFC2014

Não será disponibilizado novo *template* anotado pela Comissão uma vez que as alterações verificadas, comparando com o ano anterior, não são significativas, pelo que a base de trabalho para este exercício mantém-se inalterada, correspondendo aos ficheiros que se remetem em anexo.

No entanto, tal como já referido, foram introduzidas, em SFC2014, novas validações de conformidade dos dados preenchidos, de entre as quais se destacam as relativas à **obrigatoriedade de preenchimento dos campos da alavancagem e dos indicadores**. Alertamos para a necessidade de correção das situações de erro, já que as mesmas impedem a validação e envio dos relatórios em SFC.



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## 7. Alguns elementos de monitorização

Por fim, consideramos que se mantêm atuais as principais etapas de monitorização da implementação dos IF, naturalmente assentes na informação recolhida ao nível do *template* <sup>(5)</sup>.

Assim, os campos que podem ser utilizados nesta monitorização são:

Nº do campo	Conteúdo	Nível de reporte
30	Date of completion of the ex ante assessment	Geral
31	Selection of bodies implementing financial instrument	Nível FdF e Instrumento Financeiro
13	Date of signature of the funding agreement with the body implementing the financial instrument	Nível FdF e Instrumento Financeiro
15	Total amount of programme contributions paid to the financial instrument	Nível FdF e Instrumento Financeiro
24	Total amount of programme contributions committed in loans, guarantee, equity, quasiequity or other financial product contracts with final recipients	Nível de cada um dos Produtos disponibilizados aos destinatários finais
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	Nível de cada um dos Produtos disponibilizados aos destinatários finais

Tem-se assim uma perspetiva das principais fases de implementação dos IF, desde a fase inicial associada à avaliação *ex ante*, até à informação ao nível das aplicações feitas nos destinatários finais, que consistirá no objetivo último a atingir por via destes instrumentos.

(5) Para além de outras fontes de informação que são periodicamente preenchidas e transmitidas aos serviços da CE.

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**Anexo 1** *Template anotado da Comissão RAE 2018*



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						
<b>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)</b>				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 in funding agreements from the individual thematic objectives chosen in field 3 (optional)	number (amount in EUR)	In order to report on financial instrument per thematic objectives, the amounts committed in funding agreements to FI shall be broken down. Breakdown of payment and other data per TO will be calculated pro rata on the basis of this information, in order to keep reporting requirements to a minimum. The sum of all TOs under 3.1 should be the same as in 14.1.	FoF		SF	MA				
<b>4 other ESI Fund programmes providing contribution to the financial instrument</b>				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) section on FI does not need to be filled out.	FoF		SF	MA				
<b>31 Selection of bodies implementing financial instrument</b>				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 - definition of the beneficiary according to Article 2 CPR.)	FoF		SF					
<b>II. Description of the financial instrument and implementation arrangements (Article 46(2)(b) of Regulation (EU) No 1303/2013)</b>				FoF	SF	MA					
5	Name of the financial instrument	text	Official name of the financial instrument according to Article 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 town)	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				
<b>7 Implementation arrangements</b>				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				
<b>8 Type of the financial instrument</b>				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: (1) Risk sharing loan (2) Capped guarantee (3) Renovation loan (4) Co-investment facility (5) Urban development fund		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 (with the exception of micro-loans) - 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	Field 9.1 becomes active only if option 'other financial product' is selected in field 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) By "grant" we refer to technical support as it is the only grant, which can be part of the financial instrument operation and can be reported here.		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	selection	This field becomes available if b) is selected in field 7.2 [NB! the reference should read Article 38(4)(b) (instead of 38(1)(b)); this is due to a clerical mistake in the Commission Implementing Regulation (EU) No 821/2014] Selection of one option: (a) fiduciary account; (b) separate block of finance; (c) other entrustment modality by the FoF to financial intermediary(-ies) (in line with the Guidance on implementation options). [NB! Option (c) will be available in SF2014 in the reporting year 2018. A text box will become available under option (c) where MA will explain the 'other entrustment modality by the FoF to financial intermediary(-ies)].	FoF	FoF/SF	SF					

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						
	opened in the name of the implementing body and on behalf of the managing authority or separate block of finance within a financial institution		[Under implementation options of Article 38(4)(a) and (b), the body implementing financial instruments can implement them either through a fund of funds or by acting directly as a financial intermediary. A fund of funds will entrust the implementation of FIs to financial intermediaries(s). The CPR does not define the modalities of entrustment by the fund of funds to financial intermediaries. Thus the MA can decide with the fund of funds on the specific form (and report it under option (c)) that this trustment can take as long as the ownership of resources contributed by MA (i.e. ESI Funds and national co-financing) and the risk of defaults at the level of final recipients stay with the MA and the ESIF programme resources can be traceable down to the level of final recipients. The financial intermediary thus deploys the financial products (such as loans, guarantees and equity) for concrete investments in final recipients.]								
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 undertaking 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) <b>existing or newly created legal entity</b> in which programme amounts are invested in (b1) <b>European Investment Bank</b> (b2) <b>European Investment Fund</b> (b3) <b>International Financial Institutions</b> are financial institutions established under international law, such as the EBRD or the Council of Europe Development Bank. (b4) <b>Financial institutions aiming at the achievement of public interest under the control of public authority</b> , usually referred to as promotional banks established at national or regional level (b5) <b>Body governed by public or private law</b> 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) <b>body undertaking implementation task directly</b> (managing authority or intermediate body). <i>In order to keep the instructions readable managing authority should be understood as managing authority or intermediate body designated/entrusted by a managing authority according to Article 123 (6) and (7) CPR.</i>	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 <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A52016XC0729%2801%29&amp;amp;38from=EN">Guidance for Member States on the selection of bodies implementing financial instruments (2016/C 276/01)</a> (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 and 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					

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						
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 national co-financing 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)	The total of MCF effectively paid to bodies implementing the financial instrument (including the body implementing the FoF as applicable) until the cut-off date; 1) For bodies that were selected in compliance with Article 13(6) CDR or implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do not apply, this total amount must equal the sum of fields 17.1 and 17.2; 2) For bodies that were neither selected in compliance with Article 13(6) CDR nor implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do apply, this total may be less, more or equal the sum of fields 17.1 and 17.2	FoF	FoF/SF	SF					
17.1	out of which base remuneration (in EUR)	number (amount in EUR)	1) For bodies that were selected in compliance with Article 13(6) CDR or implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do not apply, this is the share of the MCF effectively paid (field 17) that are not performance-based according to Article 12 CDR, i.e. the difference between the amount indicated in field 17 and the amount indicated in field 17.2. Since performance-based remuneration is obligatory and the base remuneration is not, this difference may equal 0; 2) For bodies that were neither selected in compliance with Article 13(6) CDR nor implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do apply, the amount of base MCF calculated in accordance with Article 13(1)(a) and 13(2)(a) as applicable, pro rata temporis until the cut-off date.	FoF	FoF/SF	SF					
17.2	out of which performance-based remuneration (in EUR)	number (amount in EUR)	1) For bodies that were selected in compliance with Article 13(6) CDR or implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do not apply, this is the share of the MCF effectively paid (field 17) that are performance-based according to Article 12 CDR. Since performance-based remuneration is obligatory and the base remuneration is not, in a given year this value may be 0 but not at the end of the eligibility period; 2) For bodies that were neither selected in compliance with Article 13(6) CDR nor implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do apply, the amount of performance-based MCF calculated in accordance with Article 13(1)(b) and 13(2)(b) as applicable, pro rata temporis until the cut-off date.	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 and for rural development pursuant to the above cited Article.	FoF	FoF/SF	SF					
V.	<b>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)</b>		<b>Section V has to be repeated accordingly for each financial product</b>		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 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.  Other financial products should be reported under either Loan, Guarantee or Equity.		FoF/SF	SF	MA	L	G	E	O

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						
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. <u>Total amount of programme contributions committed in signed contracts for other support combined within the financial instrument.</u> [If OP supported interest rate subsidy, guarantee fee subsidy or technical support this is to be presented under other support combined within the financial instrument.] 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 should be a portion of guarantee committed for loans paid to final recipients in line with the multiplier ratio in line with Article 8 of CDR. 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 <u>or set aside for the guarantees for loans disbursed to final recipients.</u>		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 <u>or set aside for the guarantees for loans disbursed to final recipients.</u>		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 <u>or set aside for the guarantees for loans disbursed to final recipients.</u>		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 <u>or set aside for the guarantees for loans disbursed to final recipients.</u>		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 <u>or set aside for the guarantees for loans disbursed to final recipients.</u>		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 <u>paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.</u>		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 <u>paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.</u>		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))	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 including the equity participations which have not yet been paid; Number of contracts signed for <u>other support combined within the financial instrument</u> signed including those <u>not yet paid out</u> . 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 of <u>other support combined within the financial instrument</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/other financial products provided from resources returned.		FoF/SF	SF	MA	L	G	E	O
29	Number of final 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/dispensed 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

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						
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 employ 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
<b>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)</b>											
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 loans defaulted. In case of loans, the number includes also loans that have been only partly paid back. Total number of guarantees 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	
<b>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)</b>											
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. Capital repayments attributable to support from ESI Funds should also include recoveries after default.			FoF/SF	SF	MA	L	G	E
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
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. In line with Article 44.		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. The value of equity investment changes over time. This change of value should be reflected in the accounting of the equity fund and the reporting depending on the accounting method. Impairment accounting: Book value = nominal value of investments - impairments of assets. Fair value accounting: Book value = nominal value of investments +/- fair-value movement			FoF/SF	SF				E
<b>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)</b>			<b>Reporting on section VIII is obligatory for reports to be submitted in the years 2017, 2019 and the final report. For the other reporting years provision of this information is optional. (39.3 is optional in all reports)</b>								
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 committed 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. The amounts of other contributions are the amounts of programme and non-programmes resources paid to financial instrument.		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 paid 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 paid 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. The amounts of other contributions are the amounts invested directly in final recipients. [Field 38.3 should be relevant only for loan and equity. For guarantee instruments the amounts reported in field 38.3 and its subfields should be zero. Total value of loans actually paid to final recipients in relation to the guarantee contracts signed is already reported in field 26 and should not be reported here.]			FoF/SF	SF	MA	L	G	E



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								
38.3.1	out of which public contributions (EUR)	number (amount in EUR)	The amount which constitutes amount of other public contributions outside ESI Funds at the level of final recipients - These amounts should include <u>national public co-financing of the operational programme invested directly into final recipients</u> for loans and equity only, - Non-programme public resources associated and combined with ESI Fund loans and equity, which were <u>invested directly into final recipients</u> , such as co-investment or other loans mobilised by the financial instrument at the level of final recipients. Financial intermediaries involved in the implementation of the financial instrument and channelling the ESIF programme contributions to eligible final recipients should report also financing provided outside of the financing chain of the FI if there is identifiable link for the provision of the non-programme financing to the underlying investment supported by the financial instrument. [For the purpose of the annotated template, 'financing chain' refers to the intermediaries involved in the implementation of the financial instrument and channelling the Union contribution to eligible final recipients.]	FoF/SF		SF	MA	L		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 - These amounts should include <u>private co-financing of the operational programme invested directly into final recipients</u> for loans and equity only, - Non-programme private resources associated and combined with ESIF Fund loans and equity, which were <u>invested directly into final recipients</u> , such as co-investment or other loans mobilised by the financial instrument at the level of final recipients. Financial intermediaries involved in the implementation of the financial instrument and channelling the ESIF programme contributions to eligible final recipients should report also financing provided outside of the financing chain of the FI if there is identifiable link for the provision of the non-programme financing to the underlying investment supported by the financial instrument. [For the purpose of the annotated template, 'financing chain' refers to the intermediaries involved in the implementation of the financial instrument and channelling the Union contribution to eligible final recipients.]	FoF/SF		SF	MA	L		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	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 and leverage.		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 (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). The following formulae are used to calculate achieved leverage for different products and taking into account respective implementation options. <b>NB! The formulae for automatic calculation of achieved leverage by product (see below) will be applied in SFC2014 as of 2018 reporting exercise (data with the cut-off date of 31/12/2017) onwards.</b> [* For the purpose of the reporting exercise 2017 (data with the cut-off date of 31/12/2016) the formulae for the automatic calculation of achieved leverage are applied at the fund level (see formulae at the end of the table)].		FoF/SF	SF	MA	L	G	E			
			In the structure with fund of funds (FoF/SF), if <b>guarantee</b> in 22.1, then Achieved leverage <sub>guarantee</sub> = $\frac{26_{\text{Total value of loans actually paid to final recipients in relation to the guarantee contracts signed}}}{(25.1_G + ((25_G/15_{Fof}}) * 17_{Fof} * (14.1_{Fof}/14_{Fof})) + ((25_G/15_{Fof/Sf}}) * 17_{Fof/Sf} * (14.1_{Fof/Sf}/14_{Fof/Sf}))}$		FoF/SF				G				
			In the structure with fund of funds (FoF/SF), if <b>loan</b> in 22.1, then Achieved leverage <sub>loan</sub> = $\frac{(25.1_L + 38.3_L)}{(25.1_L + ((25_L/15_{Fof}}) * 17_{Fof} * (14.1_{Fof}/14_{Fof})) + ((25_L/15_{Fof/Sf}}) * 17_{Fof/Sf} * (14.1_{Fof/Sf}/14_{Fof/Sf}))}$		FoF/SF				L				
			In the structure with fund of funds (FoF/SF), if <b>equity</b> in 22.1, then Achieved leverage <sub>equity</sub> = $\frac{(25.1_E + 38.3_E)}{(25.1_E + ((25_E/15_{Fof}}) * 17_{Fof} * (14.1_{Fof}/14_{Fof})) + ((25_E/15_{Fof/Sf}}) * 17_{Fof/Sf} * (14.1_{Fof/Sf}/14_{Fof/Sf}))}$		FoF/SF						E		
			If in the single layer structure with <b>financial intermediary (SF)</b> , if <b>guarantee</b> in 22.1, then Achieved leverage <sub>guarantee</sub> = $\frac{26_{\text{Total value of loans actually paid to final recipients in relation to the guarantee contracts signed}}}{(25.1_G + ((25_G/15_{Sf}}) * 17_{Sf} * (14.1_{Sf}/14_{Sf}))}$				SF				G		
			If in the single layer structure with <b>financial intermediary (SF)</b> , if <b>loan</b> in 22.1, then Achieved leverage <sub>loan</sub> = $\frac{(25.1_L + 38.3_L)}{(25.1_L + ((25_L/15_{Sf}}) * 17_{Sf} * (14.1_{Sf}/14_{Sf}))}$				SF			L			
			If in the single layer structure with <b>financial intermediary (SF)</b> , if <b>equity</b> in 22.1, then Achieved leverage <sub>equity</sub> = $\frac{(25.1_E + 38.3_E)}{(25.1_E + ((25_E/15_{Sf}}) * 17_{Sf} * (14.1_{Sf}/14_{Sf}))}$				SF					E	
			If <b>Managing authority implements FI directly</b> (Article 38(4)(c)), if <b>loan</b> in 22.1, then Achieved leverage <sub>loan</sub> = $\frac{(25.1_L + 38.3_L)}{25.1_L}$							MA	L		
If <b>Managing authority implements FI directly</b> (Article 38(4)(c)), if <b>guarantee</b> in 22.1, then Achieved leverage <sub>guarantee</sub> = $\frac{26_{\text{Total value of loans actually paid to final recipients in relation to the guarantee contracts signed}}}{25.1_G}$							MA		G				
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 Financial Regulation provides a definition of leverage of the financial instrument which does not capture the total amount of investment mobilised through ESIF financial instruments but rather the financing provided. In order to report on the wider impact of financial instrument it would be useful to have additional information to capture the overall impact of the investment. The total size of the project supported by the ESIF financial instrument should be reported in this field. The total amount of the project, in addition to the financing provided by the financial instrument, may include own contributions of the project promoter or other means of financing raised outside the financial instrument. The amount may also include other support, for example, national grant or a grant from ESI Funds.	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)			Reporting on section IX is obligatory for reports to be submitted in the years 2017, 2019 and the final report. For the other reporting years provision of this information is optional									
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						

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						
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 Article 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 value 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 Article 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				

For leverage (both expected and achieved) SFC2014 has been programmed at fund level. Changes in SFC2014 for the reporting at the product level can only be made for 2018.

Therefore for the purpose of the reporting exercise 2017 (data with the cut-off date of 31/12/2016) the formulae for the automatic calculation of achieved leverage are applied at the fund level and are calculated as follows:

In the fund of funds structure (Fof/SF)

$$\text{Achieved leverage (Total fund)} = \frac{(26_{\text{Total value of loans actually paid to final recipients in relation to the guarantee contracts signed}} + 25.1_e + 25.1_l + 38.3)}{(25.1_g + ((25_c/15_{\text{Fof}}) * 17_{\text{Fof}} * (14.1_{\text{Fof}}/14_{\text{Fof}})) + ((25_c/15_{\text{Fof/SF}}) * 17_{\text{Fof/SF}} * (14.1_{\text{Fof/SF}}/14_{\text{Fof/SF}})) + 25.1_e + ((25_c/15_{\text{Fof}}) * 17_{\text{Fof}} * (14.1_{\text{Fof}}/14_{\text{Fof}})) + ((25_c/15_{\text{Fof/SF}}) * 17_{\text{Fof/SF}} * (14.1_{\text{Fof/SF}}/14_{\text{Fof/SF}})) + 25.1_l + ((25_c/15_{\text{Fof}}) * 17_{\text{Fof}} * (14.1_{\text{Fof}}/14_{\text{Fof}})) + ((25_c/15_{\text{Fof/SF}}) * 17_{\text{Fof/SF}} * (14.1_{\text{Fof/SF}}/14_{\text{Fof/SF}}))}$$

Fof/SF

L G E

If in the single layer structure with financial intermediary (SF)

$$\text{Achieved leverage (Total fund)} = \frac{(26_{\text{Total value of loans actually paid to final recipients in relation to the guarantee contracts signed}} + 25.1_e + 25.1_l + 38.3)}{(25.1_g + ((25_c/15_{\text{SF}}) * 17_{\text{SF}} * (14.1_{\text{SF}}/14_{\text{SF}})) + 25.1_e + ((25_c/15_{\text{SF}}) * 17_{\text{SF}} * (14.1_{\text{SF}}/14_{\text{SF}})) + 25.1_l + ((25_c/15_{\text{SF}}) * 17_{\text{SF}} * (14.1_{\text{SF}}/14_{\text{SF}}))}$$

SF

L G E

If Managing authority implements FI directly (Article 38(4)(c))

$$\text{Achieved leverage (Total fund)} = \frac{(26_{\text{Total value of loans actually paid to final recipients in relation to the guarantee contracts signed}} + 25.1_l + 38.3)}{(25.1_g + 25.1_l)}$$

MA

L G

Achieved leverage (automatic calculation in 2017 reporting exercise)

number

Nº 01/AD&C/2019 - Data: 2019/05/03

norma

**Anexo 2** *Template FdF\_RAE 2018*



**FdF - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
<b>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)</b>				
1	Priority axes or measures supporting the financial instrument, including fund of funds, under the ESI Fund programme.			
1.1	Priority axis 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.	Deverá ser indicado o Eixo Prioritário, número e designação, no qual as operações relativas ao instrumento financeiro (IF) se encontram aprovadas. Em SFC, este campo será registado com base numa seleção feita a partir de um menu do tipo "pop-up" dos vários EP's do PO em causa.
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	Corresponde ao FEEI que no âmbito do EP selecionado co-financia o IF. Em SFC, este campo será registado com base numa seleção feita a partir de um menu do tipo "pop-up" dos FEEI.
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	Corresponde(m) ao(s) Objetivo(s) Temático(s) (OT) que no âmbito do EP selecionado se encontra(m) associado(s) ao IF. Em SFC, este campo será registado com base numa seleção feita a partir de um menu do tipo "pop-up" dos vários OT.
3.1	Amount of ESI Funds committed in funding agreements from the individual thematic objectives chosen in field 3 (optional)	number (amount in EUR)	In order to report on financial instrument per thematic objectives, the amounts committed in funding agreements to FI shall be broken down. Breakdown of payment and other data per TO will be calculated pro rata on the basis of this information, in order to keep reporting requirements to a minimum. The sum of all TOs under 3.1 should be the same as in 14.1.	Campo opcional no qual deverá ser indicado o valor FEEI assumido nos acordos de financiamento por OT. O somatório dos vários OT deverá corresponder ao valor que for inscrito no campo 14.1 do nível mais alto da estrutura do IF, tendo por base o respetivo acordo de financiamento: ou FdF ou Instrumento Financeiro. No caso em concreto, será ao nível de FdF.
4	other ESI Fund programmes providing contribution to the financial instrument			
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.	Deverão ser indicados os CCI dos PO que também contribuem para o IF. Em SFC, este campo será registado com base numa seleção feita a partir de um menu do tipo "pop-up" dos vários CCI: POCIH - 2014 PT 05 SF OP 001 POQ - 2014 PT 16 M3 OP 001 POSEUR - 2014 PT 16 CF OP 001 PO Norte - 2014 PT 16 M2 OP 001 PO Centro - 2014 PT 16 M2 OP 002 PO Lisboa - 2014 PT 16 M2 OP 005 PO Alentejo - 2014 PT 16 M2 OP 003 PO Algarve - 2014 PT 16 M2 OP 007 PO Açores - 2014 PT 16 M2 OP 004 PO Madeira - 2014 PT 16 M2 OP 006
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) section on FI does not need to be filled out.	Nos termos do acordado anteriormente, a data a registar neste campo será a do envio da versão final do Relatório ao Grupo de Acompanhamento de Avaliação, na medida em que este email marca o final do processo de avaliação ex-ante para cada um dos lotes, nomeadamente: - Lote 1 (empresas): 06/05/2015; - Lote 2 (inovação e empreendedorismo social, micro empreendedorismo e criação do próprio emprego, empréstimos a estudantes do ensino superior): 06/01/2016; - Lote 3 (eficiência energética e gestão eficiente da água e dos resíduos): 06/01/2016; - Lote 4 (regeneração e revitalização física, económica e social em zonas urbanas): 18/09/2015.  Sempre que na implementação do IF estejam previstas tipologias objeto de avaliação ex-ante distintas (por exemplo, o IFRRU que deverá ter em conta os lotes 4 e 3, este último relativo à eficiência energética) e uma vez que o SFC2014 apenas aceita uma data, deverá ser considerada a data relativa à componente com maior expressão no registo em causa.
31	Selection of bodies implementing financial instrument			
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 - definition of the beneficiary according to Article 2 CPR.)	Neste nível, a confirmação ou não, do processo de seleção, designação ou atribuição direta da gestão do IF, diz respeito à entidade gestora do FdF (enquanto beneficiário do PO).
<b>II. Description of the financial instrument and implementation arrangements (Article 46(2)(b) of Regulation (EU) No 1303/2013)</b>				
5	Name of the financial instrument	text	Official name of the financial instrument according to Article 4(4) of the CR 821/2014.	Neste campo deverá ser indicada a designação do FdF: - Fundo de Fundos de Capital / Quase Capital; - Fundo de Fundos de Dívida / Garantia; - Instrumento Financeiro para Reabilitação e Revitalização Urbanas (IFRRU 2020); - Fundo para a Inovação Social (FIS).  Procurando simplificar o registo dos IF dirigidos às empresas, e na sequência de consulta aos serviços da COM, a indicação dos FdF passa a ser feita de forma agregada não sendo necessária a desagregação por PI (de acordo com o previsto no Anexo 4).  Embora o template e as notas da CE se encontrem em inglês, sugere-se que o preenchimento dos dados pelas autoridades nacionais seja feito em português.

VALIDATION RULES_SFC									
Validate in Financial Instruments that the Thematic Objectives are covered by the selected Priority Axis.	Validate in Financial Instruments for Fof, SF and MA that element 1.1 is not null.								
Validate in Financial Instruments for Fof, SF and MA, that at least one Fund (element 2) is selected.									
Validate in Financial Instruments for Fof, SF and MA, that at least one Thematic Objective (element 3) is selected.									
Validate in Financial Instruments when Thematic Objectives are defined that the sum of all Thematic Objective amounts (3.1) equals 14.1									
Validate in Financial Instruments for Fof, SF and MA, that the selected CCIs (element 4.1) are different than the CCI of the AIR.									
Validate in Financial Instruments for Fof and SF, that element 13 is => element 30.	Validate in Financial Instruments for Fof, SF and MA when the same FI exists in previous year's AIR and its element 30 is null that element 30 in the current AIR is not null. => "No date on completion of ex ante assessment has been provided which means that it has not yet been completed. As no date was reported in the preceding year as well, delays might need to be explained"	Validate in Financial Instruments for Fof, SF and MA when the same FI doesn't exist in previous year's AIR or exists but has its element 30 filled in, that element 30 in the current AIR is not null. => "No date on completion of ex ante assessment has been provided which means that it has not yet been completed."	Validate in Financial Instruments for Fof and SF when element 13 is not empty, that element 30 is also not empty. => "[description] may be indicative of delay which might need explanation in AIR"	Validate in Financial Instruments for Fof and SF when elements 13 and 30 are not empty, that the delay between 30 and 13 is not > 2 years. => "[description] may be indicative of delay which might need explanation in AIR"	Validate in Financial Instruments for Fof when the amount in element 14 is > 0, that date element 30 is not empty. => "Date of ex ante assessment not reported. In line with Article 37(3) CPR the ex-ante assessment should have been completed before the MA decides to make programme contributions to a financial instrument"				
Validate in Financial Instruments for Fof and SF, that element 31.1 is true when element 13 is not null and vice versa.	Validate in Financial Instruments for Fof and SF, when element 31.1 is false and element 30 is not null, that the cut-off date of the current AIR (=1/12/ReportingYear) is >								



**FDf - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
11.1.1	Name of the body implementing the financial instrument	text	Official name of the body implementing the financial instrument	Deverá ser indicado o nome da entidade gestora do FdF, para o efeito e a 31/12/2018: - IFD - Instituição Financeira de Desenvolvimento, S.A.; - Estrutura de Gestão do Instrumento Financeiro para Reabilitação e Revitalização Urbanas (EG IFRRU 2020); - PME Investimentos - Sociedade de Investimentos, S.A. (PMEI).
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	Campo no qual deverá ser indicada a morada da entidade gestora do FdF, através da indicação do País / Cidade.
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 for Member States on the selection of bodies implementing financial instruments (2016/C 276/01) <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A52016X0729%2B01%29&amp;amp;format=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A52016X0729%2B01%29&amp;amp;format=EN</a> (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) inter-administrative cooperation (e) others (f) direct award of a contract to publicly owned banks or institutions.	Deverá ser indicado o procedimento pelo qual se rege a seleção da entidade gestora do FdF. A 31/12/2018, esse procedimento aplicável aos IF em implementação em PT assumia a forma da "cooperação inter-administrativa" (opção d) interadministrative cooperation).
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.	Aplicável apenas se selecionada a opção e) no campo 12.
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.	Neste campo deverá ser indicada a data de assinatura dos acordos de financiamento entre as AG e as entidades gestoras do FdF, o que a 31/12/2018, se traduz no seguinte: FC&CQC - 01/03/2016 (COMPETE2020); PO's Norte, Centro, Alentejo, Lisboa e Algarve); 08/03/2017 (PO Açores) e 7/7/2018 (PO Madeira); FD&G - 01/03/2016 (PO's Norte, Centro, Alentejo, Lisboa e Algarve) e 08/03/2017 (PO Açores); IFRRU - 13/09/2016 (PO's SEUR, Norte, Centro, Alentejo, Lisboa, Algarve, Açores e Madeira); FIS - 15/11/2018 (COMPETE).  Sempre que os acordos sejam alterados, essa informação deverá ser transmitida com essa indicação (alteração / adenda), sem prejuízo de em SFC apenas se registar a data inicial, uma vez que o sistema apenas aceita um registo.
<b>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)</b>				
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.	A informação a reportar neste campo diz respeito à contribuição do Programa Operacional estabelecida no Acordo de Financiamento, entre a Autoridade de Gestão e o gestor de FdF, para implementação do instrumento.  Por contribuição do PO entende-se: Fundo + Contrapartida Nacional Pública ou Privada, elegível, ou seja, CT Eligível.  Não serão assim considerados outros montantes como recursos adicionais mobilizados através de Bancos, mas apenas as verbas que se encontram associadas ao Programa Operacional / Exco Prioritário previstas no Acordo de Financiamento.
14.1	out of which ESF Funds contributions (in EUR)	number (amount in EUR) (to be calculated by the system)	Total amount of ESF Funds contributions committed in the funding agreement. This amount relates only to a part of the amount indicated in field 14 provided from ESF Funds (= ERDF-CF+ESF+ERDF+EMFF resources).	Diz respeito ao montante dos Fundos que decorre do valor indicado em 14 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 14.1.1 a 14.1.5.
14.1.1	out of which ERDF (in EUR) (optional)	number (amount in EUR)	Total amount of ERDF committed to the financial instrument	Diz respeito ao montante de FEDER aprovado no Acordo de Financiamento celebrado entre a Autoridade de Gestão e o gestor de FdF, para implementação do instrumento.
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	Diz respeito ao montante de Fundo de Coesão aprovado no Acordo de Financiamento celebrado entre a Autoridade de Gestão e o gestor de FdF, para implementação do instrumento.

VALIDATION RULES_SFC									
Validate in Financial Instruments for SF/FoF, SF and MA that element 22 is different from element 11.1.1.									
Validate in Financial Instruments that element 12.1 is empty when 12 is different from 'Others'.									
Validate in Financial Instruments that element 12.1 is empty when 12 is different from 'Others'.									
Validate in Financial Instruments for FoF and SF, that element 13 is not null and vice versa.	Validate in Financial Instruments for FoF and SF, that element 13 is = element 30.	Validate in Financial Instruments for SF/FoF, that element 13 is >= element 13 in master FoF	Validate in Financial Instruments for FoF and SF when element 13 is not empty, that element 30 is also not empty. => "[description] may be indicative of delay which might need explanation in AIR"	Validate in Financial Instruments for FoF and SF when elements 13 and 30 are not empty, that the delay between 30 and 13 is not > 2 years. => "[description] may be indicative of delay which might need explanation in AIR"	Validate in Financial Instruments for FoF and SF/FoF when the amount in element 14 is > 0 that the date of signature in element 13 is not empty. => "Committed amounts but the date of signing the agreement is missing"	Validate in Financial Instruments for FoF and SF/FoF when the amount in element 14 is > 0 that the date of signature in element 13 is not empty. => "Date of exit assessment not reported. In line with Article 37(3) CPR the ex-ante assessment should have been completed before the MA decides to make programme contributions to a financial instrument"	Validate in Financial Instruments for FoF and SF when element 13 is not empty, that element 14 is > 0 (error). => "Funding agreement signed but no amounts indicated in element 14"	Validate in Financial Instruments for FoF and SF when element 13 is null and element 30 is not null, that the cut-off date of the current AIR [={31/12/ReportingYear}] is > date of element 30 + 2 years. => "2 years or more since ex ante is completed and no signature of funding agreement (element 13). The delay may require explanation in the other sections of the AIR"	Validate in Financial Instruments for FoF, SF/FoF and SF when element 13 is not empty, that element 14 is > 0 (error). => "Funding agreement signed but no amounts indicated in element 14"
Validate in Financial Instruments for FoF, SF/FoF and SF, that element 15 is = element 14.	Validate in Financial Instruments, that the sum of elements 14 in FoF and SF is <= than the programme contribution (EU + national cofinancing) for the priority axis indicated in element 1.1	Validate in Financial Instruments, that the sum of elements 14 is > 0 that the date of signature in element 13 is not empty. => "Committed amounts but the date of signing the agreement is missing"	Validate in Financial Instruments when Thematic Objectives are defined that the sum of all Thematic Objective amounts (3.1) equals 14.1	Validate in Financial Instruments when [14.1.1+14.1.2+14.1.3+14.1.4+14.1.5] is not null that this sum is equal to 14.1	Validate in Financial Instruments when [14.1.1+14.1.2+14.1.3+14.1.4+14.1.5] is not null that this sum is equal to 14.1	Validate in Financial Instruments, that the sum of elements 14.1.1 in FoF and SF is <= than the ERDF amounts in the adopted programme version for the Priority Axis referred to in element 1.1			
Validate in Financial Instruments when [14.1.1+14.1.2+14.1.3+14.1.4+14.1.5] is not null that this sum is equal to 14.1	Validate in Financial Instruments, that the sum of elements 14.1.2 in FoF and SF is <= than the CF amounts in the adopted programme version for the Priority Axis referred to in element 1.1								
Validate in Financial Instruments when [14.1.1+14.1.2+14.1.3+14.1.4+14.1.5] is not null that this sum is equal to 14.1	Validate in Financial Instruments, that the sum of elements 14.1.2 in FoF and SF is <= than the CF amounts in the adopted programme version for the Priority Axis referred to in element 1.1								

FdF - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
14.1.3	out of which ESF (in EUR) (optional)	number (amount in EUR)	Total amount of ESF committed to the financial instrument	Diz respeito ao montante de FSE aprovado no Acordo de Financiamento celebrado entre a Autoridade de Gestão e o gestor de FdF, para implementação do instrumento.
14.1.4	out of which EAFRD (in EUR) (optional)	number (amount in EUR)	Total amount of EAFRD committed to the financial instrument	Diz respeito ao montante de FEADER aprovado no Acordo de Financiamento celebrado entre a Autoridade de Gestão e o gestor de FdF, para implementação do instrumento.
14.1.5	out of which EMFF (in EUR) (optional)	number (amount in EUR)	Total amount of EMFF committed to the financial instrument	Diz respeito ao montante de FEAMP aprovado no Acordo de Financiamento celebrado entre a Autoridade de Gestão e o gestor de FdF, para implementação do instrumento.
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 and 15.2 and should be calculated by the system. The amount relates to the total amount of programme contributions (i.e. ESF + 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.	A informação a reportar neste campo diz respeito à contribuição do Programa Operacional paga ao FdF pela Autoridade de Gestão, de acordo com os compromissos assumidos no Acordo de Financiamento (relaciona-se com o montante do campo 14). Em SFC resultará da soma dos campos 15.1. e 15.2 que devem reportar a repartição verificada de FEEI/contrapartida nacional.
15.1	out of which amount of ESF Funds contributions (in EUR)	number (amount in EUR) (should be calculated by the system)	Total amount of ESF 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 ESF resources (=ERDF+CF+ESF+EAFRD+EMFF resources).	Diz respeito ao montante dos Fundos que decorre do valor indicado em 15 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 15.1.1 a 15.1.5.
15.1.1	out of which ERDF (in EUR)	number (amount in EUR)	Total amount of ERDF paid to the financial instrument	Diz respeito ao montante de FEDER pago ao FdF.
15.1.2	out of which Cohesion Fund (in EUR)	number (amount in EUR)	Total amount of Cohesion Fund paid to the financial instrument	Diz respeito ao montante de Fundo de Coesão pago ao FdF.
15.1.3	out of which ESF (in EUR)	number (amount in EUR)	Total amount of ESF paid to the financial instrument	Diz respeito ao montante de FSE pago ao FdF.
15.1.4	out of which EAFRD (in EUR)	number (amount in EUR)	Total amount of EAFRD paid to the financial instrument	Diz respeito ao montante de FEADER pago ao FdF.
15.1.5	out of which EMFF (in EUR)	number (amount in EUR)	Total amount of EMFF paid to the financial instrument	Diz respeito ao montante de FEAMP pago ao FdF.
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 national co-financing 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).	Diz respeito ao montante da Contrapartida Nacional que decorre do valor indicado em 15 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 15.2.1. e 15.2.2.
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.	Diz respeito à Contrapartida Nacional Pública paga ao FdF.

VALIDATION RULES_SFC									
Validate in Financial Instruments when (14.1.1)+(14.1.2)+(14.1.3)+(14.1.4)+(14.1.5) is not null that this sum is equal to 14.1	validate in Financial Instruments, that the sum of elements 14.1.3 in FoF and SF is <= than the ESF amounts in the adopted programme version for the Priority Axis referred to in element 1.1								
Validate in Financial Instruments when (14.1.1)+(14.1.2)+(14.1.3)+(14.1.4)+(14.1.5) is not null that this sum is equal to 14.1	validate in Financial Instruments, that the sum of elements 14.1.4 in FoF and SF is <= than the EAFRD amounts in the adopted programme version for the Priority Axis referred to in element 1.1								
Validate in Financial Instruments when (14.1.1)+(14.1.2)+(14.1.3)+(14.1.4)+(14.1.5) is not null that this sum is equal to 14.1	validate in Financial Instruments, that the sum of elements 14.1.5 in FoF and SF is <= than the EMFF amounts in the adopted programme version for the Priority Axis referred to in element 1.1								
Validate in Financial Instruments for FoF, SF/FoF and SF, that element 15 is <= element 14.	validate in Financial Instruments for FoF, SF/FoF and SF, when element 15 is > 0, that elements 13 and 14 are not null	validate in Financial Instruments, that the sum of elements 15 in FoF and SF is >= sum of "Total amount of programme contributions paid to financial instruments" in Appendix 1 of the last submitted Payment Application for Accounting Year = implementation Year and for the Priority Axis as specified in element 1.1							
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1 is <= element 14.1									
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.1 is <= element 14.1.1									
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.2 is <= element 14.1.2									
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.3 is <= element 14.1.3									
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.4 is <= element 14.1.4									
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.5 is <= element 14.1.5									
Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2 is >= element 15.2. (error in AIR2018 and FIR, warning in other AIR)									
Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2.1 is >= element 15.2.1. (error in AIR2018 and FIR, warning in other AIR)									

FdF - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
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.	Diz respeito à Contrapartida Nacional Privada paga ao FdF.
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)	Na eventualidade do PO implementar IF ao abrigo da Iniciativa Emprego Jovem, a respetiva contribuição (Fundo + CN) paga ao FdF deverá ser indicada neste campo. Até à data não é aplicável aos PO de PT.
17	Total amount of management costs and fees paid out of programme contributions (in EUR)	number (amount in EUR)	<p>The total of MCF effectively paid to bodies implementing the financial instrument (including the body implementing the FdF as applicable) until the cut-off date:</p> <p>1) For bodies that were selected in compliance with Article 13(6) CDR or implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do not apply, this total amount must equal the sum of fields 17.1 and 17.2.</p> <p>2) For bodies that were neither selected in compliance with Article 13(6) CDR nor implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do apply, this total may be less, more or equal the sum of fields 17.1 and 17.2</p>	<p>Campo no qual deverão ser indicados os custos de gestão e as taxas de gestão (consoante aplicável nos termos do Acordo de Financiamento), efetivamente pagas pela AG ao FdF, mesmo que ainda não incluídos em pedido de pagamento.</p> <p>Nos dados a transmitir, e tendo em conta a informação a 31/12/2018, deverá ser tida em conta a nota 2) para o reporte dos instrumentos implementados em PT. Ou seja, tendo em conta que neste campo se registam os custos de gestão e as taxas de gestão efetivamente pagas pela AG ao FdF, e que nos campos 17.1 e 17.2 se deverão inscrever os montantes que resultam dos cálculos previstos no artigo 13.º do Regulamento Delegado, o montante a inscrever neste campo pode ser menor, maior ou igual ao somatório dos valores inscritos nos campos 17.1 e 17.2.</p> <p>Para além do Regulamento Delegado n.º 480/2014, de 3 de março, da Comissão, as disposições previstas na Nota EGE/SF 15-0021-01, de 24/11/2015, contribuem para a clarificação da elegibilidade das despesas a considerar neste âmbito, em particular no momento do encerramento, bem como para o cálculo das despesas elegíveis. De referir que a Nota em causa se debruça sobre a opção prevista na alínea b) do n.º 4 do artigo 38.º do Regulamento (UE) n.º 1303/2013, ou seja, a opção considerada a 31/12/2018 pelas autoridades nacionais.</p>
17.1	out of which base remuneration (in EUR)	number (amount in EUR)	<p>1) For bodies that were selected in compliance with Article 13(6) CDR or implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do not apply, this is the share of the MCF effectively paid (field 17) that are not performance-based according to Article 12 CDR, i.e. the difference between the amount indicated in field 17 and the amount indicated in field 17.2. Since performance-based remuneration is obligatory and the base remuneration is not, this difference may equal 0;</p> <p>2) For bodies that were neither selected in compliance with Article 13(6) CDR nor implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do apply, the amount of base MCF calculated in accordance with Article 13(1)(a) and 13(2)(a) as applicable, pro rata temporis until the cut-off date.</p>	Neste campo deverá ser indicado o montante dos custos de gestão e das taxas de gestão (consoante aplicável) resultantes do cálculo relativo à "base remuneration", de acordo com as disposições previstas na alínea a), do número 1) do artigo 13.º do Regulamento Delegado n.º 480/2014.
17.2	out of which performance-based remuneration (in EUR)	number (amount in EUR)	<p>1) For bodies that were selected in compliance with Article 13(6) CDR or implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do not apply, this is the share of the MCF effectively paid (field 17) that are performance-based according to Article 12 CDR. Since performance-based remuneration is obligatory and the base remuneration is not, in a given year this value may be 0 but not at the end of the eligibility period;</p> <p>2) For bodies that were neither selected in compliance with Article 13(6) CDR nor implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do apply, the amount of performance-based MCF calculated in accordance with Article 13(1)(b) and 13(2)(b) as applicable, pro rata temporis until the cut-off date.</p>	Neste campo deverá ser indicado o montante dos custos de gestão e das taxas de gestão (consoante aplicável) resultante do cálculo relativo à "performance based remuneration", de acordo com as disposições previstas na alínea b), do número 1) do artigo 13.º do Regulamento Delegado n.º 480/2014.
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 and for rural development pursuant to the above cited Article.	Campo a preencher apenas no Relatório Final de Execução. Aplicável apenas aos Fundos de Desenvolvimento Urbanos e ao Desenvolvimento Rural.
<b>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)</b>				
32	Information whether the financial instrument was still operational at the end of the reporting year	selection	Selection of either 'yes' or 'no'	Neste campo deverá ser indicado se o IF se encontra ainda em implementação a 31/12 do ano de reporte.
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.	Caso a opção escolhida seja não, deverá ser indicada a data de liquidação do mesmo.
<b>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, amounts used for differentiated treatment as referred to in Article 43a and the value of equity investments with respect to previous years (Article 46(2)(g) and (l) of Regulation (EU) No 1303/2013)</b>				

VALIDATION RULES_SFC									
Validate in Financial Instruments for FdF, SF/ToF and SF that element 38.2.2 is >= element 15.2.2. (error in AIR2018 and FIR, warning in other AIR)									
Validate in Financial Instruments for FdF, SF/ToF and SF, that element 17 is not null. => "Management costs and fees paid should be reported. Even if not yet included in the payment claims, Only the amounts not paid from programme resources should be excluded"	validate in Financial Instruments for FdF, SF/ToF and SF, that element 17 is >= 17.1 + 17.2								
Validate in Financial Instruments that elements 18, 19, 20 and 21 are empty when not a final implementation report.									
Validate in Financial Instruments that element 32.1 is empty when element 32 is empty or true.									
Validate in Financial Instruments that element 32.1 is empty when element 32 is empty or true.									









INSTRUMENTO ESPECÍFICO IMPLEMENTADO POR VIA DE FdF - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
11.2	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	Indicar o país e a cidade do intermediário financeiro responsável pela implementação do IF específico.  Uma vez mais e nos casos em que o IF envolve um conjunto de entidades na sua implementação (como por exemplo o IF específico "Linha de Financiamento a Entidades Veículo de Business Angels"), deverá ser indicado o n.º de entidades por cada cidade (ex. Portugal / Coimbra (1); Lisboa (2)).
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 for Member States on the selection of bodies implementing financial instruments (2016/C 276/01) <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A52016XC0729%2801%29&amp;amp%3Bfrom=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A52016XC0729%2801%29&amp;amp%3Bfrom=EN</a> (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 (f) direct award of a contract to publicly owned banks or institutions	Indicação do procedimento adotado para a seleção dos intermediários financeiros pela entidade gestora do FdF.  A 31/12/2018 a opção aplicável aos IF em PT será "a) selection in accordance with the provisions of the public procurement directive".  Relevam neste âmbito as Orientações da Comissão para os Estados-Membros sobre a seleção dos organismos de execução dos instrumentos financeiros, de 27/07/2016, cuja leitura se recomenda.
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.	Campo para preenchimento caso a opção da alínea e) do campo 12 seja selecionada.
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 .	Deverá ser indicada a data de assinatura do acordo de financiamento entre a entidade gestora do FdF e o intermediário financeiro selecionado para a gestão do IF específico.  Dado que se regista o envolvimento de várias entidades na implementação dos IF, deverá ser indicada a data de assinatura de cada contrato, bem como das adendas que entretanto vierem a ser celebradas, sendo que para efeitos de registo em SFC será registada a data mais antiga (o sistema apenas permite um registo).
<b>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)</b>				
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.	A informação a reportar neste campo diz respeito à contribuição do Programa Operacional estabelecida no Acordo de Financiamento, entre o gestor de FdF e o intermediário financeiro selecionado para a implementação do instrumento.  Por contribuição do PO entende-se: Fundo + Contrapartida Nacional Pública ou Privada, elegível, ou seja, CT Elegível.  Não serão assim considerados outros montantes como recursos adicionais mobilizados através de Bancos, mas apenas as verbas que se encontram associadas ao Programa Operacional / Eixo Prioritário.
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).	Diz respeito ao montante dos Fundos que decorre do valor indicado em 14 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 14.1.1. a 14.1.5..
14.1.1	out of which ERDF (in EUR) (optional)	number (amount in EUR)	Total amount of ERDF committed to the financial instrument	Diz respeito ao montante de FEDER aprovado no Acordo de Financiamento celebrado entre o gestor de FdF e o intermediário financeiro, selecionado para a implementação do instrumento.
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	Diz respeito ao montante de Fundo de Coesão aprovado no Acordo de Financiamento celebrado entre o gestor de FdF e o intermediário financeiro, selecionado para a implementação do instrumento.
14.1.3	out of which ESF (in EUR) (optional)	number (amount in EUR)	Total amount of ESF committed to the financial instrument	Diz respeito ao montante de FSE aprovado no Acordo de Financiamento celebrado entre o gestor de FdF e o intermediário financeiro, selecionado para a implementação do instrumento.
14.1.4	out of which EAFRD (in EUR) (optional)	number (amount in EUR)	Total amount of EAFRD committed to the financial instrument	Diz respeito ao montante de FEADER aprovado no Acordo de Financiamento celebrado entre o gestor de FdF e o intermediário financeiro, selecionado para a implementação do instrumento.

VALIDATION RULES_SFC						
Validate in Financial Instruments that element 12.1 is empty when 12 is different from 'Others'.						
Validate in Financial Instruments that element 12.1 is empty when 12 is different from 'Others'.						
Validate in Financial Instruments for FoF and SF, that element 31.1 is true when element 13 is not null and vice versa.	Validate in Financial Instruments for FoF and SF, that element 13 is >= element 30.	Validate in Financial Instruments for SF/FoF, that element 13 is >= element 13 in master FoF	Validate in Financial Instruments for FoF and SF when element 13 is not empty, that element 30 is also not empty. => "[description] may be indicative of delay which might need explanation in AIR"	Validate in Financial Instruments for FoF and SF when elements 13 and 30 are not empty, that the delay between 30 and 13 is not > 2 years. => "[description] may be indicative of delay which might need explanation in AIR"	Validate in Financial Instruments for FoF and SF/FoF when the amount in element 14 is > 0 that the date of signature in element 13 is not empty. => "Committed amounts but the date of signing the agreement is missing"	Validate in Financial Instruments for FoF and SF/FoF when the amount in element 14 is > 0 that the date of signature in element 13 <= cut-off date for the report.
Validate in Financial Instruments for FoF, SF/FoF and SF, that element 15 is <= element 14.	Validate in Financial Instruments, that the sum of elements 14 in FoF and SF is <= than the programme contribution (EU + national cofinancing) for the priority axis indicated in element 1.1	Validate in Financial Instruments for FoF and SF/FoF when the amount in element 14 is > 0 that the date of signature in element 13 is not empty. => "Committed amounts but the date of signing the agreement is missing"	Validate in Financial Instruments for FoF and SF/FoF when the amount in element 14 is > 0 that the date of signature in element 13 <= cut-off date for the report.			
Validate in Financial Instruments when Thematic Objectives are defined that the sum of all Thematic Objective amounts (3.1) equals 14.1	Validate in Financial Instruments when (14.1.1+14.1.2+14.1.3+14.1.4+14.1.5) is not null that this sum is equal to 14.1	validate in Financial Instruments for SF/FoF, that the sum of elements 14.1 of all SF/FoFs is <= element 14.1 in the master FoF				
Validate in Financial Instruments when (14.1.1+14.1.2+14.1.3+14.1.4+14.1.5) is not null that this sum is equal to 14.1	validate in Financial Instruments for SF/FoF, that the sum of elements 14.1.1 of all SF/FoFs is <= element 14.1.1 in the master FoF					
Validate in Financial Instruments when (14.1.1+14.1.2+14.1.3+14.1.4+14.1.5) is not null that this sum is equal to 14.1	validate in Financial Instruments for SF/FoF, that the sum of elements 14.1.2 of all SF/FoFs is <= element 14.1.2 in the master FoF					
Validate in Financial Instruments when (14.1.1+14.1.2+14.1.3+14.1.4+14.1.5) is not null that this sum is equal to 14.1	validate in Financial Instruments for SF/FoF, that the sum of elements 14.1.3 of all SF/FoFs is <= element 14.1.3 in the master FoF					
Validate in Financial Instruments when (14.1.1+14.1.2+14.1.3+14.1.4+14.1.5) is not null that this sum is equal to 14.1	validate in Financial Instruments for SF/FoF, that the sum of elements 14.1.4 of all SF/FoFs is <= element 14.1.4 in the master FoF					

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The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
14.1.5	out of which EMFF (in EUR) (optional)	number (amount in EUR)	Total amount of EMFF committed to the financial instrument	Diz respeito ao montante de FEAMP aprovado no Acordo de Financiamento celebrado entre o gestor de FdF e o intermediário financeiro, selecionado para a implementação do instrumento.
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 and 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.	A informação a reportar neste campo diz respeito à contribuição do Programa Operacional paga ao IF específico pelo gestor do FdF, de acordo com os compromissos assumidos no Acordo de Financiamento (relaciona-se com o montante do campo 14).  No caso de pagamentos "pré financiados" por recursos próprios esse montante não deve ser reportado (nem no campo 38.3 por forma a não inflacionar a alavancagem); na Garantia este campo será preenchido com o valor efetivamente pago à SPGM (reunião do EGESIF de 12/Abril/2019).  Em SFC resultará da soma dos campos 15.1. e 15.2. que devem reportar a repartição verificada de FEEI/contrapartida nacional.
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).	Diz respeito ao montante dos Fundos que decorre do valor indicado em 15 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 15.1.1 a 15.1.5..
15.1.1	out of which ERDF (in EUR)	number (amount in EUR)	Total amount of ERDF paid to the financial instrument	Diz respeito ao montante de FEDER pago pelo FdF ao IF específico.
15.1.2	out of which Cohesion Fund (in EUR)	number (amount in EUR)	Total amount of Cohesion Fund paid to the financial instrument	Diz respeito ao montante de Fundo de Coesão pago pelo FdF ao IF específico.
15.1.3	out of which ESF (in EUR)	number (amount in EUR)	Total amount of ESF paid to the financial instrument	Diz respeito ao montante de FSE pago pelo FdF ao IF específico.
15.1.4	out of which EAFRD (in EUR)	number (amount in EUR)	Total amount of EAFRD paid to the financial instrument	Diz respeito ao montante de FEADER pago pelo FdF ao IF específico.
15.1.5	out of which EMFF (in EUR)	number (amount in EUR)	Total amount of EMFF paid to the financial instrument	Diz respeito ao montante de FEAMP pago pelo FdF ao IF específico.
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 national co-financing 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).	Diz respeito ao montante da Contrapartida Nacional que decorre do valor indicado em 15 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 15.2.1. e 15.2.2..
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.	Diz respeito à Contrapartida Nacional Pública paga ao IF específico.
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.	Diz respeito à Contrapartida Nacional Privada paga ao IF específico.
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)	Na eventualidade do PO implementar IF ao abrigo da Iniciativa Emprego Jovem, a respetiva contribuição (Fundo + CN) paga do FdF ao IF específico deverá ser indicada neste campo. Até à data não é aplicável aos PO de PT.

VALIDATION RULES_SFC						
Validate in Financial Instruments when (14.1.1+14.1.2+14.1.3+14.1.4+14.1.5) is not null that this sum is equal to 14.1	validate in Financial Instruments for SF/FoF, that the sum of elements 14.1.5 of all SF/FoFs is <= element 14.1.5 in the master FoF					
Validate in Financial Instruments for FoF, SF/FoF and SF, that element 15 is <= element 14.	validate in Financial Instruments for FoF, SF/FoF and SF, when element 15 is > 0, that elements 13 and 14 are not null	validate in Financial Instruments, that the sum of elements 15 in FoF and SF is >= sum of "Total amount of programme contributions paid to financial instruments" in Appendix 1 of the last submitted Payment Application for Accounting Year = Implementation Year and for the Priority Axis as specified in element 1.1	validate in Financial Instruments for SF/FoF, that the sum of elements 15 of all SF/FoFs is <= element 15 in the master FoF			
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1 is <= element 14.1	validate in Financial Instruments for SF/FoF, that the sum of elements 15.1 of all SF/FoFs is <= element 15.1 in the master FoF					
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.1 is <= element 14.1.1	validate in Financial Instruments for SF/FoF, that the sum of elements 15.1.1 of all SF/FoFs is <= element 15.1.1 in the master FoF					
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.2 is <= element 14.1.2	validate in Financial Instruments for SF/FoF, that the sum of elements 15.1.2 of all SF/FoFs is <= element 15.1.2 in the master FoF					
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.3 is <= element 14.1.3	validate in Financial Instruments for SF/FoF, that the sum of elements 15.1.3 of all SF/FoFs is <= element 15.1.3 in the master FoF					
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.4 is <= element 14.1.4	validate in Financial Instruments for SF/FoF, that the sum of elements 15.1.4 of all SF/FoFs is <= element 15.1.4 in the master FoF					
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.5 is <= element 14.1.5	validate in Financial Instruments for SF/FoF, that the sum of elements 15.1.5 of all SF/FoFs is <= element 15.1.5 in the master FoF					
Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2 is >= element 15.2. (error in AIR2018 and FIR, warning in other AIR)	validate in Financial Instruments for SF/FoF, that the sum of elements 15.2 of all SF/FoFs is <= element 15.2 in the master FoF					
Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2.1 is >= element 15.2.1. (error in AIR2018 and FIR, warning in other AIR)	validate in Financial Instruments for SF/FoF, that the sum of elements 15.2.1 of all SF/FoFs is <= element 15.2.1 in the master FoF					
Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2.2 is >= element 15.2.2. (error in AIR2018 and FIR, warning in other AIR)	validate in Financial Instruments for SF/FoF, that the sum of elements 15.2.2 of all SF/FoFs is <= element 15.2.2 in the master FoF					

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The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
17	Total amount of management costs and fees paid out of programme contributions (in EUR)	number (amount in EUR)	<p>The total of MCF effectively paid to bodies implementing the financial instrument (including the body implementing the FoF as applicable) until the cut-off date;</p> <p>1) For bodies that were selected in compliance with Article 13(6) CDR or implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do not apply, this total amount must equal the sum of fields 17.1 and 17.2;</p> <p>2) For bodies that were neither selected in compliance with Article 13(6) CDR nor implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do apply, this total may be less, more or equal the sum of fields 17.1 and 17.2</p>	<p>Campo no qual deverão ser indicados os custos de gestão e as taxas de gestão (consoante aplicável nos termos do Acordo de Financiamento), efetivamente pagas pelo gestor do FdF ao intermediário financeiro, mesmo que ainda não incluídos em pedido de pagamento.</p> <p>Nos dados a transmitir, e tendo em conta a informação a 31/12/2018, deverá ser tida em conta a nota 2) para o reporte dos instrumentos implementados em PT. Ou seja, tendo em conta que neste campo se registam os custos de gestão e as taxas de gestão efetivamente pagas pelo gestor do FdF ao intermediário financeiro, e que nos campos 17.1 e 17.2 se deverão inscrever os montantes que resultam dos cálculos previstos no artigo 13.º do Regulamento Delegado, o montante a inscrever neste campo pode ser menor, maior ou igual ao somatório dos valores inscritos nos campos 17.1 e 17.2.</p> <p>Para além do Regulamento Delegado n.º 480/2014, de 3 de março, da Comissão, as disposições previstas na Nota EGESIF 15-0021-01, de 26/11/2015, contribuem para a clarificação da elegibilidade das despesas a considerar neste âmbito, em particular no momento do encerramento, bem como para o cálculo das despesas elegíveis. De referir que a Nota em causa se debruça sobre a opção prevista na alínea b) do n.º 4 do artigo 38.º do Regulamento (UE) n.º 1303/2013, ou seja, a opção considerada a 31/12/2018 pelas autoridades nacionais.</p>
17.1	out of which base remuneration (in EUR)	number (amount in EUR)	<p>1) For bodies that were selected in compliance with Article 13(6) CDR or implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do not apply, this is the share of the MCF effectively paid (field 17) that are not performance-based according to Article 12 CDR, i.e. the difference between the amount indicated in field 17 and the amount indicated in field 17.2. Since performance-based remuneration is obligatory and the base remuneration is not, this difference may equal 0;</p> <p>2) For bodies that were neither selected in compliance with Article 13(6) CDR nor implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do apply, the amount of base MCF calculated in accordance with Article 13(1)(a) and 13(2)(a) as applicable, pro rata temporis until the cut-off date.</p>	<p>Neste campo deverá ser indicado o montante dos custos de gestão e das taxas de gestão (consoante aplicável) resultantes do cálculo relativo à "base remuneration", de acordo com as disposições previstas na alínea a), do número 1) do artigo 13.º do Regulamento Delegado n.º 480/2014.</p>
17.2	out of which performance-based remuneration (in EUR)	number (amount in EUR)	<p>1) For bodies that were selected in compliance with Article 13(6) CDR or implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do not apply, this is the share of the MCF effectively paid (field 17) that are performance-based according to Article 12 CDR. Since performance-based remuneration is obligatory and the base remuneration is not, in a given year this value may be 0 but not at the end of the eligibility period;</p> <p>2) For bodies that were neither selected in compliance with Article 13(6) CDR nor implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do apply, the amount of performance-based MCF calculated in accordance with Article 13(1)(b) and 13(2)(b) as applicable, pro rata temporis until the cut-off date.</p>	<p>Neste campo deverá ser indicado o montante dos custos de gestão e das taxas de gestão (consoante aplicável) resultante do cálculo relativo à "performance base remuneration", de acordo com as disposições previstas na alínea b), do número 1) do artigo 13.º do Regulamento Delegado n.º 480/2014.</p>
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)	<p>Capitalised management costs or fees pursuant to Article 42(2) of Regulation (EU) No 1303/2013 (<b>relevant only for final report</b>) (in EUR)</p> <p>Only applicable for equity and micro-finance instruments.</p>	<p>Campo a preencher apenas no Relatório Final de Execução. Aplicável apenas aos IF de Capital e de Microcrédito.</p>
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)	<p>Capitalised interest rate subsidies or guarantee fee subsidies pursuant to Article 42(1)(c) of Regulation (EU) No 1303/2013 (<b>relevant to final report only</b>) (in EUR)</p>	<p>Campo a preencher apenas no Relatório Final de Execução.</p>
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)	<p>Amount of programme contributions for follow-on investments in final recipients pursuant to Article 42(3) of Regulation (EU) No 1303/2013 (<b>relevant for final report only</b>) (in EUR)</p> <p>Only applicable for equity instruments</p>	<p>Campo a preencher apenas no Relatório Final de Execução.</p>
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)	<p>Contributions of land and/or real estate in the financial instrument pursuant to Article 37(10) of Regulation (EU) No 1303/2013 (<b>relevant for final report only</b>) (in EUR)</p> <p>Only applicable for Urban Development Funds and for rural development pursuant to the above cited Article.</p>	<p>Campo a preencher apenas no Relatório Final de Execução. Aplicável apenas aos Fundos de Desenvolvimento Urbano e ao Desenvolvimento Rural.</p>
VI.	<b>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)</b>			
32	Information whether the financial instrument was still operational at the end of the reporting year	selection	<p>Selection of either 'yes' or 'no'</p>	<p>Neste campo deverá ser indicado se o IF se encontra ainda em implementação a 31/12 do ano de reporte.</p>
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)	<p>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.</p>	<p>Caso a opção escolhida seja não, deverá ser indicada a data de liquidação.</p>
VII.	<b>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, amounts used for differentiated treatment as referred to in Article 43a and the value of equity investments with respect to previous years (Article 46(2)(g) and (i) of Regulation (EU) No 1303/2013)</b>			

VALIDATION RULES_SFC						
<p>Validate in Financial Instruments for FoF, SF/FoF and SF, that element 17 is not null. =&gt; "Management costs and fees paid should be reported even if not yet included in the payment claims. Only the amounts not paid from programme resources should be excluded"</p>	<p>validate in Financial Instruments for FoF, SF/FoF and SF, that element 17 is &gt;= 17.1 + 17.2</p>					
<p>Validate in Financial Instruments that elements 18, 19, 20 and 21 are empty when not a final implementation report.</p>						
<p>Validate in Financial Instruments that elements 18, 19, 20 and 21 are empty when not a final implementation report.</p>						
<p>Validate in Financial Instruments that elements 18, 19, 20 and 21 are empty when not a final implementation report.</p>						
<p>Validate in Financial Instruments that element 32.1 is empty when element 32 is empty or true.</p>						
<p>Validate in Financial Instruments that element 32.1 is empty when element 32 is empty or true.</p>						

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The report on implementation of financial instruments shall include, for each financial instrument the following information.					VALIDATION RULES_SFC							
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C								
a	b	c	d	e								
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.  Para além das disposições previstas no artigo 43.º do Regulamento n.º 1303/2013, a Nota de Orientações do EGESIF_15-0031-01 Final, de 17/02/2016, apresenta elementos de maior detalhe no tratamento a dar a este montante, extra contribuição para o IF específico, nomeadamente quanto à sua utilização em aplicações em destinatários finais e no pagamento de custos e taxas de gestão.	Neste campo deverá ser indicado o montante relativo a juros e outros ganhos gerados por operações de tesouraria, ao nível do IF específico implementado por via do FdF.  Para o apuramento dos juros e de outros ganhos, releva apenas a contribuição dos Fundos para o IF específico.  Indicação do montante total reembolsado ao IF específico pelos beneficiários finais.  Em sistema, resultará do somatório dos montantes indicados em 36.1 e 36.2.	validate in Financial Instruments, when sum of "Total amount of programme contributions paid to financial instruments" in Appendix 1 of the last submitted Payment Application for Accounting Year = Implementation Year and for the Priority Axis as specified in element 1.1 is > 0, that the sum of elements 35 in FoF and SF is > 0							
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.	Indicação do montante total reembolsado ao IF específico pelos beneficiários finais.  Em sistema, resultará do somatório dos montantes indicados em 36.1 e 36.2.								
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. Capital repayments attributable to support from ESI Funds should also include recoveries after default.	Deverá ser indicado o montante do reembolso de capital associado ao apoio do PO, feito ao nível do IF específico, incluindo as recuperações após incumprimento.								
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.	Deverá ser indicado o montante do reembolso associado a ganhos e receitas por via do apoio do PO, feito ao nível do IF específico.								
37	Amounts of resources attributable to the ESI Funds used in accordance with Articles 43a and 44	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. In line with Article 44.	Campo no qual se deverá indicar o montante total reutilizado, na sequência dos reembolsos efetuados ao IF. Não corresponde obrigatoriamente ao somatório dos campos 37.1 e 37.2, na medida em que se inclui também novas reutilizações de capital em beneficiários finais.								
37.1	out of which amounts paid for differentiated treatment of 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.	Corresponde ao sub-total do montante indicado em 37 relativo ao pagamento da remuneração preferencial dos investidores privados, que asseguram a contrapartida dos Fundos, ou que co-investem ao nível dos beneficiários finais.								
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	Corresponde ao sub-total do montante indicado em 37 relativo ao reembolso dos custos de gestão incorridos e no pagamento das taxas de gestão do IF.								
37.3 (Novo)	out of which amounts to cover losses in the nominal amount of the ESI Funds contribution to the financial instrument resulting from negative interest, if such losses occur despite active treasury management by the bodies implementing financial instruments (in EUR)	number (amount in EUR)										
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)		Reporting on section VIII is obligatory for reports to be submitted in the years 2017, 2019 and the final report. For the other reporting years provision of this information is optional. (39.3 is optional in all reports)	Esta secção é de reporte obrigatório para os relatórios a submeter em 2017, 2019, bem como para o relatório final, sendo de carácter facultativo para os demais anos.								
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 committed 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.	Campo no qual deverá ser indicada a contribuição pública e privada, que não FEEL, comprometida entre o gestor do FdF e o intermediário financeiro no Acordo de Financiamento, incluindo a contrapartida nacional.  De acordo com a instrução de preenchimento da CE do campo 38.2, por "outra contribuição" deve entender-se os montantes associados ao PO e extra PO, que não os FEEL.	Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2 is <= element 38.1.	validate in Financial Instruments for FoF, SF/FoF and SF, that element 38.1 is >= 14 - 14.1 => "The amount in element 38.1 should include the amount of national co-financing and other non-programme resources committed in the funding agreement"						
38.1A (Novo)	Contribution under the EIB financial product committed in the funding agreement with the body implementing the financial instrument (only for the instruments under Article 38(1)(c)) (in EUR)	number (amount in EUR)										
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. The amounts of other contributions are the amounts of programme and non-programmes resources paid to financial instrument.	Campo que resulta da soma dos campos 38.2.1 e 38.2.2. e que diz respeito ao montante total de outras contribuições que não FEEL, pago ao IF específico.	Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2 is <= element 38.1.	Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2 is >= element 15.2. (error in AIR2018 and FIR, warning in other AIR)						
38.2.1	out of which public contributions (EUR)	number (amount in EUR)	The amount which constitutes the other public contributions outside ESI Funds paid to the financial instrument.	Campo onde deverá ser indicada a contribuição pública, do PO e extra PO, paga ao instrumento financeiro específico.	Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2.1 is >= element 15.2.1. (error in AIR2018 and FIR, warning in other AIR)							

INSTRUMENTO ESPECÍFICO IMPLEMENTADO POR VIA DE FdF - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
38.2.2	out of which private contributions (EUR)	number (amount in EUR)	The amount which constitutes the other private contributions outside ESI Funds paid to the financial instrument.	Campo onde deverá ser indicada a contribuição privada, do PO e extra PO, paga ao instrumento financeiro específico.
38.2A (Novo)	Contribution under EIB financial product paid to financial instrument (only for the instruments under Article 38(1)(c)) (in EUR);	number (amount in EUR)		
IX.	<b>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)</b>		Reporting on section IX is obligatory for reports to be submitted in the years 2017, 2019 and the final report. For the other reporting years provision of this information is optional	Esta secção é de reporte obrigatório para os relatórios a submeter em 2017, 2019, bem como para o relatório final, sendo de carácter facultativo para os demais anos.
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	Campo no qual deverão ser indicados os indicadores comuns comunitários e os indicadores de realização específicos do Programa (código e designação) para os quais o IF contribui.
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 Article 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)"	Valor alvo a atingir pelos indicadores indicados, com base no estabelecido no Acordo de Financiamento. No caso do FEDER e do FC, refere-se ao valor do Quadro 3A do Relatório, para as operações selecionadas.
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 value 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 Article 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]"	Valor atingido pelo instrumento financeiro em relação ao valor alvo do indicador de realização indicado. No caso do FEDER e do FC, refere-se ao valor do Quadro 3A do Relatório, para as operações totalmente executadas.

VALIDATION RULES\_SFC

Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2.2 is >= element 15.2.2. (error in AIR2018 and FIR, warning in other AIR)							
Validate in Financial Instruments for SF/FoF, SF and MA that at least 1 output indicator (41) is selected (error in AIR2018 and FIR, warning in other AIRs).	Validate in Financial Instruments that the Output Indicators (41) are used in the linked Programme version under the selected Priority Axis.						



**PRODUTO EMPRÉSTIMOS - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
<p><b>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)</b></p> <p><b>Section V has to be repeated accordingly for each financial product</b></p>				
22	Name of each financial product offered by the financial instrument	text	Name of loan supported with programme resources and offered by the financial intermediary to final recipients. The name of loan should not be confused with the name of the financial intermediary.	O nome do produto "Empréstimo" disponibilizado pelo instrumento financeiro específico apoiado pelo FdF ao beneficiário final deverá ser indicado neste campo.
22.1	Type of financial product offered by the financial instrument	Selection	<p>(a) loan (b) guarantee (c) equity (d) other support combined within the financial instrument</p> <p>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.</p> <p>Other financial products should be reported under either Loan, Guarantee or Equity.</p>	Indicar que se trata do produto do tipo "Empréstimo".  Na eventualidade do gestor de FdF ter assinado apenas um Acordo de Financiamento com um intermediário financeiro que disponibiliza mais do que um tipo de produto "Empréstimo", a CE sugere que os mesmos sejam agrupados num único grupo.
24	Total amount of programme contributions committed in loans contracts with final recipients (in EUR)	number (amount in EUR)	<p>Total amount of programme contributions committed in signed contracts for <u>loans</u> with final recipients should be reported here.</p> <p>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.</p>	<p>Campo no qual deverá ser indicado o montante da contribuição do Programa comprometida em contratos de empréstimo assinados com os beneficiários finais.</p> <p>Verbas extra Programa que sejam mobilizadas, por exemplo, por empréstimos comerciais que não via IF, não deverão ser reportadas neste campo.</p>
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 24.
25	Total amount of programme contributions paid to final recipients through loans	number (amount in EUR)	<p>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.</p> <p>This row refers to the programme resources effectively disbursed, means paid into the account of the final recipients.</p> <p>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.</p>	<p>Montante total da contribuição do PO transferida para a conta do beneficiário final no âmbito do produto "Empréstimo", resultando este valor em SFC do somatório dos valores dos campos 25.1, 25.2 e 25.3.</p> <p>Deverão apenas ser indicados os montantes relativos à contribuição do Programa.</p>
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 25 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 25.1.1. a 25.1.5..
25.1.1	out of which ERDF (in EUR)	number (amount in EUR)	Total amount of ERDF paid to final recipients	Diz respeito ao montante de FEDER transferido para a conta do beneficiário final.

VALIDATION RULES_SFC				
Validate in Financial Instruments for SF/FoF, SF and MA that element 22 is different from element 11.1.1.				
Validate in Financial Instruments for SF/FoF, SF and MA that element 25 is <= element 24.	Validate in Financial Instruments for SF/FoF, SF and MA that element 24.1 is <= element 24.	Validate in Financial Instruments for SF/FoF, SF and MA, when in the previous AIR the same FI and Product exists, that element 24 is > 0 => "Possible missing data in element 24"		
Validate in Financial Instruments for SF/FoF, SF and MA that element 25.1 is <= element 24.1.	Validate in Financial Instruments for SF/FoF, SF and MA that element 24.1 is <= element 24.			
Validate in Financial Instruments that element 25 is equal to 25.1 + 25.2 + 25.3	Validate in Financial Instruments for SF/FoF, SF and MA that element 25 is <= element 24.	validate in Financial Instruments, that the sum of elements 25 in SF/FoF and SF + the sum of elements 17 in SF/FoF and SF is >= sum of "Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of article 42(1)" in Appendix 1 of the last submitted Payment Application for Accounting Year = Implementation Year and for the Priority Axis as specified in element 1.1	validate in Financial Instruments for SF/FoF and SF, that the sum of product elements 25 of a SF/FoF or SF is <= element 15 of the master SF/FoF or SF	Validate in Financial Instruments for SF/FoF and SF, when element 24 is > 0 in the previous AIR for the same FI and Product, that element 25 in the current AIR is > 0 => "Possible missing data in element 25"
Validate in Financial Instruments for SF/FoF, SF and MA that element 25.1 is <= element 24.1.				
validate in Financial Instruments for SF/FoF and SF, that element 25.1.1 has only a value when a value different from 0 exists in element 14.1.1 or in element 15.1.1				

**PRODUTO EMPRÉSTIMOS - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
25.1.2	out of which Cohesion Fund (in EUR)	number (amount in EUR)	Total amount of CF paid to final recipients	Diz respeito ao montante de Fundo de Coesão transferido para a conta do beneficiário final.
25.1.3	out of which ESF (in EUR)	number (amount in EUR)	Total amount of ESF paid to final recipients	Diz respeito ao montante de FSE transferido para a conta do beneficiário final.
25.1.4	out of which EAFRD (in EUR)	number (amount in EUR)	Total amount of EAFRD paid to final recipients	Diz respeito ao montante de FEADER transferido para a conta do beneficiário final.
25.1.5	out of which EMFF (in EUR)	number (amount in EUR)	Total amount of EMFF paid to final recipients	Diz respeito ao montante de FEAMP transferido para a conta do beneficiário final.
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 paid to final recipients	Diz respeito ao montante da contribuição pública nacional que decorre do valor indicado em 25, ou seja, transferido para a conta do beneficiário final.
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 paid to final recipients	Diz respeito ao montante da contribuição privada nacional que decorre do valor indicado em 25, ou seja, transferido para a conta do beneficiário final.
27	Number of loan contracts signed with final recipients	number	Number of <u>loan</u> contracts signed with final recipients, including those for which no disbursement took place;  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	Deverá ser indicado o número de contratos de empréstimo assinados com os beneficiários finais, ainda que nenhum desembolso tenha sido efetuado.
28	Number of loans made in final recipients	number	Number of <u>loans</u> paid into the account of the final recipients.  The numbers above should not include loan provided from resources returned.	Deverá ser indicado o número de empréstimos com desembolsos nos beneficiários finais.  Os valores a reportar dizem respeito apenas ao primeiro ciclo de investimentos, pelo que empréstimos efetuados com montantes restituídos ao IF não devem ser indicados.
29	Number of final recipients supported by the financial product	number	This field is sum of fields 29.1, 29.2, 29.3 and 29.4.	Campo que resulta do somatório dos campos 29.1, 29.2, 29.3 e 29.4.
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.	Refere-se ao número indicado em 29 e diz respeito a Grandes Empresas apoiadas pelo IF, isto é com desembolsos efetuados até à data de reporte, neste caso, 31/12/2018.

VALIDATION RULES_SFC				
validate in Financial Instruments for SF/FoF and SF, that element 25.1.2 has only a value when a value different from 0 exists in element 14.1.2 or in element 15.1.2				
validate in Financial Instruments for SF/FoF and SF, that element 25.1.3 has only a value when a value different from 0 exists in element 14.1.3 or in element 15.1.3				
validate in Financial Instruments for SF/FoF and SF, that element 25.1.4 has only a value when a value different from 0 exists in element 14.1.4 or in element 15.1.4				
validate in Financial Instruments for SF/FoF and SF, that element 25.1.5 has only a value when a value different from 0 exists in element 14.1.5 or in element 15.1.5				
Validate in Financial Instruments for SF/FoF, SF and MA for years >= 2017 that element 38.3.1 is >= element 25.2 (error in AIR2018 and FIR, warning in other AIR)	validate in Financial Instruments for SF/FoF and SF, that element 25.2 has only a value when a value different from 0 exists in element 15.2.1			
Validate in Financial Instruments Equities and Loans for SF/FoF, SF and MA for years >= 2017 that element 38.3.2 is >= element 25.3 (error in AIR2018 and FIR, warning in other AIR)	validate in Financial Instruments for SF/FoF and SF, that element 25.3 has only a value when a value different from 0 exists in element 15.2.2			
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	validate in Financial Instruments for SF/FoF and SF, when element 27 is empty or 0 that date in element 13 is <= current date - 2 years => "Already more than 2 years passed since signature. Possible missing data or delay in implementation. Verify or consider explaining in AIR"		
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.				
Validate in Financial Instruments for SF/FoF, SF and MA that element 29 = element 29.1+29.2+29.3+29.4.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.			

PRODUTO EMPRÉSTIMOS - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
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	Refere-se ao número indicado em 29 e diz respeito a PME apoiadas pelo IF, isto é com desembolsos efetuados até à data de reporte, neste caso, 31/12/2018.
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 employ 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.	Trata-se de um subgrupo do campo 29.2. Assim, neste campo deverão ser indicadas, do total de PME do campo 29.9, as microempresas apoiadas.
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.	Refere-se ao número indicado em 29 e diz respeito a indivíduos/pessoas naturais apoiadas pelo IF, isto é com desembolsos efetuados até à data de reporte, neste caso, 31/12/2018.
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.	Refere-se ao número indicado em 29 e diz respeito a outro tipo de beneficiário apoiado pelo IF, isto é com desembolsos efetuados até à data de reporte, neste caso, 31/12/2018.
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, ....	Campo no qual deverão ser discriminados "outro tipo de beneficiários", como será o caso dos Municípios, organizações sem fins lucrativos ou condomínios.
33	Total number of disbursed loans defaulted	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.	Indicação do n.º de "Empréstimos" em incumprimento, mesmo que parcialmente reembolsados à data de reporte.
34	Total amount of disbursed loans defaulted (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.	Indicação do valor dos "Empréstimos" em incumprimento, mesmo que parcialmente reembolsados à data de reporte.
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. The amounts of other contributions are the amounts invested directly in final recipients. [Field 38.3 should be relevant only for loan and equity. For guarantee instruments the amounts reported in field 38.3 and its subfields should be zero. Total value of loans actually paid to final recipients in relation to the guarantee contracts signed is already reported in field 26 and should not be reported here.]	Campo que resulta do somatório dos campos 38.3.1 e 38.3.2. Por outras contribuições referem-se os montantes diretamente investidos ao nível dos beneficiários finais.
38.3.1	out of which public contributions (EUR)	number (amount in EUR)	The amount which constitutes amount of other public contributions outside ESI Funds at the level of final recipients - These amounts should include <u>national public co-financing of the operational programme invested directly into final recipients</u> for loans and equity only, - Non-programme public resources associated and combined with ESI Fund loans and equity, which were <u>invested directly into final recipients</u> , such as co-investment or other loans mobilised by the financial instrument at the level of final recipients. Financial intermediaries involved in the implementation of the financial instrument and channelling the ESIF programme contributions to eligible final recipients should report also financing provided outside of the financing chain of the FI if there is identifiable link for the provision of the non-programme financing to the underlying investment supported by the financial instrument. [For the purpose of the annotated template, 'financing chain' refers to the intermediaries involved in the implementation of the financial instrument and channelling the Union contribution to eligible final recipients. ]	Campo no qual deverão ser indicados os montantes da contribuição pública investida por via instrumentos financeiros "Empréstimos" nos beneficiários finais, incluindo a contrapartida nacional por parte do IF e outros recursos extra PO mobilizados pelo IF e canalizados para o beneficiário final. Os intermediários financeiros, enquanto mobilizadores de verbas dos FEEI para os beneficiários finais, devem reportar também outros recursos extra PO e IF que se relacionem com o investimento efetuado pelo beneficiário final.

VALIDATION RULES_SFC				
Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2				
Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2				
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0				
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0				
Validate in Financial Instruments for SF/FoF, SF and MA for years >= 2017 that element 38.3.1 is >= element 25.2 (error in AIR2018 and FIR, warning in other AIR)				

PRODUTO EMPRÉSTIMOS - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
38.3.2	out of which private contributions (EUR)	number (amount in EUR)	<p>The amount which constitutes amount of private contributions outside ESI Funds at the level of final recipients</p> <ul style="list-style-type: none"> <li>- These amounts should include <u>private co-financing of the operational programme invested directly into final recipients</u> for loans and equity only,</li> <li>- Non-programme private resources associated and combined with ESIF Fund loans and equity, which were <u>invested directly into final recipients</u>, such as co-investment or other loans mobilised by the financial instrument at the level of final recipients. Financial intermediaries involved in the implementation of the financial instrument and channelling the ESIF programme contributions to eligible final recipients should report also financing provided outside of the financing chain of the FI if there is identifiable link for the provision of the non-programme financing to the underlying investment supported by the financial instrument. [For the purpose of the annotated template, 'financing chain' refers to the intermediaries involved in the implementation of the financial instrument and channelling the Union contribution to eligible final recipients.]</li> </ul>	<p>Campo no qual deverão ser indicados os montantes da contribuição privada investida por via dos instrumentos financeiros "Empréstimos" nos beneficiários finais, incluindo a contrapartida nacional por parte do IF e outros recursos extra PO mobilizados pelo IF e canalizados para o beneficiário final.</p> <p>Os intermediários financeiros, enquanto mobilizadores de verbas dos FEEI para os beneficiários finais, devem reportar também outros recursos extra PO e IF que se relacionem com o investimento efetuado pelo beneficiário final.</p>
38.3A (Novo)	Contribution under EIB financial product mobilised at the level of final recipient (only for the instruments under Article 38(1)(c)) (in EUR);			
39	Expected and achieved leverage effect, by reference to the funding agreement			
39.1	Expected leverage effect for loan, by reference to the funding agreement	number	<p>The amounts used for calculating the expected leverage should be based on the amounts in the funding agreements.</p> <p>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 and leverage.</p>	<p>Campo no qual se deverá indicar o rácio de alavancagem expectável com base no Acordo de Participação.</p>
39.2	Achieved leverage effect at the end of reporting year for loan	number	<p>To be calculated by the system (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). The following formulae are used to calculate achieved leverage for different products and taking into account respective implementation options.</p> <p>NB! The formulae for automatic calculation of achieved leverage <b>by product</b> (see below) will be applied in SFC2014 as of 2018 reporting exercise (data with the cut-off date of 31/12/2017) onwards.</p> <p>[* For the purpose of the reporting exercise 2017 (data with the cut-off date of 31/12/2016) the formulae for the automatic calculation of achieved leverage are applied at the <b>fund level</b> (see formulae at the end of the table)].</p> <p>In the structure with fund of funds (FoF/SF), if loan in 22.1, then</p> $\text{Achieved leverage}_{\text{loan}} = \frac{(25.1 + 38.3)}{(25.1 + ((25/15_{\text{FoF}}) * 17_{\text{FoF}} * (14.1_{\text{FoF}}/14_{\text{FoF}})) + ((25/15_{\text{FoF/SF}}) * 17_{\text{FoF/SF}} * (14.1_{\text{FoF/SF}}/14_{\text{FoF/SF}}))}$	<p>Campo de cálculo automático do sistema, com base nas opções e valores registados nos vários campos relativos a cada um dos Produtos associados ao instrumento financeiro.</p> <p>Fórmula utilizada pelo sistema caso a opção em 22.1 seja "Empréstimo", no modelo instrumento financeiro específico implementado por via de um Fundo de Fundos.</p> <p>Por uma questão de prudência, sugere-se que a fórmula apresentada seja testada, para confirmação do valor que será assumido em SFC.</p>
39.3	Investment mobilised through investments made by ESIF financial instruments for loan	number (amount in EUR)	<p>The Financial Regulation provides a definition of leverage of the financial instrument which does not capture the total amount of investment mobilised through ESIF financial instruments but rather the financing provided. In order to report on the wider impact of financial instrument it would be useful to have additional information to capture the overall impact of the investment. The total size of the project supported by the ESIF financial instrument should be reported in this field.</p> <p>The total amount of the project, in addition to the financing provided by the financial instrument, may include own contributions of the project promoter or other means of financing raised outside the financial instrument. The amount may also include other support, for example, national grant or a grant from ESI Funds.</p>	<p>Campo opcional no qual se deverá indicar o montante total do projeto apoiado por via do IF, incluindo os recursos próprios do beneficiário final e subvenções e outros apoios combinados com o investimento mobilizado através do IF.</p>

VALIDATION RULES_SFC				
Validate in Financial Instruments Equities and Loans for SF/FoF, SF and MA for years >= 2017 that element 38.3.2 is >= element 25.3 (error in AIR2018 and FIR, warning in other AIR)				
validate in Financial Instruments for SF/FoF and SF, that element 39.1 is not null	Validate in Financial Instruments for SF/FoF and SF, that element 39.1 is < 20 for guarantee and equity and is < 10 for loan. => "Unusual value for this type of instrument (>10 for loans, >20 for guarantees or equity). Please verify 39.1 for FI {0}, Product {1}"			

**PRODUTO CAPITAL - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
<p><b>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)</b></p> <p>Section V has to be repeated accordingly for each financial product</p>				
22	Name of each financial product offered by the financial instrument	text	Name of equity supported with programme resources and offered by the financial intermediary to final recipients. The name of equity should not be confused with the name of the financial intermediary.	O nome do produto de "Capital" disponibilizado pelo instrumento financeiro específico apoiado pelo FdF ao beneficiário final deverá ser indicado neste campo.
22.1	Type of financial product offered by the financial instrument	Selection	<p>(a) loan (b) guarantee (c) equity (d) other support combined within the financial instrument</p> <p>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.</p> <p>Other financial products should be reported under either Loan, Guarantee or Equity.</p>	Indicar que se trata do produto do tipo "Capital".
24	Total amount of programme contributions committed in equity, quasi-equity contracts with final recipients (in EUR)	number (amount in EUR)	<p>Total amount of commitment in <u>quasi-equity</u> participation in enterprises should be reported here, irrespective if the participation has been paid to the final recipient. 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.</p>	<p>Campo no qual deverá ser indicado o montante da contribuição do Programa comprometida em participações em empresas, ainda que as mesmas não tenham sido pagas aos beneficiários finais.</p> <p>Verbas extra Programa que sejam mobilizadas por outras vias que não o IF, não deverão ser reportadas neste campo.</p>
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 24.
25	Total amount of programme contributions paid to final recipients through this equity (in EUR)	number (amount in EUR)	<p>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.</p> <p>This row refers to the programme resources effectively disbursed, means paid into the account of the final recipients.</p> <p>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.</p>	<p>Montante total da contribuição do PO transferida para a conta do beneficiário final no âmbito do produto "Capital", resultando este valor em SFC do somatório dos valores dos campos 25.1, 25.2 e 25.3.</p> <p>Deverão apenas ser indicados os montantes relativos à contribuição do Programa.</p>
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 25 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 25.1.1. a 25.1.5..
25.1.1	out of which ERDF (in EUR)	number (amount in EUR)	Total amount of ERDF paid to final recipients	Diz respeito ao montante de FEDER transferido para a conta do beneficiário final.

VALIDATION RULES_SFC					
Validate in Financial Instruments for SF/FoF, SF and MA that element 22 is different from element 11.1.1.					
Validate in Financial Instruments for SF/FoF, SF and MA that element 25 is <= element 24.	Validate in Financial Instruments for SF/FoF, SF and MA that element 24.1 is <= element 24.	Validate in Financial Instruments for SF/FoF, SF and MA, when in the previous AIR the same FI and Product exists, that element 24 is > 0 => "Possible missing data in element 24"			
Validate in Financial Instruments for SF/FoF, SF and MA that element 25.1 is <= element 24.1.	Validate in Financial Instruments for SF/FoF, SF and MA that element 24.1 is <= element 24.				
Validate in Financial Instruments for SF/FoF, SF and MA that element 25 is <= element 24.	Validate in Financial Instruments that element 25 is equal to 25.1 + 25.2 + 25.3	validate in Financial Instruments, that the sum of elements 25 in SF/FoF and SF + the sum of elements 17 in SF/FoF and SF is >= sum of "Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of article 42(1)" in Appendix 1 of the last submitted Payment Application for Accounting Year = Implementation Year and for the Priority Axis as specified in element 1.1	validate in Financial Instruments for SF/FoF and SF, that the sum of product elements 25 of a SF/FoF or SF is <= element 15 of the master SF/FoF or SF	validate in Financial Instruments for SF/FoF and SF, when element 25 is > 0 in the current AIR and in the previous AIR for the same FI and Product, that element 40 is > 0 => "Possible missing data in element 40: the investments were made more than year before the end of reporting period"	Validate in Financial Instruments for SF/FoF and SF, when element 24 is > 0 in the previous AIR for the same FI and Product, that element 25 in the current AIR is > 0 => "Possible missing data in element 25"
Validate in Financial Instruments for SF/FoF, SF and MA that element 25.1 is <= element 24.1.					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.1 has only a value when a value different from 0 exists in element 14.1.1 or in element 15.1.1					

**PRODUTO CAPITAL - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
25.1.2	out of which Cohesion Fund (in EUR)	number (amount in EUR)	Total amount of CF paid to final recipients	Diz respeito ao montante de Fundo de Coesão transferido para a conta do beneficiário final.
25.1.3	out of which ESF (in EUR)	number (amount in EUR)	Total amount of ESF paid to final recipients	Diz respeito ao montante de FSE transferido para a conta do beneficiário final.
25.1.4	out of which EAFRD (in EUR)	number (amount in EUR)	Total amount of EAFRD paid to final recipients	Diz respeito ao montante de FEADER transferido para a conta do beneficiário final.
25.1.5	out of which EMFF (in EUR)	number (amount in EUR)	Total amount of EMFF paid to final recipients	Diz respeito ao montante de FEAMP transferido para a conta do beneficiário final.
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 paid to final recipients	Diz respeito ao montante da contribuição pública nacional que decorre do valor indicado em 25, ou seja, transferido para a conta do beneficiário final.
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 paid to final recipients	Diz respeito ao montante da contribuição privada nacional que decorre do valor indicado em 25, ou seja, transferido para a conta do beneficiário final.
27	Number of equity or quasi-equity contracts signed with final recipients	number	Number of <u>equity and quasi-equity</u> participations commitments signed including the equity participations which have not yet been paid;  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	Deverá ser indicado o número de contratos de participação assinados com os beneficiários finais, ainda que nenhum pagamento tenha sido efetuado.
28	Number of equity or quasi-equity investments made in final recipients	number	Number of <u>equity or quasi-equity</u> investments paid into the account of the final recipient.  The numbers above should not include equity or quasi-equity provided from resources returned.	Deverá ser indicado o número de investimentos efetuados na conta dos beneficiários finais.  Os valores a reportar dizem respeito apenas ao primeiro ciclo de investimentos, pelo que investimentos efetuados com montantes restituídos ao IF não devem ser indicados.
29	Number of final recipients supported by the financial product	number	This field is sum of fields 29.1, 29.2, 29.3 and 29.4.	Campo que resulta do somatório dos campos 29.1, 29.2, 29.3 e 29.4.
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.	Refere-se ao número indicado em 29 e diz respeito a Grandes Empresas apoiadas pelo IF, isto é, objeto de investimento até à data de reporte, neste caso, 31/12/2018.

VALIDATION RULES_SFC					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.2 has only a value when a value different from 0 exists in element 14.1.2 or in element 15.1.2					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.3 has only a value when a value different from 0 exists in element 14.1.3 or in element 15.1.3					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.4 has only a value when a value different from 0 exists in element 14.1.4 or in element 15.1.4					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.5 has only a value when a value different from 0 exists in element 14.1.5 or in element 15.1.5					
Validate in Financial Instruments for SF/FoF, SF and MA for years >= 2017 that element 38.3.1 is >= element 25.2 (error in AIR2018 and FIR, warning in other AIR)	validate in Financial Instruments for SF/FoF and SF, that element 25.2 has only a value when a value different from 0 exists in element 15.2.1				
Validate in Financial Instruments Equities and Loans for SF/FoF, SF and MA for years >= 2017 that element 38.3.2 is >= element 25.3 (error in AIR2018 and FIR, warning in other AIR)	validate in Financial Instruments for SF/FoF and SF, that element 25.3 has only a value when a value different from 0 exists in element 15.2.2				
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	validate in Financial Instruments for SF/FoF and SF, when element 27 is empty or 0 that date in element 13 is <= current date - 2 years => "Already more than 2 years passed since signature. Possible missing data or delay in implementation. Verify or consider explaining in AIR"			
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.					
Validate in Financial Instruments for SF/FoF, SF and MA that element 29 = element 29.1+29.2+29.3+29.4.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.				

PRODUTO CAPITAL - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
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	Refere-se ao número indicado em 29 e diz respeito a PME apoiadas pelo IF, isto é isto é, objeto de investimento até à data de reporte, neste caso, 31/12/2018.
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 employ 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.	Trata-se de um subgrupo do campo 29.2. Assim, neste campo deverão ser indicadas, do total de PME do campo 29.9, as microempresas apoiadas.
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.	Produto não aplicável.
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.	Produto não aplicável.
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, ....	Produto não aplicável.
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. The amounts of other contributions are the amounts invested directly in final recipients. [Field 38.3 should be relevant only for loan and equity. For guarantee instruments the amounts reported in field 38.3 and its subfields should be zero. Total value of loans actually paid to final recipients in relation to the guarantee contracts signed is already reported in field 26 and should not be reported here.]	Campo que releva apenas para os instrumentos "Capital", resultando do somatório dos campos 38.3.1 e 38.3.2. Por outras contribuições referem-se os montantes diretamente investidos ao nível dos beneficiários finais.
38.3.1	out of which public contributions (EUR)	number (amount in EUR)	The amount which constitutes amount of other public contributions outside ESI Funds at the level of final recipients - These amounts should include <u>national public co-financing of the operational programme invested directly into final recipients</u> for loans and equity only, - Non-programme public resources associated and combined with ESI Fund loans and equity, which were <u>invested directly into final recipients</u> , such as co-investment or other loans mobilised by the financial instrument at the level of final recipients. Financial intermediaries involved in the implementation of the financial instrument and channelling the ESIF programme contributions to eligible final recipients should report also financing provided outside of the financing chain of the FI if there is identifiable link for the provision of the non-programme financing to the underlying investment supported by the financial instrument. [For the purpose of the annotated template, 'financing chain' refers to the intermediaries involved in the implementation of the financial instrument and channelling the Union contribution to eligible final recipients. ]	Campo no qual deverão ser indicados os montantes da contribuição pública investida por via instrumentos financeiros "Capital" nos beneficiários finais, incluindo a contrapartida nacional por parte do IF e outros recursos extra PO mobilizados pelo IF e canalizados para o beneficiário final. Os intermediários financeiros, enquanto mobilizadores de verbas dos FEEI para os beneficiários finais, devem reportar também outros recursos extra PO e IF que se relacionem com o investimento efetuado pelo beneficiário final.
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 - These amounts should include <u>private co-financing of the operational programme invested directly into final recipients</u> for loans and equity only, - Non-programme private resources associated and combined with ESIF Fund loans and equity, which were <u>invested directly into final recipients</u> , such as co-investment or other loans mobilised by the financial instrument at the level of final recipients. Financial intermediaries involved in the implementation of the financial instrument and channelling the ESIF programme contributions to eligible final recipients should report also financing provided outside of the financing chain of the FI if there is identifiable link for the provision of the non-programme financing to the underlying investment supported by the financial instrument. [For the purpose of the annotated template, 'financing chain' refers to the intermediaries involved in the implementation of the financial instrument and channelling the Union contribution to eligible final recipients. ]	Campo no qual deverão ser indicados os montantes da contribuição privada investida por via dos instrumentos financeiros "Capital" nos beneficiários finais, incluindo a contrapartida nacional por parte do IF e outros recursos extra PO mobilizados pelo IF e canalizados para o beneficiário final. Os intermediários financeiros, enquanto mobilizadores de verbas dos FEEI para os beneficiários finais, devem reportar também outros recursos extra PO e IF que se relacionem com o investimento efetuado pelo beneficiário final.

VALIDATION RULES_SFC					
Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2					
Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2					
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0					
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0					
Validate in Financial Instruments for SF/FoF, SF and MA for years >= 2017 that element 38.3.1 is >= element 25.2 (error in AIR2018 and FIR, warning in other AIR)					
Validate in Financial Instruments Equities and Loans for SF/FoF, SF and MA for years >= 2017 that element 38.3.2 is >= element 25.3 (error in AIR2018 and FIR, warning in other AIR)					





PRODUTO GARANTIA - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
<p><b>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)</b></p> <p><b>Section V has to be repeated accordingly for each financial product</b></p>				
22	Name of each financial product offered by the financial instrument	text	Name of guarantee supported with programme resources and offered by the financial intermediary to final recipients. The name of guarantee should not be confused with the name of the financial intermediary.	O nome do produto "Garantias", disponibilizado pelo instrumento financeiro específico apoiado pelo FdF ao beneficiário final, deverá ser indicado neste campo.
22.1	Type of financial product offered by the financial instrument	Selection	<p>(a) loan (b) guarantee (c) equity (d) other support combined within the financial instrument</p> <p>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.</p> <p>Other financial products should be reported under either Loan, Guarantee or Equity.</p>	Indicar que se trata do produto do tipo "Garantias".
24	Total amount of programme contributions committed/blocked for guarantee contracts signed (in EUR)	number (amount in EUR)	<p>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.</p> <p>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.</p>	<p>Campo no qual deverá ser indicado o montante da contribuição do Programa comprometido (bloqueado) em contratos de garantia assinados, ainda que os empréstimos não tenham sido desembolsados aos beneficiários finais.</p> <p>Verbas extra Programa que sejam mobilizadas por outras vias que não o IF, não deverão ser reportadas neste campo.</p>
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 24.
25	Total amount of programme contributions committed for loans paid to final recipients (in EUR)	number (amount in EUR)	<p>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.</p> <p>This row refers to the programme resources effectively disbursed, means paid into the account of the final recipients.</p> <p>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.</p> <p>In case of <u>portfolio guarantees</u> the amount should be a portion of guarantee committed for loans paid to final recipients in line with the multiplier ratio in line with Article 8 of CDR.</p> <p>Generally resources returned to the operation from investments in final recipients are not considered programme contributions.</p> <p>Consequently, resources returned to the operation and reinvested in final recipients shall not be reported under 25.</p>	<p>Montante da contribuição do PO comprometida (bloqueada) em contratos de garantia assinados com desembolso de empréstimos para os beneficiários finais, resultando este valor em SFC do somatório dos valores dos campos 25.1, 25.2 e 25.3.</p> <p>As disposições previstas no artigo 8.º do Regulamento Delegado n.º 480/2014 aplicam-se aos instrumentos financeiros diretamente implementados pela AG, em conformidade com o previsto na alínea c) do número 4 do artigo 38.º do Regulamento n.º 1303/2013.</p> <p>Deverão apenas ser indicados os montantes relativos à contribuição do Programa.</p>
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 25 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 25.1.1. a 25.1.5..

VALIDATION RULES_SFC					
Validate in Financial Instruments for SF/FoF, SF and MA that element 22 is different from element 11.1.1.					
Validate in Financial Instruments for SF/FoF, SF and MA that element 25 is <= element 24.	Validate in Financial Instruments for SF/FoF, SF and MA that element 24.1 is <= element 24.	Validate in Financial Instruments for SF/FoF, SF and MA, when in the previous AIR the same FI and Product exists, that element 24 is > 0 => "Possible missing data in element 24"			
Validate in Financial Instruments for SF/FoF, SF and MA that element 25.1 is <= element 24.1.	Validate in Financial Instruments for SF/FoF, SF and MA that element 24.1 is <= element 24.				
Validate in Financial Instruments that element 25 is equal to 25.1 + 25.2 + 25.3	Validate in Financial Instruments for SF/FoF, SF and MA that element 25 is <= element 24.	Validate in Financial Instruments Guarantees for SF/FoF, SF and MA when element 25 > 0 that element 26 is > 0	validate in Financial Instruments, that the sum of elements 25 in SF/FoF and SF + the sum of elements 17 in SF/FoF and SF is >= sum of "Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of article 42(1)" in Appendix 1 of the last submitted Payment Application for Accounting Year = Implementation Year and for the Priority Axis as specified in element 1.1	validate in Financial Instruments for SF/FoF and SF, that the sum of product elements 25 of a SF/FoF or SF is <= element 15 of the master SF/FoF or SF	Validate in Financial Instruments for SF/FoF and SF, when element 24 is > 0 in the previous AIR for the same FI and Product, that element 25 in the current AIR is > 0 => "Possible missing data in element 25"
Validate in Financial Instruments for SF/FoF, SF and MA that element 25.1 is <= element 24.1.					

**PRODUTO GARANTIA - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
25.1.1	out of which ERDF (in EUR)	number (amount in EUR)	Total amount of ERDF set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FEDER comprometido (bloqueado) em contratos de garantia assinados, com desembolso de empréstimos para os beneficiários finais.
25.1.2	out of which Cohesion Fund (in EUR)	number (amount in EUR)	Total amount of CF set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de Fundo de Coesão comprometido (bloqueado) em contratos de garantia assinados, com desembolso de empréstimos para os beneficiários finais.
25.1.3	out of which ESF (in EUR)	number (amount in EUR)	Total amount of ESF set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FSE comprometido (bloqueado) em contratos de garantia assinados, com desembolso de empréstimos para os beneficiários finais.
25.1.4	out of which EAFRD (in EUR)	number (amount in EUR)	Total amount of EAFRD set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FEADER comprometido (bloqueado) em contratos de garantia assinados, com desembolso de empréstimos para os beneficiários finais.
25.1.5	out of which EMFF (in EUR)	number (amount in EUR)	Total amount of EMFF set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FEAMP comprometido (bloqueado) em contratos de garantia assinados, com desembolso de empréstimos para os beneficiários finais.
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 set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante da contribuição pública nacional que decorre do valor indicado em 25.
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 set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante da contribuição privada nacional que decorre do valor indicado em 25.
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.	Montante total dos empréstimos garantidos com verbas do PO (instrumento financeiro) efetivamente desembolsados aos beneficiários finais.
26.1	Total value of new debt finance created by the SME Initiative (CPR Art. 39 (10) (b))	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) <i>(Field should only be available if 7.1 was chosen with yes)</i>	Campo aplicável à Iniciativa PME. A 31/12/2018 verifica-se não ser aplicável a PT.

VALIDATION RULES_SFC					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.1 has only a value when a value different from 0 exists in element 14.1.1 or in element 15.1.1					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.2 has only a value when a value different from 0 exists in element 14.1.2 or in element 15.1.2					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.3 has only a value when a value different from 0 exists in element 14.1.3 or in element 15.1.3					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.4 has only a value when a value different from 0 exists in element 14.1.4 or in element 15.1.4					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.5 has only a value when a value different from 0 exists in element 14.1.5 or in element 15.1.5					
validate in Financial Instruments for SF/FoF and SF, that element 25.2 has only a value when a value different from 0 exists in element 15.2.1					
validate in Financial Instruments for SF/FoF and SF, that element 25.3 has only a value when a value different from 0 exists in element 15.2.2					
Validate in Financial Instruments Guarantees for SF/FoF, SF and MA when element 25 > 0 that element 26 is > 0	Validate in Financial Instruments for SF/FoF and SF, when element 26 is > 0 in the previous AIR for the same FI and Product, that element 26 in the current AIR is > 0 => "Possible missing data in element 26"				
Validate in Financial Instruments that element 26.1 is empty when element 7.1 of the master Fund of funds is empty or false.	Validate in Financial Instruments for SF/FoF and SF, when element 26.1 is > 0 in the previous AIR for the same FI and Product, that element 26.1 in the current AIR is > 0 => "Possible missing data in element 26.1"				

PRODUTO GARANTIA - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
27	Number of guaranteed loans signed with final recipients	number	Number of <u>guarantee</u> contracts signed independent if the loan was disbursed; 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	Deverá ser indicado o número de contratos de garantia assinados com os beneficiários finais, ainda que nenhum desembolso de empréstimo associado tenha sido efetuado.
28	Number of guaranteed loans paid to final recipients	number	Number of <u>guarantees</u> provided to final recipients where amounts have been blocked in the guarantee fund for loans disbursed. The numbers above should not include loan/guarantee/equity or quasi-equity/other financial products provided from resources returned.	Deverá ser indicado o número de garantias prestadas aos beneficiários finais sempre que as mesmas sejam bloqueadas por desembolso de empréstimo. Os valores a reportar dizem respeito apenas ao primeiro ciclo de investimentos, pelo que investimentos efetuados com montantes restituídos ao IF não devem ser indicados.
29	Number of final recipients supported by the financial product	number	This field is sum of fields 29.1, 29.2, 29.3 and 29.4.	Campo que resulta do somatório dos campos 29.1, 29.2, 29.3 e 29.4.
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.	Refere-se ao número indicado em 29 e diz respeito a Grandes Empresas apoiadas pelo IF, isto é, com garantias bloqueadas associadas a empréstimos desembolsados até à data de reporte, neste caso, 31/12/2018.
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/dispensed 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	Refere-se ao número indicado em 29 e diz respeito a PME apoiadas pelo IF, isto é, com garantias bloqueadas associadas a empréstimos desembolsados até à data de reporte, neste caso, 31/12/2018.
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 employ 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.	Trata-se de um subgrupo do campo 29.2. Assim, neste campo deverão ser indicadas, do total de PME do campo 29.9, as microempresas apoiadas.
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.	Refere-se ao número indicado em 29 e diz respeito a indivíduos/pessoas naturais apoiadas pelo IF, com garantias bloqueadas associadas a empréstimos desembolsados até à data de reporte, neste caso, 31/12/2018.
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.	Refere-se ao número indicado em 29 e diz respeito a outro tipo de beneficiário apoiado pelo IF, com garantias bloqueadas associadas a empréstimos desembolsados até à data de reporte, neste caso, 31/12/2018.
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, ....	Campo no qual deverão ser discriminados "outro tipo de beneficiários", como será o caso dos Municípios, organizações sem fins lucrativos ou condomínios.
33	Total number of guarantees provided and called due to the loan default	number	Total number of <u>guarantees</u> called due to the loan default.	Indicação do n.º de garantias acionadas em relação aos empréstimos em incumprimento.
34	Total amount committed for guarantees provided and called due to loan default (in EUR)	number (amount in EUR)	Total amount committed for guarantees called due to loan default.	Indicação do valor das garantias acionadas em relação aos empréstimos em incumprimento.

VALIDATION RULES_SFC					
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	validate in Financial Instruments for SF/FoF and SF, when element 27 is empty or 0 that date in element 13 is <= current date - 2 years => "Already more than 2 years passed since signature. Possible missing data or delay in implementation. Verify or consider explaining in AIR"	Validate in Financial Instruments for SF/FoF and SF, when element 25 is > 0, that element 27 is > 0		
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.					
Validate in Financial Instruments for SF/FoF, SF and MA that element 29 = element 29.1+29.2+29.3+29.4.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.				
Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2					
Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2					
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0					
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0					
Validate in Financial Instruments for SF/FoF and SF, when element 33 is > 0, that element 34 is > 1					
Validate in Financial Instruments for SF/FoF and SF, when element 33 is > 0, that element 34 is > 0					

PRODUTO GARANTIA - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
39	Expected and achieved leverage effect, by reference to the funding agreement			
39.1	Expected leverage effect for guarantee, by reference to the funding agreement	number	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 and leverage.	Campo no qual se deverá indicar o rácio de alavancagem expectável com base no Acordo de Participação.
39.2	Achieved leverage effect at the end of reporting year for guarantee	number	To be calculated by the system (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). The following formulae are used to calculate achieved leverage for different products and taking into account respective implementation options. NB! The formulae for automatic calculation of achieved leverage <b>by product</b> (see below) will be applied in SFC2014 as of 2018 reporting exercise (data with the cut-off date of 31/12/2017) onwards. [* For the purpose of the reporting exercise 2017 (data with the cut-off date of 31/12/2016) the formulae for the automatic calculation of achieved leverage are applied at the <b>fund level</b> (see formulae at the end of the table)].  In the structure with fund of funds (FoF/SF), if <b>guarantee</b> in 22.1, then  Achieved leverage = $\frac{26_{\text{Total value of loans actually paid to final recipients in relation to the guarantee contracts signed}}}{(25_{1c} + ((25_{15_{cF}} * 17_{10F} * (14_{1c_{sp}} / 14_{1c_{sp}})) + ((25_{15_{cF/SF}} * 17_{10F/SF} * (14_{1c_{sp/SF}} / 14_{1c_{sp/SF}})))}}$	Campo de cálculo automático do sistema, com base nas opções e valores registados nos vários campos relativos a cada um dos Produtos associados ao instrumento financeiro.  Fórmula utilizada pelo sistema caso a opção em 22.1 seja "Garantias", no modelo instrumento financeiro específico implementado por via de um Fundo de Fundos.  Por uma questão de prudência, sugere-se que a fórmula apresentada seja testada, para confirmação do valor que será assumido em SFC.
39.3	Investment mobilised through investments made by ESIF financial instruments for guarantee (Optional)	number (amount in EUR)	The Financial Regulation provides a definition of leverage of the financial instrument which does not capture the total amount of investment mobilised through ESIF financial instruments but rather the financing provided. In order to report on the wider impact of financial instrument it would be useful to have additional information to capture the overall impact of the investment. The total size of the project supported by the ESIF financial instrument should be reported in this field. The total amount of the project, in addition to the financing provided by the financial instrument, may include own contributions of the project promoter or other means of financing raised outside the financial instrument. The amount may also include other support, for example, national grant or a grant from ESI Funds.	Campo opcional no qual se deverá indicar o montante total do projeto apoiado por via do IF, incluindo os recursos próprios do beneficiário final e subvenções e outros apoios combinados com o investimento mobilizado através do IF.

VALIDATION RULES\_SFC

validate in Financial Instruments for SF/FoF and SF, that element 39.1 is not null	Validate in Financial Instruments for SF/FoF and SF, that element 39.1 is < 20 for guarantee and equity and is < 10 for loan. => "Unusual value for this type of instrument (>10 for loans, >20 for guarantees or equity). Please verify 39.1 for FI {0}, Product {1}"				

**PRODUTO "OUTROS" - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
<b>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 Section V has to be repeated accordingly for each financial product and priority or measure (Article 46(2)(e) of Regulation (EU) No 1303/2013)</b>				
22	Name of each financial product offered by the financial instrument	text	Name of other product supported with programme resources and offered by the financial intermediary to final recipients. The name of other products should not be confused with the name of the financial intermediary.	O nome do produto "Other support combined within the financial instrument", disponibilizado pelo instrumento financeiro específico apoiado pelo FdF ao beneficiário final, deverá ser indicado neste campo.
22.1	Type of financial product offered by the financial instrument	Selection	(a) loan (b) guarantee (c) equity (d) 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.  Other financial products should be reported under either Loan, Guarantee or Equity.	Indicar que se trata do produto do tipo "Other support combined within the financial instrument".
25	Total amount of programme contributions paid to final recipients through other products (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>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.	Montante da contribuição do PO efetivamente utilizada a favor dos beneficiários finais em bonificação da taxa de juro, da comissão de garantias e apoio técnico, resultando este valor em SFC do somatório dos valores dos campos 25.1, 25.2 e 25.3.  As disposições previstas no artigo 8.º do Regulamento Delegado n.º 480/2014 aplicam-se aos instrumentos financeiros diretamente implementados pela AG, em conformidade com o previsto na alínea c) do número 4 do artigo 38.º do Regulamento n.º 1303/2013.  Deverão apenas ser indicados os montantes relativos à contribuição do Programa.
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 ESI	Diz respeito ao montante dos Fundos que decorre do valor indicado em 25 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 25.1.1. a 25.1.5..

**VALIDATION RULES\_SFC**

Validate in Financial Instruments for SF/FoF, SF and MA that element 22 is different from element 11.1.1.		
Validate in Financial Instruments for SF/FoF and SF when element 22.1 is "O. Other support combined within the financial instrument" that 9.0.7 is true.		
Validate in Financial Instruments that element 25 is equal to 25.1 + 25.2 + 25.3	validate in Financial Instruments, that the sum of elements 25 in SF/FoF and SF + the sum of elements 17 in SF/FoF and SF is >= sum of "Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of article 42(1)" in Appendix 1 of the last submitted Payment Application for Accounting Year = Implementation Year and for the Priority Axis as specified in element 1.1	validate in Financial Instruments for SF/FoF and SF, that the sum of product elements 25 of a SF/FoF or SF is <= element 15 of the master SF/FoF or SF

**PRODUTO "OUTROS" - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.

No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
25.1.1	out of which ERDF (in EUR)	number (amount in EUR)	Total amount of ERDF paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FEDER efetivamente utilizado a favor dos beneficiários finais em bonificação da taxa de juro, da comissão de garantias e apoio técnico.
25.1.2	out of which Cohesion Fund (in EUR)	number (amount in EUR)	Total amount of CF paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de Fundo de Coesão efetivamente utilizado a favor dos beneficiários finais em bonificação da taxa de juro, da comissão de garantias e apoio técnico.
25.1.3	out of which ESF (in EUR)	number (amount in EUR)	Total amount of ESF paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FSE efetivamente utilizado a favor dos beneficiários finais em bonificação da taxa de juro, da comissão de garantias e apoio técnico.
25.1.4	out of which EAFRD (in EUR)	number (amount in EUR)	Total amount of EAFRD paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FEADER efetivamente utilizado a favor dos beneficiários finais em bonificação da taxa de juro, da comissão de garantias e apoio técnico.
25.1.5	out of which EMFF (in EUR)	number (amount in EUR)	Total amount of EMFF paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FEAMP efetivamente utilizado a favor dos beneficiários finais em bonificação da taxa de juro, da comissão de garantias e apoio técnico.
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 paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante da contribuição pública nacional que decorre do valor indicado em 25.

**VALIDATION RULES\_SFC**

validate in Financial Instruments for SF/FoF and SF, that element 25.1.1 has only a value when a value different from 0 exists in element 14.1.1 or in element 15.1.1		
validate in Financial Instruments for SF/FoF and SF, that element 25.1.2 has only a value when a value different from 0 exists in element 14.1.2 or in element 15.1.2		
validate in Financial Instruments for SF/FoF and SF, that element 25.1.3 has only a value when a value different from 0 exists in element 14.1.3 or in element 15.1.3		
validate in Financial Instruments for SF/FoF and SF, that element 25.1.4 has only a value when a value different from 0 exists in element 14.1.4 or in element 15.1.4		
validate in Financial Instruments for SF/FoF and SF, that element 25.1.5 has only a value when a value different from 0 exists in element 14.1.5 or in element 15.1.5		
validate in Financial Instruments for SF/FoF and SF, that element 25.2 has only a value when a value different from 0 exists in element 15.2.1		

PRODUTO "OUTROS" - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
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 paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante da contribuição privada nacional que decorre do valor indicado em 25.
26.1	Total value of new debt finance created by the SME Initiative (CPR Art. 39 (10) (b))	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) <i>(Field should only be available if 7.1 was chosen with yes)</i>	Campo aplicável à Iniciativa PME. A 31/12/2018 verifica-se não ser aplicável a PT.
27	Number of other financial product contracts signed with final recipients	number	Number of contracts signed for <u>other support combined within the financial instrument</u> signed including those 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	Deverá ser indicado o número de contratos assinados para os quais esteja prevista a mobilização de outro apoio a favor dos beneficiários finais, através da bonificação da taxa de juros, da comissão de garantia ou do apoio técnico, ainda que os investimentos a montante não se tenham concretizado (por exemplo, desembolso de empréstimos).
28	Number of other financial product investments made in final recipients	number	Number of <u>other support combined within the financial instrument</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.	Deverá ser indicado o número de contratos assinados para os quais esteja prevista a mobilização de outro apoio a favor dos beneficiários finais, através da bonificação da taxa de juros, da comissão de garantia ou do apoio técnico, associado a investimentos efetivamente concretizados junto dos beneficiários (por exemplo, desembolso de empréstimos).
29	Number of final recipients supported by the financial product	number	This field is sum of fields 29.1, 29.2, 29.3 and 29.4.	Campo que resulta do somatório dos campos 29.1, 29.2, 29.3 e 29.4.
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.	Refere-se ao número indicado em 29 e diz respeito a Grandes Empresas apoiadas pelo IF, ou seja, para as quais foram concretizados investimentos que dão origem à mobilização de recursos a seu favor (bonificação da taxa de juro, da comissão de garantia e de apoio técnico) a 31/12/2018.

VALIDATION RULES\_SFC

validate in Financial Instruments for SF/FoF and SF, that element 25.3 has only a value when a value different from 0 exists in element 15.2.2		
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	validate in Financial Instruments for SF/FoF and SF, when element 27 is empty or 0 that date in element 13 is <= current date - 2 years => "Already more than 2 years passed since signature. Possible missing data or delay in implementation. Verify or consider explaining in AIR"
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.		
Validate in Financial Instruments for SF/FoF, SF and MA that element 29 = element 29.1+29.2+29.3+29.4.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	

**PRODUTO "OUTROS" - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.

No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
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	Refere-se ao número indicado em 29 e diz respeito a PME apoiadas pelo IF, ou seja, para as quais foram concretizados investimentos que dão origem à mobilização de recursos a seu favor (bonificação da taxa de juro, da comissão de garantia e de apoio técnico) a 31/12/2018.
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.	Trata-se de um subgrupo do campo 29.2. Assim, neste campo deverão ser indicadas, do total de PME do campo 29.9, as microempresas apoiadas.
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.	Refere-se ao número indicado em 29 e diz respeito a indivíduos/pessoas naturais apoiadas pelo IF, ou seja, para os quais foram concretizados investimentos que dão origem à mobilização de recursos a seu favor (bonificação da taxa de juro, da comissão de garantia e de apoio técnico) a 31/12/2018.
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.	Refere-se ao número indicado em 29 e diz respeito a outro tipo de beneficiário apoiado pelo IF, ou seja, para os quais foram concretizados investimentos que dão origem à mobilização de recursos a seu favor (bonificação da taxa de juro, da comissão de garantia e de apoio técnico) a 31/12/2018.
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, ....	Campo no qual deverão ser descritos "outro tipo de beneficiários", como será o caso dos Municípios, organizações sem fins lucrativos ou condomínios.

**VALIDATION RULES\_SFC**

Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2		
Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2		
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0		
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0		



Nº 01/AD&C/2019 - Data: 2019/05/03

norma

**Anexo 3** *Template IFE\_RAE 2018*



**INSTRUMENTO ESPECÍFICO (Sem Fundo de Fundos) - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
<b>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)</b>				
1	Priority axes or measures supporting the financial instrument, including fund of funds, under the ESI Fund programme.			
1.1	Priority axis 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.	Deverá ser indicado o Eixo Prioritário, número e designação, no qual as operações relativas ao instrumento financeiro (IF) se encontram aprovadas.  Em SFC, este campo será registado com base numa seleção feita a partir de um menu do tipo "pop-up" dos vários EP's do PO em causa.
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	Corresponde ao FEEI que no âmbito do EP selecionado co-financia o IF.  Em SFC, este campo será registado com base numa seleção feita a partir de um menu do tipo "pop-up" dos FEEI.
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	Corresponde(m) ao(s) Objetivo(s) Temático(s) (OT) que no âmbito do EP selecionado se encontra(m) associado(s) ao IF.  Em SFC, este campo será registado com base numa seleção feita a partir de um menu do tipo "pop-up" dos vários OT.
3.1	Amount of ESI Funds committed in funding agreements from the individual thematic objectives chosen in field 3 (optional)	number (amount in EUR)	In order to report on financial instrument per thematic objectives, the amounts committed in funding agreements to FI shall be broken down. Breakdown of payment and other data per TO will be calculated pro rata on the basis of this information, in order to keep reporting requirements to a minimum. The sum of all TOs under 3.1 should be the same as in 14.1.	Campo opcional no qual deverá ser indicado o valor FEEI assumido nos acordos de financiamento por OT. O somatório dos vários OT deverá corresponder ao valor que for inscrito no campo 14.1.
4 other ESI Fund programmes providing contribution to the financial instrument				
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.	Deverão ser indicados os CCI dos PO que também contribuem para o IF.  Em SFC, este campo será registado com base numa seleção feita a partir de um menu do tipo "pop-up" dos vários CCI: POCH - 2014 PT 05 SF OP 001 POCI - 2014 PT 16 M3 OP 001 POSEUR - 2014 PT 16 CF OP 001 PO Norte - 2014 PT 16 M2 OP 001 PO Centro - 2014 PT 16 M2 OP 002 PO Lisboa - 2014 PT 16 M2 OP 005 PO Alentejo - 2014 PT 16 M2 OP 003 PO Algarve - 2014 PT 16 M2 OP 007 PO Açores - 2014 PT 16 M2 OP 004 PO Madeira - 2014 PT 16 M2 OP 006
30	Date of completion of the <i>ex ante</i> 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) section on FI does not need to be filled out.	Em complemento à nota da CE, regra geral, os IF deverão ser reportados sempre que a respetiva avaliação ex-ante esteja concluída. Todavia, no reporte dos RAE de 2015/2016 foi opção incluir apenas os IF que a 31/12 desses anos estivessem contratualizados. Em julho de 2017 os serviços da CE confirmaram que o registo em SFC deve ocorrer logo que a avaliação ex-ante esteja concluída e que haja uma decisão das autoridades de gestão para contribuírem para os IF em causa, o que, consideramos, valida a opção adotada pelas autoridades nacionais.  Relativamente às datas a inserir neste campo, foi consensualizado entre a AD&C e a IFD e a EG do IFRRU, aquando da preparação do reporte a 31/12/2016, a indicação da data do email da Agência aos vários Grupos de Acompanhamento de Avaliação, através do qual foi remetida a versão final do respetivo Relatório. Consideramos que será assim este email que marcará o final do processo de avaliação ex-ante para cada um dos lotes, nomeadamente: - Lote 1 (empresas): 06/05/2015; - Lote 2 (inovação e empreendedorismo social, micro empreendedorismo e criação do próprio emprego, empréstimos a estudantes do ensino superior): 06/01/2016; - Lote 3 (eficiência energética e gestão eficiente da água e dos resíduos): 06/01/2016; - Lote 4 (regeneração e revitalização física, económica e social em zonas urbanas): 18/09/2015.
31	Selection of bodies implementing financial instrument			

**VALIDATION RULES\_SFC**

Validate in Financial Instruments that the Thematic Objectives are covered by the selected Priority Axis.	Validate in Financial Instruments for FoF, SF and MA that element 1.1 is not null.				
Validate in Financial Instruments for FoF, SF and MA, that at least one Fund (=element 2) is selected.					
Validate in Financial Instruments for FoF, SF and MA, that at least one Thematic Objective (=element 3) is selected.					
Validate in Financial Instruments when Thematic Objectives are defined that the sum of all Thematic Objective amounts (3.1) equals 14.1					
Validate in Financial Instruments for FoF, SF and MA, that the selected CCIs (=element 4.1) are different than the CCI of the AIR.					
Validate in Financial Instruments for FoF and SF, that element 13 is >= element 30.	Validate in Financial Instruments for FoF, SF and MA when the same FI exists in previous year's AIR and its element 30 is null that element 30 in the current AIR is not null. => "No date on completion of ex ante assessment has been provided which means that it has not yet been completed. As no date was reported in the preceding year as well, delays might need to be explained"	Validate in Financial Instruments for FoF, SF and MA when the same FI doesn't exist in previous year's AIR or exists but has its element 30 filled in, that element 30 in the current AIR is not null. => "No date on completion of ex ante assessment has been provided which means that it has not yet been completed."			

**INSTRUMENTO ESPECÍFICO (Sem Fundo de Fundos) - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
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 - definition of the beneficiary according to Article 2 CPR.)	Confirmação, ou não, do processo de seleção, designação ou atribuição direta da gestão do IF ao intermediário financeiro (enquanto beneficiário do PO).
<b>II. Description of the financial instrument and implementation arrangements (Article 46(2)(b) of Regulation (EU) No 1303/2013)</b>				
5	Name of the financial instrument	text	Official name of the financial instrument according to Article 4(4) of the CIR 821/2014.	Deve ser indicado o nome do Instrumento Financeiro implementado sem recurso a FdF. No caso do IF do POCH sugere-se: IF-EES2020.
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.	Na sequência da harmonização entre a AD&C e a IFD e EG do IFRRU, quando do reporte de 2016, neste campo deverá ser indicada a área de abrangência do instrumento, ao nível de NUTS II no caso dos PO's do Continente e NUTS I no caso das RAA e RAM (corresponderá à área de abrangência do PO), na medida em que será necessariamente diferente da morada da entidade beneficiária do Fundo.
7	Implementation arrangements	selection		
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	Neste campo deverá ser indicado se o Instrumento Financeiro em causa diz respeito a um IF criado a nível da União, gerido direta ou indiretamente pela Comissão, como por exemplo a iniciativa PME. Até à data não se verifica a implementação de IF deste tipo.
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.	A preencher apenas se no campo 7.1 se inserir a opção "Sim".
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), (c) and (d) 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) entrust implementation tasks, through the direct award of a contract, (c) entrust implementation tasks to another body governed by public or private law, or (d) undertaking implementation directly	Deve ser selecionada a opção que enquadra a modalidade de implementação do FdF. Salienta-se a alteração introduzida pelo Regulamento n.º 1049/2018 (Omnibus) nas opções de implementação do FdF. Tendo em conta a entrada em vigor do Omnibus, espera-se que o documento de Orientações SWD(2017), 343 final, de 11/10/2017, que clarificava as disposições relativas às opções de implementação dos IF, seja atualizado.
7.3 (Novo)	Financial instrument combining a financial contribution from the managing authority with EIB financial products under the European Fund for Strategic Investment in accordance with Article 39a, referred to in Article 38(1)(c)	selection		Opção a selecionar no caso de combinação com os FEIE (BEI).
8	Type of the financial instrument	Fund of Funds specific Fund		Em SFC este é o primeiro campo a preencher, através do qual se indica o nível a que se reporta a informação. As opções são: - Fundo de Fundos; - Fundo Específico de Fundo de Fundos; - Fundo Específico; - Implementação Direta. Neste caso, estaremos ao nível do Instrumento Específico implementado por via de FdF.
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: (1) Risk sharing loan (2) Capped guarantee (3) Renovation loan (4) Co-investment facility (5) Urban development fund	Campo de seleção em SFC que no caso de PT a 31/12/2018 deverá ser "tailor-made". Até ao momento não existem IF "off-the-shelf" em implementação em PT.

VALIDATION RULES_SFC					
Validate in Financial Instruments for FoF and SF, that element 31.1 is true when element 13 is not null and vice versa.	Validate in Financial Instruments for FoF and SF, when element 31.1 is false and element 30 is not null, that the cut-off date of the current AIR (=31/12/ReportingYear) is > date of element 30 + 2 years. => "The ex-ante has been completed already 2 years ago or earlier. It is recommended that you include explanation for the delay in the relevant parts of the AIR"				
Validate in Financial Instruments that element 26.1 is empty when element 7.1 of the master Fund of funds is empty or false.	Validate in Financial Instruments that element 7.1.1 is empty when 7.1 is empty or false.	Validate in Financial Instruments for FoF and SF that from elements 7.1, 7.2 and 7.3, one and only one has a value selected.			
Validate in Financial Instruments that element 7.1.1 is empty when 7.1 is empty or false.					
Validate in Financial Instruments for FoF and SF when element 7.2 is in ('2','3'), that element 11.1 is not in ('a','c').	Validate in Financial Instruments for MA, that element 7.2 = 'c. undertaking implementation directly'.	Validate in Financial Instruments for FoF and SF that from elements 7.1, 7.2 and 7.3, one and only one has a value selected.			
Validate in Financial Instruments for FoF and SF that from elements 7.1, 7.2 and 7.3, one and only one has a value selected.	validate in Financial Instruments for FoF and SF, that element 7.3 doesn't contain Implementation Arrangement Type 4.				
Validate in Financial Instruments that element 8.1.1 is empty when 8.1 is empty or false.					



**INSTRUMENTO ESPECÍFICO (Sem Fundo de Fundos) - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
11.1	Type of implementing body pursuant to Article 38(4) and Article 39a(5) of Regulation (EU) No 1303/2013: existing or newly created legal entity dedicated to implementing financial instruments; the European Investment Bank; the European Investment Fund; international financial institution in which a Member State is a shareholder; a publicly-owned bank or institution, established as a legal entity carrying out financial activities on a professional basis; a body governed by public or private law; managing authority undertaking implementation tasks 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 (b4) A publicly-owned bank or institution (b5) Body governed by public or private law (c) body undertaking implementation task directly (managing authority). In order to keep the instructions readable managing authority should be understood as managing authority or intermediate body designated/entrusted by a managing authority according to Article 123 (6) and (7) CPR.	Deverá ser indicada a opção associada à implementação do Instrumento Específico, tendo em conta a natureza das entidades envolvidas.
11.1.1	Name of the body implementing the financial instrument	text	Official name of the body implementing the financial instrument	Indicar a designação do intermediário financeiro.  Nos casos em que o IF envolve um conjunto de entidades na sua implementação, como por exemplo o IF específico "Line of Financing to Special Purpose Vehicles owned by Business Angels", foi consensualizado com a IFD, aquando do reporte de 2016, a indicação do n.º de entidades veículo (ex. 3 Entidades Veículo), pois o SFC2014 permite apenas 1 registo. O preenchimento deverá assim ser adaptado em função do n.º de entidades envolvidas.
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	Indicar o país e a cidade do intermediário financeiro responsável pela implementação do IF específico.  Uma vez mais e nos casos em que o IF envolve um conjunto de entidades na sua implementação (como por exemplo o IF específico "Line of Financing to Special Purpose Vehicles owned by Business Angels"), deverá ser indicado o n.º de entidades por cada cidade (ex. Portugal / Coimbra (1); Lisboa (2)).
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 for Member States on the selection of bodies implementing financial instruments (2016/C 276/01) <a href="http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A52016XC0729%2801%29&amp;amp%3Bfrom=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A52016XC0729%2801%29&amp;amp%3Bfrom=EN</a> (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 (f) direct award of a contract to publicly owned banks or institutions.	Indicação do procedimento adotado para a seleção dos intermediários financeiros pela Autoridade de Gestão.  Relevam neste âmbito as orientações da Comissão para os Estados-Membros sobre a seleção dos organismos de execução dos instrumentos financeiros, de 27/07/2016, cuja leitura se recomenda.
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.	Campo para preenchimento caso a opção da alínea e) do campo 12 seja selecionada.
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 .	Deverá ser indicada a data de assinatura do acordo de financiamento entre a Autoridade de Gestão e o intermediário financeiro selecionado para a gestão do IF específico.  No caso do instrumento financeiro do POCH, a data a considerar é 31/10/2018 - IF EES2020 P.I 10ii.  Na eventualidade de se registar o envolvimento de várias entidades na implementação dos IF, deverá ser indicada a data de assinatura de cada contrato, bem como das adendas que entretanto vierem a ser celebradas, sendo que para efeitos de registo em SFC será registada a data mais antiga (o sistema apenas permite um registo).
<b>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)</b>				
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.	A informação a reportar neste campo diz respeito à contribuição do Programa Operacional estabelecida no Acordo de Financiamento, entre a Autoridade de Gestão e o intermediário financeiro selecionado para a implementação do instrumento.  Por contribuição do PO entende-se: Fundo + Contrapartida Nacional Pública ou Privada, elegível, ou seja, CT Elegível. Não serão assim considerados outros montantes como recursos adicionais mobilizados através de Bancos, mas apenas as verbas que se encontram associadas ao Programa Operacional / Eixo Prioritário.

VALIDATION RULES_SFC					
Validate in Financial Instruments for FoF and SF when element 7.2 is in ('2','3'), that element 11.1 is not in ('a','c').					
Validate in Financial Instruments for SF/FoF, SF and MA that element 22 is different from element 11.1.1.					
Validate in Financial Instruments that element 12.1 is empty when 12 is different from 'Others'.					
Validate in Financial Instruments that element 12.1 is empty when 12 is different from 'Others'.					
Validate in Financial Instruments for FoF and SF, that element 31.1 is true when element 13 is not null and vice versa.	Validate in Financial Instruments for FoF and SF, that element 13 is >= element 30.	Validate in Financial Instruments for FoF and SF when element 13 is not empty, that element 30 is also not empty. => "[description] may be indicative of delay which might need explanation in AIR"	Validate in Financial Instruments for FoF and SF when elements 13 and 30 are not empty, that the delay between 30 and 13 is not > 2 years. => "[description] may be indicative of delay which might need explanation in AIR"	Validate in Financial Instruments for FoF and SF when element 13 is null and element 30 is not null, that the cut-off date of the current AIR (=31/12/ReportingYear) is > date of element 30 + 2 years. => "2 years or more since exchange is completed and no signature of funding agreement (element 13). The delay may require explanation in the other sections of the AIR"	Validate in Financial Instruments for FoF, SF/FoF and SF when element 13 is not empty, that element 14 is > 0 (error). => "Funding agreement signed but no amounts indicated in element 14"
Validate in Financial Instruments for FoF, SF/FoF and SF, that element 15 is <= element 14.	Validate in Financial Instruments, that the sum of elements 14 in FoF and SF is <= than the programme contribution (EU + national cofinancing) for the priority axis indicated in element 1.1	Validate in Financial Instruments for FoF and SF/FoF when the amount in element 14 is > 0 that the date of signature in element 13 is not empty. => "Committed amounts but the date of signing the agreement is missing"	Validate in Financial Instruments for FoF and SF/FoF when the amount in element 14 is > 0 that the date of signature in element 13 <= cut-off date for the report.	Validate in Financial Instruments for FoF, SF/FoF and SF when element 13 is not empty, that element 14 is > 0 (error). => "Funding agreement signed but no amounts indicated in element 14"	

**INSTRUMENTO ESPECÍFICO (Sem Fundo de Fundos) - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
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).	Diz respeito ao montante dos Fundos que decorre do valor indicado em 14 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 14.1.1. a 14.1.5..
14.1.1	out of which ERDF (in EUR) (optional)	number (amount in EUR)	Total amount of ERDF committed to the financial instrument	Diz respeito ao montante de FEDER aprovado no Acordo de Financiamento celebrado entre a Autoridade de Gestão e o intermediário financeiro selecionado para a implementação do instrumento.
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	Diz respeito ao montante de Fundo de Coesão aprovado no Acordo de Financiamento celebrado entre a Autoridade de Gestão e o intermediário financeiro selecionado para a implementação do instrumento.
14.1.3	out of which ESF (in EUR) (optional)	number (amount in EUR)	Total amount of ESF committed to the financial instrument	Diz respeito ao montante de FSE aprovado no Acordo de Financiamento celebrado entre a Autoridade de Gestão e o intermediário financeiro selecionado para a implementação do instrumento.
14.1.4	out of which EAFRD (in EUR) (optional)	number (amount in EUR)	Total amount of EAFRD committed to the financial instrument	Diz respeito ao montante de FEADER aprovado no Acordo de Financiamento celebrado entre a Autoridade de Gestão e o intermediário financeiro selecionado para a implementação do instrumento.
14.1.5	out of which EMFF (in EUR) (optional)	number (amount in EUR)	Total amount of EMFF committed to the financial instrument	Diz respeito ao montante de FEAMP aprovado no Acordo de Financiamento celebrado entre a Autoridade de Gestão e o intermediário financeiro selecionado para a implementação do instrumento.
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 and 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.	A informação a reportar neste campo diz respeito à contribuição do Programa Operacional paga ao IF específico pela Autoridade de Gestão, de acordo com os compromissos assumidos no Acordo de Financiamento (relaciona-se com o montante do campo 14).  No caso de pagamentos “pré financiados” por recursos próprios esse montante não deve ser reportado (nem no campo 38.3 por forma a não inflacionar a alavancagem); na Garantia este campo será preenchido com o valor efetivamente pago à SPGM (reunião do EGESIF de 12/Abril/2019).  Em SFC resultará da soma dos campos 15.1. e 15.2. que devem reportar a repartição verificada de FEEI/contrapartida nacional..
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).	Diz respeito ao montante dos Fundos que decorre do valor indicado em 15 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 15.1.1. a 15.1.5..
15.1.1	out of which ERDF (in EUR)	number (amount in EUR)	Total amount of ERDF paid to the financial instrument	Diz respeito ao montante de FEDER pago pela Autoridade de Gestão ao IF específico.
15.1.2	out of which Cohesion Fund (in EUR)	number (amount in EUR)	Total amount of Cohesion Fund paid to the financial instrument	Diz respeito ao montante de Fundo de Coesão pago pela Autoridade de Gestão ao IF específico.
15.1.3	out of which ESF (in EUR)	number (amount in EUR)	Total amount of ESF paid to the financial instrument	Diz respeito ao montante de FSE pago pela Autoridade de Gestão ao IF específico.

VALIDATION RULES_SFC					
Validate in Financial Instruments when Thematic Objectives are defined that the sum of all Thematic Objective amounts (3.1) equals 14.1	Validate in Financial Instruments when (14.1.1+14.1.2+14.1.3+14.1.4+14.1.5) is not null that this sum is equal to 14.1	validate in Financial Instruments, that the sum of elements 14.1 in FoF and SF is <= than the ESIF amounts in the adopted programme version for the Priority Axis referred to in element 1.1			
validate in Financial Instruments, that the sum of elements 14.1.1 in FoF and SF is <= than the ERDF amounts in the adopted programme version for the Priority Axis referred to in element 1.1					
validate in Financial Instruments, that the sum of elements 14.1.2 in FoF and SF is <= than the CF amounts in the adopted programme version for the Priority Axis referred to in element 1.1					
validate in Financial Instruments, that the sum of elements 14.1.3 in FoF and SF is <= than the ESF amounts in the adopted programme version for the Priority Axis referred to in element 1.1					
validate in Financial Instruments, that the sum of elements 14.1.4 in FoF and SF is <= than the EAFRD amounts in the adopted programme version for the Priority Axis referred to in element 1.1					
validate in Financial Instruments, that the sum of elements 14.1.5 in FoF and SF is <= than the EMFF amounts in the adopted programme version for the Priority Axis referred to in element 1.1					
Validate in Financial Instruments for FoF, SF/FoF and SF, that element 15 is <= element 14.	validate in Financial Instruments for FoF, SF/FoF and SF, when element 15 is > 0, that elements 13 and 14 are not null	validate in Financial Instruments, that the sum of elements 15 in FoF and SF is >= sum of “Total amount of programme contributions paid to financial instruments” in Appendix 1 of the last submitted Payment Application for Accounting Year = Implementation Year and for the Priority Axis as specified in element 1.1			
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1 is <= element 14.1					
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.1 is <= element 14.1.1					
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.2 is <= element 14.1.2					
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.3 is <= element 14.1.3					

**INSTRUMENTO ESPECÍFICO (Sem Fundo de Fundos) - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
15.1.4	out of which EAFRD (in EUR)	number (amount in EUR)	Total amount of EAFRD paid to the financial instrument	Diz respeito ao montante de FEADER pago pela Autoridade de Gestão ao IF específico.
15.1.5	out of which EMFF (in EUR)	number (amount in EUR)	Total amount of EMFF paid to the financial instrument	Diz respeito ao montante de FEAMP pago pela Autoridade de Gestão ao IF específico.
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 national co-financing 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).	Diz respeito ao montante da Contrapartida Nacional que decorre do valor indicado em 15 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 15.2.1. e 15.2.2..
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.	Diz respeito à Contrapartida Nacional Pública paga ao IF específico.
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.	Diz respeito à Contrapartida Nacional Privada paga ao IF específico.
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)	Na eventualidade do PO implementar IF ao abrigo da Iniciativa Emprego Jovem, a respetiva contribuição (Fundo + CN) paga do FdF ao IF específico deverá ser indicada neste campo. Até à data não é aplicável aos PO de PT.
17	Total amount of management costs and fees paid out of programme contributions (in EUR)	number (amount in EUR)	The total of MCF effectively paid to bodies implementing the financial instrument (including the body implementing the FoF as applicable) until the cut-off date; 1) For bodies that were selected in compliance with Article 13(6) CDR or implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do not apply, this total amount must equal the sum of fields 17.1 and 17.2; 2) For bodies that were neither selected in compliance with Article 13(6) CDR nor implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do apply, this total may be less, more or equal the sum of fields 17.1 and 17.2	Campo no qual deverão ser indicados os custos de gestão e as taxas de gestão (consoante aplicável nos termos do Acordo de Financiamento), efetivamente pagas pela Autoridade de Gestão ao intermediário financeiro, mesmo que ainda não incluídos em pedido de pagamento.  Para além do Regulamento Delegado n.º 480/2014, de 3 de março, da Comissão, as disposições previstas na Nota EGESIF 15-0021-01, de 26/11/2015, contribuem para a clarificação da elegibilidade das despesas a considerar neste âmbito, em particular no momento do encerramento, bem como para o cálculo das despesas elegíveis. De referir que a Nota em causa se debruça sobre a opção prevista na alínea b) do n.º 4 do artigo 38.º do Regulamento (UE) n.º 1303/2013.
17.1	out of which base remuneration (in EUR)	number (amount in EUR)	1) For bodies that were selected in compliance with Article 13(6) CDR or implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do not apply, this is the share of the MCF effectively paid (field 17) that are not performance-based according to Article 12 CDR, i.e. the difference between the amount indicated in field 17 and the amount indicated in field 17.2. Since performance-based remuneration is obligatory and the base remuneration is not, this difference may equal 0; 2) For bodies that were neither selected in compliance with Article 13(6) CDR nor implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do apply, the amount of base MCF calculated in accordance with Article 13(1)(a) and 13(2)(a) as applicable, pro rata temporis until the cut-off date.	Neste campo deverá ser indicado o montante dos custos de gestão e das taxas de gestão (consoante aplicável) resultantes do cálculo relativo à "base remuneration", de acordo com as disposições previstas na alínea a), do número 1) do artigo 13.º do Regulamento Delegado n.º 480/2014.
17.2	out of which performance-based remuneration (in EUR)	number (amount in EUR)	1) For bodies that were selected in compliance with Article 13(6) CDR or implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do not apply, this is the share of the MCF effectively paid (field 17) that are performance-based according to Article 12 CDR. Since performance-based remuneration is obligatory and the base remuneration is not, in a given year this value may be 0 but not at the end of the eligibility period; 2) For bodies that were neither selected in compliance with Article 13(6) CDR nor implement an equity instrument in compliance with Article 13(5) CDR, i.e. to which the thresholds of Article 13 CDR do apply, the amount of performance-based MCF calculated in accordance with Article 13(1)(b) and 13(2)(b) as applicable, pro rata temporis until the cut-off date.	Neste campo deverá ser indicado o montante dos custos de gestão e das taxas de gestão (consoante aplicável) resultante do cálculo relativo à "performance base remuneration", de acordo com as disposições previstas na alínea b), do número 1) do artigo 13.º do Regulamento Delegado n.º 480/2014.
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.	Campo a preencher apenas no Relatório Final de Execução. Aplicável apenas aos IF de Capital e de Microcrédito.
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)	Campo a preencher apenas no Relatório Final de Execução.
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	Campo a preencher apenas no Relatório Final de Execução.

VALIDATION RULES_SFC					
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.4 is <= element 14.1.4					
validate in Financial Instruments for FoF, SF/FoF and SF, that element 15.1.5 is <= element 14.1.5					
Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2 is >= element 15.2. (error in AIR2018 and FIR, warning in other AIR)					
Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2.1 is >= element 15.2.1. (error in AIR2018 and FIR, warning in other AIR)					
Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2.2 is >= element 15.2.2. (error in AIR2018 and FIR, warning in other AIR)					
Validate in Financial Instruments for FoF, SF/FoF and SF, that element 17 is not null. => "Management costs and fees paid should be reported even if not yet included in the payment claims. Only the amounts not paid from programme resources should be excluded"	validate in Financial Instruments for FoF, SF/FoF and SF, that element 17 is >= 17.1 + 17.2				
Validate in Financial Instruments that elements 18, 19, 20 and 21 are empty when not a final implementation report.					
Validate in Financial Instruments that elements 18, 19, 20 and 21 are empty when not a final implementation report.					
Validate in Financial Instruments that elements 18, 19, 20 and 21 are empty when not a final implementation report.					





**INSTRUMENTO ESPECÍFICO (Sem Fundo de Fundos) - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
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.	Campo no qual deverá ser indicada a contribuição pública e privada, que não FEEL, comprometida entre a Autoridade de Gestão e o intermediário financeiro no Acordo de Financiamento, incluindo a contrapartida nacional.  De acordo com a instrução de preenchimento da CE do campo 38.2, por "outra contribuição" deve entender-se os montantes associados ao PO e extra PO, que não os FEEL.
38.1A (Novo)	Contribution under the EIB financial product committed in the funding agreement with the body implementing the financial instrument (only for the instruments under Article 38(1)(c)) (in EUR)	number (amount in EUR)		
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. The amounts of other contributions are the amounts of programme and non-programmes resources paid to financial instrument.	Campo que resulta da soma dos campos 38.2.1 e 38.2.2. e que diz respeito ao montante total de outras contribuições que não FEEL, pago ao IF específico.
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.	Campo onde deverá ser indicada a contribuição pública, do PO e extra PO, paga ao instrumento financeiro específico.
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.	Campo onde deverá ser indicada a contribuição privada, do PO e extra PO, paga ao instrumento financeiro específico.
38.2A (Novo)	Contribution under EIB financial product paid to financial instrument (only for the instruments under Article 38(1)(c)) (in EUR);	number (amount in EUR)		
IX.	<b>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)</b>		<b>Reporting on section IX is obligatory for reports to be submitted in the years 2017, 2019 and the final report. For the other reporting years provision of this information is optional</b>	<b>Esta secção é de reporte obrigatório para os relatórios a submeter em 2017, 2019, bem como para o relatório final, sendo de carácter facultativo para os demais anos.</b>
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	Campo no qual deverão ser indicados os indicadores comuns comunitários e os indicadores de realização específicos do Programa (código e designação) para os quais o IF contribui.
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 Article 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]"	Valor alvo a atingir pelos indicadores indicados, com base no estabelecido no Acordo de Financiamento. No caso do FEDER e do FC, refere-se ao valor do Quadro 3A do Relatório, para as operações selecionadas.
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 value 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 Article 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]"	Valor atingido pelo instrumento financeiro em relação ao valor alvo do indicador de realização indicado. No caso do FEDER e do FC, refere-se ao valor do Quadro 3A do Relatório, para as operações totalmente executadas.

VALIDATION RULES_SFC					
Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2 is <= element 38.1.					
Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2 is <= element 38.1.	Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2 is >= element 15.2. (error in AIR2018 and FIR, warning in other AIR)				
Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2.1 is >= element 15.2.1. (error in AIR2018 and FIR, warning in other AIR)					
Validate in Financial Instruments for FoF, SF/FoF and SF that element 38.2.2 is >= element 15.2.2. (error in AIR2018 and FIR, warning in other AIR)					
Validate in Financial Instruments for SF/FoF, SF and MA that at least 1 output indicator (41) is selected (error in AIR2018 and FIR, warning in other AIRs).	Validate in Financial Instruments that the Output Indicators (41) are used in the linked Programme version under the selected Priority Axis.				

**PRODUTO EMPRÉSTIMOS - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
<b>V.</b> 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				
22	Name of each financial product offered by the financial instrument	text	Name of loan supported with programme resources and offered by the financial intermediary to final recipients. The name of loan should not be confused with the name of the financial intermediary.	O nome do produto "Empréstimo" disponibilizado pelo instrumento financeiro específico apoiado pelo FdF ao beneficiário final deverá ser indicado neste campo.
22.1	Type of financial product offered by the financial instrument	Selection	(a) loan (b) guarantee (c) equity (d) 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.  Other financial products should be reported under either Loan, Guarantee or Equity.	Indicar que se trata do produto do tipo "Empréstimo".  Na eventualidade da Autoridade de Gestão ter assinado apenas um Acordo de Financiamento com um intermediário financeiro que disponibiliza mais do que um tipo de produto "Empréstimo", a CE sugere que os mesmos sejam agrupados num único grupo.
24	Total amount of programme contributions committed in loans contracts with final recipients (in EUR)	number (amount in EUR)	Total amount of programme contributions committed in signed contracts for loans with final recipients should be reported here.  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.	Campo no qual deverá ser indicado o montante da contribuição do Programa comprometida em contratos de empréstimo assinados com os beneficiários finais.  Verbas extra Programa que sejam mobilizadas, por exemplo, por empréstimos comerciais que não via IF, não deverão ser reportadas neste campo.
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 24.
25	Total amount of programme contributions paid to final recipients through loans	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.  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.	Montante total da contribuição do PO transferida para a conta do beneficiário final no âmbito do produto "Empréstimo", resultando este valor em SFC do somatório dos valores dos campos 25.1, 25.2 e 25.3.  Deverão apenas ser indicados os montantes relativos à contribuição do Programa.
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 25 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 25.1.1. a 25.1.5..
25.1.1	out of which ERDF (in EUR)	number (amount in EUR)	Total amount of ERDF paid to final recipients	Diz respeito ao montante de FEDER transferido para a conta do beneficiário final.

VALIDATION RULES_SFC				
Validate in Financial Instruments for SF/FoF, SF and MA that element 22 is different from element 11.1.1.				
Validate in Financial Instruments for SF/FoF, SF and MA that element 25 is <= element 24.	Validate in Financial Instruments for SF/FoF, SF and MA that element 24.1 is <= element 24.	Validate in Financial Instruments for SF/FoF, SF and MA, when in the previous AIR the same FI and Product exists, that element 24 is > 0 => "Possible missing data in element 24"		
Validate in Financial Instruments for SF/FoF, SF and MA that element 25.1 is <= element 24.1.	Validate in Financial Instruments for SF/FoF, SF and MA that element 24.1 is <= element 24.			
Validate in Financial Instruments that element 25 is equal to 25.1 + 25.2 + 25.3	Validate in Financial Instruments for SF/FoF, SF and MA that element 25 is <= element 24.	validate in Financial Instruments, that the sum of elements 25 in SF/FoF and SF + the sum of elements 17 in SF/FoF and SF is >= sum of "Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of article 42(1)" in Appendix 1 of the last submitted Payment Application for Accounting Year = Implementation Year and for the Priority Axis as specified in element 1.1	validate in Financial Instruments for SF/FoF and SF, that the sum of product elements 25 of a SF/FoF or SF is <= element 15 of the master SF/FoF or SF	Validate in Financial Instruments for SF/FoF and SF, when element 24 is > 0 in the previous AIR for the same FI and Product, that element 25 in the current AIR is > 0 => "Possible missing data in element 25"
Validate in Financial Instruments for SF/FoF, SF and MA that element 25.1 is <= element 24.1.				
validate in Financial Instruments for SF/FoF and SF, that element 25.1.1 has only a value when a value different from 0 exists in element 14.1.1 or in element 15.1.1				

**PRODUTO EMPRÉSTIMOS - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
25.1.2	out of which Cohesion Fund (in EUR)	number (amount in EUR)	Total amount of CF paid to final recipients	Diz respeito ao montante de Fundo de Coesão transferido para a conta do beneficiário final.
25.1.3	out of which ESF (in EUR)	number (amount in EUR)	Total amount of ESF paid to final recipients	Diz respeito ao montante de FSE transferido para a conta do beneficiário final.
25.1.4	out of which EAFRD (in EUR)	number (amount in EUR)	Total amount of EAFRD paid to final recipients	Diz respeito ao montante de FEADER transferido para a conta do beneficiário final.
25.1.5	out of which EMFF (in EUR)	number (amount in EUR)	Total amount of EMFF paid to final recipients	Diz respeito ao montante de FEAMP transferido para a conta do beneficiário final.
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 paid to final recipients	Diz respeito ao montante da contribuição pública nacional que decorre do valor indicado em 25, ou seja, transferido para a conta do beneficiário final.
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 paid to final recipients	Diz respeito ao montante da contribuição privada nacional que decorre do valor indicado em 25, ou seja, transferido para a conta do beneficiário final.
27	Number of loan contracts signed with final recipients	number	Number of <u>loan</u> contracts signed with final recipients, including those for which no disbursement took place;  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	Deverá ser indicado o número de contratos de empréstimo assinados com os beneficiários finais, ainda que nenhum desembolso tenha sido efetuado.
28	Number of loans made in final recipients	number	Number of <u>loans</u> paid into the account of the final recipients.  The numbers above should not include loan provided from resources returned.	Deverá ser indicado o número de empréstimos com desembolsos nos beneficiários finais.  Os valores a reportar dizem respeito apenas ao primeiro ciclo de investimentos, pelo que empréstimos efetuados com montantes restituídos ao IF não devem ser indicados.
29	Number of final recipients supported by the financial product	number	This field is sum of fields 29.1, 29.2, 29.3 and 29.4.	Campo que resulta do somatório dos campos 29.1, 29.2, 29.3 e 29.4.
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.	Refere-se ao número indicado em 29 e diz respeito a Grandes Empresas apoiadas pelo IF, isto é com desembolsos efetuados até à data de reporte, neste caso, 31/12/2018.

**VALIDATION RULES\_SFC**

validate in Financial Instruments for SF/FoF and SF, that element 25.1.2 has only a value when a value different from 0 exists in element 14.1.2 or in element 15.1.2				
validate in Financial Instruments for SF/FoF and SF, that element 25.1.3 has only a value when a value different from 0 exists in element 14.1.3 or in element 15.1.3				
validate in Financial Instruments for SF/FoF and SF, that element 25.1.4 has only a value when a value different from 0 exists in element 14.1.4 or in element 15.1.4				
validate in Financial Instruments for SF/FoF and SF, that element 25.1.5 has only a value when a value different from 0 exists in element 14.1.5 or in element 15.1.5				
Validate in Financial Instruments for SF/FoF, SF and MA for years >= 2017 that element 38.3.1 is >= element 25.2 (error in AIR2018 and FIR, warning in other AIR)	validate in Financial Instruments for SF/FoF and SF, that element 25.2 has only a value when a value different from 0 exists in element 15.2.1			
Validate in Financial Instruments Equities and Loans for SF/FoF, SF and MA for years >= 2017 that element 38.3.2 is >= element 25.3 (error in AIR2018 and FIR, warning in other AIR)	validate in Financial Instruments for SF/FoF and SF, that element 25.3 has only a value when a value different from 0 exists in element 15.2.2			
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	validate in Financial Instruments for SF/FoF and SF, when element 27 is empty or 0 that date in element 13 is <= current date - 2 years => "Already more than 2 years passed since signature. Possible missing data or delay in implementation. Verify or consider explaining in AIR"		
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.				
Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 = element 29.1+29.2+29.3+29.4.			

**PRODUTO EMPRÉSTIMOS - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
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	Refere-se ao número indicado em 29 e diz respeito a PME apoiadas pelo IF, isto é com desembolsos efetuados até à data de reporte, neste caso, 31/12/2018.
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 employ 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.	Trata-se de um subgrupo do campo 29.2. Assim, neste campo deverão ser indicadas, do total de PME do campo 29.9, as microempresas apoiadas.
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.	Refere-se ao número indicado em 29 e diz respeito a indivíduos/pessoas naturais apoiadas pelo IF, isto é com desembolsos efetuados até à data de reporte, neste caso, 31/12/2018.
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.	Refere-se ao número indicado em 29 e diz respeito a outro tipo de beneficiário apoiado pelo IF, isto é com desembolsos efetuados até à data de reporte, neste caso, 31/12/2018.
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, ....	Campo no qual deverão ser discriminados "outro tipo de beneficiários", como será o caso dos Municípios, organizações sem fins lucrativos ou condomínios.
33	Total number of disbursed loans defaulted	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.	Indicação do n.º de "Empréstimos" em incumprimento, mesmo que parcialmente reembolsados à data de reporte.
34	Total amount of disbursed loans defaulted (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.	Indicação do valor dos "Empréstimos" em incumprimento, mesmo que parcialmente reembolsados à data de reporte.
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. The amounts of other contributions are the amounts invested directly in final recipients. [Field 38.3 should be relevant only for loan and equity. For guarantee instruments the amounts reported in field 38.3 and its subfields should be zero. Total value of loans actually paid to final recipients in relation to the guarantee contracts signed is already reported in field 26 and should not be reported here.]	Campo que resulta do somatório dos campos 38.3.1 e 38.3.2. Por outras contribuições referem-se os montantes diretamente investidos ao nível dos beneficiários finais.
38.3.1	out of which public contributions (EUR)	number (amount in EUR)	The amount which constitutes amount of other public contributions outside ESI Funds at the level of final recipients - These amounts should include <u>national public co-financing of the operational programme invested directly into final recipients</u> for loans and equity only, - Non-programme public resources associated and combined with ESI Fund loans and equity, which were <u>invested directly into final recipients</u> , such as co-investment or other loans mobilised by the financial instrument at the level of final recipients. Financial intermediaries involved in the implementation of the financial instrument and channelling the ESIF programme contributions to eligible final recipients should report also financing provided outside of the financing chain of the FI if there is identifiable link for the provision of the non-programme financing to the underlying investment supported by the financial instrument. [For the purpose of the annotated template, 'financing chain' refers to the intermediaries involved in the implementation of the financial instrument and channelling the Union contribution to eligible final recipients. ]	Campo no qual deverão ser indicados os montantes da contribuição pública investida por via instrumentos financeiros "Empréstimos" nos beneficiários finais, incluindo a contrapartida nacional por parte do IF e outros recursos extra PO mobilizados pelo IF e canalizados para o beneficiário final. Os intermediários financeiros, enquanto mobilizadores de verbas dos FEEI para os beneficiários finais, devem reportar também outros recursos extra PO e IF que se relacionem com o investimento efetuado pelo beneficiário final.

VALIDATION RULES_SFC				
Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2				
Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2				
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0				
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0				
Validate in Financial Instruments for SF/FoF, SF and MA for years >= 2017 that element 38.3.1 is >= element 25.2 (error in AIR2018 and FIR, warning in other AIR)				

PRODUTO EMPRÉSTIMOS - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
N.º	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
38.3.2	out of which private contributions (EUR)	number (amount in EUR)	<p>The amount which constitutes amount of private contributions outside ESI Funds at the level of final recipients</p> <ul style="list-style-type: none"> <li>- These amounts should include <u>private co-financing of the operational programme invested directly into final recipients</u> for loans and equity only,</li> <li>- Non-programme private resources associated and combined with ESIF Fund loans and equity, which were <u>invested directly into final recipients</u>, such as co-investment or other loans mobilised by the financial instrument at the level of final recipients. Financial intermediaries involved in the implementation of the financial instrument and channelling the ESIF programme contributions to eligible final recipients should report also financing provided outside of the financing chain of the FI if there is identifiable link for the provision of the non-programme financing to the underlying investment supported by the financial instrument. [For the purpose of the annotated template, 'financing chain' refers to the intermediaries involved in the implementation of the financial instrument and channelling the Union contribution to eligible final recipients.]</li> </ul>	<p>Campo no qual deverão ser indicados os montantes da contribuição privada investida por via dos instrumentos financeiros "Empréstimos" nos beneficiários finais, incluindo a contrapartida nacional por parte do IF e outros recursos extra PO mobilizados pelo IF e canalizados para o beneficiário final.</p> <p>Os intermediários financeiros, enquanto mobilizadores de verbas dos FEEI para os beneficiários finais, devem reportar também outros recursos extra PO e IF que se relacionem com o investimento efetuado pelo beneficiário final.</p>
38.3A (Novo)	Contribution under EIB financial product mobilised at the level of final recipient (only for the instruments under Article 38(1)(c)) (in EUR);			
39	Expected and achieved leverage effect, by reference to the funding agreement			
39.1	Expected leverage effect for loan, by reference to the funding agreement	number	<p>The amounts used for calculating the expected leverage should be based on the amounts in the funding agreements.</p> <p>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 and leverage.</p>	<p>Campo no qual se deverá indicar o rácio de alavancagem expectável com base no Acordo de Participação.</p>
39.2	Achieved leverage effect at the end of reporting year for loan	number	<p>To be calculated by the system (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). The following formulae are used to calculate achieved leverage for different products and taking into account respective implementation options.</p> <p>NB! The formulae for automatic calculation of achieved leverage <b>by product</b> (see below) will be applied in SFC2014 as of 2018 reporting exercise (data with the cut-off date of 31/12/2017) onwards.</p> <p>[* For the purpose of the reporting exercise 2017 (data with the cut-off date of 31/12/2016) the formulae for the automatic calculation of achieved leverage are applied at the <b>fund level</b> (see formulae at the end of the table)].</p> <p>In the structure without fund of funds (SF), if loan in 22.1, then</p> $\text{Achieved leverage}_{\text{loan}} = \frac{(25.1_1 + 38.3_1)}{(25.1_1 + ((25_1/15_{SF}) * 17_{SF} * (14.1_{SF}/14_{SF}))}$	<p>Campo de cálculo automático do sistema, com base nas opções e valores registados nos vários campos relativos a cada um dos Produtos associados ao instrumento financeiro.</p> <p>Fórmula utilizada pelo sistema caso a opção em 22.1 seja "Empréstimo", no modelo instrumento financeiro específico implementado por via de um Fundo de Fundos.</p> <p>Por uma questão de prudência, sugere-se que a fórmula apresentada seja testada, para confirmação do valor que será assumido em SFC.</p>
39.3	Investment mobilised through investments made by ESIF financial instruments for loan	number (amount in EUR)	<p>The Financial Regulation provides a definition of leverage of the financial instrument which does not capture the total amount of investment mobilised through ESIF financial instruments but rather the financing provided. In order to report on the wider impact of financial instrument it would be useful to have additional information to capture the overall impact of the investment. The total size of the project supported by the ESIF financial instrument should be reported in this field.</p> <p>The total amount of the project, in addition to the financing provided by the financial instrument, may include own contributions of the project promoter or other means of financing raised outside the financial instrument. The amount may also include other support, for example, national grant or a grant from ESI Funds.</p>	<p>Campo opcional no qual se deverá indicar o montante total do projeto apoiado por via do IF, incluindo os recursos próprios do beneficiário final e subvenções e outros apoios combinados com o investimento mobilizado através do IF.</p>

VALIDATION RULES_SFC				
Validate in Financial Instruments Equities and Loans for SF/FoF, SF and MA for years >= 2017 that element 38.3.2 is >= element 25.3 (error in AIR2018 and FIR, warning in other AIR)				
validate in Financial Instruments for SF/FoF and SF, that element 39.1 is not null	Validate in Financial Instruments for SF/FoF and SF, that element 39.1 is < 20 for guarantee and equity and is < 10 for loan. => "Unusual value for this type of instrument (>10 for loans, >20 for guarantees or equity). Please verify 39.1 for FI {0}, Product {1}"			

**PRODUTO CAPITAL - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
<b>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)</b>				
Section V has to be repeated accordingly for each financial product				
22	Name of each financial product offered by the financial instrument	text	Name of equity supported with programme resources and offered by the financial intermediary to final recipients. The name of equity should not be confused with the name of the financial intermediary.	O nome do produto de "Capital" disponibilizado pelo instrumento financeiro específico ao beneficiário final deverá ser indicado neste campo.
22.1	Type of financial product offered by the financial instrument	Selection	(a) loan (b) guarantee (c) equity (d) 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.  Other financial products should be reported under either Loan, Guarantee or Equity.	Indicar que se trata do produto do tipo "Capital".
24	Total amount of programme contributions committed in equity, quasi-equity contracts with final recipients (in EUR)	number (amount in EUR)	Total amount of commitment in (quasi-) equity participation in enterprises should be reported here, irrespective if the participation has been paid to the final recipient. 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.	Campo no qual deverá ser indicado o montante da contribuição do Programa comprometida em participações em empresas, ainda que as mesmas não tenham sido pagas aos beneficiários finais.  Verbas extra Programa que sejam mobilizadas por outras vias que não o IF, não deverão ser reportadas neste campo.
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 24.
25	Total amount of programme contributions paid to final recipients through this equity (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.  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.	Montante total da contribuição do PO transferida para a conta do beneficiário final no âmbito do produto "Capital", resultando este valor em SFC do somatório dos valores dos campos 25.1, 25.2 e 25.3.  Deverão apenas ser indicados os montantes relativos à contribuição do Programa.
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 25 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 25.1.1 a 25.1.5..
25.1.1	out of which ERDF (in EUR)	number (amount in EUR)	Total amount of ERDF paid to final recipients	Diz respeito ao montante de FEDER transferido para a conta do beneficiário final.

**VALIDATION RULES\_SFC**

Validate in Financial Instruments for SF/FoF, SF and MA that element 22 is different from element 11.1.1.					
Validate in Financial Instruments for SF/FoF, SF and MA that element 25 is <= element 24.	Validate in Financial Instruments for SF/FoF, SF and MA that element 24.1 is <= element 24.	Validate in Financial Instruments for SF/FoF, SF and MA, when in the previous AIR the same FI and Product exists, that element 24 is > 0 => "Possible missing data in element 24"			
Validate in Financial Instruments for SF/FoF, SF and MA that element 25.1 is <= element 24.1.	Validate in Financial Instruments for SF/FoF, SF and MA that element 24.1 is <= element 24.				
Validate in Financial Instruments that element 25 is equal to 25.1 + 25.2 + 25.3	Validate in Financial Instruments for SF/FoF, SF and MA that element 25 is <= element 24.	validate in Financial Instruments, that the sum of elements 25 in SF/FoF and SF + the sum of elements 17 in SF/FoF and SF is >= sum of "Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of article 42(1)" in Appendix 1 of the last submitted Payment Application for Accounting Year = Implementation Year and for the Priority Axis as specified in element 1.1	validate in Financial Instruments for SF/FoF and SF, that the sum of product elements 25 of a SF/FoF or SF is <= element 15 of the master SF/FoF or SF	validate in Financial Instruments for SF/FoF and SF, when element 25 is > 0 in the current AIR and in the previous AIR for the same FI and Product, that element 40 is > 0 => "Possible missing data in element 40: the investments were made more than year before the end of reporting period"	Validate in Financial Instruments for SF/FoF and SF, when element 24 is > 0 in the previous AIR for the same FI and Product, that element 25 in the current AIR is > 0 => "Possible missing data in element 25"
Validate in Financial Instruments for SF/FoF, SF and MA that element 25.1 is <= element 24.1.					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.1 has only a value when a value different from 0 exists in element 14.1.1 or in element 15.1.1					

**PRODUTO CAPITAL - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
25.1.2	out of which Cohesion Fund (in EUR)	number (amount in EUR)	Total amount of CF paid to final recipients	Diz respeito ao montante de Fundo de Coesão transferido para a conta do beneficiário final.
25.1.3	out of which ESF (in EUR)	number (amount in EUR)	Total amount of ESF paid to final recipients	Diz respeito ao montante de FSE transferido para a conta do beneficiário final.
25.1.4	out of which EAFRD (in EUR)	number (amount in EUR)	Total amount of EAFRD paid to final recipients	Diz respeito ao montante de FEADER transferido para a conta do beneficiário final.
25.1.5	out of which EMFF (in EUR)	number (amount in EUR)	Total amount of EMFF paid to final recipients	Diz respeito ao montante de FEAMP transferido para a conta do beneficiário final.
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 paid to final recipients	Diz respeito ao montante da contribuição pública nacional que decorre do valor indicado em 25, ou seja, transferido para a conta do beneficiário final.
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 paid to final recipients	Diz respeito ao montante da contribuição privada nacional que decorre do valor indicado em 25, ou seja, transferido para a conta do beneficiário final.
27	Number of equity or quasi-equity contracts signed with final recipients	number	Number of <u>equity and quasi-equity</u> participations commitments signed including the equity participations which have not yet been paid;  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	Deverá ser indicado o número de contratos de participação assinados com os beneficiários finais, ainda que nenhum pagamento tenha sido efetuado.
28	Number of equity or quasi-equity investments made in final recipients	number	Number of <u>equity or quasi-equity</u> investments paid into the account of the final recipient.  The numbers above should not include equity or quasi-equity provided from resources returned.	Deverá ser indicado o número de investimentos efetuados na conta dos beneficiários finais.  Os valores a reportar dizem respeito apenas ao primeiro ciclo de investimentos, pelo que investimentos efetuados com montantes restituídos ao IF não devem ser indicados.
29	Number of final recipients supported by the financial product	number	This field is sum of fields 29.1, 29.2, 29.3 and 29.4.	Campo que resulta do somatório dos campos 29.1, 29.2, 29.3 e 29.4.
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.	Refere-se ao número indicado em 29 e diz respeito a Grandes Empresas apoiadas pelo IF, isto é, objeto de investimento até à data de reporte, neste caso, 31/12/2018.
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	Refere-se ao número indicado em 29 e diz respeito a PME apoiadas pelo IF, isto é isto é, objeto de investimento até à data de reporte, neste caso, 31/12/2018.

VALIDATION RULES_SFC					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.2 has only a value when a value different from 0 exists in element 14.1.2 or in element 15.1.2					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.3 has only a value when a value different from 0 exists in element 14.1.3 or in element 15.1.3					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.4 has only a value when a value different from 0 exists in element 14.1.4 or in element 15.1.4					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.5 has only a value when a value different from 0 exists in element 14.1.5 or in element 15.1.5					
Validate in Financial Instruments for SF/FoF, SF and MA for years >= 2017 that element 38.3.1 is >= element 25.2 (error in AIR2018 and FIR, warning in other AIR)	validate in Financial Instruments for SF/FoF and SF, that element 25.2 has only a value when a value different from 0 exists in element 15.2.1				
Validate in Financial Instruments Equities and Loans for SF/FoF, SF and MA for years >= 2017 that element 38.3.2 is >= element 25.3 (error in AIR2018 and FIR, warning in other AIR)	validate in Financial Instruments for SF/FoF and SF, that element 25.3 has only a value when a value different from 0 exists in element 15.2.2				
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.	validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	validate in Financial Instruments for SF/FoF and SF, when element 27 is empty or 0 that date in element 13 is <= current date - 2 years => "Already more than 2 years passed since signature. Possible missing data or delay in implementation. Verify or consider explaining in AIR"			
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.					
Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 = element 29.1+29.2+29.3+29.4.				
Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2					

PRODUTO CAPITAL - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
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.	Trata-se de um subgrupo do campo 29.2. Assim, neste campo deverão ser indicadas, do total de PME do campo 29.9, as microempresas apoiadas.
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.	Produto não aplicável.
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.	Produto não aplicável.
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, ....	Produto não aplicável.
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. The amounts of other contributions are the amounts invested directly in final recipients. [Field 38.3 should be relevant only for loan and equity. For guarantee instruments the amounts reported in field 38.3 and its subfields should be zero. Total value of loans actually paid to final recipients in relation to the guarantee contracts signed is already reported in field 26 and should not be reported here.]	Campo que releva apenas para os instrumentos "Capital", resultando do somatório dos campos 38.3.1 e 38.3.2. Por outras contribuições referem-se os montantes diretamente investidos ao nível dos beneficiários finais.
38.3.1	out of which public contributions (EUR)	number (amount in EUR)	The amount which constitutes amount of other public contributions outside ESI Funds at the level of final recipients - These amounts should include <u>national public co-financing of the operational programme invested directly into final recipients</u> for loans and equity only, - Non-programme public resources associated and combined with ESI Fund loans and equity, which were <u>invested directly into final recipients</u> , such as co-investment or other loans mobilised by the financial instrument at the level of final recipients. Financial intermediaries involved in the implementation of the financial instrument and channelling the ESIF programme contributions to eligible final recipients should report also financing provided outside of the financing chain of the FI if there is identifiable link for the provision of the non-programme financing to the underlying investment supported by the financial instrument. [For the purpose of the annotated template, 'financing chain' refers to the intermediaries involved in the implementation of the financial instrument and channelling the Union contribution to eligible final recipients. ]	Campo no qual deverão ser indicados os montantes da contribuição pública investida por via instrumentos financeiros "Capital" nos beneficiários finais, incluindo a contrapartida nacional por parte do IF e outros recursos extra PO mobilizados pelo IF e canalizados para o beneficiário final. Os intermediários financeiros, enquanto mobilizadores de verbas dos FEEI para os beneficiários finais, devem reportar também outros recursos extra PO e IF que se relacionem com o investimento efetuado pelo beneficiário final.
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 - These amounts should include <u>private co-financing of the operational programme invested directly into final recipients</u> for loans and equity only, - Non-programme private resources associated and combined with ESIF Fund loans and equity, which were <u>invested directly into final recipients</u> , such as co-investment or other loans mobilised by the financial instrument at the level of final recipients. Financial intermediaries involved in the implementation of the financial instrument and channelling the ESIF programme contributions to eligible final recipients should report also financing provided outside of the financing chain of the FI if there is identifiable link for the provision of the non-programme financing to the underlying investment supported by the financial instrument. [For the purpose of the annotated template, 'financing chain' refers to the intermediaries involved in the implementation of the financial instrument and channelling the Union contribution to eligible final recipients. ]	Campo no qual deverão ser indicados os montantes da contribuição privada investida por via dos instrumentos financeiros "Capital" nos beneficiários finais, incluindo a contrapartida nacional por parte do IF e outros recursos extra PO mobilizados pelo IF e canalizados para o beneficiário final. Os intermediários financeiros, enquanto mobilizadores de verbas dos FEEI para os beneficiários finais, devem reportar também outros recursos extra PO e IF que se relacionem com o investimento efetuado pelo beneficiário final.
38.3A (Novo)	Contribution under EIB financial product mobilised at the level of final recipient (only for the instruments under Article 38(1)(c)) (in EUR);			
39	Expected and achieved leverage effect, by reference to the funding agreement			
39.1	Expected leverage effect for equity or quasi-equity investment, by reference to the funding agreement	number	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 and leverage.	Campo no qual se deverá indicar o rácio de alavancagem expectável com base no Acordo de Participação.

VALIDATION RULES_SFC					
Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2					
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0					
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0					
Validate in Financial Instruments for SF/FoF, SF and MA for years >= 2017 that element 38.3.1 is >= element 25.2 (error in AIR2018 and FIR, warning in other AIR)					
Validate in Financial Instruments Equities and Loans for SF/FoF, SF and MA for years >= 2017 that element 38.3.2 is >= element 25.3 (error in AIR2018 and FIR, warning in other AIR)					
validate in Financial Instruments for SF/FoF and SF, that element 39.1 is not null	Validate in Financial Instruments for SF/FoF and SF, that element 39.1 is < 20 for guarantee and equity and is < 10 for loan. => "Unusual value for this type of instrument (>10 for loans, >20 for guarantees or equity). Please verify 39.1 for FI {0}, Product {1}"				



**PRODUTO CAPITAL - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.

No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
39.2	Achieved leverage effect at the end of reporting year for equity or quasi-equity investment	number	<p>To be calculated by the system (amounts of programme and non-programme resources mobilised by ESIF Funds at the level of final recipients divided by the ESIF paid to final recipients). The following formulae are used to calculate achieved leverage for different products and taking into account respective implementation options.</p> <p>NB! The formulae for automatic calculation of achieved leverage <b>by product</b> (see below) will be applied in SFC2014 as of 2018 reporting exercise (data with the cut-off date of 31/12/2017) onwards.</p> <p>[* For the purpose of the reporting exercise 2017 (data with the cut-off date of 31/12/2016) the formulae for the automatic calculation of achieved leverage are applied at the <b>fund level</b> (see formulae at the end of the table)].</p> <p>In the structure without fund of funds (SF), if <b>equity</b> in 22.1, then</p> $\text{Achieved leverage}_{\text{equity}} = \frac{(25.1_e + 38.3_e)}{(25.1_e + ((25_f/15_{sp}) * 17_{sp} * (14.1_{sf}/14_{sp}))})}$	<p>Campo de cálculo automático do sistema, com base nas opções e valores registados nos vários campos relativos a cada um dos Produtos associados ao instrumento financeiro.</p> <p>Fórmula utilizada pelo sistema caso a opção em 22.1 seja "Capital", no modelo instrumento financeiro específico implementado por via de um Fundo de Fundos.</p> <p>Por uma questão de prudência, sugere-se que a fórmula apresentada seja testada, para confirmação do valor que será assumido em SFC.</p>
39.3	Investment mobilised through investments made by ESIF financial instruments for quasi-equity investment	number (amount in EUR)	<p>The Financial Regulation provides a definition of leverage of the financial instrument which does not capture the total amount of investment mobilised through ESIF financial instruments but rather the financing provided. In order to report on the wider impact of financial instrument it would be useful to have additional information to capture the overall impact of the investment. The total size of the project supported by the ESIF financial instrument should be reported in this field. The total amount of the project, in addition to the financing provided by the financial instrument, may include own contributions of the project promoter or other means of financing raised outside the financial instrument. The amount may also include other support, for example, national grant or a grant from ESIF Funds.</p>	<p>Campo opcional no qual se deverá indicar o montante total do projeto apoiado por via do IF, incluindo os recursos próprios do beneficiário final e subvenções e outros apoios combinados com o investimento mobilizado através do IF.</p>
40	Value of investments and participations in equity (in EUR)	number (amount in EUR)	<p>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.</p> <p><i>Changes in terms of value can be calculated in comparison to amounts reported in previous years and additional investments in final recipients</i></p> <p><i>The value of equity investment changes over time. This change of value should be reflected in the accounting of the equity fund and the reporting depending on the accounting method.</i></p> <p><i>Impairment accounting: Book value = nominal value of investments - impairments of assets</i></p> <p><i>Fair value accounting: Book value = nominal value of investments +/- fair-value movement</i></p>	<p>Campo de especificação dos investimentos feitos em "Equity" por via das verbas dos Fundos.</p>

**VALIDATION RULES\_SFC**


PRODUTO GARANTIA - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
<p><b>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)</b></p> <p><b>Section V has to be repeated accordingly for each financial product</b></p>				
22	Name of each financial product offered by the financial instrument	text	Name of guarantee supported with programme resources and offered by the financial intermediary to final recipients. The name of guarantee should not be confused with the name of the financial intermediary.	O nome do produto "Garantias", disponibilizado pelo instrumento financeiro específico ao beneficiário final, deverá ser indicado neste campo.
22.1	Type of financial product offered by the financial instrument	Selection	<p>(a) loan (b) guarantee (c) equity (d) other support combined within the financial instrument</p> <p>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.</p> <p>Other financial products should be reported under either Loan, Guarantee or Equity.</p>	Indicar que se trata do produto do tipo "Garantias".
24	Total amount of programme contributions committed/blocked for guarantee contracts signed (in EUR)	number (amount in EUR)	<p>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.</p> <p>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.</p>	<p>Campo no qual deverá ser indicado o montante da contribuição do Programa comprometido (bloqueado) em contratos de garantia assinados, ainda que os empréstimos não tenham sido desembolsados aos beneficiários finais.</p> <p>Verbas extra Programa que sejam mobilizadas por outras vias que não o IF, não deverão ser reportadas neste campo.</p>
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 24.
25	Total amount of programme contributions committed for loans paid to final recipients (in EUR)	number (amount in EUR)	<p>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.</p> <p>This row refers to the programme resources effectively disbursed, means paid into the account of the final recipients.</p> <p>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.</p> <p>In case of <u>portfolio guarantees</u> the amount should be a portion of guarantee committed for loans paid to final recipients in line with the multiplier ratio in line with Article 8 of CDR.</p> <p>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.</p>	<p>Montante da contribuição do PO comprometida (bloqueada) em contratos de garantia assinados com desembolso de empréstimos para os beneficiários finais, resultando este valor em SFC do somatório dos valores dos campos 25.1, 25.2 e 25.3.</p> <p>As disposições previstas no artigo 8.º do Regulamento Delegado n.º 480/2014 aplicam-se aos instrumentos financeiros diretamente implementados pela AG, em conformidade com o previsto na alínea c) do número 4 do artigo 38.º do Regulamento n.º 1303/2013.</p> <p>Deverão apenas ser indicados os montantes relativos à contribuição do Programa.</p>
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 25 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 25.1.1. a 25.1.5..
25.1.1	out of which ERDF (in EUR)	number (amount in EUR)	Total amount of ERDF set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FEDER comprometido (bloqueado) em contratos de garantia assinados, com desembolso de empréstimos para os beneficiários finais.

VALIDATION RULES_SFC					
Validate in Financial Instruments for SF/FoF, SF and MA that element 22 is different from element 11.1.1.					
Validate in Financial Instruments for SF/FoF, SF and MA that element 25 is <= element 24.	Validate in Financial Instruments for SF/FoF, SF and MA that element 24.1 is <= element 24.	Validate in Financial Instruments for SF/FoF, SF and MA, when in the previous AIR the same FI and Product exists, that element 24 is > 0 => "Possible missing data in element 24"			
Validate in Financial Instruments for SF/FoF, SF and MA that element 25.1 is <= element 24.1.	Validate in Financial Instruments for SF/FoF, SF and MA that element 24.1 is <= element 24.				
Validate in Financial Instruments that element 25 is equal to 25.1 + 25.2 + 25.3	Validate in Financial Instruments for SF/FoF, SF and MA that element 25 is <= element 24.	Validate in Financial Instruments Guarantees for SF/FoF, SF and MA when element 25 > 0 that element 26 is > 0	validate in Financial Instruments, that the sum of elements 25 in SF/FoF and SF + the sum of elements 17 in SF/FoF and SF is >= sum of "Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of article 42(1)" in Appendix 1 of the last submitted Payment Application for Accounting Year = Implementation Year and for the Priority Axis as specified in element 1.1	validate in Financial Instruments for SF/FoF and SF, that the sum of product elements 25 of a SF/FoF or SF is <= element 15 of the master SF/FoF or SF	Validate in Financial Instruments for SF/FoF and SF, when element 24 is > 0 in the previous AIR for the same FI and Product, that element 25 in the current AIR is > 0 => "Possible missing data in element 25"
Validate in Financial Instruments for SF/FoF, SF and MA that element 25.1 is <= element 24.1.					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.1 has only a value when a value different from 0 exists in element 14.1.1 or in element 15.1.1					

PRODUTO GARANTIA - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
25.1.2	out of which Cohesion Fund (in EUR)	number (amount in EUR)	Total amount of CF set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de Fundo de Coesão comprometido (bloqueado) em contratos de garantia assinados, com desembolso de empréstimos para os beneficiários finais.
25.1.3	out of which ESF (in EUR)	number (amount in EUR)	Total amount of ESF set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FSE comprometido (bloqueado) em contratos de garantia assinados, com desembolso de empréstimos para os beneficiários finais.
25.1.4	out of which EAFRD (in EUR)	number (amount in EUR)	Total amount of EAFRD set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FEADER comprometido (bloqueado) em contratos de garantia assinados, com desembolso de empréstimos para os beneficiários finais.
25.1.5	out of which EMFF (in EUR)	number (amount in EUR)	Total amount of EMFF set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FEAMP comprometido (bloqueado) em contratos de garantia assinados, com desembolso de empréstimos para os beneficiários finais.
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 set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante da contribuição pública nacional que decorre do valor indicado em 25.
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 set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante da contribuição privada nacional que decorre do valor indicado em 25.
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.	Montante total dos empréstimos garantidos com verbas do PO (instrumento financeiro) efetivamente desembolsados aos beneficiários finais.
26.1	Total value of new debt finance created by the SME Initiative (CPR Art. 39 (10) (b))	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) <i>(Field should only be available if 7.1 was chosen with yes)</i>	Campo aplicável à Iniciativa PME. A 31/12/2018 verifica-se não ser aplicável a PT.
27	Number of guaranteed loans signed with final recipients	number	Number of <u>guarantee</u> contracts signed independent if the loan was disbursed; 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	Deverá ser indicado o número de contratos de garantia assinados com os beneficiários finais, ainda que nenhum desembolso de empréstimo associado tenha sido efetuado.
28	Number of guaranteed loans paid to final recipients	number	Number of <u>guarantees</u> provided to final recipients where amounts have been blocked in the guarantee fund for loans disbursed. The numbers above should not include loan/guarantee/equity or quasi-equity/other financial products provided from resources returned.	Deverá ser indicado o número de garantias prestadas aos beneficiários finais sempre que as mesmas sejam bloqueadas por desembolso de empréstimo.  Os valores a reportar dizem respeito apenas ao primeiro ciclo de investimentos, pelo que investimentos efetuados com montantes restituídos ao IF não devem ser indicados.
29	Number of final recipients supported by the financial product	number	This field is sum of fields 29.1, 29.2, 29.3 and 29.4.	Campo que resulta do somatório dos campos 29.1, 29.2, 29.3 e 29.4.

VALIDATION RULES_SFC					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.2 has only a value when a value different from 0 exists in element 14.1.2 or in element 15.1.2					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.3 has only a value when a value different from 0 exists in element 14.1.3 or in element 15.1.3					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.4 has only a value when a value different from 0 exists in element 14.1.4 or in element 15.1.4					
validate in Financial Instruments for SF/FoF and SF, that element 25.1.5 has only a value when a value different from 0 exists in element 14.1.5 or in element 15.1.5					
validate in Financial Instruments for SF/FoF and SF, that element 25.2 has only a value when a value different from 0 exists in element 15.2.1					
validate in Financial Instruments for SF/FoF and SF, that element 25.3 has only a value when a value different from 0 exists in element 15.2.2					
Validate in Financial Instruments Guarantees for SF/FoF, SF and MA when element 25 > 0 that element 26 is > 0	Validate in Financial Instruments for SF/FoF and SF, when element 26 is > 0 in the previous AIR for the same FI and Product, that element 26 in the current AIR is > 0 => "Possible missing data in element 26"				
Validate in Financial Instruments that element 26.1 is empty when element 7.1 of the master Fund of funds is empty or false.	Validate in Financial Instruments for SF/FoF and SF, when element 26.1 is > 0 in the previous AIR for the same FI and Product, that element 26.1 in the current AIR is > 0 => "Possible missing data in element 26.1"				
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	validate in Financial Instruments for SF/FoF and SF, when element 27 is empty or 0 that date in element 13 is <= current date - 2 years => "Already more than 2 years passed since signature. Possible missing data or delay in implementation. Verify or consider explaining in AIR"	Validate in Financial Instruments for SF/FoF and SF, when element 25 is > 0, that element 27 is > 0		
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.					
Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 = element 29.1+29.2+29.3+29.4.				



**PRODUTO GARANTIA - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)**

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
39.3	Investment mobilised through investments made by ESIF financial instruments for guarantee (Optional)	number (amount in EUR)	The Financial Regulation provides a definition of leverage of the financial instrument which does not capture the total amount of investment mobilised through ESIF financial instruments but rather the financing provided. In order to report on the wider impact of financial instrument it would be useful to have additional information to capture the overall impact of the investment. The total size of the project supported by the ESIF financial instrument should be reported in this field. The total amount of the project, in addition to the financing provided by the financial instrument, may include own contributions of the project promoter or other means of financing raised outside the financial instrument. The amount may also include other support, for example, national grant or a grant from ESI Funds.	Campo opcional no qual se deverá indicar o montante total do projeto apoiado por via do IF, incluindo os recursos próprios do beneficiário final e subvenções e outros apoios combinados com o investimento mobilizado através do IF.

VALIDATION RULES\_SFC

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PRODUTO "OUTROS" - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
<b>V.</b> 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				
22	Name of each financial product offered by the financial instrument	text	Name of other product supported with programme resources and offered by the financial intermediary to final recipients. The name of other products should not be confused with the name of the financial intermediary.	O nome do produto "Other support combined within the financial instrument", disponibilizado pelo instrumento financeiro específico ao beneficiário final, deverá ser indicado neste campo.
22.1	Type of financial product offered by the financial instrument	Selection	(a) loan (b) guarantee (c) equity (d) 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.  Other financial products should be reported under either Loan, Guarantee or Equity.	Indicar que se trata do produto do tipo "Other support combined within the financial instrument".
25	Total amount of programme contributions paid to final recipients through other products (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>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.	Montante da contribuição do PO efetivamente utilizada a favor dos beneficiários finais em bonificação da taxa de juro, da comissão de garantias e apoio técnico, resultando este valor em SFC do somatório dos valores dos campos 25.1, 25.2 e 25.3.  As disposições previstas no artigo 8.º do Regulamento Delegado n.º 480/2014 aplicam-se aos instrumentos financeiros diretamente implementados pela AG, em conformidade com o previsto na alínea c) do número 4 do artigo 38.º do Regulamento n.º 1303/2013.  Deverão apenas ser indicados os montantes relativos à contribuição do Programa.
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.	Diz respeito ao montante dos Fundos que decorre do valor indicado em 25 e será calculado automaticamente pelo sistema com base nos valores inscritos nos campos 25.1.1. a 25.1.5..
25.1.1	out of which ERDF (in EUR)	number (amount in EUR)	Total amount of ERDF paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FEDER efetivamente utilizado a favor dos beneficiários finais em bonificação da taxa de juro, da comissão de garantias e apoio técnico.
25.1.2	out of which Cohesion Fund (in EUR)	number (amount in EUR)	Total amount of CF paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de Fundo de Coesão efetivamente utilizado a favor dos beneficiários finais em bonificação da taxa de juro, da comissão de garantias e apoio técnico.

VALIDATION RULES\_SFC

Validate in Financial Instruments for SF/FoF, SF and MA that element 22 is different from element 11.1.1.			
Validate in Financial Instruments for SF/FoF and SF when element 22.1 is "O. Other support combined within the financial instrument" that 9.0.7 is true.			
Validate in Financial Instruments that element 25 is equal to 25.1 + 25.2 + 25.3	validate in Financial Instruments, that the sum of elements 25 in SF/FoF and SF + the sum of elements 17 in SF/FoF and SF is >= sum of "Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of article 42(1)" in Appendix 1 of the last submitted Payment Application for Accounting Year = Implementation Year and for the Priority Axis as specified in element 1.1	validate in Financial Instruments for SF/FoF and SF, that the sum of product elements 25 of a SF/FoF or SF is <= element 15 of the master SF/FoF or SF	Validate in Financial Instruments for SF/FoF and SF, when element 24 is > 0 in the previous AIR for the same FI and Product, that element 25 in the current AIR is > 0 => "Possible missing data in element 25"
validate in Financial Instruments for SF/FoF and SF, that element 25.1.1 has only a value when a value different from 0 exists in element 14.1.1 or in element 15.1.1			
validate in Financial Instruments for SF/FoF and SF, that element 25.1.2 has only a value when a value different from 0 exists in element 14.1.2 or in element 15.1.2			

PRODUTO "OUTROS" - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
25.1.3	out of which ESF (in EUR)	number (amount in EUR)	Total amount of ESF paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FSE efetivamente utilizado a favor dos beneficiários finais em bonificação da taxa de juro, da comissão de garantias e apoio técnico.
25.1.4	out of which EAFRD (in EUR)	number (amount in EUR)	Total amount of EAFRD paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FEADER efetivamente utilizado a favor dos beneficiários finais em bonificação da taxa de juro, da comissão de garantias e apoio técnico.
25.1.5	out of which EMFF (in EUR)	number (amount in EUR)	Total amount of EMFF paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante de FEAMP efetivamente utilizado a favor dos beneficiários finais em bonificação da taxa de juro, da comissão de garantias e apoio técnico.
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 paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante da contribuição pública nacional que decorre do valor indicado em 25.
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 paid to final recipients or set aside for the guarantees for loans disbursed to final recipients.	Diz respeito ao montante da contribuição privada nacional que decorre do valor indicado em 25.
26.1	Total value of new debt finance created by the SME Initiative (CPR Art. 39 (10) (b))	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) <i>(Field should only be available if 7.1 was chosen with yes)</i>	Campo aplicável à Iniciativa PME. A 31/12/2018 verifica-se não ser aplicável a PT.
27	Number of other financial product contracts signed with final recipients	number	Number of <u>other support combined within the financial instrument</u> signed including those 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	Deverá ser indicado o número de contratos assinados para os quais esteja prevista a mobilização de outro apoio a favor dos beneficiários finais, através da bonificação da taxa de juros, da comissão de garantia ou do apoio técnico, ainda que os investimentos a montante não se tenham concretizado (por exemplo, desembolso de empréstimos).
28	Number of other financial product investments made in final recipients	number	Number of <u>other support combined within the financial instrument</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.	Deverá ser indicado o número de contratos assinados para os quais esteja prevista a mobilização de outro apoio a favor dos beneficiários finais, através da bonificação da taxa de juros, da comissão de garantia ou do apoio técnico, associado a investimentos efetivamente concretizados junto dos beneficiários (por exemplo, desembolso de empréstimos).  Os valores a reportar dizem respeito apenas ao primeiro ciclo de investimentos, pelo que investimentos efetuados com montantes restituídos ao IF não devem ser indicados.
29	Number of final recipients supported by the financial product	number	This field is sum of fields 29.1, 29.2, 29.3 and 29.4.	Campo que resulta do somatório dos campos 29.1, 29.2, 29.3 e 29.4.
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.	Refere-se ao número indicado em 29 e diz respeito a Grandes Empresas apoiadas pelo IF, ou seja, para as quais foram concretizados investimentos que dão origem à mobilização de recursos a seu favor (bonificação da taxa de juro, da comissão de garantia e de apoio técnico) a 31/12/2018.

VALIDATION RULES_SFC			
validate in Financial Instruments for SF/FoF and SF, that element 25.1.3 has only a value when a value different from 0 exists in element 14.1.3 or in element 15.1.3			
validate in Financial Instruments for SF/FoF and SF, that element 25.1.4 has only a value when a value different from 0 exists in element 14.1.4 or in element 15.1.4			
validate in Financial Instruments for SF/FoF and SF, that element 25.1.5 has only a value when a value different from 0 exists in element 14.1.5 or in element 15.1.5			
validate in Financial Instruments for SF/FoF and SF, that element 25.2 has only a value when a value different from 0 exists in element 15.2.1			
validate in Financial Instruments for SF/FoF and SF, that element 25.3 has only a value when a value different from 0 exists in element 15.2.2			
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	validate in Financial Instruments for SF/FoF and SF, when element 27 is empty or 0 that date in element 13 is <= current date - 2 years => "Already more than 2 years passed since signature. Possible missing data or delay in implementation. Verify or consider explaining in AIR"	
Validate in Financial Instruments for SF/FoF, SF and MA that element 28 is <= element 27.			
Validate in Financial Instruments for SF/FoF, SF and MA that element 29 is <= element 27.	Validate in Financial Instruments for SF/FoF, SF and MA that element 29 = element 29.1+29.2+29.3+29.4.		

PRODUTO "OUTROS" - Annotated template for reporting on financial instruments according to Article 46 CPR (Dados acumulados)

The report on implementation of financial instruments shall include, for each financial instrument the following information.				
No.	Information required for each financial instrument	Required format information/data	Instructions	Observações AD&C
a	b	c	d	e
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	Refere-se ao número indicado em 29 e diz respeito a PME apoiadas pelo IF, ou seja, para as quais foram concretizados investimentos que dão origem à mobilização de recursos a seu favor (bonificação da taxa de juro, da comissão de garantia e de apoio técnico) a 31/12/2018.
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.	Trata-se de um subgrupo do campo 29.2. Assim, neste campo deverão ser indicadas, do total de PME do campo 29.9, as microempresas apoiadas.
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.	Refere-se ao número indicado em 29 e diz respeito a indivíduos/pessoas naturais apoiadas pelo IF, ou seja, para os quais foram concretizados investimentos que dão origem à mobilização de recursos a seu favor (bonificação da taxa de juro, da comissão de garantia e de apoio técnico) a 31/12/2018.
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.	Refere-se ao número indicado em 29 e diz respeito a outro tipo de beneficiário apoiado pelo IF, ou seja, para os quais foram concretizados investimentos que dão origem à mobilização de recursos a seu favor (bonificação da taxa de juro, da comissão de garantia e de apoio técnico) a 31/12/2018.
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, ....	Campo no qual deverão ser discriminados "outro tipo de beneficiários", como será o caso dos Municípios, organizações sem fins lucrativos ou condomínios.

VALIDATION RULES\_SFC

Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2			
Validate in Financial Instruments Products for SF/FoF, SF and MA when element 29.2.1 is not null that it is <= 29.2			
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0			
Validate in Financial Instruments that element 29.4.1 is empty when 29.4 is <= 0			