



DPE055-004-2022

Circular 09/2023 Management and Control Procedures for the Cohesion Policy Funds encompassed by the European Union Common Provision Regulation (CPR) Programmes 2021-2027¹

Secretary General,

I am directed by the Minister for Public Expenditure, NDP Delivery, and Reform to advise all Bodies of their management and control responsibilities relating to the implementation of the Cohesion Policy Funds², which come under Ireland's Partnership Agreement.

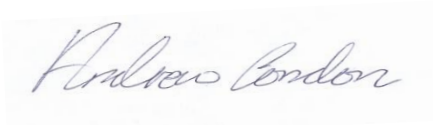
1. The Cohesion Policy Funds include the following funds applicable to Ireland:
 - European Regional Development Fund (ERDF)
 - European Social Fund Plus (ESF+)
 - EU Just Transition Fund (EU JTF)
 - European Maritime, Fisheries and Aquaculture Fund (EMFAF)
 - Asylum, Migration and Integration Fund (AMIF)
 - Internal Security Fund (ISF)
2. This Circular applies to the ERDF, ESF+, EU JTF, EMFAF, AMIF and ISF national programmes.
3. This Circular sets out how the requirements of the relevant EU funding Regulations are to be implemented in Ireland.
4. It also sets out the roles and responsibilities of various bodies, e.g. Audit Authorities, Accounting Functions, Managing Authorities, Intermediate Bodies, Departments, and other Bodies involved in the management and control of the Cohesion Policy Funds.
5. The Department of Public Expenditure, NDP Delivery and Reform has policy responsibility for Cohesion Policy, coordinating responsibility for the Cohesion Policy Funds, and primary responsibility for the ERDF. Other Departmental responsibilities are as follows:
 - the Department of Further and Higher Education, Research, Innovation and Science has primary responsibility for the ESF+,
 - the Department of Agriculture, Food and the Marine has primary responsibility for EMFAF,
 - the Department of the Environment, Climate and Communications has primary responsibility for the EU JTF,
 - the Department of Children, Equality, Disability, Integration and Youth has primary responsibility for AMIF,
 - the Department of Justice has primary responsibility for the ISF.

¹ [Regulation \(EU\) 2021/1060](#) of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy..

² "Cohesion Policy Funds" means any resources disbursed from the funds encompassed by [Regulation \(EU\) 2021/1060](#) of the European Parliament and of the Council

6. **Failure to comply with the procedures outlined in this Circular may lead to the suspension of financial assistance and/or loss to the Exchequer, for which the relevant Bodies in the Management and Control Cascade will be responsible and accountable. Appropriate remedial action may be taken to correct the position.**

7. The Secretaries General of Government Departments responsible – either directly or through agencies/bodies under their aegis – for the implementation of projects/operations co-funded by the Cohesion Policy Funds, are required to complete Form A and return it to the Department of Public Expenditure, NDP Delivery, and Reform, by 30th of September annually.



Andrew Condon
Principal

4th October 2023

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1 Overview

This Circular follows from the Partnership Agreement detailing the allocation of Cohesion Policy Funds. The Partnership Agreement is a detailed narrative document, providing the background, context and objectives of the Cohesion Policy Funds in Ireland. It is available at:

[Publications of the European Funded Programmes - EU Funds](#)

1.1 Regulatory Framework

The Cohesion Policy Funds form part of the instruments to pursue the objectives of Articles 174 & 175 of the *Treaty on the Functioning of the European Union*. In summary, these principles set out that:

In order to promote its overall harmonious development, the Union shall develop and pursue its actions leading to the strengthening of its economic and social cohesion.

...

Member States shall conduct their economic policies and shall coordinate them in such a way as, in addition, to obtain the objects set out in Article 174.

For the 2021-2027 period, the legal basis is in a package of regulations adopted by the Council and the European Parliament in June 2021, and any subsequent related legislation.

Cohesion Legislative Package 2021-2027

The Cohesion Legislative Package consists of a general set of Regulations applying to some or all of the Funds (the Common Provisions Regulation or CPR), and individual sets of regulations specific to each fund. The Regulations are available to download at the following link:

https://ec.europa.eu/regional_policy/information-sources/legislation-and-guidance/regulations_en

The Commission also produces Delegated and Implementing Acts setting out further details for Member States implementing Cohesion Policy Fund programmes, which will be available to download at the following links as they are issued:

Delegated Acts	https://ec.europa.eu/regional_policy/information-sources/legislation-and-guidance/delegated-acts_en
Implementing Acts	https://ec.europa.eu/regional_policy/information-sources/legislation-and-guidance/implementing-acts_en

The regulations set out **mandatory** procedures to be followed in relation to the processing and submission of claims for Cohesion Policy Funds co-financing.

1.2 Roles and Responsibilities of Departments

The Management and Control system for Cohesion Policy Funds co-financed activities in Ireland is based on the principle of shared responsibilities, delegation, and written agreements between programme bodies. Each level of the Management and Control Cascade must therefore take responsibility for ensuring that the requirements of the management and control system are adhered to at their own levels, and that EU and National rules are fully complied with.

The day-to-day responsibility for the implementation of co-financed activities rests with the appropriate statutory bodies, i.e. Government Departments, Agencies and Authorities. These bodies are also accountable both to the Oireachtas, to the Local Government Audit Service (in the case of Local Authority and Regional Assembly expenditure) and to the Comptroller & Auditor General for the National/Exchequer contribution of the co-financed activities.

The Secretary General of each Department responsible for the implementation of Cohesion Policy Funds must sign a declaration annually and return it to the Department of Public Expenditure, NDP Delivery, and Reform (Form A in Appendix 1). This confirms that his/her Department and all bodies/agencies under its aegis involved in Cohesion Policy Funds co-financed activities are bound by this Circular, Fund specific eligibility rules, any written agreements between Programme Authorities, and relevant EU Regulations (see Section 1.1).

2 Management and Control Framework

This section sets out the management and control framework that will operate for the 2021-2027 Cohesion Policy Funds. The general principles of the management and control system are set out in [Articles 69-85 of the CPR](#).

Table 1 Programme Authorities for 2021-2027 Programmes

Fund	Programme	Managing Authority	Accounting Function	Audit Authority
ERDF	Northern and Western Regional Programme	Northern & Western Regional Assembly	Department of Public Expenditure, NDP Delivery, and Reform	Internal and EU Audit Unit, Department of Public Expenditure, NDP Delivery, and Reform
ERDF	Southern, Eastern and Midland Regional Programme	Southern Regional Assembly	Department of Public Expenditure, NDP Delivery, and Reform	Internal and EU Audit Unit, Department of Public Expenditure, NDP Delivery, and Reform
ESF+	Employment, Inclusion, Skills and Learning Programme (EIST)	Department of Further and Higher Education, Research, Innovation and Science	Department of Further and Higher Education, Research, Innovation and Science	Internal and EU Audit, Department of Education
EU JTF	EU Just Transition Fund Programme 2021-27	Eastern and Midland Regional Assembly	Department of the Environment, Climate and Communications	Internal and EU Audit Unit, DPENDPDR
EMFAF	Seafood Development Programme	Department of Agriculture, Food and the Marine	Department of Agriculture, Food and the Marine	Internal Audit Unit, Department of Agriculture, Food and the Marine

AMIF	AMIF 2021-2027 National Programme	Funds Administration Unit, Department of Children, Equality, Disability, Integration and Youth	Funds Administration Unit, Department of Children, Equality, Disability, Integration and Youth	Internal and EU Audit Unit, Department of Children, Equality, Disability, Integration and Youth
ISF	Internal Security Fund 2021-2027 Programme	An Garda Síochána	An Garda Síochána Finance Department	Internal and EU Audit Unit, Department of Public Expenditure, NDP Delivery, and Reform

2.1 General Functions of bodies in Management and Control Cascade

2.1.1 Arrangements to be Recorded in Writing

As a general principle, arrangements between programme bodies for implementation shall be set out in writing.

[Article 71\(3\) of the CPR](#) provides that certain tasks of the Managing Authority may be delegated to Intermediate Bodies. The arrangements for the delegation of these tasks shall be recorded in a written agreement.

For the ERDF, there shall be a written agreement between the Department of Public Expenditure, NDP Delivery, and Reform and the ERDF Managing Authorities, the Northern and Western Regional Assembly and the Southern Regional Assembly, setting out arrangements for delegated functions.

For the EU JTF, there shall be a written agreement between the Department of Environment, Climate and Communications and the JTF Managing Authority, the Eastern and Midland Regional Assembly, setting out arrangements for delegated functions.

The following section sets out the main responsibilities of the Authorities detailed in Table 1.

2.1.2 Responsibilities of a Managing Authority

The Managing Authority bears the main responsibility for the effective and efficient implementation of the Cohesion Policy Funds. The Managing Authority shall gain assurance that all bodies involved in the implementation of the Funds under their purview are, where relevant, compliant with this Circular and their regulatory requirements.

Managing Authorities are required to carry out each of the responsibilities or functions set out in [Articles 49, 72-75 of the CPR](#), also as may be set out in related EU legislation, or as may be delegated by the Member State.

Managing Authorities shall have management and control systems for their programmes as set out in [Article 69\(1\)](#) and [Annex XI of the CPR](#), and ensure their functioning.

Managing Authorities shall have in place a description of the management and control system in accordance with the template set out in [Annex XVI](#), and shall keep that description updated to reflect any subsequent modifications.

Managing Authorities, Intermediate Bodies, and other Implementing Departments/Bodies shall ensure the proper training of staff in all responsibilities arising from this Circular.

2.1.3 Responsibilities of an Intermediate Body

An intermediate body is a public or private body which acts under the responsibility of a managing authority, or which carries out functions or tasks on behalf of such an authority.

- Intermediate Bodies shall be responsible for submitting financial and non-financial data to facilitate the drawdown of EU Funds.
- Intermediate Bodies shall be responsible any other responsibilities delegated to them by their written Agreements with Managing Authorities.

2.1.4 Responsibilities of a Beneficiary

A beneficiary is described in [Article 2\(9\) of the CPR](#), and although specific to context as set out in the CPR which will be the binding description, is in general terms, a body, an entity with or without legal personality, or a natural person, responsible for initiating or both initiating and implementing operations.

A Beneficiary shall comply with the requirements of [Article 50 of the CPR](#) with regard to support from the Cohesion Policy Funds.

A beneficiary shall comply with the conditions for support for each operation selected as set out in [Article 73\(3\)](#), which conditions for support will be provided by the Managing Authority managing the Fund under which the beneficiary has applied for support.

2.1.5 Responsibilities of an Accounting Function

The key tasks of an Accounting Function are set out in [Article 76 of the CPR](#). The Accounting Function shall be responsible for these, and any other responsibilities as may be set out in related EU legislation.

2.1.6 Responsibilities of an Audit Authority

The functions of an Audit Authority are set out in [Article 77 of the CPR](#). The Audit Authority shall be responsible for these, and any other responsibilities as may be set out in related EU legislation.

2.1.7 Partnership Agreement Working Group and Partnership Agreement Monitoring Committee

[Article 5\(3\) of the CPR](#) sets out that Member States and the Commission shall promote the coordination, complementarity and coherence between the Funds and other Union instruments and funds. For this purpose, two committees are being established at a National level – a Partnership Agreement Monitoring Committee, and a Partnership Agreement Working Group.

The details of Ireland’s National Committees are laid out in Ireland’s Partnership Agreement 2021-27, pages 20-21.

3 Eligibility of Expenditure/Declarations

[Articles 63-68 of the CPR](#) sets out conditions for determining the eligibility of expenditure.

With regard to eligibility rules;

- the Department of Public Expenditure, NDP Delivery, and Reform Circular will set out the eligibility rules in the case of the ERDF,
- the Department of Further and Higher Education, Research, Innovation and Science will set out the eligibility rules in the case of the ESF+,
- the Department of Agriculture, Food and the Marine will set out the eligibility rules in the case of the EMFAF,
- the Department of the Environment, Climate and Communications will set out the eligibility rules in the case of the EU JTF,
- the Department of Children, Equality, Disability, Integration and Youth will set out the eligibility rules in the case of the AMIF
- The ISF Monitoring Committee will set out the eligibility rules in the case of the ISF.

3.1 State Aid

Managing Authorities and Intermediate Bodies should ensure that projects/operations are in compliance with the relevant State Aid legislation and consistent with the Programmes and Administrative Agreements.

The Department of Enterprise, Trade and Employment's State Aid Unit is the national point of contact on State Aid policy and is available to provide guidance to other Departments. The Department of Enterprise, Trade and Employment has a dedicated webpage on EU State Aid Rules

<https://www.djei.ie/en/What-We-Do/EU-Internal-Market/EU-State-Aid-Rules>.

Compliance with State aid legislation will be examined during management verifications and audits of expenditure co-financed by CPR Funds, and failure to comply with the provisions may lead to financial corrections under [Articles 103 and 104](#) of the CPR and a loss to the Exchequer.

3.2 Public Procurement

Public Procurement within European Union Member-States is regulated by Union-level public procurement directives. Guidance, information on Directives, thresholds, access to eTenders, etc., is available on the website of the Office of Government Procurement;

<https://www.gov.ie/en/organisation/office-of-government-procurement/>

Audit Authorities, Accounting Functions, Managing Authorities, Intermediate Bodies and other Implementing Departments/Bodies should refer to the procurement guidance set out on website of the Office of Government Procurement.

The Department of Public Expenditure, NDP Delivery, and Reform also has the following Circulars

- *16/2013_Revision of arrangements concerning the use of Central Contracts put in place by the National Procurement Service* ³

³ [Revision of arrangements concerning the use of Central Contracts put in place by the National Procurement Service \(circulars.gov.ie\)](#)

- 05/2023⁴ *Initiatives to assist SMEs in Public Procurement*.

The 2016 *Code of Practice for the Governance of State Bodies*⁵, published by the Department of Finance, identifies procurement as one of a number of activities requiring special attention in promoting good corporate governance.

All Irish public bodies are obliged to treat public funds with care, and to ensure that the best possible value-for-money is obtained whenever public money is being spent or invested. The Public Spending Code⁶ is the set of rules and procedures that apply to ensure that these standards are upheld across the entire public service.

In the case of works and works related services, the Department of Public Expenditure, NDP Delivery, and Reform has set up a *Capital Works Management Framework*⁷. This framework provides guidance for best practice, standard contracts and template documents covering the delivery of public works projects.

Where public bodies award grants to non-public beneficiaries, to the extent of 50% or less in public (including EU) funds, they bear a responsibility to ensure:

- i. Fairness and Transparency in awarding public funds;
- ii. Value for money in works, goods and/or services purchased by beneficiaries using part-financed funds; and
- iii. Compliance with national and EU laws and regulations.

Compliance with public procurement provisions will be examined during management verifications and audits of expenditure co-financed by CPR Funds, and failure to comply with the provisions may lead to financial corrections under [Articles 103 and 104 of the CPR](#) and a loss to the Exchequer.

Those carrying out Public Procurement must ensure the following principles:

- Non-Discrimination
- Transparency
- Mutual Recognition
- Proportionality
- Freedom to Provide Service
- Freedom of Establishment

Even where public procurement may not be subject to the full scope of the Directives, the Principles above still apply.

3.3 Information and Communication

It is critical to raise awareness of Union funding and the objectives of cohesion policy. Transparency, communication, and visibility activities are essential in making Union action visible on the ground, so that citizens can know how the Union's financial resources are invested, and what they can achieve.

⁴ <https://www.gov.ie/en/publication/02b12-new-circular-to-assist-smes-in-public-procurement/>

⁵ Revised Code of Practice for the Governance of State Bodies

⁶ <https://www.gov.ie/en/publication/public-spending-code/>

⁷ <https://constructionprocurement.gov.ie/capital-works-management-framework/>

General requirements with regard to visibility, transparency and communications on programmes are set out in [Articles 46 to 50](#), and [Annex IX of the CPR](#). More specific requirements may be set out in the Articles governing each Programme authority. While each level of the Management and Control Cascade must take responsibility for its own compliance, the Managing Authorities have a particular responsibility to ensure that the Information and Communication Requirements of the Common Provisions Regulation are met.

[Article 48\(1\) of the Common Provisions Regulation](#) requires that the Member State shall identify a Communication Coordinator for visibility, transparency and communication activities in relation to the support from the Funds. To this end, DPENDPDR has appointed a National Communications Coordinator in the Departments Communications Unit.

National Guidelines on information and communication are currently under development.

N+3 rule

[Article 105 of the CPR](#) sets out the decommitment rule, known colloquially as the 'N+3 Rule'. This rule requires certain financial targets to be achieved by submitting sufficient payment applications to avoid the loss of EU Funds by Member States. The N+3 N is amended to N+2 for final year of eligible expenditure 31/12/2029. Programmes and payment declarations should be managed so as to avoid any loss of funding under this rule.

4 Electronic Data Exchange, Retention of Records, and Audit Trail

4.1 Electronic Data Exchange

[Article 69\(8\) of the CPR](#) sets out that Member States shall ensure that all exchanges of information between beneficiaries and the programme authorities are carried out by means of electronic data exchange systems in accordance with [Annex XIV](#). In order to comply with the requirements of the CPR and any relevant regulations, such exchanges will be completed electronically on electronic systems that are being developed as set out below.

The Office of the Government's Chief Information Officer (OGCIO), in DPENDPDR, procured an enterprise Project and Portfolio Management (EPPM) system for application in the public sector, which has been configured to function as the electronic data exchange system in accordance with [Annex XIV](#) for the monitoring, verification, financial management, submission of payment claims, and audit of a number of Cohesion Policy Fund programmes. The following programmes will be utilising an EPPM system configured for their fund.

- European Regional Development Fund (ERDF),
- EU Just Transition Fund (EU JTF),
- Asylum, Migration and Integration Fund (AMIF),
- Internal Security Fund (ISF).

For ESF+, the submission of payment claims will be completed electronically on the IEFAS IT system. The IEFAS IT system is a system developed specifically for the ESF+ Fund. The system will be capable of reporting, monitoring, auditing, and accounting for expenditure under Ireland's ESF+ programme for 2021-2027. In order to ensure that tight control is maintained over the IEFAS system and that best practice Corporate Governance is maintained, all users of the IEFAS system for ESF+ must adhere to both the Technical User and Corporate Governance Guides.

For EMFAF, the submission of payment claims will be completed electronically on SmartSimple.

4.2 Retention of Records and ensuring an adequate Audit Trail

Managing Authorities shall ensure the availability and retention of all supporting documents regarding expenditure supported by the Funds as set out in [Articles 69](#) and [83 of the CPR](#).

[Annex XIII](#) details the minimum requirement for the audit trail.

5 Irregularities and Corrections

[Articles 103-104 of the CPR](#) provide the legal basis and set out the procedures for making financial corrections to support granted under the Cohesion Policy Funds, in some instances referring to Fund specific regulations. The ultimate sanction that can be applied is the cancellation of all or part of the contribution from these Funds.

[Article 2 \(31\) of the CPR](#) defines an Irregularity as;

“irregularity’ means any breach of applicable law, resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the budget of the Union by charging unjustified expenditure to that budget”.

[Article 2 \(33\) of the CPR](#) defines a Systemic Irregularity as;

“systemic irregularity’ means any irregularity, which may be of a recurring nature, with a high probability of occurrence in similar types of operations, which results from a serious deficiency, including a failure to establish appropriate procedures in accordance with this Regulation and the Fund-specific rules”.

[Annex XII](#) sets out detailed rules for the reporting of irregularities, including exemptions from reporting of irregularities, and provides a template for reporting of irregularities.

Managing Authorities have the responsibility to prevent, detect, correct and report on irregularities including fraud, as set out under [Article 69 of the CPR](#).

[Annex XII](#) sets out detailed rules for the reporting of irregularities, including exemptions from reporting of irregularities, and provides a template for reporting of irregularities.

6 Monitoring and Reporting Arrangements

6.1 Transmission of Data

Managing Authorities shall electronically transmit to the Commission the data for each programme required under [Article 42 of the CPR](#) by the dates set out in that Article, in accordance with the template set out in [Annex VII](#).

The data submitted in accordance with that Article should be reliable and reflect the data stored electronically on each operation, necessary for monitoring, evaluation, financial management, verifications and audits, as at the end of the month preceding the month of submission.

6.2 Role of Programme Monitoring Committees

[Article 38 of the CPR](#) sets out that each Member State shall set up Monitoring Committees to monitor the implementation of Programmes, whose composition should include representatives of relevant partners.

The establishment, composition, governance and functions of Programme Monitoring Committees are set out in [Articles 38-40 of the CPR](#).

7 Conclusion

Organisations in the Management and Control Cascade

Each organisation in the Management and Control Cascade is responsible for ensuring that the requirements for implementation are adhered to in their own organisations, and any programme bodies under their aegis.

Managing Authorities

Managing Authorities for each Programme must gain assurance that Intermediate and all other bodies under their direction, that are implementing co-financed projects/operations in that Programme, comply with this Circular.

Government Departments

Government Departments, responsible for the use of the CPR Funds, should ensure that their Department, and all Agencies/Bodies under their aegis, involved in the implementation of Cohesion Policy Funds projects/operations, that are co-funded by the EU, have been informed of, and are bound by, this Circular, and by the terms of the relevant legislation.

Conformity with this Circular and with the relevant EU Regulations is obligatory.

Failure to abide by any of the management and control procedures outlined in this Circular may lead to the suspension or cancellation of EU Funds assistance and result in a loss to the Exchequer, for which the Relevant Bodies in the Management and Control Cascade will be responsible and accountable.

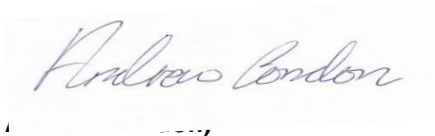
Appropriate remedial action may be taken to correct the position.

Contact Points:

Further information on this Circular and how it applies to each Fund is available from the contact points listed below.

Fund	Body/Department	Contact Details
ERDF	Northern and Western Regional Assembly	http://nwra.ie/contact-us/
ERDF	Southern Regional Assembly	http://www.southernassembly.ie/en/about/contact_us

ESF+	Department of Further and Higher Education, Research, Innovation and Science	https://eufunds.ie/european-social-fund/esf-policy-and-operations-unit/
EU JTF	Eastern and Midland Regional Assembly	https://eufunds.ie/home/our-funds/just-transition-fund/
EMFAF	Department of Agriculture, Food and the Marine	http://www.agriculture.gov.ie/fisheries/marineagenciesprogrammesdivision/contact/
AMIF	Department of Children, Equality, Disability, Integration and Youth	https://www.gov.ie/en/publication/4ab75-amif-and-esf-funding/
ISF	An Garda Síochána	isf@garda.ie ISF website details to be provided by Department of Justice once live



**Principal,
Expenditure Policy Division**

4th October 2023

8 Appendix 1: Form A to be signed by Secretaries General

Form A - Compliance with Cohesion Policy Fund Legislation and Associated European Commission Decisions to be signed annually by the Secretary General of Government Departments involved in the implementation of Cohesion Policy Funds projects/operations co-funded by the EU for 2021-2027.

I confirm that my Department, and all Agencies/Bodies under the aegis of my Department, involved in the implementation of Cohesion Policy Funds projects/operations that are co-funded by the EU, have been informed of, and are bound by, this Circular issued by the Department of Public Expenditure, NDP Delivery, and Reform, i.e. Circular 09/2023 Management and Control Procedures for the Cohesion Policy Funds encompassed by the European Union Common Provision Regulation (CPR) Programmes 2021-2027. I also confirm that they have been informed of, and are bound by, the terms of the following relevant Regulations, Decisions etc. as applicable, governing the administration of the;

- European Regional Development Fund (ERDF),
- European Social Fund (ESF+),
- EU Just Transition Fund (EU JTF)
- European Maritime, Fisheries and Aquaculture Fund (EMFAF)
- Asylum, Migration and Integration Fund (AMIF)
- Internal Security Fund (ISF).

Including but not limited to, as new legislation may come into force, the;

Common provisions Regulation (CPR)

[Regulation \(EU\) 2021/1060](#) of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy.

ERDF Regulation *(Applies to ERDF co-financed projects/operations only)*

[REGULATION \(EU\) 2021/1058](#) OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 24 June 2021 on the European Regional Development Fund and on the Cohesion Fund.

ESF+ Regulation *(Applies to ESF+ co-financed projects/operations only)*

[REGULATION \(EU\) No 1057/2021](#) OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 24 June 2021 establishing the European Social Fund Plus (ESF+) and repealing Regulation (EU) No 1296/2013.

JTF Regulation *(Applies to JTF co-financed projects/operations only)*

[REGULATION \(EU\) 2021/1056](#) OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 24 June 2021 establishing the Just Transition Fund.

EMFAF Regulation *(Applies to EMFAF co-financed projects/operations only)*

[REGULATION \(EU\) 2021/1139](#) OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004.

AMIF Regulation *(Applies to AMIF co-financed projects/operations only)*

[REGULATION \(EU\) 2021/1147](#) OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 7 July 2021 establishing the Asylum, Migration and Integration Fund.

ISF Regulation *(Applies to ISF co-financed projects/operations only)*

[REGULATION \(EU\) 2021/1149](#) OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 7 July 2021 establishing the Internal Security Fund.

and;

- European Commission Decision(s) in respect of the Programme(s) for which your Department has responsibility
- Associated delegated and implementing Acts, as appropriate
- Partnership Agreement 2021-2027, as appropriate;
- Programme as appropriate
 - ERDF Northern and Western Regional Programme
 - ERDF Southern, Eastern and Midland Regional Programme
 - ESF+ Employment, Inclusion, Skills and Learning Programme
 - EU Just Transition Fund Programme 2021-27
 - EMFAF Seafood Development Programme
 - AMIF 2021-2027 National Programme
 - ISF Internal Security Fund 2021-2027 Programme
- Programme Communications Plans, as appropriate
- Relevant programme Eligibility Rules.

Secretary General _____

Department of _____

Date _____