THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE
EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 164 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinions of the European Economic and Social Committee (1),

Having regard to the opinion of the Committee of the Regions (2),

Acting in accordance with the ordinary legislative procedure,

Whereas:

(1) Regulation (EU) No 1303/2013 of the European Parliament and of the Council (3) establishes the framework for action by the European Social Fund (ESF), the European Regional Development Fund (ERDF), the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and lays down, in particular, the thematic objectives, the principles and the rules concerning programming, monitoring and evaluation, management and control. It is therefore necessary to specify the mission and scope of the ESF, together with the related investment priorities addressing the thematic objectives, and to lay down specific provisions concerning the type of activities that may be financed by the ESF.

(2) The ESF should improve employment opportunities, strengthen social inclusion, fight poverty, promote education, skills and life-long learning and develop active, comprehensive and sustainable inclusion policies in accordance with the tasks entrusted to the ESF by Article 162 of the Treaty on the Functioning of the European Union (TFEU), and thereby contribute to economic, social and territorial cohesion in accordance with Article 174 TFEU. In accordance with Article 9 TFEU, the ESF should take into account requirements linked to the promotion of a high level of employment, the guarantee of adequate social protection, the fight against social exclusion, and a high level of education, training and protection of human health.

(3) The European Council of 17 June 2010 called for all common policies, including cohesion policy, to support the Europe 2020 Strategy for smart, sustainable and inclusive growth (the 'Europe 2020 strategy'). In order to ensure the full alignment of the ESF with the objectives of this strategy, particularly as regards employment, education, training and the fight against social exclusion, poverty and discrimination, the ESF should support Member States, taking account of the relevant Integrated Guidelines and relevant country-specific recommendations adopted in accordance with Article 121(2) and Article 148(4) TFEU and, where appropriate, at national level, the national reform programmes underpinned by national employment strategies, national social reports, national Roma integration strategies and national disability strategies. The ESF should also contribute to relevant aspects of the implementation of the flagship initiatives, in particular the "Agenda for New Skills and Jobs", the "Youth on the Move", and the "European Platform against Poverty and Social Exclusion". It should also support relevant activities in the initiatives on the "Digital Agenda" and "Innovation Union".

(4) The Union is confronted with structural challenges arising from economic globalisation, technological change and an increasingly ageing workforce and growing skills and labour shortages in some sectors and regions. They have been compounded by the recent economic and financial crisis, which has resulted in increased levels of unemployment, hitting in particular young people and other disadvantaged people, such as migrants and minorities.

(5) The ESF should aim to promote employment, improve access to the labour market, paying particular attention to those who are furthest from the labour market and support voluntary labour mobility. The ESF should also support active and healthy ageing, including through innovative forms of work organisation, promoting
The ESF should also promote social inclusion and prevent and combat poverty with a view to breaking the cycle of disadvantage across generations which implies mobilising a range of policies targeting the most disadvantaged people regardless of their age including children, the working poor and older women. Attention should be paid to the participation of those seeking asylum and refugees. The ESF may be used to enhance access to affordable, sustainable and high quality services of general interest, in particular in the fields of health care, employment and training services, services for the homeless, out of school care, childcare and long-term care services. Services supported can be public, private and/or community-based, and delivered by different types of providers, namely public administrations, private companies, social enterprises, non-governmental organisations.

The ESF should undertake to tackle early school leaving, promote equal access to good quality education, invest in vocational education and training, improve the labour market relevance of education and training systems and enhance life-long learning, including formal, non-formal and informal learning pathways.

In addition to these priorities, in the less developed regions and Member States, and with a view to increasing economic growth and employment opportunities, the efficiency of public administration at national and regional level, as well as the ability of a public administration to act in a participative manner, should be improved. The institutional capacity of stakeholders, including non-governmental organisations, delivering employment, education, training and social policies, including in the field of anti-discrimination, should be strengthened.

Support under the investment priority "community-led local development" may contribute to all thematic objectives as set out in this Regulation. Community-led local development strategies supported by the ESF should be inclusive with regard to disadvantaged people present on the territory, both in terms of governance of local action groups and in terms of content of the strategy.

At the same time, it is crucial to support the development and competitiveness of micro, small and medium-sized enterprises of the Union and to ensure that people can adapt, through acquiring appropriate skills and through lifelong learning opportunities, to new challenges such as the shift to a knowledge-based economy, the digital agenda, and the transition to a low-carbon and more energy-efficient economy. By pursuing its primary thematic objectives, the ESF should contribute to addressing these challenges. In this context, the ESF should support the labour force transition from education to employment, towards greener skills and jobs, and should address skills shortages, including those in the energy-efficiency, renewable energy and sustainable transport sectors. The ESF should also contribute to cultural and creative skills. Socio-cultural, creative and cultural sectors are important in indirectly addressing the aims of the ESF; their potential should therefore be better integrated into ESF projects and programming.

In light of the persistent need to make an effort to address youth unemployment in the Union as a whole, a Youth Employment Initiative (YEI) should be created for the most affected regions. The YEI should support, in such regions, young persons not in employment, education or training (NEET), who are unemployed or inactive, thereby reinforcing and accelerating the delivery of activities supported by ESF funding. Additional funds should be specifically attributed to the YEI and should be matched with funding from the ESF in the most affected regions. By targeting individual persons rather than structures, the YEI should aim to complement other ESF–funded operations and national actions targeting NEET, including through the implementation of the Youth Guarantee in line with the Council's Recommendation of 22 April 2013 on Establishing a Youth Guarantee (1), which provides that young persons should receive a good-quality offer of either employment, continued education, an apprenticeship or a traineeship within a period of four months of becoming unemployed or of leaving formal education. The YEI may also support actions to combat early school leaving. Access to welfare benefits for the young person and his/her family or dependants should not be conditional upon the young person's participation in the YEI.

The YEI should be fully integrated into ESF programming but, where appropriate, specific provisions related to YEI should be envisaged with a view to achieving its objectives. It is necessary to simplify and facilitate implementation of the YEI, in particular with regard to financial management provisions and thematic concentration arrangements. In order to ensure that the results of the YEI are clearly demonstrated and communicated, specific monitoring and evaluation, as well as information and publicity arrangements should be envisaged. Youth organisations should be involved in the monitoring committees’ discussions on the preparation and implementation, including evaluation, of the YEI.

The ESF should contribute to the Europe 2020 strategy, ensuring a greater concentration of support on the priorities of the Union. A minimum share of cohesion policy funding for the ESF is established in accordance with Article 92(4) of Regulation (EU) No 1303/2013. The ESF should in particular increase its support for the fight against social exclusion and poverty, through a minimum ring-fenced allocation of 20 % of the total ESF resources of each Member State. The choice and number of investment priorities for ESF support should also be limited, in accordance with the level of development of the supported regions.

In order to ensure closer monitoring and improved assessment of the results achieved at the Union level by actions supported by the ESF, a common set of output and result indicators should be established in this Regulation. Such indicators should correspond to the investment priority and type of action supported in accordance with this Regulation as well as the relevant provisions of Regulation (EU) No 1303/2013. The indicators should be complemented where necessary by programme-specific result and/or output indicators.

Member States are encouraged to report on the effect of ESF investments on equal opportunities, equal access and integration of marginalised groups in all operational programmes.

Taking into account data protection requirements linked to collecting and storing sensitive data on participants, the Member States and the Commission should regularly evaluate the effectiveness, efficiency and impact of ESF support in promoting social inclusion and combating poverty, in particular with regard to disadvantaged people such as the Roma. Member States are encouraged to report on ESF-funded initiatives in the national social reports annexed to their national reform programmes, in particular as regards marginalised communities, such as the Roma and migrants.

Efficient and effective implementation of actions supported by the ESF depends on good governance and partnership between all relevant territorial and socio-economic actors, taking into account the actors at regional and local levels, in particular the umbrella associations representing local and regional authorities, organised civil society, economic and, in particular, social partners and non-governmental organisations. Member States should therefore ensure the participation of social partners and non-governmental organisations in the strategic governance of the ESF, from shaping priorities for operational programmes to implementing and evaluating ESF results.

The Member States and the Commission should ensure that the implementation of the priorities financed by the ESF contributes to the promotion of equality between women and men in accordance with Article 8 TFEU. Evaluations have shown the importance of taking the gender equality objectives aspect into account in all dimensions and in all stages of the preparation, monitoring, implementation and evaluation of operational programmes, in a timely and consistent manner while ensuring that specific actions are taken to promote gender equality, the economic independence of women, education and skills upgrading and the reintegration of female victims of violence into the labour market and into society.

In accordance with Article 10 TFEU, the implementation of the priorities financed by the ESF should contribute to combating discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation by paying particular attention to those facing multiple discrimination. Discrimination on the ground of sex should be interpreted in a broad sense so as to cover other gender-related aspects in line with the case law of the Court of Justice of the European Union. The implementation of the priorities financed by the ESF should also contribute to promoting equal opportunities. The ESF should support the fulfilment of the Union's obligation under the UN Convention on the Rights of Persons with Disabilities with regard inter alia to education, work, employment and accessibility. The ESF should also promote the transition from institutional to community-based care. The ESF should not support any action that contributes to segregation or to social exclusion.

Support for social innovation contributes to making policies more responsive to social change. The ESF should encourage and support innovative social enterprises and entrepreneurs as well as innovative projects taken on by non-governmental organisations and other actors within the social economy. In particular, testing and evaluating innovative solutions before scaling them
up is instrumental in improving the efficiency of policies and thus justifies specific support from the ESF. Innovative solutions could include, provided they prove to be effective, the development of social metrics such as, for example, social labelling.

(21) Transnational cooperation has significant added value and should therefore be supported by all Member States with the exception of duly justified cases taking account of the principle of proportionality. It is also necessary to reinforce the Commission's role in facilitating exchanges of experience and coordinating implementation of relevant initiatives.

(22) With a view to fostering an integrated and holistic approach in terms of employment and social inclusion, the ESF should support cross-sectoral and territorial-based partnerships.

(23) The mobilisation of regional and local stakeholders should help to deliver the Europe 2020 strategy and its headline targets. Territorial pacts, local initiatives for employment and social inclusion, sustainable and inclusive community-led local development strategies in urban and rural areas and sustainable urban development strategies may be used and supported to involve more actively regional and local authorities, cities, social partners and non-governmental organisations throughout the preparation and implementation of operational programmes.

(24) Regulation (EU) No 1303/2013 provides that rules on eligibility of expenditure are to be established at the national level, with certain exceptions for which it is necessary to lay down specific provisions with regard to the ESF.

(25) With a view to simplifying the use of the ESF and reducing the risk of error, and with regard to the specificities of the operations supported by the ESF, it is appropriate to lay down provisions which complement Regulation (EU) No 1303/2013 as regards eligibility of expenditure.

(26) The use of standard scales of unit costs, lump sums and flat-rate financing should lead to simplification for the beneficiary and should lower the administrative burden for all ESF project partners.

(27) It is important to ensure the sound financial management of each operational programme and its implementation in the most effective and user-friendly manner possible. Member States should refrain from adding rules that complicate the use of funds for the beneficiary.

(28) The Member States and the regions should be encouraged to leverage the ESF through financial instruments in order to support, for example, students, job creation, the mobility of workers, social inclusion and social entrepreneurship.

(29) The ESF should complement other Union programmes and close synergies should be developed between the ESF and other Union financial instruments.

(30) Investment in human capital is the main force on which the Union can rely to ensure its international competitiveness and the sustainable recovery of its economy. No type of investment can produce structural reforms unless it is accompanied by a coherent, growth-oriented human capital development strategy. It is therefore necessary to ensure that in the 2014-2020 programming period the resources intended to improve skills and raise employment levels allow action to be taken on an adequate scale.

(31) The power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission for establishing the definition of standard scales of unit costs and lump sums and their maximum amounts according to different types of operations. It is of particular importance that the Commission carries out appropriate consultations during its preparatory work, including at expert level. The Commission, when preparing and drawing up delegated acts, should ensure the simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and to the Council.

(32) The Commission should be assisted in the administration of the ESF by the Committee provided for in Article 163 TFEU.

(33) Since this Regulation replaces Regulation (EC) No 1081/2006 of the European Parliament and of the Council (1), that Regulation should be repealed. Nevertheless, this Regulation should not affect either the continuation or modification of assistance approved by the Commission on the basis of Regulation (EC) No 1081/2006 or any other legislation applying to that assistance on 31 December 2013. That Regulation or such other applicable legislation should consequently continue to apply after 31 December 2013 to that assistance or the operations concerned until their closure. Applications to receive assistance made or approved under Regulation (EC) No 1081/2006 should remain valid.

HAVE ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

Subject matter

This Regulation establishes the missions of the European Social Fund (ESF), including the Youth Employment Initiative (YEI), the scope of its support, specific provisions and the types of expenditure eligible for assistance.

Article 2

Missions

1. The ESF shall promote high levels of employment and job quality, improve access to the labour market, support the geographical and occupational mobility of workers and facilitate their adaptation to industrial change and to changes in production systems needed for sustainable developments, encourage a high level of education and training for all and support the transition between education and employment for young people, combat poverty, enhance social inclusion, and promote gender equality, non-discrimination and equal opportunities, thereby contributing to the priorities of the Union as regards strengthening economic, social and territorial cohesion.

2. The ESF shall fulfil the missions set out in paragraph 1 by supporting Member States in pursuing the priorities and headline targets of the Union strategy for smart, sustainable and inclusive growth (the 'Europe 2020 strategy') and by allowing Member States to address their specific challenges with regard to achieving the Europe 2020 strategy objectives. The ESF shall support the design and implementation of policies and actions in connection with its missions, taking account of the relevant Integrated Guidelines and relevant country-specific recommendations adopted in accordance with Article 121(2) and Article 148(4) TFEU and, where appropriate, at national level, the national reform programmes as well as other relevant national strategies and reports.

3. The ESF shall benefit people, including disadvantaged people such as the long-term unemployed, people with disabilities, migrants, ethnic minorities, marginalised communities and people of all ages facing poverty and social exclusion. The ESF shall also provide support to workers, enterprises, including actors in the social economy, and entrepreneurs, as well as to systems and structures with a view to facilitating their adaptation to new challenges including reducing skill mismatches and promoting good governance, social progress, and the implementation of reforms, in particular in the fields of employment, education, training and social policies.

Article 3

Scope of support

1. Under the thematic objectives set out in points (8), (9), (10) and (11) of the first paragraph of Article 9 of Regulation (EU) No 1303/2013, which correspond to points (a), (b), (c) and (d) of this paragraph, and in accordance with its missions, the ESF shall support the following investment priorities:

(a) For the thematic objective 'promoting sustainable and quality employment and supporting labour mobility':

(i) Access to employment for job-seekers and inactive people, including the long-term unemployed and people far from the labour market, also through local employment initiatives and support for labour mobility;

(ii) Sustainable integration into the labour market of young people, in particular those not in employment, education or training, including young people at risk of social exclusion and young people from marginalised communities, including through the implementation of the Youth Guarantee;

(iii) Self-employment, entrepreneurship and business creation including innovative micro, small and medium sized enterprises;

(iv) Equality between men and women in all areas, including in access to employment, career progression, reconciliation of work and private life and promotion of equal pay for equal work;

(v) Adaptation of workers, enterprises and entrepreneurs to change;

(vi) Active and healthy ageing;

(vii) Modernisation of labour market institutions, such as public and private employment services, and improving the matching of labour market needs, including through actions that enhance transnational labour mobility as well as through mobility schemes and better cooperation between institutions and relevant stakeholders;

(b) For the thematic objective 'promoting social inclusion, combating poverty and any discrimination':

(i) Active inclusion, including with a view to promoting equal opportunities and active participation, and improving employability;
(ii) Socio-economic integration of marginalised communities such as the Roma;

(iii) Combating all forms of discrimination and promoting equal opportunities;

(iv) Enhancing access to affordable, sustainable and high-quality services, including health care and social services of general interest;

(v) Promoting social entrepreneurship and vocational integration in social enterprises and the social and solidarity economy in order to facilitate access to employment;

(vi) Community-led local development strategies;

(c) For the thematic objective 'investing in education, training and vocational training for skills and life-long learning':

(i) Reducing and preventing early school-leaving and promoting equal access to good quality early-childhood, primary and secondary education including formal, non-formal and informal learning pathways for re-integrating into education and training;

(ii) Improving the quality and efficiency of, and access to, tertiary and equivalent education with a view to increasing participation and attainment levels, especially for disadvantaged groups;

(iii) Enhancing equal access to lifelong learning for all age groups in formal, non-formal and informal settings, upgrading the knowledge, skills and competences of the workforce, and promoting flexible learning pathways including through career guidance and validation of acquired competences;

(iv) Improving the labour market relevance of education and training systems, facilitating the transition from education to work, and strengthening vocational education and training systems and their quality, including through mechanisms for skills anticipation, adaptation of curricula and the establishment and development of work-based learning systems, including dual learning systems and apprenticeship schemes;

(d) For the thematic objective 'enhancing institutional capacity of public authorities and stakeholders and efficient public administration':

(i) Investment in institutional capacity and in the efficiency of public administrations and public services at the national, regional and local levels with a view to reforms, better regulation and good governance;

(ii) Capacity building for all stakeholders delivering education, lifelong learning, training and employment and social policies, including through sectoral and territorial pacts to mobilise for reform at the national, regional and local levels.

This investment priority is applicable only in Member States eligible for support from the Cohesion Fund, or in Member States that have one or more NUTS level 2 regions referred to in Article 90(2)(a) of Regulation (EU) No 1303/2013.

2. Through the investment priorities listed in paragraph 1, the ESF shall also contribute to the other thematic objectives listed in the first paragraph of Article 9 of Regulation (EU) No 1303/2013, primarily by:

(a) Supporting the shift towards a low-carbon, climate-resilient, resource-efficient and environmentally sustainable economy, through the improvement of education and training systems necessary for the adaptation of skills and qualifications, the up-skilling of the labour force, and the creation of new jobs in sectors related to the environment and energy;

(b) Enhancing the accessibility of, and use and quality of, information and communication technologies through the development of digital literacy and e-learning, and investment in e-inclusion, e-skills and related entrepreneurial skills;

(c) Strengthening research, technological development and innovation through the development of post-graduate studies and entrepreneurial skills, the training of researchers, networking activities and partnerships between higher education institutions, research and technological centres and enterprises;

(d) Enhancing the competitiveness and long-term sustainability of small and medium-sized enterprises, through promoting the adaptability of enterprises, managers and workers, increased investment in human capital, and support for bodies providing practice-oriented vocational education and training.
Article 4
Consistency and thematic concentration

1. Member States shall ensure that the strategy and actions set out in their operational programmes are consistent with, and respond to, the challenges identified in their national reform programmes, as well as, where relevant, in their other national strategies that aim to fight unemployment, poverty and social exclusion, and also in the relevant Council recommendations adopted in accordance with Article 148(4) TFEU, in order to contribute to achieving the headline targets of the Europe 2020 strategy on employment, education and poverty reduction.

2. At least 20 % of the total ESF resources in each Member State shall be allocated to the thematic objective "promoting social inclusion, combating poverty and any discrimination" set out in point (9) of the first paragraph of Article 9 of Regulation (EU) No 1303/2013.

3. Member States shall pursue thematic concentration according to the following modalities:

   (a) For more developed regions, Member States shall concentrate at least 80 % of the ESF allocation to each operational programme on up to five of the investment priorities set out in Article 3(1).

   (b) For transition regions, Member States shall concentrate at least 70 % of the ESF allocation to each operational programme on up to five of the investment priorities set out in Article 3(1).

   (c) For less developed regions, Member States shall concentrate at least 60 % of the ESF allocation to each operational programme on up to five of the investment priorities set out in Article 3(1).

4. The priority axes referred to in Article 11(1) shall be excluded from the calculation of the percentages specified in paragraphs 2 and 3 of this Article.

Article 5
Indicators

1. Common output and result indicators, as set out in Annex I to this Regulation, and, where relevant, programme-specific indicators shall be used in accordance with Article 27(4) and Article 96(2)(b)(ii) and (iv) of Regulation (EU) No 1303/2013. All common output and result indicators shall be reported for all investment priorities. The result indicators set out in Annex II to this Regulation shall be reported in accordance with paragraph 2 of this Article. Where applicable, data shall be broken down by gender.

2. In addition to paragraph 1, result indicators set out in Annex II to this Regulation shall be used for all operations supported under the investment priority referred to in Article 3(1)(a)(ii) for the implementation of the YEI. All indicators set out in Annex II to this Regulation shall be linked with a quantified cumulative target value for 2023 and a baseline.

3. Together with annual implementation reports, each managing authority shall transmit electronically structured data for each priority axis broken down by investment priority. The data shall be submitted for the categories of intervention referred to in Article 96(2)(b)(vi) of Regulation (EU) No 1303/2013 and the output and result indicators. By way of derogation from Article 50(2) of Regulation (EU) No 1303/2013, data transmitted for output and result indicators shall relate to values for partially or fully implemented operations.

CHAPTER II
SPECIFIC PROVISIONS FOR PROGRAMMING AND IMPLEMENTATION

Article 6
Involvement of partners

1. The participation of the partners referred to in Article 5 of Regulation (EU) No 1303/2013 in the implementation of the operational programmes may take the form of global grants as defined in Article 123(7) of Regulation (EU) No 1303/2013. In such cases, the operational programme shall identify the part of the operational programme concerned by the global grant, including an indicative financial allocation from each priority axis to it.

2. To encourage adequate participation of the social partners in actions supported by the ESF, the managing authorities of an operational programme in a region defined in Article 90(2)(a) or (b) of Regulation (EU) No 1303/2013 or in a Member State eligible for support from the Cohesion Fund shall ensure that, according to the needs, an appropriate amount of ESF resources is allocated to capacity building activities, in the form of training, networking measures, and strengthening of the social dialogue, and to activities jointly undertaken by the social partners.
3. To encourage the adequate participation of, and access by, non-governmental organisations in and to actions supported by the ESF, in particular in the fields of social inclusion, gender equality and equal opportunities, the managing authorities of an operational programme in a region defined in Article 90(2)(a) or (b) of Regulation (EU) No 1303/2013 or in a Member State eligible for support from the Cohesion Fund shall ensure that an appropriate amount of ESF resources is allocated to capacity building for non-governmental organisations.

Article 7
Promotion of equality between men and women

The Member States and the Commission shall promote equality between men and women through mainstreaming as referred to in Article 7 of Regulation (EU) No 1303/2013 throughout the preparation, implementation, monitoring and evaluation of the operational programmes. Through the ESF, the Member States and the Commission shall also support specific targeted actions within any of the investment priorities referred to in Article 3, and in particular Article 3(1)(a)(iv) of this Regulation, with the aim of increasing the sustainable participation and progress of women in employment, thus combating the feminisation of poverty, reducing gender-based segregation, combating gender stereotypes in the labour market and in education and training, and promoting the reconciliation of work and personal life for all as well as the equal sharing of care responsibilities between men and women.

Article 8
Promotion of equal opportunities and non-discrimination

The Member States and the Commission shall promote equal opportunities for all, without discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation through mainstreaming the principle of non-discrimination, as referred to in Article 7 of Regulation (EU) No 1303/2013. Through the ESF, the Member States and the Commission shall also support specific actions within any of the investment priorities referred to in Article 3, and in particular Article 3(1)(b)(iii) of this Regulation. Such actions shall aim to combat all forms of discrimination as well as to improve accessibility for persons with disabilities, with a view to improving integration into employment, education and training, thereby enhancing social inclusion, reducing inequalities in terms of educational attainment and health status, and facilitating the transition from institutional to community-based care, in particular for those who face multiple discrimination.

Article 9
Social innovation

1. The ESF shall promote social innovation within all areas falling under its scope, as defined in Article 3 of this Regulation, in particular with the aim of testing, evaluating and scaling up innovative solutions, including at the local or regional level, in order to address social needs in partnership with the relevant partners and, in particular, social partners.

2. Member States shall identify, either in their operational programmes or at a later stage during implementation, fields for social innovation that correspond to the Member States’ specific needs.

3. The Commission shall facilitate capacity building for social innovation, in particular through supporting mutual learning, establishing networks, and disseminating and promoting good practices and methodologies.

Article 10
Transnational cooperation

1. Member States shall support transnational cooperation with the aim of promoting mutual learning, thereby increasing the effectiveness of policies supported by the ESF. Transnational cooperation shall involve partners from at least two Member States.

2. By way of derogation from paragraph 1, Member States with a single operational programme supported by the ESF or a single multi-fund operational programme may exceptionally choose not to support transnational cooperation actions, in duly justified cases and taking account of the principle of proportionality.

3. Member States, in partnership with the relevant partners, may select themes for transnational cooperation from a list of common themes proposed by the Commission and endorsed by the Committee referred to in Article 25 or select any other themes corresponding to their specific needs.

4. The Commission shall facilitate transnational cooperation on the common themes of the list referred to in paragraph 3 and, where appropriate, other themes selected by Member States, through mutual learning and coordinated or joint action. In particular, the Commission shall operate an EU-level platform to facilitate the setting up of transnational partnerships, the exchange of experiences, capacity building and networking, and the capitalisation on and the dissemination of the relevant outcomes. In addition, the Commission shall develop a coordinated implementation framework, including common eligibility criteria, types and timing of actions, and common methodological approaches for monitoring and evaluation, with a view to facilitating transnational cooperation.

Article 11
Fund-specific provisions for operational programmes

1. By way of derogation from Article 96(1) of Regulation (EU) No 1303/2013, operational programmes may set out priority axes for the implementation of social innovation and transnational cooperation as referred to in Articles 9 and 10 of this Regulation.
2. By way of derogation from Article 120(3) of Regulation (EU) No 1303/2013, the maximum co-financing rate for a priority axis shall be increased by ten percentage points, but shall not exceed 100 % where the whole of a priority axis is dedicated to social innovation or to transnational cooperation, or a combination of both.

3. In addition to the provision made in Article 96(3) of Regulation (EU) No 1303/2013, operational programmes shall also set out the contribution of planned ESF-supported actions to:

(a) the thematic objectives listed under points (1) to (7) of the first paragraph of Article 9 of Regulation (EU) No 1303/2013 by priority axis, as appropriate;

(b) social innovation and transnational cooperation, as referred to in Articles 9 and 10 of this Regulation, where they are not covered by a dedicated priority axis.

Article 12
Specific provisions on the treatment of particular territorial features

1. The ESF may support community-led local development strategies in urban and rural areas, as referred to in Articles 32, 33 and 34 of Regulation (EU) No 1303/2013, territorial pacts and local initiatives for employment, including youth employment, education and social inclusion, as well as integrated territorial investments (ITI) as referred to in Article 36 of Regulation (EU) No 1303/2013.

2. As a complement to ERDF interventions as referred to in Article 7 of Regulation (EU) No 1301/2013 of the European Parliament and of the Council (1), the ESF may support sustainable urban development through strategies setting out integrated actions to tackle the economic, environmental and social challenges affecting the urban areas identified by the Member States on the basis of the principles laid down in their respective Partnership Agreements.

CHAPTER III
SPECIFIC PROVISIONS FOR FINANCIAL MANAGEMENT

Article 13
Eligibility of expenditure

1. The ESF shall provide support for eligible expenditure which, as referred to in Article 120(2)(b) of Regulation (EU) No 1303/2013, may include any financial resources collectively contributed by employers and workers.

2. The ESF may provide support for expenditure incurred for operations which take place outside the programme area, but within the Union, provided that the following two conditions are satisfied:

(a) the operation is for the benefit of the programme area;

(b) the obligations of the authorities for the operational programme in relation to management, control and audit concerning the operation are fulfilled by the authorities responsible for the operational programme under which that operation is supported or they enter into agreements with authorities in the Member State in which the operation is implemented provided that in that Member State the obligations in relation to management, control and audit concerning the operation are met.

3. Up to a limit of 3 % of the budget of an ESF operational programme or the ESF part of a multi-fund operational programme, expenditure incurred outside the Union shall be eligible for a contribution from the ESF provided that it concerns the thematic objectives under Article 3(1)(a) or Article 3(1)(c) and provided that the relevant monitoring committee has given its agreement to the operation or types of operations concerned.

4. In addition to the expenditure referred to in Article 69(3) of Regulation (EU) No 1303/2013, the purchase of infrastructure, land and real estate shall also not be eligible for a contribution from the ESF.

5. Contributions in kind in the form of allowances or salaries disbursed by a third party for the benefit of the participants in an operation may be eligible for a contribution from the ESF provided that the contributions in kind are incurred in accordance with national rules, including accountancy rules, and do not exceed the cost borne by the third party.

Article 14
Simplified cost options

1. In addition to the options referred to in Article 67 of Regulation (EU) No 1303/2013, the Commission may reimburse expenditure paid by Member States on the basis of standard scales of unit costs and lump sums defined by the Commission. The amounts calculated on this basis shall be regarded as public support paid to beneficiaries and as eligible expenditure for the purpose of applying Regulation (EU) No 1303/2013.

For the purpose of the first subparagraph, the Commission shall be empowered to adopt delegated acts in accordance with Article 24 concerning the type of operations covered, the definitions of the standard scales of unit costs and lump sums and their maximum amounts, which may be adjusted according to the applicable commonly agreed methods, taking due account of experience gained during the previous programming period.
Financial audit shall exclusively aim at verifying that the conditions for reimbursement by the Commission on the basis of standard scales of unit costs and lump sums have been fulfilled.

Where funding on the basis of standard scales of unit costs and lump sums, in accordance with the first subparagraph, is used, the Member State may apply its accounting practices to support operations. For the purpose of this Regulation and Regulation (EU) No 1303/2013, such accounting practices and the resulting amounts shall not be subject to audit by the audit authority or by the Commission.

2. In accordance with Article 67(1)(d) and (5)(d) of Regulation (EU) No 1303/2013, a flat rate of up to 40% of the eligible direct staff costs may be used in order to cover the remaining eligible costs of an operation without a requirement for the Member State to execute any calculation to determine the applicable rate.

3. In addition to the methods stipulated in Article 67(5) of Regulation (EU) No 1303/2013, where the public support for grants and repayable assistance does not exceed EUR 100 000, the amounts referred to in Article 67(1)(b), (c) and (d) of Regulation (EU) No 1303/2013 may be established on a case-by-case basis by reference to a draft budget agreed ex ante by the managing authority.

4. Without prejudice to Article 67 (4) of Regulation (EU) No (1303/2013), grants and repayable assistance for which the public support does not exceed EUR 50 000 shall take the form of standard scales of unit costs or lump sums in accordance with paragraph 1 of this Article or with Article 67 of Regulation (EU) No (1303/2013) or flat rates in accordance with Article 67 of Regulation (EU) No (1303/2013), except for operations receiving support within the framework of a State aid scheme. Where flat-rate financing is used, the categories of costs which are used to calculate the rate may be reimbursed in accordance with Article 67(1)(a) of Regulation (EU) No (1303/2013).

**Article 15**

Financial instruments

Pursuant to Article 37 of Regulation (EU) No 1303/2013, the ESF may support actions and policies falling within its scope through financial instruments, including micro-credits and guarantee funds.

**CHAPTER IV**

**YOUTH EMPLOYMENT INITIATIVE**

**Article 16**

Youth Employment Initiative

The YEI shall support the fight against youth unemployment in eligible regions of the Union through providing support to actions under Article 3(1)(a)(ii) of this Regulation. It shall target all young persons under the age of 25 not in employment, education or training, residing in eligible regions, who are inactive or unemployed including the long-term unemployed, and whether or not registered as seeking work. On a voluntary basis, Member States may decide to extend the target group to include young persons under the age of 30.

For the purpose of the YEI for 2014-2015, "eligible regions" are those NUTS level 2 regions that have youth unemployment rates for young persons aged 15 to 24 of more than 25% in 2012 and, for Member States where the youth unemployment rate has increased by more than 30% in 2012, NUTS level 2 regions that have youth unemployment rates of more than 20% in 2012.

The resources for the YEI may be revised upwards for the years 2016 to 2020 in the framework of the budgetary procedure in accordance with Article 14 of Regulation (EU) 1311/2013. For the determination of the regions eligible for the YEI for the period 2016-2020, the reference to 2012 data in the second subparagraph shall be construed as a reference to the latest available annual data. The breakdown by Member State of the additional resources shall follow the same steps as the initial allocation in accordance with Annex VIII of Regulation (EU) No 1303/2013.

In agreement with the Commission, Member States may decide to allocate a limited amount not exceeding 10% of the funds under the YEI to young persons residing in sub-regions which experience high youth unemployment levels and which are outside the eligible NUTS level 2 regions.

**Article 17**

Thematic concentration

The specific allocation for YEI shall not be taken into account for the purpose of calculating the thematic concentration referred to in Article 4.

**Article 18**

Programming

The YEI is integrated into the programming of the ESF under Article 96 of Regulation (EU) No 1303/2013. Where appropriate, Member States shall set out the programming arrangements for the YEI in their Partnership Agreements and in their operational programmes.

The programming arrangements may take one or more of the following forms:

(a) a dedicated operational programme;

(b) a dedicated priority axis within an operational programme;

(c) a part of one or more priority axes.

Article 9 and 10 of this Regulation shall also apply to the YEI.
Article 19

Monitoring and evaluation

1. In addition to the functions of the monitoring committee set out in Article 110 of Regulation (EU) No 1303/2013, at least once per year, the monitoring committee shall examine the implementation of the YEI in the context of the operational programme and the progress made towards achieving its objectives.

2. The annual implementation reports and the final report as referred to in Article 50(1) and (2) of Regulation (EU) No 1303/2013 shall include additional information on the implementation of the YEI. The Commission shall transmit to the European Parliament a summary of those reports as referred to in Article 53(1) of Regulation (EU) No 1303/2013.

The Commission shall attend the European Parliament’s annual debate on those reports.

3. As from April 2015 and for subsequent years, and at the same time as the annual implementation reports referred to in Article 50(1) and (2) of Regulation (EU) No 1303/2013, the managing authority shall transmit electronically to the Commission structured data for each priority axis or any part thereof supporting the YEI. Indicator data transmitted shall relate to values for the indicators set out in Annexes I and II to this Regulation and, where applicable, to programme specific indicators. They shall relate to partially or fully implemented operations.

4. The annual implementation reports referred to in Article 50(4) of Regulation (EU) No 1303/2013 or, where applicable, the progress report referred to in Article 111(4) of Regulation (EU) No 1303/2013, and the annual implementation report submitted by 31 May 2016, shall present the main findings of evaluations referred to in paragraph 6 of this Article. The reports shall also set out and assess the quality of employment offers received by YEI participants, including disadvantaged persons, those from marginalised communities and those leaving education without qualifications. The reports shall also set out and assess their progress in continuing education, finding sustainable and decent jobs, or moving into apprenticeships or quality traineeships.

5. The progress reports referred to in Article 52 of Regulation (EU) No 1303/2013 shall include additional information on, and assess the implementation of, the YEI. The Commission shall transmit to the European Parliament a summary of these reports as referred to in Article 53(2) of that Regulation and shall attend the European Parliament’s debate on those reports.

6. At least twice during the programming period, an evaluation shall assess the effectiveness, efficiency and impact of joint support from the ESF and the specific allocation for YEI including for the implementation of the Youth Guarantee.

The first evaluation shall be completed by 31 December 2015 and the second evaluation by 31 December 2018.

Article 20

Information and communication measures

1. The beneficiaries shall ensure that those taking part in an operation are specifically informed of the YEI support provided through the ESF funding and the specific YEI allocation.

2. Any document relating to the implementation of an operation and issued for the public or for participants, including an attendance or other certificate, shall include a statement to the effect that the operation was supported under the YEI.

Article 21

Technical assistance

The specific allocation for YEI may be taken into account by the Member States in the calculation of the limit on the total amount of funds allocated to technical assistance for each Member State.

Article 22

Financial support

1. The Commission decision adopting an operational programme shall fix the maximum amount of support from the specific allocation for YEI and the corresponding ESF support, as a global amount and also by category of regions, for each priority axis. The corresponding ESF support shall at least match the support from the specific allocation for YEI for each priority axis.

2. On the basis of the amounts referred to in paragraph 1, the Commission decision referred to in paragraph 1 shall also fix the ratio between the categories of regions for the ESF support for each priority axis.

3. Where the YEI is implemented by a specific priority axis covering eligible regions from more than one category, the highest co-financing rate shall apply with regard to the ESF allocation.

The specific allocation for YEI shall not be subject to the national co-financing requirement.

Article 23

Financial management

In addition to Article 130 of Regulation (EU) No 1303/2013, when the Commission reimburses interim payments and pays the final balance for the YEI by priority axis, it shall allocate the reimbursement from the budget of the Union equally between the ESF and the specific allocation for YEI. Once all resources from the specific allocation for YEI have been reimbursed, the Commission shall allocate the remaining reimbursements from the budget of the Union to the ESF.
The Commission shall allocate the reimbursement from the ESF between categories of regions according to the ratio laid down in Article 22 (2).

CHAPTER V
DELEGATIONS OF POWER AND FINAL PROVISIONS

Article 24
Exercise of the delegation
1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

2. The power to adopt delegated acts referred to in Article 14(1) shall be conferred on the Commission from 21 December 2013 until 31 December 2020.

3. The delegation of power referred to in Article 14(1) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

5. A delegated act adopted pursuant to Article 14(1) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and the Council, or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Article 25
Committee under Article 163 TFEU
1. The Commission shall be assisted by a Committee (the "ESF Committee") set up under Article 163 TFEU.

2. The member of the Commission responsible for chairing the ESF Committee may delegate that responsibility to a senior Commission official. The Secretariat of the ESF Committee shall be provided by the Commission.

3. Each Member State shall appoint one government representative, one representative of the workers' organisations, one representative of the employers' organisations and one alternate for each member for a maximum period of seven years. In the absence of a member, the alternate shall be automatically entitled to take part in the proceedings.

4. The ESF Committee shall include one representative from each of the organisations representing workers' organisations and employers' organisations at Union level.

5. The ESF Committee may invite non-voting representatives of the European Investment Bank and the European Investment Fund as well as non-voting representatives of the relevant civil society organisations to its meetings, if the agenda of the meeting requires their participation.

6. The ESF Committee shall:

(a) be consulted on draft Commission decisions relating to operational programmes and programming in the case of support from the ESF;

(b) be consulted on the planned use of technical assistance in the case of support from the ESF, as well as on other issues having an impact on the implementation of strategies at Union level relevant to the ESF;

(c) endorse the list of common themes for transnational cooperation provided for in Article 10(3).

7. The ESF Committee may deliver opinions on:

(a) questions related to the ESF contribution to the implementation of the Europe 2020 strategy;

(b) issues concerning Regulation (EU) No 1303/2013 relevant for the ESF;

(c) questions related to the ESF referred to it by the Commission other than those referred to in paragraph 6.

8. The opinions of the ESF Committee shall be adopted by an absolute majority of the votes validly cast, and shall be communicated to the European Parliament for information. The Commission shall inform the ESF Committee of the manner in which it has taken account of its opinions.

Article 26
Transitional provisions
1. This Regulation shall not affect either the continuation or modification, including the total or partial cancellation, of assistance approved by the Commission on the basis of Regulation (EC) No 1081/2006 or any other legislation applying to that assistance on 31 December 2013. That Regulation or such other applicable legislation shall consequently continue to apply after 31 December 2013 to that assistance or the operations concerned until their closure.
2. Applications to receive assistance made or approved under Regulation (EC) No 1081/2006 before 1 January 2014 shall remain valid.

Article 27

Repeal

Without prejudice to the provisions laid down in Article 26 of this Regulation, Regulation (EC) No 1081/2006 is hereby repealed with effect from 1 January 2014.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table set out in Annex III.

Article 28

Review

The European Parliament and the Council shall review this Regulation by 31 December 2020 in accordance with Article 164 TFEU.

Article 29

Entry in force

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

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

Done at Brussels, 17 December 2013.

For the European Parliament
The President
M. SCHULZ

For the Council
The President
R. ŠADZIUS
(1) Common output indicators for participants

"Participants" refers to persons benefiting directly from an ESF intervention who can be identified and asked for their characteristics, and for whom specific expenditure is earmarked. Other persons shall not be classified as participants. All data shall be broken down by gender.

The common output indicators for participants are:

- unemployed, including long-term unemployed*,
- long-term unemployed*,
- inactive*,
- inactive, not in education or training*,
- employed, including self-employed*,
- below 25 years of age*,
- above 54 years of age*,
- above 54 years of age who are unemployed, including long-term unemployed, or inactive not in education or training*,
- with primary (ISCED 1) or lower secondary education (ISCED 2)*,
- with upper secondary (ISCED 3) or post-secondary education (ISCED 4)*,
- with tertiary education (ISCED 5 to 8)*,
- participants who live in jobless households*,
- participants who live in jobless households with dependent children*,
- participants who live in a single adult household with dependent children*,
- migrants, participants with a foreign background, minorities (including marginalised communities such as the Roma)**,
- participants with disabilities**,
- other disadvantaged**.

The total number of participants will be calculated automatically on the basis of the output indicators.

These data on participants entering an ESF supported operation shall be provided in the annual implementation reports as specified in Article 50(1) and (2) and Article 111(1) of Regulation (EU) No 1303/2013.

- homeless or affected by housing exclusion*,
- from rural areas* (2).

(1) Managing authorities shall establish a system that records and stores individual participant data in computerised form as set out in Article 125 (2) (d) of Regulation (EU) No 1303/2013. The data processing arrangements put in place by the Member States shall be in line with the provisions of Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data (OJ L 281, 23.11.1995, p. 31), in particular Articles 7 and 8 thereof. Data reported under the indicators marked with * are personal data according to Article 7 of Directive 95/46/EC. Their processing is necessary for compliance with the legal obligation to which the controller is subject (Article 7(c) of Directive 95/46/EC). For the definition of controller, see Article 2 of Directive 95/46/EC.

Data reported under the indicators marked with ** are a special category of data according to Article 8 of Directive 95/46/EC. Subject to the provision of suitable safeguards, Member States may, for reasons of substantial public interest, lay down exemptions in addition to those laid down in Article 8(2) of Directive 95/46/EC, either by national law or by decision of the supervisory authority (Article 8(4) of Directive 95/46/EC).

The data on participants under the two above indicators will be provided in the annual implementation reports as specified in Article 50(4) of Regulation (EU) No 1303/2013. The data shall be collected based on a representative sample of participants within each investment priority. Internal validity of the sample shall be ensured in such a way that the data can be generalised at the level of investment priority.

(2) Common output indicators for entities are:

— number of projects fully or partially implemented by social partners or non-governmental organisations,
— number of projects dedicated at sustainable participation and progress of women in employment,
— number of projects targeting public administrations or public services at national, regional or local level,
— number of supported micro, small and medium-sized enterprises (including cooperative enterprises, enterprises of the social economy).

These data shall be provided in the annual implementation reports as specified in Article 50(1) and (2) and Article 111(1) of Regulation (EU) No 1303/2013.

(3) Common immediate result indicators for participants are:

— inactive participants engaged in job searching upon leaving*,
— participants in education/training upon leaving*,
— participants gaining a qualification upon leaving*,
— participants in employment, including self-employment, upon leaving*.
— disadvantaged participants engaged in job searching, education/training, gaining a qualification, in employment, including self-employment, upon leaving**.

These data shall be provided in the annual implementation reports as specified in Article 50(1) and (2) and Article 111(1) of Regulation (EU) No 1303/2013. All data shall be broken down by gender.

(4) Common longer-term result indicators for participants are:

— participants in employment, including self-employment, six months after leaving*,
— participants with an improved labour market situation six months after leaving*,
— participants above 54 years of age in employment, including self-employment, six months after leaving*,
— disadvantaged participants in employment, including self-employment, six months after leaving**.

These data shall be provided in the annual implementation reports as specified in Article 50(5) of Regulation (EU) No 1303/2013. They shall be collected based on a representative sample of participants within each investment priority. Internal validity of the sample shall be ensured in such a way that the data can be generalised at the level of investment priority. All data shall be broken down by gender.
ANNEX II

Result indicators for the YEI

These data shall be provided in the annual implementation reports as specified in Article 50(1) and (2) of Regulation (EU) No 1303/2013 and in the report to be submitted in April 2015 as specified in Article 19(3) of this Regulation. All data shall be broken down by gender.

(1) Common immediate result indicators for participants

"Participants" (1) refers to persons benefiting directly from a YEI intervention who can be identified and asked for their characteristics, and for whom specific expenditure is earmarked.

The immediate result indicators are:

- Unemployed participants who complete the YEI supported intervention*,
- Unemployed participants who receive an offer of employment, continued education, apprenticeship or traineeship upon leaving*,
- Unemployed participants who are in education/training, gain a qualification, or are in employment, including self-employment, upon leaving*,
- Long-term unemployed participants who complete the YEI supported intervention*,
- Long-term unemployed participants who receive an offer of employment, continued education, apprenticeship or traineeship upon leaving*,
- Long-term unemployed participants who are in education/training, gain a qualification, or are in employment, including self-employment, upon leaving*,
- Inactive participants not in education or training who complete the YEI supported intervention*,
- Inactive participants not in education or training who receive an offer of employment, continued education, apprenticeship or traineeship upon leaving*,
- Inactive participants not in education or training who are in education/training, gain a qualification, or are in employment, including self-employment, upon leaving*.

(2) Common longer-term result indicators for participants

The longer-term result indicators are:

- Participants in continued education, training programmes leading to a qualification, an apprenticeship or a traineeship six months after leaving*,
- Participants in employment six months after leaving*,
- Participants in self-employment six months after leaving*.

The data for longer-term result indicators shall be collected based on a representative sample of participants within each investment priority. Internal validity of the sample shall be ensured in such a way that the data can be generalised at the level of investment priority.

(1) Managing authorities shall establish a system that records and stores individual participant data in computerised form as set out in Article 125 (2) (d) of Regulation (EU) No 1303/2013. The data processing arrangements put in place by the Member States must be in line with the provisions of Directive 95/46/EC, in particular Articles 7 and 8 thereof. Data reported under the indicators marked with * are personal data according to Article 7 of Directive 95/46/EC. Their processing is necessary for compliance with the legal obligation to which the controller is subject (Article 7(c) of Directive 95/46/EC). For the definition of controller, see Article 2 of Directive 95/46/EC. Data reported under the indicators marked with ** are a special category of data according to Article 8 of Directive 95/46/EC. Subject to the provision of suitable safeguards, Member States may, for reasons of substantial public interest, lay down exemptions in addition to those laid down in Article 8(2) of Directive 95/46/EC, either by national law or by decision of the supervisory authority (Article 8(4) of Directive 95/46/EC).
## Annex III

### Correlation table

<table>
<thead>
<tr>
<th>European Parliament and Council Regulation (EC) No 1081/2006</th>
<th>This Regulation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Article 1</td>
<td>Article 1</td>
</tr>
<tr>
<td>Article 2</td>
<td>Article 2</td>
</tr>
<tr>
<td>Article 3</td>
<td>Article 3</td>
</tr>
<tr>
<td>Article 4</td>
<td>Article 4</td>
</tr>
<tr>
<td></td>
<td>Article 5</td>
</tr>
<tr>
<td>Article 5</td>
<td>Article 6</td>
</tr>
<tr>
<td>Article 6</td>
<td>Article 7</td>
</tr>
<tr>
<td></td>
<td>Article 8</td>
</tr>
<tr>
<td>Article 7</td>
<td>Article 9</td>
</tr>
<tr>
<td>Article 8</td>
<td>Article 10</td>
</tr>
<tr>
<td>Article 9</td>
<td>—</td>
</tr>
<tr>
<td>Article 10</td>
<td>Article 11</td>
</tr>
<tr>
<td></td>
<td>Article 12</td>
</tr>
<tr>
<td>Article 11</td>
<td>Article 13</td>
</tr>
<tr>
<td></td>
<td>Article 14</td>
</tr>
<tr>
<td></td>
<td>Article 15</td>
</tr>
<tr>
<td></td>
<td>Articles 16 to 23</td>
</tr>
<tr>
<td></td>
<td>Article 24</td>
</tr>
<tr>
<td></td>
<td>Article 25</td>
</tr>
<tr>
<td>Article 12</td>
<td>Article 26</td>
</tr>
<tr>
<td>Article 13</td>
<td>Article 27</td>
</tr>
<tr>
<td>Article 14</td>
<td>Article 28</td>
</tr>
<tr>
<td>Article 15</td>
<td>Article 29</td>
</tr>
</tbody>
</table>