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Greece – Bulgaria

Programme and Project Implementation Manual

INTERREG VI-A:

GREECE – BULGARIA 2021-2027

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2.0	April 2024	Section C/ Management Verifications/ Clarification on Management Verifications of Bulgarian side
2.0	April 2024	Section C/ Payment/Cash Flow/ Clarifications on National Contribution of the Bulgarian side
2.0	April 2024	Section B/Project Budget Categories/ Project expenditures/ budget lines/ a. Staff/ Definition of Direct Costs
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4.0	May 2025	Updated table of Annexes, insertion of Annex 15b_and modification of Annex 7.
5.0	May 2025	Section C/ Reporting procedure (modification of the reporting procedure)

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Abbreviations:

AA	Audit Authority
AF	Application Form
CVA	Certifying and Verifying Authority
CBIP	Cross Border Info Point
CP	Cooperation Programme
EC	European Commission
EGTC	European Grouping of Territorial Cooperation
ERDF	European Regional Development Fund
ETC	European Territorial Cooperation
EU	European Union
GoA	Group of Auditors
GR-BG 2021-2027	INTERREG VI-A Greece-Bulgaria 2021-2027
ICT	Information and Communication Technology
JS	Joint Secretariat
JPMT	Joint Project Management Team
LB	Lead Beneficiary
MA	Managing Authority
MC	Monitoring Committee
MCS	Management and Control System
MEF	Ministry of Economy and Finance
MRDPW	Ministry of Regional Development and Public Works
MV	Management Verifications
NA	National Authority
NGO	Non-governmental Organizations
PB	Project beneficiary
R&D	Research and Development
SME	Small & Medium Sized Enterprises
TEN	Trans-European Network

Glossary

Amount unduly paid – Any expenditure not corresponding to delivered products or services of equal value, according to the expenditure terms of the Subsidy Contract, that has been paid by EU and national contributions provided to the beneficiary.

Audit Authority (AA) – The institution responsible for verifying the effective functioning of the management and control system of the co-operation programme. In this context, the AA shall be responsible for carrying out the functions envisaged in articles 48 of Regulation 1059/2021 and 77 of Regulation 1060/2021 and will be assisted by a Group of Auditors (GoA) comprised by a representative from each member state in the CP.

Beneficiary – means a public or private body responsible for initiating or initiating and implementing operations. The project participant, who takes the overall responsibility for the application and the implementation of the entire project, is called ***Lead Beneficiary (LB)*** and corresponds to the term "lead partner" used in article 26 of Regulation 1059/2021.

Accounting Authority (CVA) – National, regional or local public authority or body, designated by the Member States, for certifying statements of expenditure and applications for payment before being sent to the European Commission. In this context, the CVA shall carry out the functions envisaged in article 76 of Reg. 1060/2021.

Controllers – bodies or persons responsible for verifying the legality and regularity of the expenditure declared by each beneficiary participating in the project, according to Article 46 of Reg. 1059/2021.

Cooperation Programme (CP) – Document submitted by the Member States and adopted by the Commission, setting out a development strategy with a coherent set of priorities, to be carried out with the aid of a Fund, or, in the case of the INTERREG VI-A Greece-Bulgaria 2021-2027, with the aid of the ERDF.

European Grouping of Territorial Cooperation (EGTC)-Legal entity, established on Union territory under the conditions and subject to the arrangements provided for by the Regulation (EU) No 1302/2013 of the European Parliament and of the Council of 17 December 2013 amending Regulation (EC) No 1082/2006 on a European grouping of territorial cooperation (EGTC).

EU contribution - The amount of the eligible expenditure of a project that is financed by the European Union.

Financial Correction – The cancellation of the entire or part of the National and Community contribution to an operation, in the context of its co-financing by the CP, which is reciprocal to the detected irregularity.

Irregularity - means any breach of Union law, or of national law relating to its application, resulting from an act or omission by an economic operator involved in the implementation of the ESI Funds, which has or would have the effect of prejudicing the budget of the Union by charging an unjustified item of expenditure to the budget of the Union.

Monitoring Committee (MC) - The Member States set up the MC for every Cooperation Programme, in accordance to the Regulations. The MC performs the duties that are defined in Article 28 of Regulation 1059/2021.

Joint Secretariat (JS) – The body set up by the MA after consultation with the Member States represented in the Programme area, according to par. 2 of Article 46, Regulation 1059/2021, to assist the Programme bodies (MA, CVA, AA) in carrying out their respective duties.

Monitoring Information System – The monitoring system for recording and saving, in computerised form, accounting records for each project under the Cooperation Programme.

Managing Authority (MA) – National, regional or local public authority or public or private body designated by the Member States responsible for managing and implementing the operational Programme, in accordance to the principle of sound financial management, carrying out the functions set out in Article 72 of Regulation 1060/2021 and Article 46 of Regulation 1059/2021.

Memorandum of Understanding (MoU) - Additional agreement between programme bodies covering specific demands and harmonizing general programme procedures with particular national requirements.

National Authority (NA) - The institution supporting the activity of the MA in implementing the Programme in Republic of Bulgaria.

National co-financing - The non-EU contribution to the projects' budget provided either by the State budget of each participating country or provided as Own Contribution by the Project Beneficiaries.

Operation - A project, contract, action or group of projects selected by the managing authorities of the programmes concerned, or under their responsibility, that contributes to the objectives of a priority or priorities.

Project Beneficiaries (PBs) - Beneficiaries participating in an operation as partners.

Recovery – The refunding by the beneficiary of the unduly paid amounts as a result of controls and audits.

Purpose and contents of the Programme and Project Implementation Manual

The purpose of this manual is to provide stakeholders and potential project applicants with information about the Programme with regard to its overall strategy and objectives, the management structure and further implementation arrangements for the Programme and the projects. The manual does not replicate the Cooperation Programme document, but is to be read in combination with it, as it further elaborates on the Programme's implementation.

The Programme and Project Implementation Manual (PPIM) constitutes a component of the Applicants' Package of all calls for proposals.

The major challenge in the management and implementation of cross-border programmes is to achieve a common understanding, amongst many Programme beneficiaries, of the relevant rules and the requirements for all parties involved in every stage of project management and control, from the development through contracting, implementation, reporting and verification of expenditure, up to closure of the project. In order to reach a common understanding it is important to develop detailed guidelines and clarifications on issues of the Cooperation Programme which are of interest to stakeholders and potential project applicants.

The manual specifically aims at the successful management and implementation of cross-border projects, providing further and/or complementary information on provisions laid down in:

- the Implementing Provisions of Interreg Programme, as approved by European Commission;
- the Communication Strategy included in chapter 5 of the CP;
- each call-specific Applicants' Package;

The content of the manual applies to all projects financed within the Greece-Bulgaria Programme whether they are *common projects, small scale projects, small project fund projects, targeted or strategic projects*.

The information herewith provided will be, whenever required, further developed and updated during Programme implementation. Ad-hoc assistance will also be provided to beneficiaries by the Greece-Bulgaria Joint Secretariat on an on-going basis.

In addition, beneficiaries are invited to study the policies and national, regional and local programmes existing in fields relevant to their project activities (National Strategic Reference Frameworks, Regional Operational Programmes, local policies, etc.). The main aim is to promote synergies and to avoid the multiplication of isolated initiatives.

For additional information, please visit the Programme website at https://www.greece-bulgaria.eu/.

Regulatory Framework

The 'Interreg VI-A Cooperation Programme Greece – Bulgaria 2021-2027' Operational Programme has been designed taking into consideration the regulatory framework for the European Regional Development Fund (ERDF thus the Programme shall first and foremost be administered according to the regulations of the ERDF.

The main reference documents for the Programme and Project Implementation Manual of the Interreg Programme for the programming period 2021-2027 are:

- The 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 (hereinafter "Common Provisions Regulation – CPR")

- The Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments (hereinafter "Interreg Regulation")

- The Commission Delegated Regulation (EU) No 240/2014 of the European Commission of 7 January 2014 on the European code of conduct on partnership in the framework of the European Structural and Investment Funds.

- The Law 4914/2022 for the "Management, control and implementation of development interventions for the Programming Period 2021-2027, establishment of the Public Company "National Register of Young Enterprises S.A." and other provisions" (Government Gazette 61/A/21.3.2022).

- The Ministerial Decision 3411/16-01-2023 (Government Gazette B' 183/18-01-2023) for the "Purpose, tasks and internal structure of the "Managing Authority Interreg 2021-2027" of Article 9 and paragraph 8 of

Article 65 of Law 4914/2022 and of the Joint Secretariats of Interreg Programmes of Article 11 of the same law.

- The Joint Ministerial Decision 45820/17-05-2023 (Government Gazette B' 3281/17-05-2023) concerning "Expenditure eligibility rules, public procurement, complaints objections of the beneficiaries of the INTERREG Programs 2021-2027".

- The Cross Border Cooperation Programme (Interreg VI-A) "Greece – Bulgaria 2021-2027 ", as approved with the number C(2022)6635/13-9-2022 European Commission Implementing Decision for the approval of the support of the Cooperation Programme "Interreg VI-A Greece – Bulgaria 2021-2027" from the European Regional Development Fund within the framework of the objective of European Territorial Cooperation (Interreg) in Greece and in Bulgaria.

- Subsidy Contract (the one applicable for the Call for Project Proposals under which the project is financed);

- Partnership Agreement (the one applicable for the Call for Project Proposals under which the project is financed).

Beneficiaries are suggested to consult the applicable Community and National legislation, not expressly recalled in this document.

SECTION A: PROGRAMME OVERVIEW

Introduction

The first section of the PPIM provides stakeholders and project applicants with information about the Programme, specifically its management structures, priorities and specific objectives of the Programme, eligible area and official language.

Programme Management Structures

The implementation structures and procedures set out below are agreed between the Programme's cooperating countries in order to ensure an effective and balanced management of the Greece-Bulgaria 2021-2027 Programme.

The relationships of the Programme bodies are based on the following overall principles:

- efficient and effective structures;
- clear definition of tasks and responsibilities;
- balance between structures on national and cross-border level;
- respect of the partnership principle as set out in Article 8 of the CPR.

The management and implementation of the Cooperation Programme Interreg VI-A Greece-Bulgaria 2021-2027 is described in **more detail in the Cooperation Programme document**.

In brief, the following bodies form the Programme management structure:

The Monitoring Committee

The **Monitoring Committee (MC)** of the INTERREG VI-A Greece-Bulgaria 2021-2027 is set up according to the provisions of articles 28, 29 and 30 of Regulation 1059/2021. Its composition is decided by the participating Member States, taking into account that Member States shall be equally represented and complying with the partnership principle in managing, monitoring and evaluating the operations in all stages of programme implementation. It comprises representatives of the two member states on an equal basis. Representatives of the MA, NA, regional governors, mayors, NGOs may be members. The MC is co-chaired by Senior-position

representatives of the Greek Ministry of Economy and Finance and the Bulgarian Ministry of Regional Development and Public Works. The Bulgarian Minister of Regional Development and Public Works informs the MA about the Bulgarian nominations. The functions of the Monitoring Committee are described in Article 30 of the Regulation (EU) 1059/2021.

The Managing Authority

The **Managing Authority (MA)** of the Interreg VI-A Greece-Bulgaria 2021-2027 Cooperation Programme is the Managing Authority of the INTERREG 2021-2027, 65, Leoforos Georgikis Scholis, 57001 Pilea, Thessaloniki, www.interreg.gr. It is under the auspices of the Greek Ministry of Economy and Finance, which is the National Authority on the Greek side.

NATIONAL AUTHORITY PER COYNTRY	**BODY**	**ADRESS**	**WEB SITE**
GREECE	Ministry of Economy and Finance/ General Secretariat for Partnership Agreement	Nikis 5-7 10563 Athens	https:// www.minfin.gr

BULGARIA	Ministry of Regional Development and Public Works	17 – 19, "Sv. Sv. Kiril I Metodii" str., Sofia 1202, Bulgaria	www.mrrb.government.bg

The MA among other things is responsible for the coordination of the Cooperation Programme's elaboration, its submission for approval to the EC, for the overall management of the implementation, for the drafting of the annual Reporting to the EC, the approval of implementation manuals and certain projects' modifications.

The National Authorities

The NA supports the MA in the management and implementation of the Programme. The NA participates in the elaboration of the Cooperation Programme and ensures the 20% share of the national co-financing. Moreover, the Bulgarian NA is responsible for the establishment of management verification procedures regarding Bulgarian Beneficiaries expenditures.

The Joint Secretariat

The **Joint Secretariat (JS)** of the INTERREG VI-A GR-Bulgaria 2021-2027 is situated in 65, Leoforos Georgikis Scholis, 57001 Pilea, Thessaloniki, web page: www.greece-bulgaria.eu.

The JS consists of experts from both countries. The JS is the direct link with the potential and actual beneficiaries, providing consultations on project preparation, implementation, technical and financial reporting. The JS is involved in the evaluation procedure according to the approved by the MC methodology approved by the MC and assists the MA, the MC, the CVA and the AA in carrying out their respective duties by collecting, checking and preparing draft decisions, payment claims, payment forecasts and the annual structured policy dialogue. The JS approves minor changes

in the projects' contents during implementation (see section 3.6.2 of the present Manual).

The Info Point/Antenna Officer

Information Offices shall be set up in Bulgaria as part of NA. The main responsibilities of the Information Offices shall be:

a) to provide support to beneficiaries from the Bulgarian side during the preparation of proposals and throughout the period of implementation of operations.

b) to implement information and publicity actions at national level, in cooperation with the Joint Secretariat of the OP.

The Information Office shall be financed by the Programme Technical Assistance budget.

The addresses of the Information offices are:

Office in Sofia	9 Stefan Karadja str., 1202 Sofia, Bulgaria, Ministry of Regional Development and Public Works, "Territorial Cooperation Management" Directorate
Office in Smolyan	12 Bulgaria Boulevard, office 309 4700 Smolyan, Bulgaria

The Accounting Authority

The **Special Service Certifying and Verifying Authority of Co-funded Programmes (CVA)**, Ministry of Economy and Finance of the Hellenic Republic carries out the accounting function of the Programme in accordance with Article 47 of Regulation (EU) 2021/1059.

The CVA shall be responsible for certifying statements of expenditure and applications for payment before being sent to the Commission. In this context, the CVA shall carry out the functions envisaged in article 47 of Regulation 1059/2021

According to Law 4914/2022 (Governmental Gazette 61/21-3-2022), Chapter A "For the management, control and application of developmental interventions for the programming period 2021-2027", article 14 defines the framework of the Accounting Authority's duties.

The Audit Authority and the list of bodies designated to carry out audits tasks (members of GoA)

The **Audit Authority (AA)** of the CP Greece-Bulgaria2021-2027 is the Financial Control Committee (EDEL) - Secretariat General for Fiscal Policy (General Accounts of the State) at the Ministry of Economy and Finance. The AA is responsible for verifying the effective functioning of the management and control system of the operational Programme and it is assisted by the **Group of Auditors (GoA)** comprised by representatives from the Bulgarian Executive Agency "Audit of EU Funds". The GoA performs verifications on the management and control systems related to the implementation of projects by Bulgarian beneficiaries. The AA approves and executes annual plans of audits on beneficiaries and management structures and may impose financial corrections in cases of breach of EU, national procurement legislation and programme implementation rules.

Members of the Group of Auditors (GoA)

Authority/ body designated to be responsible for carrying out audit tasks in Member States	**Name of the authority**	**Head of the authority**
Greece	General Accounting Office/ Financial Audit Committee of the Hellenic Ministry National Economy of Finance	President of the Financial Audit Committee
Bulgaria	Executive agency Audit of European Union Funds	Executive director

The Controllers for management verifications and the list of bodies designated to carry out controls (designated controllers in Member States)

Designated Controllers in partner States

Authority/ body designated to carry out control tasks in Member States	Name of the authority/ coordinating control body	Head of the Authority	Description of the control system
Greece: Managing Authority Interreg 2021-2027, Unit C	Unit C: Management verifications' Unit	Head of Unit C	Centralised NC system.
Bulgaria:	Ministry of Regional Development and Public Works, Directorate "Territorial Cooperation Management", First Level Control (FLC) Unit	Head of Unit	Centralised NC system

Main objectives of the Greece -Bulgaria Programme

The Interreg VI-A Greece –Bulgaria 2021-2027 (hereinafter Programme) is a cross-border cooperation Programme aiming to boost cooperation actions across borders between Greece and Bulgaria neighbouring regions and countries.

Eligible area of the Programme – participating regions

Interreg VI-A Greece – Bulgaria Programme 2021-2027 is implemented at the NUTS III administrative area surrounding the 475 km border line that separates the two countries, plus the Regional Units of Thessaloniki, Kavala and Thasos. The border line stretches West to East from the tri-border point between Greece, Bulgaria and the Republic of North Macedonia to the similar one between Greece, Bulgaria and Turkey. The region includes:

7 Greek Regional Units: Evros, Xanthi, Rodopi, Drama, Kavala of the Eastern Macedonia -Thrace Region, Serres and Thessaloniki of Central Macedonia Region

4 Bulgarian Districts (NUTS III regions): Blagoevgrad (part of South West NUTS II Region), Haskovo, Smolyan, Kardzhali (part of South Central NUTS II Region).

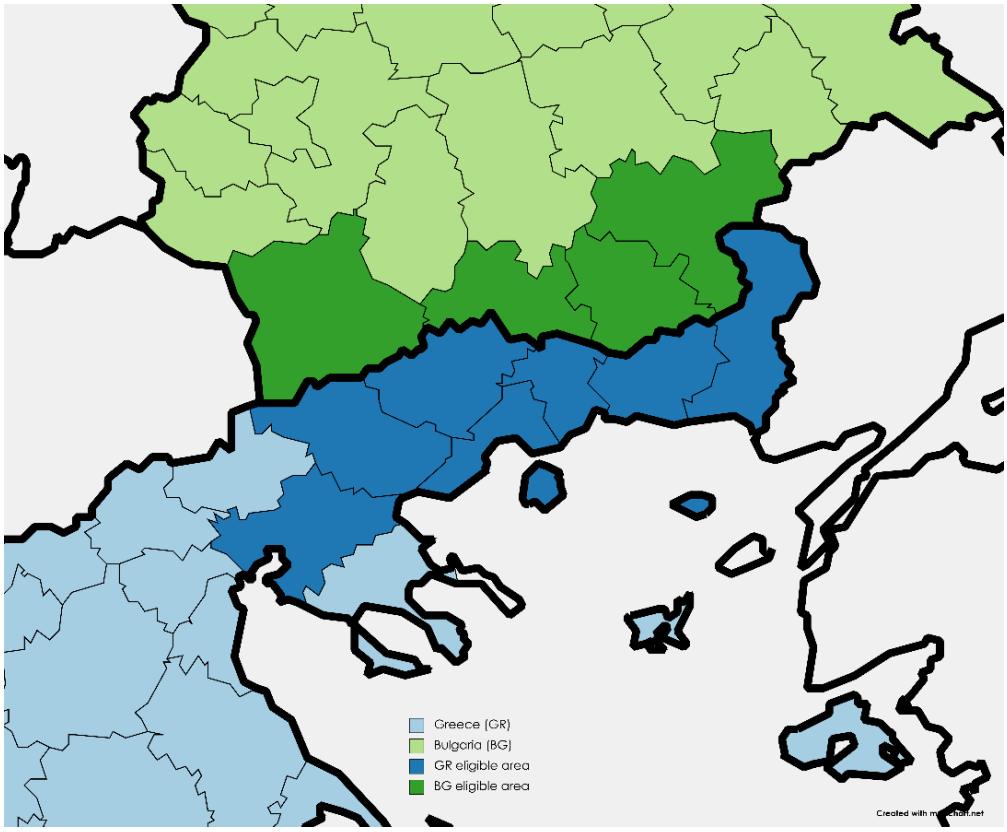


Figure 1: The Eligible Programme Area

The Programme covers the following eligible regions

	EL511–**Evros** EL512–**Xanthi** EL513–**Rodopi** EL514–**Drama** EL515–**Kavala, Thassos** EL522–**Thessaloniki** EL526 – **Serres**		BG413– **Blagoevgrad** BG422– **Haskovo** BG424- **Smolyan** BG425 – **Kardzhali**

Official language of the Programme

The official language of the Programme is English. Additionally, the national languages of the participating countries can also be considered as working languages. Deliverables produced within the projects should be in English, unless specifically oriented towards a targeted audience, where only Greek or Bulgarian can be used.

Priorities and Specific Objectives of the Programme

Priorities	Specific Objective
1.A more Resilient and Greener Greece-Bulgaria Cross Border Territory	**RSO2.4.** Promoting climate change adaptation and disaster risk prevention, resilience taking into account ecosystem-based approaches
	RSO2.6. Promoting the transition to a circular and resource efficient economy
	RSO2.7. Enhancing protection and preservation of nature, biodiversity and green infrastructure, including in urban areas, and reducing all forms of pollution
2. A more Accessible Greece-Bulgaria Cross Border Territory	**RSO3.2.** Developing and enhancing sustainable, climate resilient, intelligent and intermodal national, regional and local mobility, including improved access to TEN-T and cross-border mobility
3. A more Inclusive Greece-Bulgaria Cross Border Territory	**RSO4.2.** Improving equal access to inclusive and quality services in education, training and lifelong learning through developing accessible infrastructure, including by fostering resilience for distance and on-line education and training

	RSO4.6. Enhancing the role of culture and sustainable tourism in economic development, social inclusion and social innovation

The full Programme strategy is outlined in the Cooperation Programme document.

Attention:

Please consult at all times the Call for proposals launched and the Project Application Guidelines for the priorities and specific objectives open to submission of proposals in the specific Call.

Financial arrangements on Programme level

Approved on the **13th of September 2022** by the EC, the Interreg VI-A Greece-Bulgaria 2021-2027 has a total budget of **83.953.682,00 €**. The total financing consists of **67.162.945,00€** (80%) ERDF funding and **16.790.737,00 €** (20%) national contribution. ERDF and national co-financing rates are common for both countries.

ERDF contribution

All project beneficiaries participating in ERDF Programmes will be financed by ERDF. Within one single project, the ERDF contribution for each beneficiary from both Member States and partner countries is of 80% of the eligible costs of the projects.

National contribution

The remaining budget (at least 20%) has to be covered by national contribution, brought in by each project beneficiary. The national contribution can be covered by state contribution and/or other contribution (regional/ local/ own sources) of the project beneficiary.
Each partner state applies a different system in providing national contribution. The specific national systems shall also apply in the CP Greece-Bulgaria Programme 2021-2027.

De-commitment of ERDF co-financing

The European Commission demands from the Programme that each annual ERDF co-financing is spent within the three years following the budgetary commitment. This means that ERDF co-financing not claimed in time by the Certifying and Verifying Authority to the European Commission is automatically de-committed from the Programme budget and therefore lost.
The above described principle is the so-called "n+3 rule", where "n" represents the year in which the co-financing was committed and "+3" refers to the time (in years) during which the co-financing has to be spent.
For projects co-financed by Greece-Bulgaria Programme, the automatic de-commitment has fundamental implications. The payment claims to the European

Commission are based on the reported and certified expenditures submitted by the projects, thus very much depends on projects' financial performance. In case the European Commission de-commits ERDF co-financing and if the de-commitment cannot be covered otherwise, the ERDF co-financing of ongoing projects must be reduced.

After official information is provided from the Commission about the amount to be de-committed from Programme funds of year n or after official request from the Monitoring Committee to reduce the ERDF co-financing for significantly delayed projects, the MA/JS calculates the amount to be de-committed from programme and project funds and assesses the cases for which this de-commitment procedure may be suspended.

State aid and "de minimis" regime

Concept of state aid

Free movement of goods, services and people is one of the basic principles of the European Union. Therefore, the objective of the EU State Aid policy is to ensure that free competition is not distorted and trade among the Member States is not affected by public grants.

It must be clear that the notion of State aid is an objective and legal concept defined directly by the Treaty.

Article 107(1) of the Treaty defines State aid as "any aid granted by a Member State or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods […], in so far as it affects trade between Member States"

In order to check if a measure constitutes state aid, first we have to determine the entity that receives it. Only when the entity is involved in economic activity acquires the status of "undertaking". We examine the existence of state aid ONLY in undertakings (in other words "enterprises"),

Having said that the concept of "undertaking" is wide and may include public bodies, SMEs, large companies, NGOs, associations, universities, etc., regardless of its legal status and regardless of whether it aims to make a profit or not. The classification as an

undertaking for the Programme relates to the specific activity that the beneficiary performs in the project using public funding.

To be State aid, an activity performed by an undertaking needs to have the following features present all together:

a. there has been an intervention/measure that is imputable to the State and the financing materializes through State resources (always present in Interreg projects)
b. the recipient is an undertaking carrying out an economic activity in the project
c. the intervention gives the recipient an advantage on a selective basis,
d. as a result, competition has been or may be distorted;
e. the intervention affects trade between Member States.

State aid is generally prohibited, unless compatible with EU rules. Thus, public support granted by the Programme must comply with State aid rules. State aid relevant activities might receive co-financing by the Programme as project activities, only in case they strictly comply with **Articles 20 and 20a** of the General Block Exemption Regulation (GBER)[1] or with the De Minimis Regulation[2].

Any project beneficiary, located in EU Member States, offering goods and services to the market in the context of the proposed project is potentially considered as an undertaking, regardless of its legal status, the way it is financed and whether its aim is to make profit or not. The State Aid scheme applies to all beneficiaries located in EU Member States.

Direct aid granted under GBER

As part of an administrative simplification, the European Commission adopted the General Block Exemption Regulation (GBER/2023) and allows any Member State not to notify a certain number of State aid measures to the Commission as long as all criteria given in the GBER are fulfilled. It includes a block exemption for aid granted in the context of Interreg projects (GBER Article 20)[3].

[1] Commission Regulation (EU) No 651/2014, as amended by Regulation (EU) No 2021/1237
[2] Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid
[3] Article 20 of Regulation (EU) No 651/2014, as amended by Regulation (EU) No 2021/1237

The aid granted by the Programme amounts to the whole ERDF funds budget of the concerned beneficiary (ies), up to a threshold of 2 million euro of total public contribution per undertaking and per project[4]. The maximum intensity of the GBER aid that could be granted is up to 50%. In any case the GBER rules set will be followed.

For GBER records (documentation) should be available for 10 years from the date on which the last aid was granted under the scheme.

Direct aid granted under De minimis

Those beneficiaries considering applying for any external public co-financing for their project budget will receive ERDF funds from the Programme under de minimis in case of state aid activities. The de minimis aid will amount to the ERDF funds' budget of the concerned beneficiary.

De minimis could be granted by the Programme to a single undertaking that in the previous three fiscal years from the date of granting the aid[5] have not receive state aid from the Greek state amounting to more than 300 000 euro in total[6]. This threshold vary for the road freight transport sector, for the primary agriculture and for the aquaculture and fisheries sector[7].

The de minimis thresholds counts per "single undertaking" in case a project beneficiary is part of a group, the entire group is therefore considered as one single undertaking and the de minimis threshold applies to the whole group.

All aid granted by Greek public funds (national, regional or local authorities, regardless if they come from domestic sources or are partly co-financed by the EU), will be considered as public aid applicable to de minimis threshold. In case beneficiaries are already recipients of de minimis, the Programme will proceed to reduction of the relevant state aid activities and the respective ERDF, so that the threshold is respected.

In cases of de minimis aid granted - records (documentation) regarding State aid should be available for 10 fiscal years from the date when aid was granted. If

[4] Threshold determined in Article 4, paragraph 1(f) of the Regulation (EU) No 651/2014, as amended by Regulation (EU) No 2021/1237 in force

[5] The year of the submission of the State Aid Declaration of the beneficiary counts as the last of the three years' de minimis period for granting of the aid (e.g. submission within a Call for proposals of a State-aid declaration, dated on the 3rd of April 2023 – De minimis is granted for 2021,2022 and 2023).

[6] De minimis aid rules as in force will be applied in regards to the amount granted and the timeframe of the aid.

[7] Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid

requested by the EC, these documents and any supporting documentation must be presented to the EC within 20 working days or longer if it is fixed in the request.

During the project application process, the applicants will complete a De minimis declaration referring to the de minimis amounts received in the last three fiscal years. Should the project be approved, at the contracting phase beneficiaries will be checked in the Greek national register on state aid - Sorefsis[8] to ensure respect of the de minimis threshold.

In addition, at the project application process, applicants are requested to identify state aid relevant activities in a specific section of the Application Form and justify their choice on the state-aid relevance. At the project assessment phase, all the projects' activities per beneficiary will be checked and evaluated for their state aid relevance. Upon project selection, the application of one of the state aid regimes (GBER or De minimis) should be chosen in the AF for the state aid relevant activities of the concerned project beneficiaries. The Programme continues to monitor activities for state aid relevance during the whole implementation of the approved projects.

Indirect aid (2nd level State aid)

Indirect state aid occurs when the final recipient of the Programme funds is not the beneficiary of the project, but a third entity carrying out economic activities. Thus, some project activities might happen to give advantages to undertakings that would not have received under normal market conditions, eg. target groups, like companies that receive free of charge services, vouchers, training, or consultancy on a certain topic. In such cases, the aid is granted to third parties who are considered final beneficiaries of aid.

This kind of indirect aid is granted under GBER Article 20a, referring to exemption for aid of limited amount in the context of Interreg Programmes. The aid granted under Article 20a of the GBER to an undertaking, target group of the project activities may not exceed the limits as in force 22.000,00 euro per undertaking per project[9].

This form of State aid can be identified during the application and the assessment process but may also appear during project implementation.

In this case, the activity concerned by the risk is identified. Additional conditions setting a threshold to the aid granted to third parties could be set. If the threshold is

[8] https://www.sorefsis.gr/
[9] Threshold determined in Article 4, paragraph 1 (f) of the Regulation (EU) No 651/2014, as amended by Regulation (EU) No 2021/1237 regarding cases falling under Article 20a

not respected, the project beneficiary providing the support has to eliminate any State aid element.

When such advantage is provided to a third party, project beneficiaries as well as third parties bear the responsibility to comply with State aid rules and this shall be checked by the relevant institutions (i.e., controllers and national authorities).

The amount to be granted to the single third party shall be approved by the MA/JS, before the related activities take place. The conditions of the Subsidy Contract will be monitored during the project implementation in order to ensure their respect.

The MA shall ensure that all supporting documents are kept at the appropriate level for a 5-year period from 31 December of the year in which the last payment by the managing authority to the beneficiary is made (Article 82.1 CPR).

Conflict of interest

A conflict of interest arises when the impartial and objective exercise of the functions of a financial actor or other person involved in a project is compromised for reasons of family, emotional life, political or national affinity, economic interest or any other direct or indirect personal or any other shared interest with a recipient. Each beneficiary is responsible for ensuring that appropriate measures are taken to minimise any risk of conflict of interest at any stage of the project implementation (e.g. in the process of procurement of services for the project). A conflict of interest is a factor that can potentially lead to high risk of corruption. All beneficiaries should ensure that measures are taken like transparency of the decision-making process for example, so as situations leading to conflict of interest are avoided within the project[10].

Anti-fraud policy

The Directive (EU) 2017/1371 defines the term "fraud", considered as any deliberate act or intentional omission related to an "act not in conformity with European Union

[10] Please consult the guidance on how to avoid and manage conflict of interest at https://ec.europa.eu/info/strategy/eu-budget/protection-eu-budget/conflict-interest_en

(EU) rules (EU, State or Programme regulations) which has a potentially negative impact on the financial interests of the Union[11], namely:

- The use or presentation of false, inaccurate or incomplete statements or documents resulting in the misappropriation or wrongful retention of funds from the general budget of the European Communities or budgets managed by them or on their behalf

- Non-disclosure of information in breach of a specific obligation, with the same effect

- The misuse of such funds for purposes other than those for which they were originally granted.

Conflict of interest and/or any suspicion or established case of illegal activity, fraud or corruption can be detected and stated by:

- A project beneficiary
- The Audit Authority- A whistle-blower (anonymous or not)
- Members of the Monitoring Committee or other Programme Authorities (Managing Authority, Certifying and Verifying Authority, National Authority and others)
- **Other authorities that perform control** from the Member states of the Programme
- The European Commission

In case of detection of illegal activity, fraud or corruption (conflict of interest that could potentially lead to a fraud, included), this should be reported. The procedure could be launched informing through:

- The official website of OLAF: European Anti-Fraud Office (europa.eu)
- The official website of the European Public Prosecutor's Office: Reporting a crime to the European Public Prosecutor's Office (europa.eu). If the national rules provide for it, you can submit the alert directly to the Deputy European Public Prosecutor in your country.
- The **official website of the Greek European Public Prosecutor's Office:** Greece | European Public Prosecutor's Office
- The **official website of the European Public Prosecutor's Office in Bulgaria :** Bulgaria | European Public Prosecutor's Office

[11] Irregularity committed deliberately is considered as fraud

- The **National Reporting Mechanism and Authority for suspicion of fraud in Greece**, is the General Directorate of Integrity & Accountability of the National Transparency Authority, which is also responsible for the national coordination of fraud issues in Greece (Greek Authority AFCOS).
The report of a complaint by Greek beneficiaries could be made via platform on the programme's website https://aead.gr/submit-complaint

- **The National Reporting Mechanism and Authority for suspicion of fraud in Greece, is the National Transparency Authority.**

- **The National Reporting Mechanism and Authority for suspicion of fraud in Bulgaria** is the **Directorate "Protection of the Financial Interests of the European Union" (AFKOS) of the Ministry of Interior**, which carries out control, information and coordination activities in the field of protection of the financial interests of the European Union. The report of a complaint by Bulgarian beneficiaries could be made via platform on the website: https://www.mvr.bg/afcos

- **At the dedicated section of the website of the MA: https://interreg.gr/kataggelies-kata-tis-diafthoras**

If the complaint is submitted directly to the National Reporting Mechanism and Authority for suspicion of fraud, it is handled in accordance with the system applied by them.
In the event that a complaint is received directly by the MA, the MA forwards it directly to the Greek or Bulgarian National Reporting Mechanism and Authority for suspicion of fraud for further examination/evaluation.

Examination of evidence of fraud

In case an official of the MA/JS or the Certifying and Verifying Authority identifies an irregularity which is considered to be an indication of fraud, an examination of the indication of fraud is carried out, based on a procedure described in detail in the Management and Control System.

GDPR

The Managing Authority holds the position of "controller" or "executing the processing" declares that:

- is aware of the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, the Hellenic Legislation - Law 4624/2019 and the relevant instructions and decisions of the Hellenic Data Protection Authority, which govern the legal execution of the Programme, and
- fully undertakes the obligations deriving from the legislation, regarding the protection and security of personal data, which may be processed and/or come to its knowledge in any way.

SECTION B: PROJECT DEVELOPMENT AND SUBMISSION

This section of the manual provides stakeholders and project applicants with guidelines on the development of their project ideas into a structured and comprehensive project proposal that takes into account the Programme priorities and the needs of the cross-border region in reference.

Attention: All information related to the projects' submission procedures, the development of a project idea/proposal, the submission of the Application form on the MIS and the evaluation procedure are provided in the Applicants' Package of each Call for proposals.

Project generation

The conception of a project starts with the project idea further developed to achieve specific objectives visualized in project outputs and results. The suitable partnership for the activities to be implemented within the specific time should be chosen, as well as the needed resources for these activities.

Thus, the main stages of project development include the following:

- defining the objectives, results and project outputs;
- building the partnership;
- constructing the work plan/activities;
- setting up realistic budget and timeframe.
- ensuring the sustainability of results

Information days and workshops related to the Programme' s priorities and specific objectives may be organized with the launching of the different Calls for proposals, in order to inform potential applicants on the specific Programme needs. This support is to encourage the generation of high quality projects with a clear cross-border focus, high quality partnerships and with appropriate transferable outputs/outcomes. The active contribution of applicants and relevant stakeholders is encouraged for the generation of projects. Beneficiaries with previous experience in the subject matter of the project, as well as previous cooperation experience can add value to the development of a sound project and make synergies happen with previously implemented interventions.

A conceptually effective project should also contain sound financial planning that will carry the project through to implementation. To this end, the financial capacity of beneficiaries is important for successful project generation.

Importantly, the Programme strives towards generating projects with a deep and widespread impact in the area along with a commitment to contribute to the implementation of National and Regional Programmes of the partnering countries. It is essential that projects demonstrate a clear need for cross-border support and that the problem tackled has a clear cross-border impact.

Project intervention logic

The focus of the projects first and foremost should be the delivery of outputs and results, rather than implementation of project activities.

Projects have to draft and follow a clear intervention logic that derives from tackling particular territorial challenge or need and through the planned activities seeks a particular change in the thematic field and in the involved regions. This result-oriented approach of the project should be in coherence with the Programme's intervention logic, particularly with the outputs and the results expected under the targeted by the application specific objective.

The applicants should demonstrate through the intervention logic that it:

- targets one single Programme's specific objective;
- contributes to the respective Programme result and result indicator;
- links in a logic sequence the project activities and outputs to the specific objective targeted.

Projects will be assessed for their contribution to both output and result indicators related to the Programme specific objective. They have to demonstrate how they contribute to achieving the Programme's output and result indicators by providing the relevant targeted values of the project's indicators, based on specific measurement units and according to the Programme's methodology on indicators.

Objectives, expected results and outputs

The most important step in the development of the project proposal is to define the objectives and the expected results clearly and precisely.

An objective as set out in the Project Application Form (AF) is defined at two distinct levels:

- general objective is the expectation and the effects/benefit of the project in the long-term on beneficiaries' territories and for Programme's area beyond the specific project purpose and the temporary funding received;

- specific objectives are what the project is going to achieve concretely at the end of the project lifetime; what are the changes produced in the field tackled and on the project target groups.

Both of them must be concrete, quantifiable and realistic, thus it can be useful while defining them to answer the following questions:

- What type of change/s is/are going to be achieved in the short and in the long run?
- Where shall the change/s happen?
- For whom is it going to be done (project target group/s)?

The expected results are direct and immediate advantages resulting from the project's activities and from the production of the outputs, they are the effects to which the outputs lead to and tell us about the benefit of funding the outputs. Results imply a qualitative value, though they should also be measured in concrete units (result indicators).

When planning the project results, the partnership can reach a common understanding answering the following questions:

- What kind of positive change does the project aim at?
- Where will the change happen?
- Who will be affected by the change?
- When will the change happen?
- What should be the quality of the planned result?
- What is the cross-border value of the result?

In addition, a project should define also outputs, which, practically, tell us what has actually been produced with the funds given to the project. The project outputs are tangible deliverables and visible products of the project directly resulting from the activities carried out in the project (e.g. manuals, tools, events, etc.). They are typically measured in concrete units (output indicators). When planning the project outputs, the partnership can reach a common understanding answering the following questions:

- What is the content of the outputs (e.g. database, action plan)?
- Who will be using the outputs (e.g. database) after the project?
- Who will be participating (e.g. in the network) after the project?
- How will the outputs (e.g. database, action plan and network) be used after the project?

When submitting the Application Form, both the defined results and outputs should be measured by indicator targets (target value), which define the level of achievement to be reached respectively for results and for outputs. The realisation of the defined indicators will be taken into consideration to monitor the project's performance, thus projects should indicate a realistic unit for the defined results and outputs that are likely to be achieved.

Indicators

The indicator targets set by a project in the Application Form define its level of ambition, help to monitor progress throughout implementation and demonstrate at the end of the project whether the objectives have been achieved. Therefore, the definition of output and result indicators requires special attention. For each output indicator chosen from the projects under a particular specific objective, there is a corresponding result indicator.

The table below shows some (not exhaustive and only for illustration purposes) examples of Programme indicators set respectively for outputs and results:

CODE	DESCRIPTION OF INDICATOR	MEASUREMENT UNIT
GSR01	Enterprises adapting more sustainable processes	Enterprises
RCO01	Enterprises supported (of which: micro, small, medium, large)	Enterprises
RCO02	Enterprises supported by grants	Enterprises
RCO116	Jointly developed solutions	Number
RCO36	Green infrastructure supported for other purposes than	Hectare

	adaptation to climate change	
RCO39	Area covered by systems for monitoring air pollution installed	Number
RCO77	Number of cultural and tourism sites supported	Number
RCO84	Pilot actions developed jointly and implemented in projects	Number
RCO85	Participations in joint training scheme	Number
RCR104	Solutions taken up or up-scaled by organisations	Number
RCR50	Population benefiting from measures for air quality	Individuals
RCR77	Visitors of cultural and tourism sites supported	Annual number of Visits
RCR81	Completion of joint training schemes	Individuals
RCR95	Population having access to new or improved green infrastructure	Individuals

The information on the achievement of the output and result indicators of the projects will be requested in the Progress Reports, so that progress is measured on all

important project activities. The success of the Programme links to the success of the financed project. If projects achieve their objectives, and reach their targeted output and result indicators, then the Programme will achieve its objectives.

Checklist for defining indicators	
Consistent with Programme:	• Which are the Programme's indicators for the related specific objective? • To which of these indicators will the project contribute?
Consistent with the project objectives:	• Are the envisaged outputs and results related to the project's objectives? • Is there a logical flow between objectives/activities, outputs and results? • Are results clearly defined, realistic (achievable) and precisely quantified according to the project's objectives?
Nature of the envisaged outputs:	• What should be produced by the end of the project? • What type of outputs is the project going to deliver? • Will these outputs have the needed cross-border character?
Considering target groups:	• Do the selected results identify specific target groups? • Are there results depicting involvement/degree of influence of the project at Programme level?

In the application phase, the projects shall point out result and output indicators corresponding to their activities, by choosing them from the list defined by the Programme.

In order to develop project indicators' system consistent with project's objectives/activities/outputs considering the Programme's expectations, the partnership can review the following points as a guide.

Each project is requested to select those indicators that will best fit to the particular planned results and outputs of the project.

Development of a project proposal

A satisfactory project proposal shall include:
- ✓ **convincing project idea**
- ✓ **robust partnership**
- ✓ **dedicated Communication Plan**

Convincing project idea

The description of the project idea should cover the following topics:

SWOT analysis of the project. This section shall reflect on the Programme's objectives and priorities targeted. Based on the common cross-border problems and challenges of the Programme as a whole, the project idea (and relevant activities) shall be elaborated in a way to address specific needs of the Programme area.
The applicants are invited to underline the cross-border territorial "cooperation" element with respect to the Programme objectives. Good cooperation between border areas is vital for good neighbourly relations, economic development and preservation of natural heritage. It is also important in emergency situations, such as natural disasters and epidemics, which do not recognize administrative borders.
In this respect the 'Interreg' additionality shall be demonstrated; i.e. the added value of the cross border cooperation compared to national or regional approaches.

What are the project's objectives? A clear description of the project goals and outputs and which impacts are expected in the area.
What is the relevance to the Programme? Are the project objectives and outputs pertinent to the Programme's objectives and priorities? If so, does the project contribute to the Programme expected results and outcomes?

How is the project going to achieve the stated project objectives? What is the approach in project implementation?

What is the maturity of the project? The proposal shall demonstrate its maturity and 'guarantee' its outputs. This is particularly important in the case of works or provision of equipment. Specific instructions and terms may apply for projects involving infrastructure. These terms will be clearly outlined in the respective calls for proposals. As a minimum, the submission of a Maturity Sheet will be required.

Which are the main target groups? The proposal shall describe who is benefiting directly or indirectly from the project (e.g. final beneficiaries, target groups, the general public, end-users, etc.).

What is the overall impact of the project on the Programme area? The description should cover direct and indirect impact (environmental / climate; visibility of EU funds, etc.) The description should also cover the involvement of relevant stakeholders.

Further to the relevance specific to the Programme area, the proposal shall also demonstrate its **alignment with the EU Horizontal principles** as per Article 9 of the Regulation (EU) 2021/1060.

Specifically these principles include: sustainable development in line with "do no significant harm" principle, equal opportunities and non-discrimination, equality between men and women (gender dimension), respect of fundamental rights as per EU Charter of Fundamental Rights and of the Union environmental acquis, durability of results. The durability and sustainability refer to the long-term use and benefits of the deliverables, beyond the normal duration of the project.

Partnership

The partnership is crucial in a cross-border cooperation project. The description of the partnership should highlight the following:

✓ Description of each beneficiary

This section should explain the motivation of each beneficiary and the relevant competencies and strengths that they bring to this specific project and the activities under their responsibility. Essentially, the 'fit' of each beneficiary to the project outcomes and results shall be demonstrated

✓ Lead Beneficiary's Role

The project is managed by the Lead Beneficiary with the lead partner principle. The overall capacity of the LB shall be demonstrated in the Application Form. The description shall cover previous experiences, participation and leading of similar projects, skills to coordinate beneficiaries and experts and overall capacity to organise the partnership to implement activities on time.

✓ Complementarity of the beneficiaries

The proposal shall ideally bring together beneficiaries with complementary competences. The description shall highlight the added value of the selected partnership for the realization of the specific project tasks organised in work packages

✓ Joint character of the project

The cooperation character of the activities is a fundamental aspect of the project. Ideally, beneficiaries shall be jointly engaged in all stages of the project cycle, including planning of activities. The implementation of activities shall take place concurrently in both countries, to maximise the overall impact across borders.

Dedicated communication plan

The need for a communication plan for individual projects derives from the Programme's communication objectives. Applicants are invited to consult the Programme and its Communication Strategy before drafting the project's communication plan.

The projects shall contribute to reaching the Programme's Communication objectives, the relevant activities shall be planned and implemented accordingly.

Tips for developing a good project proposal

- **A good project has a clear and relevant intervention logic**

Each project has to clearly address the territorial challenges and needs of the programme area and especially of the regions involved and to contribute to achieving at least one of the programme SOs.

The Programme does not support project proposals not clearly contributing to programme objectives and results and not demonstrating their need and relevance for the involved cities and regions.

- **A good project shows clear added value of transnational cooperation**

Transnational cooperation has to be at the heart of every project. This means that the project approach and work plan have to demonstrate that the challenges addressed cannot be solved efficiently by individual regions or countries alone. Cooperation in the project should bring a clear cross boarder added value compared to regional, or national approaches.

- **A good project is well focused with a sound approach and a mature work plan**

Projects need to apply a sound methodological approach, which is suitable and realistic for reaching the project specific objectives and expected results. This has to be reflected in the work packages in a logic and consistent way. The work plan should demonstrate the concrete implementation process of the project and concentrate on the most important implementation steps.

- **A good project has a relevant, competent and committed partnership**

In order to effectively achieve the project objectives and ensure the sustainability of project results, it is crucial to have the right partners on board. Therefore, when setting up the partnership, the required thematic competences and expertise, geographical coverage as well as institutional relevance and capacity have to be considered. Depending on the goals and thematic scope of the project, this can imply the involvement of different governance levels (national, regional and local authorities) as well as other organisations such as research institutions, agencies, enterprises or relevant stakeholders and end-users. Partnerships should also be multi-disciplinary and cross-sectoral, thus combining different experiences and skills in order to allow integrated approaches and achieve best results in the involved regions.

However, partnerships do not necessarily have to be large. They should remain focused and manageable, with each partner having a specific role to play. All partners have to be actively involved in a way that demonstrates the joint implementation and cross border cooperation character of the project.

- **A good project has a strong management that ensures high quality outputs and results and mitigates risks in coordination with partners**
- The implementation of a cross-border cooperation project with partners from both countries, different institutional backgrounds and working cultures can be challenging. Therefore, an effective project management structure with clear decision-making procedures as well as clear definition and distribution of roles is essential. **A good project delivers value for money.**

Projects need to demonstrate value for money. The project budget needs to reflect the main outputs and must be in line with the principles of adequacy of costs and sound financial management (i.e. economy, efficiency and effectiveness).

- **A good project ensures the uptake of its results generating a long-lasting change and benefits for its target groups and the regions involved**

Projects are expected to achieve tangible and sustainable results that are taken up by the relevant institutions. Projects have to clearly set whom they will target and who will benefit from the project results. It is therefore essential that the needs and institutional contexts of key stakeholders are considered and that they are actively

involved in the project design and implementation. The uptake and transfer of results, the deployment at a larger scale and the mainstreaming are therefore a crucial success factor.

Submission of a project proposal

The Applicants' Package can serve as a reference document for all bodies interested in applying for funding under the Calls for Project Proposals within the framework of the Interreg VI-A Cooperation Programmes, which are under the administration of the Managing Authority "INTERREG 2021-2027".
The Applicants' Package include information about:

- The Programme
- The submission procedure and required documents;
- Selection Criteria
- Filling in the Application Form in MIS;
- Eligibility of Expenditure and Budget Categories;
- The development and selection of operations;
- Implementation of approved projects

The Application Form has to be filled in and submitted through the Interreg electronic monitoring system "MIS-OPS". The Lead Applicant is the one that will be given access to the electronic system MIS via a personal user account in order to complete all the fields of the Application Form on behalf of the whole partnership. Upon confirmation with the latter, the Lead Applicant is the one to submit the Application Form via MIS. More detailed guidance on how to fill in the Application form is available in the annex MIS Guide/ User Manual attached to the Call for proposals.

It is advised to those interested in submitting a proposal under the Programme, to examine carefully – in addition to the present Manual - the Programme Document. Useful information is also available on the website of the Managing Authority at www.interreg.gr and that of the Cooperation Programme at https://greece-bulgaria.eu/new-programming-period-2021-2027.

Moreover, in preparing the proposal, interested parties may contact the Joint Secretariat in Thessaloniki, as well as the information office of the Programme in Bulgaria.

i. Eligibility Framework

The institutional framework defining the general eligibility criteria is the following:

EU Regulations:

- The European Structural and Investment Funds Regulations, Delegated and Implementing Acts for the 2021-2027 period, especially:

✓ Regulation (EU) No 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,

✓ Regulation (EU) No 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

✓ Regulation (EU) No 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial Cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments

National Legislations:

- Greek national legislation, as in force, especially:

✓ Law 4914/2022 "Management, control and implementation of development interventions for the Programming Period 2021-2027" (Government Gazette 61/A/21.3.2022)

✓ Ministerial Decision 45820/17-05-2023 (Official Gazette 3281/B/17-05-2023) "Eligibility rules of expenditure, public procurement control and complaint procedures by beneficiaries under the INTERREG programmes 2021-2027", as in force (for Greek beneficiaries only)

- National legislation of Bulgaria, as in force

Specific Regulatory Framework:

- Public procurement acts
- State aid rules
- Environmental laws
- Non-discrimination and equal opportunities
- Programme, Calls for proposals, Programme and Project Implementation manual, Guidance on management verifications, etc.

All applicants are strongly recommended to consult these documents before starting drafting their project proposals

ii. Procedures for Calls of proposals

Calls for Proposals will be launched during the Programme implementation period. They will consider the challenges and the development needs of the Programme Area. The Terms of Reference of the Call for proposals will set detailed rules for participation of beneficiaries, as well as specific eligibility requirements.
Different types of calls are expected to be launched within the Programme.

- **Calls for common projects** – cross-border partnerships constituted of eligible potential beneficiaries can submit proposals in line with the specific objectives open with the particular call for proposals
- **Calls for small-scale projects** - relatively small budget projects which elaborate their objectives and implement their activities with the involvement of local civil societies. The Monitoring Committee selects the small projects of the Programme.
- **Targeted calls for strategic projects,** focusing on specific Programme priorities/specific objectives, elaborating specific thematic projects with tailored eligibility criteria regarding the number and type of beneficiaries/activities
- **Calls for projects under the small project fund –** The small projects' fund (SPF) constitutes an operation within the meaning of point 4 of Article 2 of Regulation (EU) 2021/1060 which shall be managed by a beneficiary. The SPF beneficiary shall select the small projects which are implemented by the final recipients within the meaning of point (18) of Article 2 of Regulation (EU) 2021/1060. Specific cross-border measures are elaborated in the small projects with the involvement of local civil societies.

The Calls for proposals are competitive.

Application procedures and templates will be developed for each Call for proposals and included in call-specific Applicants' Package, which will be widely circulated and available on the website of the Programme to provide necessary guidance for the preparation of project applications. The relevant methodology for selection of operations is described in the 'Project Selection Methodology' of each Call for proposals.

The type of Call for Project Proposals is specified in each call-specific Applicants' Package.

In short, the following stages are expected to be followed:

- Submission of a Concept Note (for common projects)
- Preparation and submission of complete proposals
- Admissibility (Check of proposal completeness & eligibility)
- Evaluation of proposals per criterion/group of criteria
- Eligibility check of beneficiaries of the projects proposed for funding

iii. Eligible beneficiaries

In order to be eligible for co-financing, the Lead Beneficiary and the project beneficiaries must belong to one of the following categories:

a) national, regional or local public bodies

b) bodies governed by public law *(as defined in Article 2(4) of Directive 2014/24/EU)* meaning bodies that have all of the following characteristics:

a. they are established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character;
b. they have legal personality; and
c. they are financed, for the most part, by the State, regional or local authorities, or by other bodies governed by public law; or are subject to management supervision by those authorities or bodies; or have an administrative, managerial or supervisory board, more than half of whose members are appointed by the State, regional or local authorities, or by other bodies governed by public law;

c) bodies governed by private law, non-profit organisations founded according to private law can be eligible under the following conditions as a whole:

a. they are not established with the goal to obtain profit,
b. they do not distribute profits to the shareholders,
c. they should have at least completed one accounting year of operation before the launch of the specific call for proposals. This

rule is also applicable for the local-regional subsidiary/branch offices.

It should be noted that private companies, not falling under the conditions listed at point (c) are not eligible.

d) **international organisations** registered under the national law of the Member States of the Programme can be considered as eligible if they fulfil the criteria foreseen for the non-profit bodies governed by private law. However, international organisations operating under international law are not eligible

e) **European Grouping of Territorial Cooperation (EGTC).** Eligible EGTC must be governed by the law of one of the participating countries where the EGTC has its registered office. An EGTC cannot be a sole beneficiary of a project proposal

f) **SME's** if applicable under specific Calls for proposals

Bodies governed by public law (under category b. above) and private organisations (under category c. above) and EGTC (under category e. above) should have at least completed one accounting year of operation before the launching of the Call for proposals. If a body governed by public law or a private organization is participating through a branch located at the Programme area, the branch must be operational for at least 12 months before the launching of the call for proposals.

Attention:
The Applicants' Package of each Call for proposals launched under the Programme, will detail further the types of beneficiaries eligible under the specific Call for proposals.

LB Principle

The Lead Beneficiary

The Lead Beneficiary shall:

a. lay down the arrangements with the other beneficiaries in an agreement comprising provisions that, inter alia, guarantee the sound financial management of the respective Union funds allocated to the Interreg

operation, including the arrangements for recovering amounts unduly paid[12];

b. assume responsibility for ensuring implementation of the entire Interreg operation; and
c. ensure that expenditure presented by all beneficiaries has been paid in implementing the Interreg operation and corresponds to the activities agreed between all the beneficiaries and is in accordance with the document provided by the Managing Authority pursuant to Article 22(6) of Reg. 1059/2021.

The Project Beneficiaries

All beneficiaries (including LB) participate in designing and implementing the project by carrying out the activities assigned to them in the approved Application Form. Indicatively, the beneficiaries' responsibilities entail that they:

a. ensure the implementation of the project activities under their responsibility according to the project plan and the Partnership Agreement.
b. cooperate with the other project beneficiaries in the implementation of the project, the monitoring and the reporting and ensure full cooperation for the timely and accurate performance of verifications.
c. assume responsibility in the event of any irregularity in the expenditures they have declared and repay the lead beneficiaries the amounts unduly received.

The details on the cooperation between the Lead Beneficiary and the project Beneficiaries is defined in the Partnership Declaration (at the stage of the submission of the project proposal) and specified, in the Partnership Agreement (at the stage of implementation when a project is selected for funding), signed by all parties involved in the partnership.

Associated beneficiaries might join the partnership of the project. Each Call for proposals will define if the Programme has specific requirements in regard to the associated beneficiaries to the project.

Cooperation Principle

[12] International banking transactions should be ensured

The project should include at least one beneficiary from each country of the bilateral Program. The maximum number of beneficiaries will be defined in the relative Call for Proposals. All beneficiaries must have explicit and clear roles in the development and implementation of the project.

According to Art.23 par.4 of Reg.1059/2021 *"Partners shall cooperate in the development and implementation of Interreg operations, as well as in the staffing or financing, or both, thereof."*

Thus, beneficiaries should co-operate in the following ways:

Development of operation

All beneficiaries should contribute to the development of the project. Beneficiaries should define how the project will operate, i.e. objectives and outcomes, budget, scheduling and responsibilities for work packages and tasks required to achieve the objectives, on the basis of knowledge and experience that each of them can bring to the project.

Implementation of operation

The Lead Beneficiary bears the overall responsibility for the project. All beneficiaries should undertake responsibilities for different parts of the implementation of the operation. Each beneficiary responsible for a work package should coordinate and ensure that planned activities are carried out, interim targets are met and unexpected challenges are dealt with effectively. Several beneficiaries may contribute to each work package.

In addition, the beneficiaries shall cooperate in either one or both of the following ways:

Staffing of operation

All beneficiaries should have a defined role and allocate staff to fulfil this role. Staff members should coordinate their activities with others involved in the activity or work package, and exchange information regularly. There should be no unnecessary duplication of functions in different beneficiaries' organisations.

Financing of operation

The project should have a budget with funding allocated to beneficiaries according to the activities that they will be called to carry out; the budget split should reflect the

beneficiaries' tasks. The budget should include annual spending targets and spending targets per work package.

iv. Building a project budget

It is important that projects consider financial issues from the very beginning. This approach requires the involvement of all beneficiaries in the preparatory work and planning meetings during the development phase of the project application. Time invested prior to the submission of the application results in strong partnerships with clear responsibilities and well justified budget allocations. Good preparation is fundamental to ensuring a prompt start of the project's activities after approval, as well as smooth project implementation thereafter.

It is certainly useful to estimate the funds potentially available and to take into account the recommendations for a reasonable project budget. The overall budget has to be in line with the activities planned, the project's duration and the number of beneficiaries involved. This implies that the detailed budget is always prepared on the basis of the activities needed to meet the project's objectives and the resources required to carry out these activities within the time allowed. When the allocation of activities / outputs per beneficiary is clear, the drafting of the budget can start. On the contrary, it is not advisable to start with a total budget and then try to allocate the budget to activities.

Each project proposal shall contain information regarding:

- ✓ Work Packages and activities
- ✓ Budget per work packages and deliverables
- ✓ Budget annual allocation
- ✓ Budget allocation per budget category (budget line)
- ✓ Projects financing
- ✓ Budget per beneficiary

v. Project Budget Categories (Budget Lines)

The project costs under the Programme are divided into six (6) budget categories. These are:

a) Staff costs

b) Office and administrative costs
c) Travel and accommodation costs
d) External expertise and services costs
e) Equipment costs
f) Costs for infrastructure and works

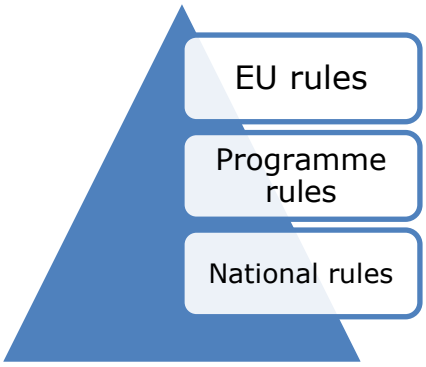
For each budget category, a description of the costs that falls under the budget category is provided below. Concrete guidance about the verification process and the audit trail to be kept by the projects in regards to each budget category will be provided in the *"Guidance on Management Verification" d*ocument.

Attention:
Please note that each Call for project proposals will specify further the budget categories available and the calculation methods eligible under the specific Call.

Hierarchy of rules on eligibility of expenditures

The application of the rules on the eligibility of the expenditures follow the below ranking:

1. EU rules on eligibility as set out in the CPR, ERDF and Interreg Regulations;
2. Programme eligibility rules as set out in this Manual and detailed in each call for proposals
3. National legislation eligibility rules. They apply only for matters not covered by EU and Programme eligibility rules.



All applicable EU and national rules on other than eligibility of expenditure matters, (e.g. rules on public procurement) should be followed by the beneficiaries considering the stricter applicable rule.

General Eligibility Principles

Expenditure is eligible for funding when fulfilling all general eligibility requirements listed below. Therefore, expenditure has to:

- ✓ be incurred and paid (except for costs calculated as flat rates, unit costs or lump sums) by a beneficiary for implementing a project for actions identified in the approved Application Form in force within the eligibility period of the project
- ✓ be essential for the achievement of the project objectives/outputs and it would not be incurred if the project is not carried out (additionality principle)
- ✓ relate to cost items that did not receive support from other EU Funds or other contributions from third parties
- ✓ comply with the principle of real costs except for costs calculated as flat rates, unit costs and lump sums
- ✓ be justified by a proof of payment
- ✓ comply with the principle of sound financial management
- ✓ be registered in the beneficiary's accounts through a separate accounting system or an adequate accounting code set in place specifically for the project (with the exception of costs calculated as flat rates unit costs and lump sums)
- ✓ not to be in contradiction with any specific eligibility criterion applicable to the respective cost category
- ✓ respect the eligibility rules of the EU, the Programme and the country in which the beneficiary is located (the hierarchy of rules should be respected with priority of EU rules, Programme rules and national rules, only in cases the EU and Programme rules do not preview specific actions) ;
- ✓ comply with all relevant procurement rules
- ✓ respect the rules of branding and communication established by the European Regulations and the Programme
- ✓ be approved in MIS by an authorized controller

Non-eligible expenditure:

- The following costs are not eligible:

- Interest on debts
- Purchase of land (over 10% of total eligible cost)
- Fines, financial penalties and expenditure on legal disputes and litigation;
- Costs of gifts
- Costs related to fluctuation of foreign exchange rate
- Value added tax ('VAT'), except:

- for operations the total cost of which is below EUR 5 000 000 (including VAT);
- for operations the total cost of which is at least EUR 5 000 000 (including VAT) where it is non-recoverable under national VAT legislation.

- Infrastructure located outside the Programme area, even if it is directly related to the project either for the development or for implementation, shall not be eligible

Types of costs:

1. Real costs

The project beneficiaries commit and pay the expenditures. The expenditure incurred is backed by invoices or any other equivalent accounting documents. The registration in the accounting system is based on the delivery of works, services or supplies.

2. Simplified cost options (SCOs)

Predefined unit costs, lump sums or flat rates are used as the basis for calculating a beneficiary's expenditure. The SCOs exempts project beneficiaries from presenting any evidence of the existence or payment of expenditure covered by the category

Under the Programme the following SCOs are available according to Article 54 of the Regulation (EU) 2021/1060:

- flat rate for the calculation of staff costs
- flat rate for the calculation of office and administrative expenditure
- flat rate for the calculation of travel and accommodation expenditure
- lump sum or unit costs could be available for small scale projects "flat rate of up to 40 % of eligible direct staff costs (real costs) in order to cover the remaining eligible costs of an operation.

Detailed information on the flat rates is provided under each cost category.

Attention:

Please note that according to Article 53(2) of Regulation (EU) 2021/1060, operations with total budget up to €200.000,00 have the obligation to use simplified cost options.

Project expenditures/ budget lines



a. Staff Costs

Staff costs shall consist of gross employment costs of staff employed by the Interreg beneficiary in one of the following ways:

- full time
- part-time with a fixed percentage of time worked per month
- part-time with a flexible number of hours worked per month, or
- on an hourly basis.

Staff costs shall be limited to the following:

a) salary payments related to the activities which the entity would not carry out if the operation concerned was not undertaken, provided for in an employment document, either in the form of an employment or work contract or an appointment decision, or by law, and relating to responsibilities specified in the job description of the staff member concerned.

Payments to natural persons working for the Interreg beneficiary under a contract other than an employment or work contract may be assimilated to salary payments and such a contract shall be considered to be an employment document.

b) any other costs directly linked to salary payments incurred and paid by the employer, such as employment taxes and social security including pensions as covered by Regulation (EC) No 883/2004 of the European Parliament and of the Council, on condition that they are: (i) provided for in an employment document or by law; (ii) in accordance with the legislation referred to in the employment document and with standard practices in the country or the organisation where the individual staff member is actually working, or both; and (iii) not recoverable by the employer.

Staff costs may be reimbursed either:

- in accordance with point (a) of Article 53(1) of Regulation (EU) 2021/1060, proven by the employment document and pay slips; (real costs)
- under simplified cost options as set out in points (b) to (f) of Article 53(1) of Regulation (EU) 2021/1060; (simplified cost options)
- as a flat rate of up to 20 % of the direct costs other than the direct staff costs of the beneficiary's budget, or
- as an hourly rate in accordance with Article 55(2) to (4) of Regulation (EU) 2021/1060 either for direct staff costs of individuals who work on full-time assignment on the operation or for individuals who work on part-time assignment on the operation pursuant to point (b) of paragraph 4 of Article 39 of Regulation (EU) 2021/1059.

Staff costs related to individuals who work on part-time assignment on the operation, may be calculated as either:

✓ a fixed percentage of the gross employment cost in accordance with Article 55(5) of Regulation (EU) 2021/1060, or

✓ a flexible share of the gross employment cost, in line with a number of hours varying from one month to the other worked on the operation, based on a time registration system covering 100 % of the working time of the employee.

For staff employed on an hourly basis, the hourly rate shall be multiplied by the number of hours actually worked on the operation based on a time registration system.

The option selected for the calculation of staff costs applies on a beneficiary level for the entire project period. Each beneficiary should select the staff costs calculation option which has to remain unchanged through the entire project

period. This option must be declared in the Application form in the Partnership Section.

The beneficiaries should justify their choice of the selected cost option. During the project evaluation process the stated by the beneficiaries' calculation of the staff costs will be checked and can be subject to revision before signing the SC. Each beneficiary will have to provide the rationale of the staff costs estimations in the Justification of the Budget document. The participation of the beneficiaries' staff must be linked to specific project deliverables according to their role and expertise.

Examples and the audit trail of the available Staff costs calculation options, will be defined in the "Guidance on Management Verification" document.

Attention: Staff costs must relate to activities which the beneficiary organisation would not carry out if the project was not undertaken. Daily allowances and any other Travel and accommodation costs, as well as Office and administrative costs cannot be included under this budget category. Staff costs do not cover the expenses of externals; remuneration of external experts should be budgeted under the "External expertise and services costs" category.

Attention:

Direct costs other than staff costs, are defined as the sum of the costs of the budget lines "external expertise and services", "equipment" and "infrastructure and works" costs of the beneficiary's budget. Travel and accommodation budget category is not included in the direct costs.

b. Office and administrative costs

Office and administrative costs shall be limited to the following elements (exhaustive list):

a) office rent

b) insurance and taxes related to the buildings where the staff is located and to the equipment of the office, such as fire or theft insurance

c) utilities, such as electricity, heating, water

d) office supplies

e) accounting

f) archives

g) maintenance, cleaning and repairs

h) security

i) IT systems

j) communication, such as telephone, fax, internet, postal services, business cards

k) bank charges for opening and administering the account or accounts where the implementation of an operation requires a separate account to be opened, and

l) charges for transnational financial transactions.

The following options for calculating Office and administrative costs are available under the

Programme:

1. Real costs, or
2. Simplified costs - fixed percentage of the gross employment cost (Flat rate).

Where a flat rate is used to cover indirect costs of an operation, it may be based only to up to 15 % of eligible direct staff costs on beneficiary's Budget.

Office and administrative costs shall be eligible if they are related to the implementation of the project, charged to the project proportionately and calculated on a fair and duly justified distribution method.

In both cases – use of real costs or simplified costs, office and administrative costs cannot exceed the 4% of the total beneficiary's budget.

In case the flat rate calculation method is adopted, the following example provides an overview on the approach:

A beneficiary calculates Office and administrative costs using the 15% flat rate of eligible direct staff costs option on beneficiary's budget:

	Travel and accommodation External expertise and services Equipment	10.000€ 20.000€ 30.000€
	Staff Cost (either on Real costs basis or Flat rate)	12.000€
	Eligible Office and administrative costs (B*15%)	12.000€*0,15 = 1.800€
Total Beneficiary budget (A+B+C)		73.800€

The option selected applies on a beneficiary level for the entire project period. Each beneficiary should follow either the flat rate or the real costs calculation option, which will remain unchanged through the entire project period. This must be declared in the Application form in the Partnership Section.

c. Travel and accommodation costs

Travel and accommodation costs, regardless whether such costs are incurred and paid inside or outside the Programme area, shall be limited to the following cost elements (exhaustive list):

a) travel costs, such as tickets, travel and car insurance, fuel, car mileage, toll, and parking fees

b) the cost of meals

c) accommodation costs

d) visa costs, and

e) daily allowances.

Any cost element listed in the above points covered by a daily allowance shall not be reimbursed in addition to the daily allowance.

Travel and accommodation costs of external experts and service providers must be budgeted under external expertise and services costs.

Travel and accommodation costs of an operation may be calculated as a flat rate of up to 15 % of the eligible direct staff costs of the beneficiary's budget (simplified costs).

The option selected (real costs or simplified costs) applies on a beneficiary level for the entire project period. Each beneficiary should follow either the flat rate or the real costs calculation option, which will remain unchanged through the entire project period. This must be declared in the Application form in the Partnership Section.

National legislation rules should be followed on the eligibility and reporting of travel and accommodation costs.

d. External expertise and services costs

External expertise and service costs shall be limited to the following services and expertise provided by a public or private body or a natural person, other than the beneficiary, and all beneficiaries of the operation (exhaustive list):

a) studies or surveys, such as evaluations, strategies, concept notes, design plans, handbooks

b) training

c) translations

d) development, modifications and updates to IT systems and website

e) promotion, communication, publicity, promotional items and activities or information linked to an operation or to the Programme as such

f) financial management

g) services related to the organisation and implementation of events or meetings, including rent, catering or interpretation

h) participation in events, such as registration fees

i) legal consultancy and notarial services, technical and financial expertise, other consultancy and accountancy services

j) intellectual property rights

k) verifications pursuant to point (a) of Article 74(1) of Reg. (EU) 2021/1060 and Article 46(1) of Reg. (EU) 2021/1059

l) costs for the accounting function on Programme level pursuant to Article 76 of Regulation (EU) 2021/1060 and Article 47 of this Regulation

m) audit costs on Programme level pursuant to Articles 78 and 81 of Reg. (EU) 2021/1060 and pursuant to Articles 48 and 49 of Reg. (EU) 2021/1059

n) the provision of guarantees by a bank or other financial institution where required by Union or national law or in a programming document adopted by the Monitoring Committee

o) travel and accommodation for external experts, speakers, chairpersons of meetings and service providers, and

p) other specific expertise and services needed for operations.

The travel and accommodation costs of the external experts involved in the project must be directly related to the activities of the project, adequately justified and clearly described in the relevant contract.

When awarding external expertise and service contracts, all ERDF project beneficiaries must ensure that EU and national rules on public procurement are respected, in accordance with the amount of the contract. All contracts must comply with the basic principles of transparency, non-discrimination and equal treatment.

e. Equipment costs

Costs for *equipment purchased, rented or leased* by the beneficiary of the operation other than those covered by Office and administrative costs shall be limited to the following (exhaustive list):

a) office equipment

b) IT hardware and software

c) furniture and fittings

d) laboratory equipment

e) machines and instruments

f) tools or devices

g) vehicles, and

h) other specific equipment needed for operations.

Costs for the purchase of *second-hand equipment* may be eligible subject to the following conditions:

a) no other assistance has been received for it from the Interreg funds or from the funds listed in point (a) of Article 1(1) of Regulation (EU) 2021/1060

b) its price does not exceed the generally accepted price on the market in question, and

c) it has the technical characteristics necessary for the operation and complies with applicable norms and standards.

Costs for the purchasing of equipment are eligible under the condition that the equipment is necessary for the project implementation and is foreseen in the

approved Application Form. There should be an analytical description of the technical specifications and the relative costing (Justification of the budget).

The selection of the suppliers for the purchasing of any equipment item shall comply with the relevant public procurement rules in force.

f. Costs for infrastructure and works

Costs for infrastructure and works shall be limited to the following:

a) purchase of land in accordance with point (b) of Art. 64(1) of Reg. (EU) 2021/1060

b) building permits

c) building material

d) labour, and

e) specialised interventions (such as soil remediation, mine-clearing).

Expenditures for infrastructure and works are eligible under the condition that the cross-border impact of the investment is demonstrated and the activity has been approved in the Application Form. The contractor cannot be a beneficiary of the project. The description of these expenditures should be provided by "Bill of Quantities and Costs" based on technical studies and/or appropriate justification according to national legal framework. The latter will be described in the "Maturity Sheet" and the documentation will be attached to the Application Form in MIS.

Infrastructure located outside the Programme area, even if it is directly related to the project either for the development or for implementation, shall not be eligible.

g. Special Categories of costs and budget limits

Preparation Costs

Costs within the budget lines *"staff costs, travel and accommodation costs and external expertise and services"*, which have been incurred for the preparation of the project, are eligible for funding in accordance to the following conditions:

✓ If the services or activities were implemented and there is at least a commitment decision for them between 1st of January 2021 and the date of submission of the Application Form. The related payments should be made and

should be included preferably in the first request for verification.

✓ If they show direct connection to the approved project and are included in the Application Form in the Deliverable 1X1 "Preparation Activities" (where X is the number of the beneficiary).

✓ If they do not exceed the amount of €30.000 at project level

Specifically, the following *external expertise costs and/ or staff costs* for the preparation of the application documents are eligible:

a) joint meetings for the preparation of the project

b) travelling expenses directly related to joint meetings, including participation in info days for the Call for proposals

c) cost analysis and preparatory research reports for the project activities

d) costs for the preparation of technical design studies, compliance reports, licenses fees, environmental impact assessment studies, technical assessment reports

Attention: Office and administrative costs are **not** eligible and cannot be claimed under "preparation costs"

Management Costs

Management costs should be included **only in WP1** of the Application Form and concern the costs related to the administrative activities to be implemented for the efficient management and coordination of the project.

The management costs of each project beneficiary should not exceed 10% of the total approved beneficiary's budget. For the Lead Beneficiary this percentage shall be limited to 15% of its budget.

The following WP1 costs are not calculated in the above percentage limits:

✓ Deliverable 1 X 1 "Preparation Activities" (where X is the number of the beneficiary).

✓ FLC fees (if applicable)

Communication Costs

'Communication' costs should be included **only in WP2** of the Application Form and describe the actions for carrying out the external communication of the project efforts and outputs, dissemination of results, etc. The WP2 budget cannot exceed the 15% of the total project budget, without limits at beneficiary level.

Eligibility Rules

As a general rule, expenditures shall be eligible for funding if:

a) they have been incurred and paid out within the time frame in which expenditures can take place. Under no circumstances can the final date of eligibility of expenditure exceed the 31st of December 2029

b) they are directly related to the project either for the development or implementation of the project and they are planned in the Application Form in force

c) they have been incurred in the Programme area of the cross-border Programme. Any expenditure outside the Programme area could be eligible if it is explicitly mentioned in the Application Form in force or if it is first approved by the JS/MA before it is actually incurred.

d) they have been incurred without infringement of EU, national and Programme rules

e) they are in compliance with the principles of efficiency, economy and expediency of all actions. Especially the cost/benefit ratio has to be ensured

Each call for proposals defines the minimum and the maximum threshold for the project's budget.

Period of eligibility of expenditures

The starting date for the eligibility of expenditures is the 1st of January 2021. The closing date of the eligibility period should be the end date of the Subsidy Contract in force. Under no circumstances the final date of eligibility of expenditures can exceed the 31st of December 2029.

The projects' budget range is specified in each Call for proposals.

Specific Eligibility Rules

In principle, to become a project beneficiary, the legal address of the beneficiary's organisation has to be located in the eligible area of the Programme with the exception of:

- organisations located outside the Programme area but having local/regional subsidiary/branch office established in the Programme area[13]
- bodies of the central government located outside the Programme area (e.g. Ministries or other governmental authorities with specific competencies on national level)
- organisations located outside the Programme area but inside the Member states participating in the cross-border Programme if their participation in the project brings added value and expertise to its implementation and benefits the Programme cooperation area

Organisation located outside the Programme area not registered in one of the Member states participating in the cross-border Programme are not eligible for funding.

All project activities should take place within the eligible Programme area. If a project plans to finance activities or events outside the eligible Programme area they should clearly be necessary for the achievement of the project results. This should be done in duly justified cases and described in a single dedicated WP in the AF. If such activities or events outside the Programme area occur during the project implementation, they must be approved by the MA.

If activities (including travel and accommodation) and/ or events are planned outside the Programme area, the following conditions need to be satisfied:
a) the activity and/ or event is for the benefit of the Programme area;
b) the activity and/ or event is essential for the implementation of the project;
c) the implementation and/ or the relevance of the activity and/ or the event has been foreseen in the AF and approved by the Programme.

During the project submission phase, all activities to be implemented outside the Programme area should be described in a single dedicated WP6 in the Application Form.

In addition, consider that the aim of cross border cooperation is to integrate areas divided by national borders that face common problems that require common solutions.

[13] The subsidiary/branch office should be operational during the whole implementation period of the project

If the project proposal includes infrastructure, it should take into account the Member state's risk assessments made in compliance with EU Civil protection legislation (Regulation 2021/836 - Amendment of Decision No 1313/2013/EU on a Union Civil Protection Mechanism) for the evaluation of the project's vulnerability to disaster risks, including longer-term expected effects from climate change.

Assessment of submitted project proposals

Proposals are graded against predetermined evaluation criteria, which have been approved by the Programme Monitoring Committee for each specific Call for proposals. The evaluation criteria aim to maximise the result-oriented approach of the projects in regards to the Programme's objectives. The projects shall deliver concrete and visible outputs and results, in response to well identified challenges affecting the programme area and addressing development needs in an integrated manner.

In short, the evaluation criteria include:

Stage A: **Ex-ante Evaluation of the Concept Note** (not applicable for Targeted Calls for proposals), which includes assessment of:

a) the main idea of the proposal, ii) the partnership, iii) the proposed activities and the appropriate indicators iv) the indicative budget of activities v) the information regarding the eligibility of the beneficiaries participating in the partnership vi) the added value of the cross-border cooperation vii) the relevance to the specific objectives of the Call

The proposals are evaluated by the MA in collaboration with the National Authorities of the two countries if required, based on a targeted set of criteria and examining whether each proposal is consistent with the strategy, the intended targets, the indicators of the Programme etc.

At this stage the Managing Authority reserves the right to propose modification of the partnership structure in cases of beneficiaries that do not have the competence to perform the proposed activities.

The results of the evaluation are approved by the Monitoring Committee and are communicated to the Lead Beneficiaries of each partnership by the Managing Authority.

Stage B: Evaluation of the full project proposal (submitted by beneficiaries successfully passed Stage A or for Strategic/Targeted Projects).
Performed in 3 distinct sub-stages: Stage B1 (Proposal completeness and eligibility check), Stage B2 (Evaluation of proposals per criterion/ group of criteria) and Stage B3 (Eligibility check of beneficiaries positively evaluated in stages B1 and B2).

Phase B1': Proposal completeness and eligibility check – It is an on-off procedure with the performance of check on administrative compliance, eligibility requirements under the Call for proposals and compliance with horizontal policies.
Phase B1' is carried out by the Joint Secretariat in collaboration with the MA. If the project proposal undergoes successfully Phase B1', it proceeds to further evaluation in Phase B2'.

Phase B2': Evaluation of the proposal per criterion/ group of criteria – Quality assessment based on scoring system using core selection criteria for project proposals that have successfully passed Phase B1'.

The core selection criteria are divided into:

- Content related criteria (project quality) – relevance of the proposal, quality of the results, impact and sustainability, innovation, cross-border cooperation and capitalization.
- Implementation related criteria – quality of the partnership, methodological approach, project maturity, budget and finance criteria).
- Evaluation of the Climate endurance validation report (for infrastructure projects with expected duration of more than 5 years)

Phase B2' is carried out by two Assessors from the Register of Assessors in both countries or when concerning BG assessors, they might be nominated by the BG NA. In certain cases, as specified in the Project Selection Methodology Interreg 2021-2027, a third assessment may also take place.
In all cases, the evaluation procedure is under the responsibility of the MA, which finalizes the results of the evaluation and submits the proposed projects for approval to the Monitoring Committee.

Phase B3': Beneficiary eligibility check / state aid check – This check is carried out by the Joint Secretariat in regards to the eligibility of beneficiaries for those

project proposals whose evaluation is positive after the completion of Phases B1' and B2'. The State aid check is performed by the MA/JS.
The results of this check are approved by the Monitoring Committee of the Programme.

Attention: The specific evaluation criteria and the scoring are further detailed in the Applicant's Package of each Call for proposals.
For Targeted Calls for proposals the evaluation procedure and the evaluation stages might differ, and they are specified in the Applicant's Package of each Call for project proposals.

The Managing Authority will ensure that the procedure for evaluating proposals is carried out in accordance with the Terms of the Call for proposals and the Call's selection criteria.

Project Selection

The Monitoring Committee is responsible for project selection.

Following evaluation of the project proposals, the Managing Authority submits to the Monitoring Committee the project proposals ranked according to the scores obtained in the evaluation procedure (from highest to lowest).

Based on the budget availability, the project proposals are divided into:

- Project proposals to be accepted
- Project proposals to be further discussed at the MC (proposals that could be acceptable under conditions)
- Project proposals to be rejected

The Monitoring Committee has the ultimate responsibility for the selection of operations. The MA communicates the results of the evaluation to the Lead beneficiaries (Applicants) of each partnership.

The project selection decision of the Monitoring Committee is binding and leads to the issuance of a Subsidy Contract by the MA for those projects that succeeded.
The signing of the Subsidy Contract by the two contracting parties indicates the completion of the integration procedure in the Programme.

Joint Complaint Committee

Scope of the Joint Complaint Committee

To ensure fair, just and unbiased treatment of all project proposals, in line with the Programme's provisions, the two States participating in the Programme ensure that effective arrangements are set in place for the examination of ccomplaints[14]. The latter are to be submitted by the Lead beneficiary (Applicant) of the project proposal in writing or by email on behalf of the whole partnership against the Decision of the MC of the Programme treating assessment and selection of operations.

The Joint Complaint Committee is the body entitled to examine the admissibility of the complaints, the legality of the actions against which the complaints are launched and the legal and factual arguments and claims of the complaints on the decision of the Monitoring Committee of the Cooperation Programme Interreg VI-A Greece-Bulgaria 2021-2027 as per projects selected for funding under the Programme.

Submission and Management of the Complaints

Complaints related to project evaluation

Only the Lead beneficiary (Applicant) of a project proposal, as representative of the partnership, has the right to submit a written complaint against the Decisions of the MC concerning the results of the selected for funding operations. The Lead beneficiary (Applicant) may submit a complaint in regards to the admissibility and eligibility of the project proposals or the qualitative assessment and selection of operations. In the complaint all legal arguments, factual grounds and claims should be stated in writing. Complaints are sent to the MA/JS/ Joint Complaint Committee within seven (7) working days, following the official notification of the relevant Decision of the MC in English (official language of the Programme). If a complaint is submitted after the deadline, it is inadmissible and will be rejected without further examination.

In order to be admissible, the complaint should include:

[14] The constitution of the Joint Complaint Committee follows the respective institutional framework.

i. the name and address of the Lead beneficiary (Applicant);
ii. title and acronym of the project proposal concerned;
iii. the date of the submission, signature and stamp of the legal representative of the Lead beneficiary (Applicant);

The complaint should not contain any additional documents to the ones already submitted during the proposal's submission stage, providing new information or correcting deficiencies identified in the assessment process already made of the proposal in question. In case of submission of such documents or new information provided, the Joint Complaint Committee will discard them and not consider them for its conclusion.

The JS in cooperation with MA assists to the work of the Joint Complaint Committee and provides it with all possible support during the examination of the complaints.

The MA/JS shall provide the Joint Complaint Committee with:

- the complaint of the Lead beneficiary (Applicant)
- the original Application Form and all supporting documents that were taken into consideration during the project assessment and selection process
- all documents relating to the assessment of the application in question and the record of the MC's decision,
- any other document requested by the members of the Joint Complaint Committee relevant to the complaint.

The Joint Complaint Committee will not perform a quality assessment or re-evaluation of the project proposal.
The Joint Complaint Committee will examine and evaluate the legal and factual argument(s) and claims of the complaint, will state its opinion and reach a conclusion on the complaint.

The Joint Complaint Committee submits its conclusions on the justification of the complaint to the MC of the Programme within fifteen (15) working days from the last date indicated for the submission of complaints. The MC examines the conclusion reached by the Complaint Committee and takes a decision on whether to accept or reject the complaint within the period defined in the Management and Control System of the Programme.

In case a complaint is accepted by the Decision of the MC, the MA/JS shall be requested to re-assess the project proposal in question. The MC, on the basis of the results of the re-evaluation of the given project proposal, may review its initial Decision on the selection of the operations to be funded by the Programme.

In case a complaint is rejected by the Decision of the MC, this decision is final and binding to the complainant and it may not be subjected to a second similar complaint procedure.

Once a complaint is submitted and a decision is reached on the matter by the MC of the Programme according to the above mentioned procedure, the same complainant has exhausted its right to submit a complaint, not only on the same grounds but on any grounds against the final Decision of the MC of the Programme regarding the selection of operations to be funded by the Programme.

The MA/JS shall notify in writing immediately the complainant on the decision of the MC on its complaint. In case the complaint is accepted, the complainant is informed on the relevant procedure of re-evaluation of the project proposal. In case the complaint is rejected, the MA/JS informs the complainant of its legal rights before the competent Greek Courts and the relevant procedure under the Greek Administrative Law, place of the headquarters of the Managing Authority of the Cooperation Programme Interreg VI-A Greece-Bulgaria 2021-2027.

Complaints related to project implementation

During the project implementation phase, the following types of complaints are foreseen:

- **Complaints related to MA/JS on the implementation of the Subsidy Contract**

The LB, on behalf of the partnership may submit a complaint in relation to an act; a decision or omissions of the MA/JS or related to any issue covered by the Subsidy Contract. Following the complaint, the MA/JS shall put in place a mediation procedure. If an agreement cannot be reached among the parties, the LB is entitled to address its complaint to the competent court jurisdiction (i.e., Civil Court of Thessaloniki) as laid down in the Subsidy Contract of the project. Greek law shall apply to all legal relations arising in relation to the Subsidy Contract.

- **Complaints related to Audit and Control Bodies**

Complaints related to decisions, acts or omissions of the control and audit bodies (national controllers; auditors or any other national or EU institution) must be addressed to the responsible Authority or participating country institution in charge for these controls according to the procedures laid down at national and EU level.

- **Any other complaint outside the competence of MA/JS**

Complaints against any other person or institution that might affect the activities or the rights of beneficiaries or partners and that are outside the sphere of the competence of the MA/JS shall be submitted directly to the employing or contracting institution or competent administrative offices and must not be addressed to MA.

SECTION C: PROJECT IMPLEMENTATION

The Project Implementation guidelines serve as an essential reference document for all bodies interested in implementing a project that has been selected for funding. This manual, together with the Programme's website www.greece-bulgaria.eu and all annexes, provides practical information and assistance to the PPs, when implementing a project under the Programme.

It includes information on:

- Contracting procedures
- Reporting procedures
- How to fill in the Progress Report (drafting in progress)
- Payments /cash flows
- Project modifications
- Management Verifications
- De-Commitment of funds on project level

Contracting procedures

On the basis of the Monitoring Committee's decision on the selected project proposals, the Managing Authority shall sign a Subsidy Contract with the Lead beneficiaries of the approved projects. The Subsidy Contract shall determine the rights and responsibilities of the aforementioned parties and shall describe the scope of activities to be carried out, the terms of funding, the requirements for reporting and financial controls, etc.

The Managing Authority will use a standard template for the Subsidy Contract approved by the MC drafted in compliance with the Programme's applicable rules and in accordance with the Greek law. The Subsidy Contract is addressed to the Lead Beneficiary, appointed by the partnership, in accordance to Article 22(6) of the Regulation (EU) No 1059/2021. It is signed, (either physical or digital signatures accepted)[15], by the legal representative or the delegated person of the Lead Beneficiary and by the Managing Authority. The signature of the Partnership Agreement is a prerequisite for the signing of the Subsidy Contract.

[15] The signing method should be the same for both parties– either digitally or handwritten signing

The Partnership Agreement will be signed between the Lead beneficiary and the project beneficiaries. The Partnership Agreement could be signed using physical or digital signature. This Agreement shall define the rules and procedure guiding the partnership defining the work to be carried out for the implementation of the specific project activities and the beneficiaries' duties and obligations within the partnership.

i. Preparation of the Subsidy Contract

After the approval for funding of the project, the JS/MA informs officially the Lead Beneficiary on the result of the evaluation and the following steps of the contracting procedure. The Lead beneficiary in cooperation with the project beneficiaries should proceed with the adjustments of the Application form and prepare all the necessary documentation required by the Call for proposals for the signature of the Subsidy Contract.

More specifically, as regards the Application form, the Lead beneficiary needs to:

1. Comply with the evaluation indications or funding conditions regarding the activities, the work breakdown structure, the budget (if applicable), etc.
2. Adjust the project work plan and timetable according to the actual needs, as there may be changes required compared to the initially submitted project proposal

As the approved Application form, annexed to the Subsidy Contract, is the reference document for all project modifications to follow (if necessary), special emphasis needs to be placed by the project beneficiaries to consolidate an effective and realistic work plan. The final Application form and supporting documents will have to be agreed with the JS/MA before the signature of the Subsidy Contract.

The process of consolidating the Application form and preparing all supporting documents must not exceed the period of **two months** after the notification of the Lead Beneficiary about the approved funding. The JS/MA reserves the right to extend this period for exceptional justified cases.

ii. Setting Start-up milestones

In order to ensure that the project has a successful start-up, during the process before the signature of the Subsidy Contract, along with the other official documents, the Lead beneficiary will submit to the JS/MA a specific time plan focusing on the first

9 months of the project implementation, setting the milestones to be achieved for this period.

The specific 9-months' time plan should provide information on activities and costs that will be incurred amounting at a minimum of 10% of the total project budget. This specific time plan should be reviewed, approved and monitored during the implementation of the project by the JS/MA and the respective Project officer.

At the end of the start-up period, or earlier if necessary, according to the progress made, the project shall undergo an internal review with the responsibility of the Lead beneficiary assessing whether the set milestones have been achieved by all beneficiaries. The results of this internal review shall be brought forward to the JS/MA, and it shall be assessed whether corrective or any other actions are necessary. In case of major delays and non-achievement of the milestones leading to possible failure of the project scope, the JS/MA reserves the right to propose reduction of the activities and/or reduction of the project budget so that the project remains operational.

iii. Subsidy Contract signature and the accompanying documents

For the closure of the contracting procedure, the following documents should be agreed with the JS/MA.

The JS/MA will provide the template of the **Subsidy Contract** that should be completed by the LB and reviewed by the JS Project Officer before signing or digitally signing by the Lead Beneficiary.

The Partnership Agreement template should be as well filled in by the Lead Beneficiary and reviewed by the JS Project Officer before signing by the partnership.

Moreover, the digital version of the following documents has to be uploaded to the MIS (section 2) of the Programme by the Lead beneficiary:

The Partnership Agreement (template provided by the JS/MA).

The pdf scanned copy of the PA **signed** by all the participating beneficiaries.

The Justification of the Budget document **(JoB)**. This must be the final version of the excel template agreed between the JS and the Lead Beneficiary, accompanying the AF in force.

The Start-up Time Plan and Procurement Plan in final version**,** as agreed with the JS/MA which should be sent along with the signed Subsidy Contract in the provided excel template.

The Decision of the designated bodies of each project beneficiary, (e.g. Board of Directors, Municipal Board, Director, Service Manager, etc.) accepting to implement the project as it was approved by MC and authorizing a representative to sign any required document and **the compliance of the beneficiary with Article 65 of the Regulation (EU) 1060/2021 in cases of infrastructure and investment operations.**
In case of special requirements regarding the content of the decisions, guidelines will be provided by the JS. Scanned versions of the decisions are accepted. The Lead Beneficiary should keep in the project folder all beneficiaries' decisions.
With the submission of the Application Form to the MIS, the Lead Beneficiary informs the MA/ JS about the place and manner of keeping all the documents related to the implementation of the project, attaching the relevant document to the MIS.

Any other supporting documents requested by the JS/MA. According to the project characteristics, the JS reserves the right to ask for supplementary documents, in order to proceed with the signature of the Subsidy Contract. For instance, documents for issues related to infrastructure projects, financial capacity of beneficiaries, requests of administrative changes, etc., can be requested and should be submitted officially.

In a case a partnership modification occurs due to reasons of legal succession (i.e., a beneficiary absorbed by another entity), only the following documents will be requested:

- Amendment to Subsidy Contract and the Partnership Agreement;
- The Decision of the designated body of the new Project beneficiary.

Once the documents received and processed by the JS and Managing Authority, one original copy of the Subsidy Contract is sent to the Lead Beneficiary via official correspondence, signed and stamped or digitally signed by the Managing Authority.

A pdf scanned copy of the Subsidy Contract will be filed in the MIS project folder (section 2.5) by the JS Project Officer. The LB should send the copy of the signed SC to all the project beneficiaries.

The Partnership Agreement document should explicitly define the internal rules and procedure of the projects. It is recommended that the members of the Project Management Team (PMT) of the project and the internal project teams of the beneficiaries are designated at this stage of the project preparation. **In any case, the PMT and the project teams of the beneficiaries should be established within the first month following the signature of the Subsidy Contract.**

Finally, if the Subsidy Contract and/or the Partnership Agreement need a modification for any reason, an Amendment to the originally signed versions will be made. Any signed Amendments by all the involved parties will be subsequently uploaded to the MIS.

The JS keeps files of the originals of the signed Subsidy Contract and any Amendment(s) to the Subsidy Contract, as well as of the scanned versions of the Partnership Agreement and any Amendment(s) made to it.

Reporting procedures

General

The Lead Beneficiary of the project, in accordance with Article 26 of Regulation (EU) 1059/2021, is responsible for the submission of the Progress Reports on the implementation of project, according to the timetable referred to in the approved Application Form and the Project Implementation Manual as in force.

i. Process for submitting the Progress Report and deadlines

The Lead Beneficiary will use the MIS for the submission of the Progress Reports.
All Reports must be submitted in English, which is the official language of the Cooperation Programme. The JS processes and approves Progress Reports through the MIS.

Submission deadlines

Interim Reports may be requested by the Joint Secretariat/Managing Authority of the Programme for financial management reasons at any stage.

Specific instructions or clarifications concerning the electronic submission of the Progress Report will be upload into the official website of the programme www.greece-bulgaria.eu.

ii. Submission of expenditures for verification

The Managing Authority has the overall responsibility for verifying the regularity of expenditure. Each country designates the controller/s responsible for verifying the legality and regularity of the expenditure declared by the project beneficiaries established on its territory. Consequently, each application for verification of expenditure submitted to the competent body (e.g. NA or FLC) by the beneficiaries participating in a project has to be verified and confirmed by the controller according to the Management Verifications System established in the respective country.

The main aim of the control systems is to provide a guarantee for the Managing Authority, the Certifying and Verifying Authority and to the project itself that costs are reported and claimed in accordance with the legal and financial provisions of the

Programme rules, as well as the Community Regulations and national rules, following the provisions of Art. 48 of the Regulation (EU) 1059/2021.

Additionally to the Management Verifications, expenditure incurred and paid out by each beneficiary are subject to controls and audits by other Authorities.

Project Modifications

During the lifetime of a project, internal or external causes may bring changes to the activities and budget of the approved projects. Nevertheless, to secure successful implementation, the project beneficiaries need to follow a structured form with a precise timetable and well- defined actions and results.
The Application Form describes each project in detail, providing specific information such as timetable of activities, financial information, budget forecasts etc. The Application Form together with the Subsidy Contract and the Partnership Agreement provide the basis for the projects' implementation.
The Programme's Monitoring Committee approves projects based on the information provided in the project proposal comprising the Application Form and annexed documents. Therefore, the Lead Beneficiary and the project beneficiaries have the flexibility to develop the projects but should follow the rules set in the Call for proposals. Changes occurring during the lifetime of a project in general should not affect this basis.

The main objective of this chapter is to describe the procedures for the different types of modifications related to project changes. It is important to note that approval of project changes should not be considered as an automatic procedure. To ensure timely implementation, any request for modification of the project will be pre-assessed regarding the need by the JS/MA who reserve the right to accept project modifications strictly no more than once per semester, except for modifications approved by the JS. An extension to the project duration can be requested during the project's lifetime, and it should not exceed the **50% of the project's initial duration**. Nonetheless, there may be exceptional cases leading to a bigger project extension. For example, circumstances of force majeure constitute exceptional cases leading to suspension or extension of deadlines. It is pointed out that cases of force majeure are restrictively listed and strictly assessed by the national and EU jurisprudence. Some cases of an additional partner joining the approved project and additional project budget might be examined and could potentially lead to bigger project extension.

The Call for proposals' thresholds shall be respected in all modification requests. Any deviation at project closure must be justified, must serve strategic purposes of the Programme and have the approval of the Managing Authority.

Projects should be aware that a formal request for modification can only be launched during the lifetime of the project. It is not possible to launch a formal request for modification after the end date of the project (as indicated in the Application Form).

There are three types of modifications, considering the effect on the project structure and the body that will provide the decision. These three types are the following:

1. Modifications approved by the JS

The beneficiaries during the implementation of the project can proceed to the following adjustments:

- **Administrative Information in the Application Form** such as change of legal representatives, contact details, addresses, other data of minor significance and erroneous insertion of data.

- **Modification of bank accounts**

- **Adjustments in the Justification of Budget** that do not affect the scope of the project nor any information in the approved Application Form (e.g. a) minor technical modifications for which the beneficiary is responsible and which clearly permit to achieve the target of an action and the project objective b)change in the location of a planned activity within the eligible Programme area c)conversion of an activity planned in physical mode to hybrid mode, etc.).

- **Adjustments to the workplan, like changes in the start and end dates of activities/ work packages** and of their respective deliverables, without affecting the overall end date of the project.

- **Reallocation** between the respective budget categories and/or work packages for amounts up to 20% of the total budget of the project, not affecting the total beneficiary's budget, the project scope and results and the approved by MA Procurement Plan. The percentage of the requested for reallocation amounts will be calculated compared to the total project budget in the approved Application Form annexed to the Subsidy Contract in force. The percentage will be monitored in a cumulative way, considering the already approved reallocations prior to the

request[16]. This procedure will be applied only in cases where there is no change of the scope and the results of the project.

Adjustments that fall under this type of modification, should be requested by the LB at project level (including adjustments for all PBs). The MA should be informed on the approved reallocations of the projects.

2. Modifications approved by the MA

These changes do not have a substantial impact on the overall project goals, results and project scope and in most cases do not require the signing of an Amendment to the Subsidy Contract. These modifications include:

- **Changes in the work plan without an impact on the approved total project budget** - A project may change its approach towards the achievements of the objectives and the expected results. In principle, it is not allowed to change the content of the project, especially the objectives and the expected results. However, in some cases, modification of the approved project activities might be necessary which do not impact the project scope and results. These changes must be well justified and described as soon as they become evident. (e.g. modification of the type but not the total number of the items or services for purchase (modification of equipment type in the JoB) without changing the result or the purpose of the activity b) changing methodology and type of procurement plan due to budget category changes c) increasing the approved number or type of equipment/services is going to be purchased due to a lower price or using discounts, without changing the result or the purpose of the activity, etc.) Approval of activities and travels outside the Programme area that are not initially planned in the approved Application Form but occur during project implementation.

- In duly justified cases amounts from **discounts/savings/unspent** can be re-used and/or re-allocated in the project **without affecting the approved total project budget, the project scope, impact and results**.

- **Extension** of the project's end date not affecting the achievement of the target set by the n+3 rule. The extension of the project duration can be requested during

[16] It should be noted that accumulation could bring to a change of the modification procedure.

the project's lifetime, and it should not exceed the **50% of the project's initial duration**[17].

- **Reallocation** between the respective budget lines and/or between work packages greater than 20% of the total project budget that is not affecting the total beneficiary's budget. The percentage of the requested for reallocation amounts will be calculated compared to the total project budget in the approved Application Form annexed to the Subsidy Contract in force. The percentage will be monitored in a cumulative way, considering the already approved reallocations prior to the request.
- **Reallocation** of resources between beneficiaries from the **same country.** Reallocation of funds between beneficiaries may be accepted only if it does not involve: (i) a modification of the total project's budget and (ii) a change in the total budget distribution per country. For this kind of reallocation an Amendment to the Subsidy Contract is required to be signed.

3. Modifications approved by the MC

These changes have substantial impact on the overall project goals, scope and results and require an Amendment to the Subsidy Contract/Partnership Agreement to be signed.
These modifications include:

- **Reallocation** of resources between beneficiaries from **different countries:** In duly justified cases stemming from certain beneficiaries' incapability to meet the undertaken responsibilities related to the implementation of project activities, reallocation of activities and corresponding funds might be approved among beneficiaries even from different participating country. Such a transfer of activities and accompanying budgets could be accommodated only within the framework of already approved project budget. The proposed changes must not affect the nature, the deliverables and the results of the project as approved by the Monitoring Committee of the Programme.

- **Changes in the work plan with an impact on the approved total project budget/ Addition of new activities that will bring added value to the project**.

[17] With the exception of force majeure and certain cases of additional budget and/or additional partner joining the approved project

In case a project under implementation requires additional activities the MA/JS will first review these new activities/deliverables before submitting them to the MC for final approval. The increase of the budget may be acceptable only if these new activities/deliverables aim also to the enhancement of the successful implementation of the entire Programme, its expected achievements, and the capitalization of its outcomes.

- **Modification of the composition of the partnership with replacement of withdrawing beneficiary:** In duly justified cases stemming from beneficiary's incapability or failure to meet the undertaken responsibilities to implement the project's activities, a modification of the partnership's composition may be approved. To replace a beneficiary from the already established project partnership, by adding a new beneficiary, an important precondition is the agreement of all remaining beneficiaries. The new proposed beneficiary should carry out at least the same expertise and preferably be active in the same field of work as the one withdrawing, proving its competency to implement the allocated project activities without changing their nature, nor affecting the described deliverables and results, included in the approved Application Form.

- **Modification of the composition of the partnership without replacement of withdrawing beneficiary**: In case of withdrawal of a project beneficiary without being replaced by a new one, the remaining project beneficiaries can undertake, according to their field of expertise, the project activities of the beneficiary that withdrew along with the respective budget, only in case these activities are core activities of the project and are essential for the successful implementation and the achievement of the project/Programme's targets. See also section "Reallocation of resources between beneficiaries from **different** participating countries".

- **Addition of new beneficiaries leading to the increase of the output, results and budget of the project**: in case a project under implementation requires additional activities/budget/output/results that will bring added value to the project and the territories but will lead to the increase of the number of the beneficiaries and the budget of the project, the MA/JS will first review these additions before submitting them to the MC for final approval. The increase of the beneficiaries and the budget may be acceptable only if these new activities/deliverables/output/results aim also to the enhancement of the successful

implementation of the entire Programme, its expected achievements and the capitalization of its outcomes and creation of a strong network between the countries.

All modifications impacting the approved total project budget or modification of the partnership of the project should be approved by the Monitoring Committee of the Programme.
It should be noted that for all the modifications requiring approval by the Monitoring Committee, these shall be pre-assessed by the JS/MA. The modification proposals that will be proceeded to the MC for approval will be accompanied by the proposal of the JS/MA on the proposed changes.

Other modifications:

a) Modifications following legal succession

In a case a partnership modification occurs due to reasons of legal succession (i.e., a beneficiary absorbed by another entity), the Lead Beneficiary should send to the JS the request accompanied by the relevant legislation that imposes this modification. No further supplementary evaluation by the JS is required in this case.

b) Modifications related to special cases of take over

In cases of operations for which the project beneficiary makes a justified request for another body to take over partly or completely responsibility for the implementation of the operation from the project beneficiary, always in accordance with the national institutional framework of the participating countries as in force, the Managing Authority evaluates the request and issues a decision approving or rejecting the request.
As provided for in the agreement between the two parties, the body which assumes responsibility for implementing the operation may be designated as the beneficiary of the operation under the Programme and shall assume all the responsibilities and obligations arising therefrom. Expenditure paid for the operation by the initial project beneficiary and/or by the body taking responsibility for implementing the operation shall be eligible, in accordance with the provisions of the agreement between the parties, always taking into account the national institutional framework and the provisions laid down in the Programme documents. If necessary, the partnership may

launch a partnership modification procedure and should follow the applicable to the specific case procedures as described in this Manual.

c) Modifications related to public contracts

For any modifications related to infrastructure works or other public contracts, the national legislation applies to all cases (such as in cases of substitution tables) and the responsibility for approval remains to the legal bodies concerned and appointed by the legislation and not to the MA/JS. However, the MA/JS shall be informed **before the initiation of the national legislation procedure** about the necessary changes that need to be applied, in order to assess whether there is a modification to the scope and content of the project. In case of objection, the aforementioned respective legal bodies will be informed.

For Greek beneficiaries, there is an obligation to submit to the MA, before their approval by competent bodies, the Summary Tables of Works (Ανακεφαλαιωτικοί Πίνακες Εργασιών) drawn up in accordance to the relevant legislation. The MA examines and issues a favorable (or unfavorable) opinion on the substitution tables of works. The opinion is a prerequisite for their approval.

d) Modifications requiring Subsidy Contract and Partnership Agreement Amendment

The Subsidy Contract and Partnership Agreement are amended only when a specific article of the one in force is modified.

Indicatively, these cases are the following:

- Article concerning the partnership composition;
- Article concerning the beneficiaries' budget when modifications leading to a beneficiary's overall budget increase or decrease are approved.

No amendment of these documents is required for internal budget modifications, given that none of the articles are modified.

Procedures for approval of project modifications

1. The procedure for modifications approved by the JS, modifications approved by the MA and modifications approved by the MC (except for

change in the partnership with replacement of a beneficiary and/or addition of new beneficiary) is as follows:

In order to proceed with the adjustment, the LB should get the consent of the Joint Project Management Team (JPMT), consisting of at least one representative of each beneficiary. This consent can be in the form of meeting minutes, written communication (emails), etc. The Application Form of the project in MIS should be adjusted with the proposed changes and submitted along with all the supporting documents listed below in attachment to it.

The LB must submit the following documents as attachments to the updated/new version of the AF in MIS (where applicable) or as attachment to the Application Form in force in MIS (in case the requested changes do not impact the AF information):

- Request for project modification (Standard form – word document)
- Budget modification sheet (Standard form – excel format) (in case the adjustment concerns budget modification)
- In case of administrative changes, the LB also submits an updated "Partner Details Form" (Section C of the Application Form on MIS). In case of change of the legal representative, the specific Act (i.e. Government Gazette, Decision of the Board of Members etc.) should also be attached.
- JPMT consent on the proposed changes
- Modified Justification of Budget (JoB)
- Any other supporting document applicable to the requested change

The JS will send the approval of the request via electronic correspondence through MIS to the LB.
All the approved adjustments will be integrated in the Application Form in the MIS.

In case of reallocation of budget, the Lead Beneficiary should submit an official request for project modification to the JS via MIS, stating and justifying the proposed adjustments **prior** to the request for verification of expenditures
The approved reallocations of this type should be then stated in the next Progress Report.

As regards to bank accounts, the JS/MA reserves the right to object the choice of the type of account opened by the Beneficiary. Bank account data of **the interest-free account dedicated to the project and in Euro currency** of the Lead Beneficiary

must be submitted to the JS as soon as it becomes available and in any case before the first Payment Claim.

2. The procedure for change in the partnership with replacement of a beneficiary and/or addition of new beneficiary, approved by the MC, is as follows:

For a modification that falls under the category modification to the composition of the partnership, the Lead Beneficiary should inform first the JS in writing, by submitting a request for modification in the partnership, providing a sound justification on the need of replacement of the beneficiary in question and/or addition of new beneficiary.

In order to proceed with the adjustment, the LB should get the consent of the partnership, represented by the Joint Project Management Team (JPMT). This consent can be in the form of meeting minutes, written communication (emails), etc.

After the JPMT's consent, the official request for project modification along with all the supporting documents justifying the change, should be submitted via email to the JS by the Lead Beneficiary. In any case the submission of the request should be **prior** to the request for verification of expenditures.

The following documents should form part of the submission to the JS via email:

- Request for project modification (Standard form – word document) with sound justification on the need for change in the partnership composition with replacement of a beneficiary or addition of new beneficiary
- Budget modification sheet (Standard form – excel format)
- JPMT consent on the proposed changes for replacement of a beneficiary & addition of new beneficiary
- Modified Justification of Budget (JoB)
- Supporting documents applicable to the requested change (replacement of a beneficiary/ addition of new beneficiary) including all necessary documents foreseen for each beneficiary by the Call for proposal

The JS will assess the new proposed beneficiary, taking into account the implementation of the project and the evaluation criteria set in the Call of the proposals.

The complete request will be forwarded according to the internal rules of procedures to the Managing Authority of the Programme. The Managing Authority taking into consideration the information provided by the Joint Secretariat, will present its proposal for approval/rejection of the requested change to the Monitoring Committee, which decides on the approval/rejection of the request.

Following the decision of the Monitoring Committee, the LB is subsequently informed by the JS. The Application form in the MIS is then updated with the approved changes in the partnership with replacement of a beneficiary and/or addition of new beneficiary.

TYPE OF MODIFICATION		FREQUENCY	FOLLOW UP
MODIFICATIONS APPROVED BY THE JS			
Administrative			
- Contact persons and data		If required during the project's lifetime	Should be integrated in the AF in the MIS before the payment claim.
- Change of the legal representative - Following legal succession	with attachment of official Act		
- Bank account	Interest free bank account for the project, in Euro currency		
Justification of Budget - specification			
NOT affecting the scope of the project nor any information provided in the Application Form in force		If required during the project's lifetime	JoB should be uploaded to the MIS before the verification of the respective costs.
Duration of activities / work packages /deliverables			
- Start and end dates of activities/work packages/ deliverables	**NOT** affecting the overall end date of the project **NOT** affecting the approved by MA Procurement Plan **NOT** affecting the project scope and results	If required during the project's lifetime	Should be integrated in the AF in the MIS before the verification of respective costs.
Financial			
- **≤ 20%** reallocation between the respective budget categories and/or work packages	- for amounts **up to 20%** of the total budget of the project not affecting the	If required during the	Should be integrated in the AF in the MIS before

		total beneficiary's budget (cumulatively calculated) - **NOT** changing the scope and the results of the project	project's lifetime	the verification of respective costs.
MODIFICATIONS APPROVED BY THE MA				
Work Plan				
	- Adjustments in the work plan of activities without an impact on the approved total project budget	- **NOT** affecting the project's strategic approach, scope and results - **NOT** affecting the approved total project budget	Once per semester (maximum)	Should be integrated in the AF in the MIS before the verification of respective costs.
Financial				
	- **≥ 20%** reallocation between the respective budget categories and/or work packages	- for amounts **greater than 20%** of the total budget of the project not affecting the total beneficiary's budget (cumulatively calculated) - **NOT** changing the scope and the results of the project - **NOT** affecting the approved total project budget	Once per semester (maximum)	Should be integrated in the AF in MIS before the verification of respective costs.
	- discounts/savings/unspent without an impact on the approved total project budget	- amounts from discounts/savings/unspent to re-use in the project **- NOT** changing the scope and the results of the project	In duly justified cases	Should be integrated in the AF in MIS before the verification of respective costs.

		- **NOT** affecting the approved total project budget		
	- reallocation of resources between beneficiaries from the same participating country	- **NOT** affecting the project's total budget - **NOT** changing the total budget distribution per Member state	If required during the project's lifetime	- Should be integrated in the AF in MIS before the verification of respective costs. - Amendment to the Subsidy Contract to be signed
Extension				
	- Project duration	- **up to 50%** of the initially approved duration of the project[18] - **NOT** affecting the achievement of the target set by the n+3 rule	If required during the project's lifetime	Should be integrated in the AF in the MIS before the verification of respective costs.
Other modifications				
	- Activities and travels outside the Programme area occurring during project implementation and not specifically mentioned in the approved AF -Modifications related to special cases of take over	- **NOT** affecting the project's strategic approach, scope and results - **NOT** affecting the approved total project budget	In duly justified cases	Procedures to be followed according to the case of the modification required

[18] With the exception of force majeure, certain cases of additional budget and/or additional partner joining the approved project

	-Modifications related to public contracts			
MODIFICATIONS APPROVED BY THE MC				
Partnership				
	- Replacement of a project beneficiary	**New beneficiary**: same expertise; preferably active in the same field as the one withdrawing, competent to implement the allocated project activities without changing their nature, nor affecting the deliverables and results of the approved AF	If required during the project's lifetime	- Should be integrated in the AF in MIS before the verification of respective costs. - Amendment to the SC to be signed
	- Withdrawal of a project beneficiary without replacement	Only core activities, essential for the successful implementation of the project and the achievement of the project/Programme targets, may be transferred, along with the respective budget, to the remaining PBs. See also "Reallocation of resources between beneficiaries from **different** Member States"	If required during the project's lifetime	- Should be integrated in the AF in MIS before the verification of respective costs. - Amendment to the SC to be signed
	- Addition of new beneficiaries	- additional activities/budget/deliverables/ output/results	In duly justified cases	- Should be integrated in the AF in MIS before the verification of respective costs.

		- bringing added value to the project and the Programme		- Amendment to the SC to be signed
Work Plan and Financial				
	- Adjustments in the work plan of activities with an impact on the approved total project budget / Addition of new activities	- Changes in the work plan of activities with an impact on the approved total project budget / addition of new activities - Should bring added value to the project/Programme	If required during the project lifetime	- Should be integrated in the AF in MIS before the verification of respective costs. - Amendment to the SC to be signed
Financial				
	- Reallocation of resources between beneficiaries from **different** participating countries	see also "Withdrawal of a Project Beneficiary with no replacement"	If required during the project's lifetime	- Should be integrated in the AF in MIS before the verification of respective costs. - Amendment to the SC to be signed

Management Verifications

In line with the EU guidelines for the 2021-2027 programming period, management verifications (administrative verifications of expenditure and on-the-spot verifications of operations) are not universal, but focus on risk elements. Based on this new approach, the relevant methodology for carrying out management verifications on operations on the basis of risk assessment is developed by the MA.

In this context and as regards the performance of administrative verifications: beneficiaries will submit via MIS the request for verification with the required supporting documents, and those requests for verification identified for administrative verification will be subject to administrative verification based on the rules and criteria set out in the methodology.

Management verifications concerning the Greek beneficiaries will be carried out by Unit C Management Verifications of the MA INTERREG 2021-2027 (centralized management verifications' system).

As for the management verifications of the Bulgarian beneficiaries, a centralized system for risk-based national control (NC) will be implemented for the Programme based on the built capacity of the NC unit. NC for the Bulgarian partners is carried out by controllers in a separate unit for NC (previously FLC unit), recruited through a selection procedure, based on a Methodology approved by the Minister of Regional Development and Public Works in accordance with the provisions of Section II of DCM No. 15 of the Council of Ministers from 16.02.2022

Further information regarding the management verifications' procedures is available in the Guidance on Management Verifications (drafting in progress).

Communication Strategy

The implementation of the Communication Strategy should start as soon as the project is approved. The project's requirements for communication activities are indicated in detail in the approved Programme (chapter 5) and the Regulatory Framework: Regulation (EU) 2021/1060, Article 50, Annex IX (Technical

characteristics) and Regulation (EU) 2021/1059 as well as in the "Communication Guide for Project Beneficiaries".

In particular, the "Communication Guide for Project Beneficiaries", which is provided upon the approval of the projects is created in order to help the beneficiaries, who are responsible for the management of the projects funded under the Cooperation Programme Greece-Bulgaria 2021-2027 to comply with EU Regulations and Guidelines and stay aligned with their responsibilities concerning communication measures.

The LB undertakes the obligation to send a copy of any communication material produced to the MA/JS in digital, paper and/or other formats, according to the specific deliverables upon request. All the responsibilities related to communication deriving from Regulation (EU) 2021/1059 and Regulation (EU) 2021/1060 should be kept, as well copies of materials should be available as stipulated in Article 82 Regulation (EU) 2021/1060.

Any reference, statement or publication made in the context of the project, in whatever form and on/ by whatever media, including the Internet, should be in accordance with the aforementioned Regulations and there should be a statement that it reflects the author's views and that the MA bears no responsibility for any use of the information contained therein. Any information, Media appearance, or other communication activity in the context of the communication of the project shall be communicated to the MA/JS and should be in accordance with the Regulatory framework.

Payments/cash flows

The Certifying and Verifying Authority receives ERDF contribution payments from the European Commission. The Certifying and Verifying Authority will transfer the European Union's contribution of the certified amounts of all beneficiaries other than Greek, to an interest-free bank account indicated by the Lead Beneficiary in the Application Form. Payments from the Certifying and Verifying Authority to the Lead Beneficiary will be made in Euro (€). The Lead Beneficiary shall further transfer the respective European Union's contribution to the Project beneficiaries **within thirty (30) calendar days of its receipt**. The amounts will be paid according to the flow

of funds from the European Commission. The European Union's contribution of the certified amounts of Greek beneficiaries, will be transferred by the Certifying and Verifying Authority to the to the revenues of the Public Investment Programme.

To provide a sound financial management, all Project beneficiaries must have a dedicated **interest-free bank account** for the purpose of their project implementation and the authorization and capacity to provide transnational banking transactions.
In case that the ERDF annual contribution (as stated in the Cooperation Programme) is automatically de-committed by the European Commission, in accordance with the EC Regulation 1060/2021, the Managing Authority reserves the right to consider the possibility of reducing the approved ERDF budget of the project with respect to expenditure not carried out in accordance with the stipulated timetable.

In both cases the Monitoring Committee, after the proposal of the Managing Authority, may decide to reduce the budget of the project. If the reduction of the project budget is decided, the Subsidy Contract and respective Annexes will be modified accordingly.

Eligibility of expenditures is subject to Commission Regulation (EU) No 1059/2021 of the European Parliament and of the Council with regard to specific rules on eligibility of expenditure for cooperation programmes.

National Contribution

For Greek beneficiaries the national contribution (20%) will be granted through the Public Investments Programme.
Beneficiaries from Bulgaria will receive the 20% national co-financing from the state budget after signing a national co-financing contract. The Bulgarian partners can find the needed information and documents for National co-financing contract signing procedure at the website of the Ministry of Regional Development and public Works: https://www.mrrb.bg/bg/infrastruktura-i-programi/programi-za-teritorialno-sutrudnichestvo-2021-2027/interreg-vi-a-gurciya-bulgariya-2021-2027/dokumenti/
For certain calls the transfer of the National Contribution (as advance payment in the beginning of the project and as a remaining sum, if necessary, at the end of the project) could be among the responsibilities of the Lead Beneficiary. In those cases,

the Lead Beneficiary shall transfer the respective National Contribution funds to the Project beneficiaries **within thirty (30) calendar days of its receipt.**

De-commitment of funds on project beneficiary level

Following the de-commitment of ERDF funds on a Programme level, the MA/JS is faced with the task of imposing this reduction on the project beneficiary level.
In this sense, both qualitative and quantitative criteria will be used in order to identify which project beneficiaries will be affected. Therefore, the JS/MA should take into consideration the following data for the project beneficiaries:

Qualitative and quantitative criteria

a) The rate of implementation
b) The level of implementation
c) Problems encountered
d) Non-achievement of the milestones

These criteria are examined comparing the AF information and data and the actual implementation. In cases of significant delays in the implementation and serious deviation of the beneficiaries from the payments' and verifications' plan, the Managing Authority reserves the right to reduce the funds of the beneficiaries concerned upon MC decision.

SECTION D: PROJECT CLOSURE

The Final Report of the project as well as the Application Form for project completion is drafted after the official end date of the Subsidy Contract. A template of the Final Report and guidelines concerning project closure will be provided in the Project Closure Manual.
All the required documents concerning the project closure will be submitted through the MIS for approval at a certain time after the contractual end of the project and given that all verifications have been completed.

The deadline for the submission of the Final Report will be decided by the Monitoring Committee of the Programme.
Project Closure Manual will be drafted with all the necessary details regarding the Final Report and the project closure procedures.

ANNEXES (Applicants' Package as in force)

Annexes for submission

Annex 1: Partnership declaration

Annex 3: Justification of the Budget (JoB)- template

Annex 5: State Aid declaration

Annex 6: Project Maturity sheet

Annex 7: Project Analysis Report

Annex 8: Climate Endurance validation report

Annex 9: Compatibility with SEA – template

Annexes - supporting documents

Annex 2: Project Detailed Description

Annex 4: Justification of Budget Cost Manual

Annex 10: Programme Output & Result Indicators Guide

Annex 11: Charter of fundamental rights

Annex 12: Table of COFOG Classification

Annex 13: Project selection Methodology/Annex 13a: Project Selection Methodology for Strategic/Targeted Projects

Annex 14: Concept note – template

Annex 15: Selection criteria/Annex 15a: Selection criteria for Strategic/Targeted Projects

Annex 15b: Evaluation Grid_ Phase B2_Common Projects

Annex 16: Guidelines for applying in MIS 2021-2027

Annex 17: Technical guidance for Beneficiary User Registration and Account Management

Annex 18: Ministerial Decision 45820/17-05-2023 (Government Gazette B' 3218/17-05-2023) concerning "Expenditure eligibility rules, public procurement, complaints of the beneficiaries of the INTERREG Programmes 2021-2027"

Annex 19: Technical guidance of MIS 2021 – 2027

Annexes for implementation

Annex 20: Subsidy Contract

Annex 21: Partnership Agreement

Annex 22: Progress Report and Progress Report Manual (drafting in progress)

Annex 23a: Request for project modification (drafting in progress)

Annex 23b: Budget modification sheet (drafting in progress)

Annex 24: Management Verifications Manual (drafting in progress)

Annex 25: Communication Guide for project beneficiaries

Annex 26: Project Closure Manual (drafting in progress)