Project Application Guidelines

5th Call for Proposals

«Grant scheme for supporting SMEs to grow and expand beyond local markets»

PRIORITY AXIS 01: «A Competitive and Innovative Cross-Border Area»

THEMATIC OBJECTIVE 03 : «Enhancing the competitiveness of small and medium-sized enterprises»

INVESTMENT PRIORITY 3d: «Supporting the capacity of SMEs to grow in regional, national and international markets, and to engage in innovation processes»

Specific objective: To Improve entrepreneurship SME capacity to expand beyond local markets

INTERREG V-A COOPERATION PROGRAMME:

GREECE – BULGARIA 2014-2020

CCI: 2014TC16RFCB022

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DEFINITIONS

For the purposes of this Call, the terms used are as defined below:

Term	Definition
Operation	A project, contract, action or group of actions selected by the managing authorities of the programmes concerned, or under their responsibility, that contributes to the objectives of a priority or priorities
State-aid	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 therefore affecting trade between Member States (as per article 107 of the Treaty)
De minimis aid	aid granted per Member State to a *single undertaking* which does not exceed €200,000.00 over any period of three consecutive fiscal years
Single undertaking	*Single undertaking* includes, for the purposes of the *de minimis Regulation*, all enterprises having at least one of the following relationships with each other: (a) one enterprise has a majority of the shareholders' or members' voting rights in another enterprise; (b) one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise; (c) one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association; (d) one enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise. Enterprises having any of the relationships referred to in points (a) to (d) of the first subparagraph through one or more other enterprises shall also be considered to be a single undertaking.
Public Financing	Any contribution to the financing of operations by National Resources
Private Financing	Any contribution to the financing of operations by Private Resources
EU contribution	The amount of the eligible expenditure of a project that is financed by the European Union
Beneficiary	A private body responsible for initiating and implementing operations/actions.
Project Beneficiaries (PBs)	Beneficiaries participating in an operation as beneficiaries

Person designated as responsible for the investment	A natural person – owner/legal representative or other staff member of the beneficiary enterprise - who is responsible for implementing the investment project and coordinating it at the administrative level and at the communication level vis-a-vis the obligations of the beneficiaries versus the Cooperation Programme Managing Authority. This person must be knowledgeable in the thematic area of the investment and have relative experience, and cannot be an external collaborator of the beneficiary enterprise.
Irregularity	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
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.
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.
Recovery	The refunding by the beneficiary of the unduly paid amounts as a result of controls and audits
Number of Employees	The number of employees corresponds to the number of Annual Work Units (AWUs), i.e. the number of full-time and part-time workers, with a dependency ratio of one calendar year. Those who did not work full-time, part-time workers, regardless of the duration, and seasonal workers, correspond to fractions of AWU
Innovation[1]	For the purposes of this Call, the following types of innovation can be distinguished: **Product innovation** is the introduction of a commodity or service that is new or significantly improved with respect to its characteristics or intended uses. This includes significant improvements in technical specifications, components and materials, incorporated software, user friendliness or other functional characteristics; **Process innovation** is the implementation of a new or significantly improved production or delivery method. This includes significant changes in techniques, equipment and/or software; **Marketing innovation** is the implementation of a new marketing method involving significant changes in product design or packaging, product placement, product promotion or pricing;

[1] According to the definitions in the Oslo Manual.

	Organisational innovation is the implementation of a new organizational method in the firm's business practices, workplace organisation or external relations.

1. INTRODUCTION – PROGRAMME BACKGROUND

The intervention is financed by the European Regional Development Fund within the framework of the Cooperation Programme "Interreg V-A Greece-Bulgaria" 2014-2020.

It belongs to Priority Axis 01 which aims t**o enhance the competitiveness of SMEs in the Greece-Bulgaria border area** and contributes to Programme **Specific Objective 02 «*To improve SME capacity to expand beyond local markets*»** which aims is to **stimulate enterprise growth of new and existing CB area SMEs through the expansion of economic activity to new markets and products**.

The intervention focuses on **fostering value-added producing capability** in enterprises by boosting their product and service development activities **through joint economic development actions**, preferably oriented towards innovation, to make it possible for them to access new markets.

2. LEGAL – REGULATORY FRAMEWORK

The main legislative framework through which this action will be implemented is:

1. Article 90 of the Code of Legislation on Government and Governmental Bodies, ratified by the first article of presidential decree 63/2005 (Government Gazette A 98)
2. REGULATION (EU) No 1303/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 17 December 2013, laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006.
3. REGULATION (EU) No 1301/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 17 December 2013, on the European Regional Development Fund and on specific provisions concerning the Investment for growth and jobs goal and repealing Regulation (EC) No 1080/2006.
4. Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund and repealing Council Regulation (EC) No 1081/2006.
5. REGULATION (EU) No 1299/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 17 December 2013, on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal.
6. Commission decision number C(2015) 6283 / 9-9-2015, approving the Territorial Cooperation Program «Interreg V-A Greece – Bulgaria 2014-2020» (CCI: 2014TC16RFCB022)
7. Legal Act 4314/2014 on the management, control and implementation of development interventions for the programming period 2014-2020 "(Greek Government Gazette 265/A/23.12.2014), as

amended and in force.

8. Ministerial Decision number 109283/ΕΥΘΥ 1012/23-10-2015 (Greek Government Gazette 2362/B/04.11.2015) restructuring the Managing Authority of Programmes under the European Territorial Cooperation Objective.
9. Presidential decree number 123/2016 (Greek Government Gazette 208/A/04.11.2016) restructuring and renaming the Ministry of Administrative Reform and eGovernment; restructuring of the Ministry of Tourism; establishing the Ministry of Migration Policy and Ministry of Digital Policy, Telecommunications and Information; renaming the Ministries of Interior and Administrative Restructuring / Economy / Development and Tourism / Infrastructure, Transport and Networks.
10. Presidential decree number 125/2016 (Greek Government Gazette 210/A/05.11.2016) Appointment of Ministers, Deputy Ministers and Alternate Ministers
11. Common Ministerial Decision number 34686/27-3-2015 (Greek Government Gazette 178/ΥΟΔΔ/27.03.2015) of the Prime-Minister and the Minister of Economy, Infrastructure, Maritime Affairs and Tourism on the appointment of a Special Secretary of the Special Secretariat for the Management of Sectoral Operational Programs of the ERDF and CF of the Ministry of Economy, Infrastructure, Maritime Affairs and Tourism.
12. Common Ministerial Decision number 300488/ΥΔ1244/6-4-2016 (Greek Government Gazette 1099/B/19.04.2016) for the Management and Control System of the Programmes under the European Territorial Cooperation Objective.
13. Administrative Decision 135250/19.12.2016 (ΑΔΑ:672Χ4653Ο7-Η6Ε) for the relocation/appointment of Ms Aggeliki Bouziani to the position of Head of the Managing Authority of Programmes of the European Territorial Cooperation Objective of the Ministry of Economy and Development.
14. Ministerial Decision number 110427/ΕΥΘΥ 1020/20.102016 entitled «Modification and replacement of the Decision number 81986/ΕΥΘΥ 712/31.07.2015 (Greek Government Gazette 1822/B/24.08.2015) - National eligibility rules for the NSRF programs 2014-2020 - Audits on the eligibility of public contracting of co-financed operations NSRF 2014-2020 by Managing Authorities and Intermediate Bodies - Complaints procedure on the results of proposal assessments»
15. The Cooperation Programme Monitoring Committee Decision taken on the 04/12/2018 in Xanthi, during the 5th Monitoring Committee meeting, approving the methodology and selection criteria for actions under this Call, as described and specified in this document.
16. The Guidance on Management Verification document available at the Cooperation Programme website (http://www.interreg.gr/images/news-en/GR-BG/031210/Guidance%20on%20managment%20verification%20OP%20Greece%20Bulgaria.zip) and the Manual on Procedures and Control of State Aid Measures available at the website (https://www.espa.gr/el/pages/SDE_Diadikasies.aspx)

17. COMMISSION REGULATION (EU) No 1407/2013 (O.J EE L 352/1 of 24.12.2013), on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.
18. Common Ministerial Decision number 126829/ΕΥΘΥ/1217(1) (Greek Government Gazette 2784/B/21.12.2015) on the system of financial corrections and procedures for recovery of unduly or unlawfully paid amounts from the state budget for the implementation of programs co-financed by EU under NSRF 2014-2020 according to the article 22 of Legal Act 4314/2014.
19. Legal Act 4488/2017 on Public pension and other insurance provisions, increased protection of workers, rights of persons with disabilities and other provisions

Also, it should be noted that:

1. Enterprises funded through this Call should take measures to facilitate access for disabled persons, as provided for in Article 7 of Regulation (EU) No. 1303/2013.
2. The classification of enterprises into Medium, Small and Micro is done according to Annex I of Regulation (EU) No. 651/2014 (ANNEX III of this Call).
3. The State is obligated to suspend the grant of any new aid to a beneficiary against whom a prior recovery decision is pending, following a Commission decision declaring a prior aid illegal and incompatible with the internal market.
4. Grantees should observe all publicity requirements as set out in Articles 115-117 and Annex XII of Regulation (EU) 1303/2014, Chapter II of Implementing Regulation 821/2014, and the Communication Guidelines on NSRF 2014-2020 issued by the Greek National Coordination Authority of the Ministry of Economy, Infrastructure, Shipping and Tourism in May 2015. Submission of an application under this Call implies acceptance of the terms of publicity.
5. Details of the approved Investment Schemes - as set out in Annex XII of Regulation (EU) 1303/2013 and the applicable Competition legal framework - will be publicized.
6. De minimis aid shall not be cumulated with State aid in relation to the same eligible costs or with State aid for the same risk finance measure, if such cumulation would exceed the highest relevant aid intensity or aid amount fixed in the specific circumstances of each case by a block exemption regulation or a decision adopted by the Commission. De minimis aid which is not granted for or attributable to specific eligible costs may be cumulated with other State aid granted under a block exemption regulation or a decision adopted by the Commission.
7. Implementation of the approved investment schemes should take account of the respective National and Community legislation on the protection of personal data, and more specifically:
    - REGULATION 2016/679 /EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 27 April 2016, on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive No 95/46/ EC.

8. Individual aid granted under this aid scheme shall be compatible with the internal market within the meaning of Article 107(2) or (3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty provided that such aid fulfils all the conditions of the COMMISSION REGULATION (EU) No 1407/2013 (O.J EE L 352/1 of 24.12.2013).
9. The formulation of these guidelines has taken into account the Strategic Environmental Impact Assessment of the Cooperation Programme Interreg V-A Greece-Bulgaria 2014-2020.
10. Enterprises involved in the action should comply with health and safety legislation for workers and the prevention of professional risk

3. DESCRIPTION OF THE INTERVENTION - GOALS

The purpose (specific objective) of the intervention is – through cross-border cooperation - **to increase the capability of border area SMEs to access new markets and expand their economic activity.**

This is to be accomplished through the:

- Increase in productive capacity;
- Reduction of production costs;
- Improvement of product/service quality;
- Introduction of new products/services;
- Introduction of technical and organizational innovation; and
- Introduction of efficient marketing and distribution systems.

Investments should aim at:

a) Increasing the overall export activity by area businesses; and
b) Increasing employment opportunities.

The eligible NACE codes are included in Annex VI of the current guidelines.

The interventions are financed by the Cooperation Programme Interreg V-A Greece-Bulgaria 2014/2020 and more specifically Priority Axis 01 «A Competitive and Innovative Cross-Border Area»

Total indicative public financing of the present Call amounts to €10,000,000.00.

The public financing consists of EU structural funds (ERDF) and National Funds from Greece and Bulgaria. ERDF contributes to financing aimed at strengthening economic, social and territorial cohesion by reducing the main regional imbalances in the Union by supporting the sustainable development and structural adjustment of regional economies, including the conversion of declining industrial areas and regions whose development is lagging behind.

The start and end dates for the submission of investment proposals (funding applications) under the Call are given in the following table.

Start Date	End Date
08/03/2019	15/07/2019

The Managing Authority of the Cooperation Programme maintains the right to modify these dates as well as the financing of this Call for good reason. Any such modifications will be published on the programme's website http://www.greece-bulgaria.eu/ and on the website www.espa.gr.

The interventions under this Call will be implemented (proposal/application submission, evaluation, objections/complaints, approval, controls, certifications, amendments, payments, verifications of long-term obligations, etc.) through the State Aid Information System. Potential beneficiaries can gain access to the State Aid Information System through the webpage www.ependyseis.gr/mis.

The total amount of de minimis aid granted per Member State to a single undertaking shall not exceed EUR 200 000 over any period of three fiscal years.

The total amount of de minimis aid granted per Member State to a single undertaking performing road freight transport for hire or reward shall not exceed EUR 100 000 over any period of three fiscal years. This de minimis aid shall not be used for the acquisition of road freight transport vehicles.

If an undertaking performs road freight transport for hire or reward and also carries out other activities to which the ceiling of EUR 200 000 applies, the ceiling of EUR 200 000 shall apply to the undertaking, provided that the Member State concerned ensures, by appropriate means such as separation of activities or distinction of costs, that the benefit to the road freight transport activity does not exceed EUR 100 000 and that no de minimis aid is used for the acquisition of road freight transport vehicles.

Call ID	5
Title and description of intervention	Grant scheme for supporting SMEs to grow and expand beyond local markets
Eligible productive activities[2]	Eligible NACE codes as defined in Annex VI
Output indicators	CO01 Productive investment: Number of enterprises receiving support
Eligible geographic areas	BG413 - Благоевград (Blagoevgrad) BG422 - Хасково (Haskovo) BG424 - Смолян (Smolyan) BG425 - Кърджали (Kardzhali) EL111 - Έβρος (Evros) EL112 - Ξάνθη (Xanthi) EL113 - Ροδόπη (Rodopi) EL114 - Δράμα (Drama) EL115 - Καβάλα (Kavala) EL122 - Θεσσαλονίκη (Thessaloniki)

[2] i.e. Main enterprise activity

	EL126 - Σέρρες (Serres)
Total public expenditure	€10,000,000.00 of which 30% will be directed to new enterprises (under establishment or who have not completed one fiscal year)[3]. **If the earmarked amount is not awarded for lack of proposals, then it will be reallocated to existing enterprises**
Applicable investment limits/thresholds	Minimum eligible investment (total per proposal): 300.000 € Maximum eligible investment (total per proposal): 600.000 € Maximum grant per enterprise (single undertaking) subject to the 200.000€ over a 3-year rolling period as *per de minimis* Regulation (see below). Min 40% share of total investment budget for each participating enterprise.
Type of support	Productive investment / Grant
State aid	EU 1407/2013 (de minimis)
EU Fund	**ERDF** Tangible and intangible assets expenses are directly eligible under ERDF. Personnel expenses are financed by ERDF in a complementary manner and within 10% of EU funding for each priority axis, based on ESF expense eligibility, and as per the provisions of paragraph 3 of Article 2 of Government Decision No 81986 / ΕΥΘΥ 712 / 31.07.2015 (Government Gazette 1822 / B / 24.08.2015): "National eligibility rules for the NSRF programs 2014-2020 - Audits of the legality of public contracts of cofinanced NSRF 2014-2020 operations, managed by Management Authorities and/or Intermediate Bodies - Complaints procedure on evaluation results "as amended and in force.

[3] In the case where one existing and one new enterprise (under establishment or which has not completed one fiscal year) submit a proposal, then depending on which enterprise (the new or the existing one) has the highest budget in the proposal, will be used as criterion on how to treat this proposal (i.e. if the existing one has the highest budget in the proposal, then it will be accounted in the 70% part of the Call's budget and vice versa).

4. IMPLEMENTATION STRUCTURE

The present Call is opened by the Managing Authority for the Cooperation Programme Interreg V-A Greece-Bulgaria 2014-2020, which is also responsible for the receipt of proposals/funding applications, as well as for all monitoring procedures during implementation. For some or all of these responsibilities the Managing Authority will be assisted by the Cooperation Programme's Joint Secretariat according to the legal framework defining their respective duties.

5. ELIGIBLE POTENTIAL BENEFICIARIES – ELIGIBILITY TERMS AND CONDITIONS

A. As «Eligible potential beneficiary» is defined a legal entity (enterprise) who is eligible for assistance under this call, i.e. participates in the submission of the investment proposal and bears all responsibility – a propos to the Managing Authority of the Cooperation Programme Interreg V-A Greece-Bulgaria 2014-2020 (referred to as MA in the remainder of the document) – for its proper implementation.

B. «Person designated as responsible for the investment» is the person (either the owner or a staff-person of the enterprise) who is responsible for implementing the investment - and has complete oversight of it. This person is also responsible for coordinating it at the administrative level and at the communication level vis-a-vis the obligations of the beneficiaries versus the Cooperation Programme Managing Authority. This person must be knowledgeable in the thematic area of the investment and have relative experience and cannot be an external collaborator of the beneficiary enterprise.

C. «Eligible Potential Beneficiaries» (i.e. Beneficiaries who are Eligible for assistance under this Call) are**:**

- **Enterprises**: any entity engaged in an economic activity, irrespective of its legal form (including social enterprises and cooperatives) who are either:
    - New enterprises (under establishment or who have not completed one fiscal year at the date of launching the present call); 30% of the total grant budget has been earmarked for new enterprises[4]. If the earmarked amount is not awarded for lack of proposals, then it will be reallocated to existing enterprises

    OR
    - Existing enterprises (who have completed at least one fiscal year).
- **Whose main activity belongs to the specified NACE codes** in Annex VI, and conduct business activities within the eligible geographic area[5], and

[4] In the case where one existing and one new enterprise (under establishment or which has not completed one fiscal year) submit a proposal, then depending on which enterprise (the new or the existing one) has the highest budget in the proposal, will be used as criterion on how to treat this proposal (i.e. if the existing one has the highest budget in the proposal, then it will be accounted in the 70% part of the Call's budget and vice versa).

[5] **New enterprises must state the relevant NACE that corresponds to their main activity and the eligible geographic area where they conduct business activities, and are requested to proceed in the establishment of the company up to 3 months from the date of approval of the grant application, after which the Subsidy contract will be signed.**

- **Who can be considered SMEs** according to the SME definition in Commission Recommendation 2003/361/EC of 6 May 2003 and to ANNEX I of the Commission Regulation (EU) No 651/2014 of 17 June 2014 concerning the definition of micro, small and medium sized enterprises
- **Who are either:**
  - Both registered and exercise their activities in the eligible area[6]; or
  - Registered outside the eligible area, with an operational branch [7] which completed at least one fiscal year. [8]

D. Each eligible potential beneficiary (Lead Beneficiary Enterprise) submitting a project proposal **should include** in the proposal **one other eligible potential beneficiary (Project Beneficiary Enterprise) from the other participating country**, with whom - according to Art.12 par 4 in Reg.1299/2013 – the project beneficiary shall cooperate in some capacity for the development and implementation of the proposed investment plan (e.g. in the staffing, or the financing, or the use of inputs/materials/intermediate products, or the use of know-how/technology/patents, in the use of research outcomes, etc.). Such cooperation must be documented by providing either:

- Intended strategic partnership agreements (i.e. a binding agreements committing the companies to specific future cooperation terms) which can take any of the forms described under the following bullets; this is a pre-requisite for all new enterprises applying for financial support; invoices are not obligatory for new enterprises, but if they exist, they could add points to the evaluation score;
- Documentation of existing cooperation/strategic partnership agreements (e.g. exclusive supplier contracts and corresponding invoices, contracts for cooperation on product development/R&D/etc., common marketing agreements and corresponding invoices, technology transfer agreements and corresponding invoices, outsourcing agreements and corresponding invoices, etc.).
- Documentation of existing strategic integration partnerships/"bundling" agreements (i.e. two or more companies cooperating to offer a streamlined service to customers; e.g. cooperation between a PC producer with a software developer in order to offer a computer loaded with

[6] All new enterprises are required to be registered and exercise their activities in the eligible area

[7] The enterprise needs to document that it either is registered and has its headquarters in the eligible geographic area or that it has a branch (independent legal entity, established in the eligible area) which has at least 1 employee – other than the owner – and generates revenues amounting to at least 10% of the enterprise total. Specifically in the cases of Bulgarian branches these have to be independent legal entity, established and registered in the eligible area.

8 **In the case of branches at least one fiscal year must be submitted as proof of operation, in order to prove that it generates revenues amounting to at least 10% of the enterprise total.**

software to the market) and corresponding cost-sharing/profit-sharing documentation and/or invoices.

Any such agreements must explicitly state the duration and terms of the cooperation.

The beneficiary enterprises (i.e. Lead Beneficiary and Project Beneficiary) **must not belong to the same owner** or belong to the same larger entrepreneurial group[9]. Ownership must be documented by providing:

- Enterprise establishment official documents;
- Enterprise Registration Official Documents.

E. Eligible applicants/enterprises under this call are enterprises (the conditions apply equally to the Lead beneficiary enterprise submitting the proposal and the Project beneficiary enterprise) **must fulfill the following conditions:**

- They either own installations (sites of operation) or are about to create an installation (site of operation) in the eligible geographic area;
- Are not under bankruptcy, liquidation or controlled management proceedings;
- Are not subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market;
- Have not terminated the same business activity (see section 6 for eligible business activities) – for which they are now submitting a proposal - **within the last two years**;
- Have not relocated from one participating country to the other **within the last eight years**;
- Have completed at least 1 Annual Financial Balance at the time of proposal submission or, if newly established enterprises, who can provide an estimate of their first Annual Financial Balance;
- Keep general ledgers as accounting books

[9] According to the Minimis Regulation (1407/2013) in Art. 2, paragraph 2 , 2. 'Single undertaking' includes, for the purposes of this Regulation, all enterprises having at least one of the following relationships with each other: (a) one enterprise has a majority of the shareholders' or members' voting rights in another enterprise; (b) one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise; (c) one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association; (d) one enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise. Enterprises having any of the relationships referred to in points (a) to (d) of the first subparagraph through one or more other enterprises shall also be considered to be a single undertaking.

- Have submitted a complete investment proposal as per the requirements of the present Call;
- Have incurred eligible expenditures from the date of the publication of the call (21/12/2018);
- Have not submitted the same investment scheme to any other programme co-financed by EU funds as testified by the submission of a Sworn Declaration;

According to the regulation EU 1407/2013 (de minimis) - the total amount of de minimis aid granted per Member State to a single undertaking shall not exceed EUR 200 000 over any period of three fiscal years.

F. No particular corporate form is required.

G. All investment schemes are required to be implemented within the eligible geographic programme area (i.e. all expenditures have to be made at enterprise installations (sites of operation) located within the eligible geographic area)

H. Only one proposal per enterprise is allowed.

I. No public enterprises, public bodies or/and their subsidiaries are eligible[10].

It should be noted that:

(j) In the case of mergers or acquisitions, all prior de minimis aid granted to any of the merging undertakings shall be taken into account in determining whether any new de minimis aid to the new or the acquiring undertaking exceeds the relevant ceiling. De minimis aid lawfully granted before the merger or acquisition shall remain lawful.

(ii) If one undertaking splits into two or more separate undertakings, de minimis aid granted prior to the split shall be allocated to the undertaking that benefited from it, which is in principle the undertaking taking over the activities for which the de minimis aid was used. If such an allocation is not possible, the de minimis aid shall be allocated proportionately on the basis of the book value of the equity capital of the new undertakings at the effective date of the split.

6. BUSINESS ACTIVITY

Eligible enterprises under this call are enterprises (the conditions apply equally to the enterprise submitting the proposal and the project beneficiary enterprise) in the priority productive sectors of the CB area "smart specialization" strategies, namely: agro-food industry, waste management for recycling or energy production, renewable energy and energy saving and efficiency, sustainable tourism, health, materials – technology, construction materials and textile industry, as specified by the NACE classification

[10] Please note that Bulgarian health institutions that are not established under the Commercial Act and/or where public bodies own more than 25% of their shares are not eligible.

codes in Annex VI. Eligible enterprises must have their main business activity belong to the specified NACE codes before submitting an investment proposal to this Call. All possible combinations between manufacturing/processing[11], wholesale trade[12] and service[13] enterprises are eligible and should be examined. It is recommended however to promote a partnership combination where at least one of the participating enterprises is in the manufacturing/processing sector. In any case, it is of utmost importance for the activities of the two cooperating enterprises to have relevance and complementarity and this complementarity to be demonstrated in the investment proposal.

7. ELIGIBLE TYPES OF INVESTMENTS

Eligible types of investments under this call include:

- **Investments for the establishment of new enterprises** including but not limited to investments in buildings, equipment, and systems and wage costs arising from job creation as a result of the initial investment, calculated over a period of two years;
- **Investments in existing enterprises including but not limited to investments in purchase of equipment, environmental protection, construction works, communication networks;**
- **Investments for the development of new products/services** including but not limited to research for product development, securing of patents, purchase of royalties, purchase of specialized equipment, IT technologies, installations, vehicles, etc.;
- **Investments aimed at increasing employment** in an existing enterprise, calculated over a period of two years;
- **Technological and/or organizational investments aimed at reducing the cost of production/service delivery and any other investment leading to increased enterprise competitiveness** including but not limited to purchase of specialized equipment and technologies, monitoring systems; purchase of IT equipment, training and know-how transfer, virtual business centres, etc.;
- **Investments aimed at increasing productive capacity and/or securing stable minimum production thresholds** (quantities) thus allowing the enterprise to access larger markets;
- **Investments aimed at improving product/service quality,** including but not limited to improvements in the design of product/service features, improvements in customer after-sales service, improvements in product guarantee, corporate responsibility measures, total quality management systems, and any other aspect that defines overall product/service quality level including “product branding” as “green” or “traditional”;

[11] NACE codes from 10.11 to 38.32

[12] NACE codes from 46.11 to 46.77

[13] NACE codes from 49.39 to 91.04

- **Investments aimed at accessing new markets or market segments** including but not limited to marketing studies, distance-spanning technologies, "organisational cooperation" and joint business schemes with other enterprises, company exhibition halls at company's establishment, etc.

All eligible beneficiaries' main activity should fall under the NACE codes listed in Annex VI.

All investment proposals MUST comply with the terms and conditions of regulation EU 1407/2013 (de minimis).

It should be noted that within EU Regulation 1407/2013 are not eligible for this call:

(a) undertakings active in the fisheries and aquaculture sectors, which fall under Regulation (EC) No. 1083/2006 Council Regulation

(b) undertakings active in the primary production of agricultural products,

(c) aid granted to undertakings active in the processing and marketing of agricultural products in the following cases:

(i) where the amount of aid is determined on the basis of the price or quantity of such products sold by primary producers or put on the market by the undertakings concerned,

(ii) where the aid is accompanied by the obligation to pay it in whole or in part to primary producers;

(d) aid to export-related activities towards third countries or Member States, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current expenditure linked to the export activity;

(e) aid contingent upon the use of domestic over imported goods.

Where an undertaking is active in the sectors referred to in points (a), (b) or (c) and is also active in one or more of the sectors or has other activities falling within the scope of E.U. Regulation 1407/2013, this Regulation shall apply to aid granted in respect of the latter sectors or activities, provided that the Member State concerned ensures, by appropriate means such as separation of activities or distinction of costs, that the activities in the sectors excluded from the scope of this Regulation do not benefit from the de minimis aid granted in accordance with this Regulation.

IMPORTANT NOTE: The submitted investment plan must be in compliance with all the requirements foreseen in Article 1 of the EU Reg.1407/2013.

8. ELIGIBLE EXPENSES – BUDGET

8.1. ELIGIBLE EXPENSES

All assistance through this Call is provided in the form of a "grant", i.e. in the form of non-refundable direct financial support **conditional only to completion of the investment**. The **maximum** allowable **period for the completion** of the investment is **three (3) years** and the **maximum** allowable of **grant** is **390.000 € per investment** proposal (i.e. a maximum eligible investment plan of 600.000€ x 65% aid-intensity = 390.000€ maximum grant[14]).[15]

Investments may include combinations of the following eligible expenses:

a. investment costs in tangible and intangible assets;
b. personnel costs for a period of –three (3) years, costs of support services (e.g. websites, data banks, libraries, market research, consulting and legal services, handbooks, etc.), promotion and networking costs.

8.2. TYPES OF EXPENSES

The eligible expense categories and subcategories are as follows:

INDEX	EXPENSE CATEGORIES
1	**BUILDINGS, INSTALLATIONS, LANDSCAPING EXPENSES (TANGIBLE ASSETS)**
1.1	Construction of new buildings, including all installations (e.g. electrical/mechanical/electronic installations).
1.2	Development or remodeling of space for show-rooms.
1.3	Access, parking and landscaping development or improvement works.
1.4	Construction works or installations facilitating access by disabled individuals.
1.5	Construction/remodeling of existing buildings.
1.6	Installation or construction of special structures and systems for the protection of the environment, and/or for the conservation of energy/water/other resources, and/or for waste processing.
1.8	Expenses associated to real estate transactions.
1.9	Construction/remodeling of warehousing/logistics spaces.
1.10	Specialized construction necessary for production or other business purposes such as special pipelines and distribution piping (e.g. for natural gas, oxygen, nitrogen, etc.), special cooling or compression facilities, smokehouses, etc.
2	**MACHINERY, EQUIPMENT, VEHICLES EXPENSES (TANGIBLE ASSETS)**
2.1	New machinery and equipment expenses including the expenses for the transport and on-site installation of machinery/equipment
2.2	Machinery/equipment for the protection of the environment, and/or for the conservation of energy/water/other resources, and/or for waste processing.
2.3	Automation and specialized IT equipment and systems (e.g. robotics).

[14] Please note, that grantees (beneficiary enterprises) under this Call are subject to the de minimis limits of 200.000€ per single undertaking over a rolling 3-year period.

[15] If a calculation/typing error has been made either in the electronic or in the hard copy application is a permitted error and a clarification may be requested.

2.4	Specialized machinery/equipment for R&D activity.
2.5	Transport vehicles and equipment (e.g. transport dollies, pallet jacks, fork lifts, non-floor damaging rollers, protective equipment for the transport staff, fire extinguishers, equipment necessary for the transport of dangerous materials, etc.).
2.6	Security systems and/or any protective system against hazards (e.g. fire suppression, electric arc protection, lightning protection, etc.).
2.7	Equipment and mechanical systems facilitating access by disabled individuals.
3	**PERSONNEL EXPENSES (OPERATING ASSETS)**
3.1	Personnel expenses for existing staff for the duration of the assistance.
3.2	Personnel expenses for new staff for the duration of the assistance.
3.3	Personnel expenses for seasonal or emergency staff for the duration of the assistance.
3.4	Social security contributions for all above categories of staff (employer contribution) for the duration of the assistance.
3.5	Expenses for research and technical staff associated with the investment.
3.6	Expenses for highly specialized staff associated with the investment.
4	**SOFTWARE EXPENSES (INTANGIBLE ASSETS)**
4.1	Expenses for the purchase of software (and/or user licenses) including installation and customization and personnel training.
4.2	IT support services expenses. (e.g. software upgrade etc.)
4.3	Expenses for custom software development.
4.4	Expenses for renewal of software user licenses.
4.5	Subscription fees for IT service such as «Software as a Service», «Cloud Computing», etc.
4.6	Purchase and installation of IT systems facilitating access by disabled individuals.
5	**PROMOTION, MARKETING, NETWORKING EXPENSES (INTANGIBLE ASSETS)**
5.1	Expenses for participation (as exhibitor) in sectoral fairs/exhibitions/business fora in the country of company registration (i.e. Greece for Greek enterprises, Bulgaria for Bulgarian enterprises).
5.2	Expenses for participation (as exhibitor) in sectoral fairs/exhibitions/business fora outside the country of company registration.
5.3	Travel and lodging expenses of staff who participates in the fair/exhibition/ business forum.
5.4	Expenses for the development and printing of informational/promotional material.
5.5	Advertising and product placement expenses.
5.6	Company logo, brand identity design (for registered brand name).
5.7	Social media advertising/promotion expenses.
5.8	Development /Redesign of company webpage
5.9	Business meeting expenses and associated hospitality expenses.
5.10	Design, production and installation of grant assistance commemorative plaque.
5.11	Other promotion, marketing and networking expenses not included above.
6	**TECHNICAL / CONSULTING SUPPORT EXPENSES (INTANGIBLE ASSETS)**
6.1	Design and certification of quality management systems (e.g. ISO 9000) and environmental management systems (e.g. ISO 14000).
6.2	Expenses for the development and commercialization of new products.
6.3	Expenses for services associated with the preparation, submission, implementation and monitoring of the investment plan.
6.4	Insurance expenses (e.g. liability insurance, property insurance, worker's compensation insurance, vehicle insurance, etc.)
6.5	Certified accountant and auditor fees.
7	**TECHNOLOGY/KNOWHOW (INTANGIBLE ASSETS)**
7.1	Expenses for patents, royalties, and exclusive production/service provision rights.
7.2	Expenses for technology transfer services.

Eligibility of expenses starts at the date of Call announcement (21/12/2018).

All investment shall be maintained in the recipient area/installation(s)/sites of operation for at least three years after the completion of the investment scheme. This shall not prevent the replacement of plant or equipment that has become outdated or broken within this period, provided that the economic activity is retained in the area concerned for the relevant minimum period, and after approval for such replacement is obtained by the responsible authority for the monitoring of the investment.

Eligibility of expenditure is determined by EU regulation 1303/2013, Chapter III (also see Annex II):
*The eligibility of expenditure shall be determined **on the basis of national rules**, except where specific rules are laid down in, or on the basis of, this Regulation or the Fund-specific rules.*
The relevant Greek National Rules for the Cooperation Programme are defined in Ministerial Decision 110427/ΕΥΘΥ 1020/20.10.2016 (National Gazette 3521/B/01.11.2016).

8.2.1. CLARIFICATIONS REGARDING THE ELIGIBLE TYPES OF EXPENSES

It should be noted that:

1. Expenses incurred before the date of the announcement of the Call are NOT ELIGIBLE.

2. All invoices will be in the respective National Language or – for transactions with enterprises from other countries – in English (if invoice originals cannot be in English, then translations will be required). All accompanying documents and corresponding banking transactions will also be presented for the certification of expenditure so that a reliable and adequate audit trail can be established.

3. During controls, the responsible authority may request additional information and documentation (e.g. regarding prices, valuations, etc.) from the beneficiary, the supplier, or other parties – as deemed pertinent.

4. During controls, the responsible authority may use as comparative evidence any appropriate piece of documentation including calculation methods based on bills of quantities and market unit prices for construction works.

5. During certification, all expenses will be scrutinized with respect to eligibility, reasonable cost, and necessity for the investment plan. In case an expense fails any of the above criteria, only the compliant portion will be admissible.

6. No invoices issued by the Lead beneficiary enterprise and/or the Project beneficiary enterprise (i.e. cross-invoicing) as proof of expenses for materials, intermediate products, services etc. will be admissible.

7. All contracts (public or private) must be drafted, notarized and/or submitted to the appropriate public authorities as required by the respective National Legislation.

8. All eligible expenses must be documented as per Annex II «ELIGIBILITY REQUIREMENTS – DOCUMENTATION CONCERNING THE COMPLETION OF PHYSICAL AND ECONOMIC OUTCOMES».

8.2.2. BUILDINGS, INSTALLATIONS, LANDSCAPING EXPENSES

Eligible expenses include investment costs for new construction of building, repair or refurbishment of existing buildings, alterations to the design or additions to existing buildings and any construction works needed in general for the creation of a new enterprise facility/site of operation or the adaptation/diversification of an existing enterprise facility/site of operation for new products and services. More specifically:

- **Building purchase costs**. The assets must be purchased under market conditions from third parties unrelated to the buyer. Purchase of a facility/installation, belonging to an enterprise that has closed or would have closed if not purchased, is eligible only if the new enterprise's main activity is different from the old enterprise's main activity.
- **Expenses related to real estate transactions** (e.g. property valuation, legal fees, public notary fees, etc.) are eligible expenses.
- **Construction works**, electrical/mechanical/electronic installations, networks and specialized installations in the production, warehousing/logistics, laboratories/testing, sales and management/service areas of a building or separate buildings.
- **Access, parking and landscaping works**.
- **Building improvements/alterations aimed at facilitating access by handicapped persons**. (according to the European Accessibility Act: COM (2015) 615 final, 2015/0278(COD), and the respective National Standards).
- Development or remodeling of space for show-rooms.
- **Construction of special structures and systems for the protection of the environment** and/or for the conservation of energy/other resources, or for the processing of waste.
- **Purchase and installation of equipment and systems** installed in such a way **that they become a permanent fixture of the building** (e.g. heating and cooling equipment, automation equipment, etc.).

All construction and installation works should be performed according to a duly completed and officially approved technical design as the respective national legislation in the participating country - where the enterprise site of operation is located – demands. The works should be performed only after the issuing of the relevant permits. Otherwise, the expenses are not eligible.

All enterprise facilities/sites of operation must be adapted to the production needs of the beneficiary or cooperating enterprise.

In the case of purchase of an enterprise site of operation/building, the following terms and conditions should be observed:

a. The commercial value of the site of operation/building must be certified by an independent expert specialized in valuations or duly authorized body (valuation and legal aid expenses are eligible costs);
b. The purchase price must not exceed the commercial value;
c. The site of operation/building should not belong to the greater public sector;
d. The site of operation/building should not have participated in any other assistance programme (national or EU co-financed) in the previous two years;
e. The site of operation/building should not be a residence;
f. The site of operation/building should be used for the sole purposes of the investment project; and
g. The eligible contribution from ERDF to land/building purchase expenses should not exceed 10% of the total eligible investment cost.

8.2.3. MACHINERY, EQUIPMENT EXPENSES

Eligible expenses include purchase costs for the procurement of machinery, vehicles and equipment assets that are necessary for the creation of a new or the modification/improvement of an existing enterprise, including the costs for transport and on-site installation of such machinery/equipment/vehicles. **Maintenance, repair or replacement of already existing machinery, vehicles or equipment is not eligible.** All machinery or equipment which has a useful life of more than a year, it maintains its original shape and use, does not lose its identity through incorporation into another piece of machinery or equipment and is subject to amortization, is considered an “asset”.

All assets acquired through purchase or rent should be of the latest technology, new and unused (to be verified by the relevant manufacturer certificate). Procurement should be done according to the respective national legislation. The establishment of the necessary costs in the AF budget table should be on the basis of detailed technical specifications and should include 1/3 offers from 1/3 independent providers (respectively for Greek/Bulgarian applicants). More specifically machinery and equipment for the following purposes is eligible:

- Production, warehousing, storage and distribution of products (including transport vehicles and equipment).
- Automation and quality control.
- Research and development of new products, or incorporation of cutting edge technology (technological innovation) in the production process.
- Laboratory testing, product defects testing.
- Provision of services related to the business activity.

- Management of the business activity.
- Information and networking.
- Protection of the environment and/or for the conservation of energy/other resources, or for the processing of waste.
- Handicapped accessibility.
- Safety and security of the enterprise site of operation.

Expenses for spare parts are eligible only if they constitute an indispensable component of the original purchase and the cost for spare parts does not exceed 10% of the total price of the machinery/equipment in question.

All vehicles should serve directly the purposes of the entrepreneurial activity (e.g. transport of goods if the company produces goods, or transport of persons if the company is a passenger transport agent, etc.) and not be for personal use by the entrepreneur or certain staff (unless it is directly related to the entrepreneurial activity, e.g. the company is engaged in food quality control inspections). The beneficiary must maintain all machinery and equipment - for which assistance has been received – under his/her ownership and in the recipient area for at least three years after the date of final payment of the assistance.

8.2.4. PERSONNEL EXPENSES

Eligible expenses include all personnel-related costs - which are necessary for the achievement of the investment goals – incurred over the eligible investment period:

- Personnel costs for existing and/or new permanent staff.
- Personnel costs for seasonal or emergency staff, if such staff is necessary for the implementation of the investment plan.
- Social security employer contributions.
- Expenses for personnel services rendered under external contracts (e.g. R&D, other specialized services, etc.), if such staff is necessary for the implementation of the investment plan.
    - In this case, all permanent jobs (new and existing) assisted must be maintained in the beneficiary enterprise and in the eligible enterprise facility/site of operation for a period of at least three years after the completion of the investment. In case the beneficiaries do not comply with the above rule, a proportionate reduction of their subsidized personnel expenses will be imposed.

8.2.5. SOFTWARE EXPENSES

Eligible expenses IT-related costs - which are necessary for the achievement of the investment goals – incurred over the eligible investment period, and more specifically:

- Expenses for the purchase of software or the purchase/renewal of user licenses.

- Costs associated with staff training in the use of software.
- Expenses for software installation, customization, upgrade, and/or maintenance for the duration of the implementation period of the investment plan.
- Subscription fees for IT services such as «Software as a Service», «Cloud Computing», etc. for the duration of the implementation period of the investment plan.
- Expenses for the purchase, customizations, and installation of software facilitating access by disabled individuals.
- Expenses for custom software development by external contractors. (If the beneficiary enterprise elects to develop the software using own staff resources, these expenses will be covered under "Personnel Expenses".)

All such software must be demonstrated that it is necessary for the implementation of the investment plan.

In this case, all permanent jobs (new and existing) assisted must be maintained in the beneficiary enterprise and in the eligible enterprise facility/site of operation for a period of at least three years after the completion of the investment. In case the beneficiaries do not comply with the above rule, a proportionate reduction of their subsidized personnel expenses will be imposed

8.2.6. PROMOTION, MARKETING, NETWORKING EXPENSES

Eligible expenses include all expenses related to the promotion of company products/services - which are necessary for the achievement of the investment goals– and are incurred over the eligible investment period. They may include:

- Expenses necessary for the participation of the Lead beneficiary enterprise or Project beneficiary enterprise (as exhibitor) in promotional activities such as fairs, exhibitions, or business fora – including travel and lodging expenses of the company staff who participates in the event - either:
    - in the country of company registration (i.e. Greece for Greek enterprises, Bulgaria for Bulgarian enterprises), or
    - outside the country of company registration.
- Expenses for the development and production of promotional material (printed, electronic, merchandising, etc.).
- Advertising and product placement expenses, including social media advertising, product placement in films, television shows, comic books, etc., and promotion through sponsoring (e.g. at athletic events).
- Company image design expenses, including logo and brand identity design, the design/redesign of a company webpage, packaging design, etc.

- Business meeting expenses and associated hospitality expenses. It must be demonstrated that the business meetings are necessary for the achievement of the investment goals.
- All aid recipients are obligated to comply with the publicity requirements of the programme under which they are required to install as commemorative plaque of the assistance at a conspicuous place. The design, production and installation of such commemorative plaque are an eligible expense.

8.2.7. TECHNICAL /CONSULTING SUPPORT EXPENSES

Eligible expenses include all expenses related to the provision of technical/consulting services by external consultants to the Lead beneficiary enterprise or Project beneficiary enterprise - which are necessary for the achievement of the investment goals– and are incurred over the eligible investment period. They may include:

- Services for the design and certification of quality management systems (e.g. ISO 9000) and environmental management systems (e.g. ISO 14000).
- Expenses necessary for the development and commercialization of new products either in-house or outsourced (e.g. applied R&D, laboratory and testing services, design and certification of products, product testing, design and construction of tools, molds, etc. related to the new designs and technology, product branding, etc.)
- Insurance expenses (e.g. liability insurance, property insurance, worker's compensation insurance, vehicle insurance, etc.).
- Certified accountant and auditor fees.
- Expenses for services related to the preparation, submission, implementation and monitoring of the investment plan (e.g. submission of progress reports, grant payment claims, etc.).

For all these services the Lead beneficiary enterprise or Project beneficiary enterprise must have a valid contract (drafted and registered according to National Legislation) with the external consultant and invoices for all expenses claimed.

8.2.8. TECHNOLOGY/KNOW-HOW EXPENSES

Eligible expenses include all expenses related to the acquisition of exclusive production rights by the Lead beneficiary enterprise or Project beneficiary enterprise or for the acquisition/transfer of know-how and technology - which are necessary for the achievement of the investment goals– and are incurred over the eligible investment period. They may include:

- Expenses for the securing or purchase of patents.
- Expenses for securing royalties and exclusive production rights
- Expenses for know-how transfer (e.g. production formulas)

- Expenses for technological adaptation.

8.3. NON ELIGIBLE EXPENSES

The following expenses are NOT ELIGIBLE:

i. Any expenditures incurred before the date of the publication of the call (21/12/2018)
ii. All expenses associated with **construction works which took place before the issuance of necessary building permits and/or other necessary permits** as per the national legislation of the country where the investment takes place.
iii. **Taxes**, **duties** or **levies.**
iv. **Expenses for preparatory activities** such as expenses for feasibility studies.
v. **Operational expenses and consumables.**
vi. Interest payments, financial transaction fees, foreign exchange costs and foreign exchange differences, and all other **financial transaction expenses** of the eligible beneficiary
vii. **Value-added tax**, except in cases where VAT is non-recoverable based on the respective national legislation (i.e. the beneficiary has no right for deduction or return of VAT) and only for the specific expenses for which VAT is non-recoverable.
viii. All **expenses not paid in full** before the payment claim date.
ix. **Withholdings** in the name of the beneficiary or withholdings that the beneficiary benefits from in any way.
x. **Fines, financial penalties and expenses for dispute resolution** (e.g. court expenses, legal fees, etc.).
xi. Expenses incurred for the purchase of used machinery and/or equipment.
xii. It must be noted that contributions in kind are not eligible

8.4. TERMS AND CONDITIONS FOR INCURRING EXPENDITURES

All expenses, which are necessary for the completion of the investment, must be made according to the general and specific terms that apply to each type of expense. These terms and conditions are detailed in Annex II «ELIGIBILITY REQUIREMENTS – DOCUMENTATION CONCERNING THE COMPLETION OF PHYSICAL AND ECONOMIC OUTCOMES».

8.5. BUDGET – PERIOD OF COMPLETION

8.5.1. BUDGET

The total applicable Public Expenditure of the present Call amounts to €10,000,000.00.

The total eligible investment cost of any grant application submitted to this Call must be greater than €300,000.00 and less than €600,000.00. The final beneficiary can elect to make an investment which is

greater than the upper threshold under this Call but in this case the excess expenses are not supported through the grant and are covered solely through private funds, even though the entire investment is subject to evaluation and monitoring.

In any case, proposals for total investment costs lower than the 300.000 € threshold are rejected as «ineligible».

8.5.2. PERIOD OF COMPLETION

The time period for the completion of any investment supported through this Call shall be three (3) years. The start date of each investment project can be specified in each beneficiary's application but the start date cannot be prior to the announcement of the Call (21/12/2018) and the completion date cannot exceed 3 years from the grant approval date.[16]

An extension – up to six (6) months - may be given after a well-documented application is submitted to the Managing Authority/Secretariat at least two (2) months before the completion date. After the extension is approved the grant approval decision must be amended.

9. FINANCING SCHEME

9.1. CALL FINANCING SOURCES

The total applicable indicative **Public Expenditure** of the present Call amounts to **€10,000,000.00**

Public Expenditure consists of **€8,500,000.00 of ERDF funds** and **€1,500,000.00 National Contributions** by Greece and Bulgaria. The present Call is exclusively financed by the Cooperation Programme «Interreg V-A Greece-Bulgaria» 2014-2020, Priority Axis 01 «A Competitive and Innovative Cross-Border Area», Specific Objective 02 «To improve SME capacity to expand beyond local markets».

9.2. AID INTENSITY

The aid intensity (i.e. public expenditure) is 65% of eligible cost regardless of the size of enterprise or the type of expense. In addition, and according to Regulation EU 1407/2013 (de minimis) **no aid recipient (single undertaking) can receive total assistance in excess of 200.000€** over a rolling 3 year period (i.e. during the 2 years preceding the submission of the proposal and the year of the proposal submission)**.** Where the ceiling of **200.000€ (over a rolling 3 year period) would be exceeded** by the grant of new de minimis aid, **none of that new aid may benefit from this Regulation**.

[16] Errors in project duration due to technical issues either in SAMIS or in the hard copy Application Form are a permitted error and a clarification may be requested.

The investment plan is not obligated to have the same percentages per type of expenditure for the two enterprises but is obligated to conform as a total to the limits indicated under 9.4 (Budget Breakdown).

9.3. PRIVATE CO-FINANCING

As private co-financing – for the 35% of the eligible expenses not covered by the grant – the participating enterprises may use own funds and/or loans. Loans used as private co-financing under this Call are eligible for assistance under financial instruments available during this programming period through other EU co-financed programmes. Such financial instruments may include equities, guarantees, interest rate subsidies, etc. Eligible beneficiaries supported through this Call can use such financial instruments provided that the cumulative assistance received – through all the different forms of support - does not exceed the upper limits imposed by Regulation …… (de minimis).

Private co-financing must be evidenced through payment documentation.

Note that the financial instrument is considered grant so its aid intensity in Gross Grant Equivalent accumulates with any other grant given for the same scheme and the sum of them must not exceed the maximum aid intensity established by the State Aid Rules.

The use of loans **is not compulsory**. If the beneficiary chooses to use loans, these must come in the form of **bank loans**, or **loans from other financial institutions** or in the form of **corporate bonds** (issued through a public or non-public underwriter). Overdraft accounts are excluded as a form of lending. Loans in foreign currency are allowed.

Loan-related transactions can be effectuated through overdraft accounts, provided these transactions (related to the loan) are separate, clearly associated to the terms of the loan, and evident that the loan has been issued for the purpose of the specific investment the beneficiary is applying for support through this Call.

In any case, if the beneficiary enterprise elects to use lending as a form of co-financing, it is obligated to provide during the implementation of the investment a copy of the loan agreement and copies of all the transactions related to the loan – if these transactions take place through an open overdraft account.

Public co-financing – excluding the down payment - can be assigned to a bank or other financing institution as a form of collateral in securing a short-term loan which will cover part or the whole of the grant. In such case, the beneficiary enterprise is obligated to submit the assignment contract to the Managing Authority/Secretariat of Cooperation Programme «Interreg V-A Greece-Bulgaria", and all assigned grant payments are subsequently made directly to the bank or other financing institution instead of the beneficiary enterprise.

Expenses resulting from interest rate payments, transaction fees, foreign exchange costs and foreign exchange differences and all other financial transaction expenses are not considered eligible expenses.

9.4. BUDGET BREAKDOWN

The budget of each investment plan submitted for financial support through this Call must be broken down respecting the following upper limits per category of expenses (these are the cumulative limits for the entire investment plan, i.e. the total expenses per category for the Lead beneficiary enterprise and the Project beneficiary enterprise together):

TYPE OF EXPENSES	PERCENTAGE OF INVESTMENT BUDGET
Investments (construction works, supply of equipment, vehicles, etc.)	Up to 100%
Personnel expenses	Up to 15%
-Expenses for services associated with the implementation and monitoring of the investment plan	Up to 20.000€ per project proposal (excluding FLC costs of the Greek PBs)

Indicative examples of acceptable budget breakdowns are included below:

Type of Expenditure	Amount	% or threshold
Example 1		
Construction of new warehouse (prefab)	50.000,00	**19%**
Construction of a show-room (remodeling of existing space)	30.000,00	
Procurement of new machinery for production of new product line	150.000,00	49%
Procurement of small truck	60.000,00	
Development of e-shop	20.000,00	
Development of product identity (brand, logo, packaging, etc.)	30.000,00	
Advertising expenses	20.000,00	
Market Research	10.000,00	20.000,00
Consulting Services for the implementation of the investment plan	8.000,00	
Accountant and Auditor Fees	2.000,00	
Personnel Expenses	50.000,00	12%
Total Investment Budget	**430.000,00**	**100%**
Example 2		
Building Addition to existing installation (new production spaces)	150.000,00	25%
Procurement of new production machinery	100.000,00	42%
Procurement of production automation systems	100.000,00	
Installation of protective systems (fire suppression, lightning protection, etc.)	50.000,00	
IT support services (automation systems	20.000,00	

customization)		
Additional software development	50.000,00	
IT training services	20.000,00	
Development and printing of informational/promotional material	30.000,00	
Expenses for participation (as exhibitor) in sectoral fairs	15.000,00	
Consulting Services for the implementation of the investment plan	10.000,00	15.000,00
Accountant and Auditor Fees	5.000,00	
Personnel Expenses	50.000,00	8%
Total Investment Budget	600.000,00	**100%**
Example 3		
Procurement, transport and installation of production machinery	200.000,00	55%
Installation of systems for the production of the environment	100.000,00	
Business Office Equipment and Computers	20.000,00	
Expenses for the purchase of software and/or user licenses	20.000,00	
Subscription fees for «Cloud Computing»	15.000,00	
Personnel IT training expenses	10.000,00	
Purchase and installation of IT systems facilitating access by disabled individuals (e-shop)	20.000,00	
Development of new company webpage and e-shop.	15.000,00	
Advertising and product placement expenses.	15.000,00	
Company logo, brand identity design.	20.000,00	
Social media advertising/promotion expenses.	10.000,00	
Expenses for participation (as exhibitor) in sectoral fairs/exhibitions/business fora	10.000,00	
Expenses for patents, royalties, and technology transfer	60.000,00	
Consulting Services for the implementation of the investment plan	10.000,00	15.000,00
Accountant and Auditor Fees	5.000,00	
Personnel Expenses	50.000,00	9%
Total Investment Budget	580.000,00	**100%**

10. APPLICATION SUBMISSION AND APPROVAL PROCESS[17]

All applications will be submitted electronically through the State Aid Information System at www.ependyseis.gr: «Ενίσχυση Δράσεων Επιχειρηματικότητας» (State-Aid operations)». In parallel, all applicants will submit by mail (or in person) a physical folder containing all the required documentation as described below, under chapter 11.

The State Aid Information System includes 13 different modules which the applicant must complete:

1. **Beneficiary General Information**
2. **Beneficiary Address Information**
3. **Beneficiary Legal Representative Information**
4. **Beneficiary Shareholder Information**
5. **Investment General Description**
6. **Geographic Location Information**
7. **NACE code(s) of the Investment**
8. **Detailed Physical Description of the Investment**
9. **Detailed Financial Description of the Investment /Budget**
10. **Financing Scheme**
11. **Consistency with Horizontal Policies**
12. **Quantified Indicators**
13. **Attachments (Funding Application Form Part 2)**

During the application process, the beneficiary must:

i. complete all the required fields in modules 1-12,
ii. attach the duly completed Annex I.2 in pdf form and the Annex I.3 in excel form,
iii. attach all the required supporting documents in pdf, xls, xlsx, jpg, gif, zip or rar form as per Annex VII and as applicable to each participating enterprise (due to SA MIS attachment limitations which are 10 MB per document and 50MB per application, should any applicant scheme reach these limits and not be allowed to upload one or more documents, they should submit these documents in a physical folder as described below under chapter 11).
iv. submit the application.

[17] Misplaced documents in other hard copy application folders, documents that appear only in SAMIS and not in hardcopy and vice versa, are a permitted error and a clarification may be requsted.

Applications completed but "not submitted" will remain in the system as "drafts and will not be evaluated/assessed. Also, applications which have not been submitted electronically will not be evaluated/assessed.

All applications must be FULLY COMPLETED. Enterprises are allowed to participate (either as Lead or Project beneficiary Enterprise) in only one application.

In case of conflict between information that has been submitted electronically and information contained in Annex I.2 (attached in pdf form in the electronic system), then **the information contained in the electronic system will be considered as valid** and will take precedence.[18]

The Call will remain open from 08/03/2019 to 15/07/2019 The deadline for submission of applications is 15:00 h of 15/07/2019 After this deadline, the electronic system will close and no more applications will be accepted.

The eligible beneficiary submitting the application is responsible for the correct completion of all required information in the electronic system. Corrections are not allowed after the "submission" of the application.

The signed "Funding Application Form" is equivalent to a Sworn Declaration and any information contained in it should coincide with the respective information contained in the attached official Certificates and other Documentation. False information declared in the "Funding Application Form" may result in penalties including rejection of the investment or recovery of the assistance at later stages.
The signed "Funding Application Form" is also equivalent to authorization towards the Managing Authority of Cooperation Programme Interreg V-A Greece-Bulgaria 2014-2020 to process this application, to maintain records of information and use such information, including any sensitive personal data contained in it:

- for the purpose of completing the necessary implementation procedures (indicatively: controls and verifications, monitoring, etc.),
- for the purpose of calculating statistical data and programme indicators, and

[18] In case of mismatch between the information on SAMIS and the hard copy application, between the Declarations and the Application Form, or if the electronic files on SAMIS are not accessible are permitted errors and a clarification may be requested. In general, the electronic application on SAMIS takes precedence and a clarification may be requested. If two identical Application folders were submitted in hard copy, the one that was also submitted in SAMIS is valid or if If two identical AF hard copies were submitted with the same date and signature, then the "status finalised" version is taken into consideration for evaluation. These are permitted errors and a clarification may be requested

- for the purpose of conducting surveys, case studies and other types of research for the evaluation of the programme or the specific intervention.

Cancelation of an application that has been submitted is allowed up until two (2) working days before the Call deadline. The cancelation request can be submitted through the State Aid Information System at www.ependyseis.gr/mis. This action allows the beneficiary to submit another application – if desired – within the remaining time until the Call deadline.

By submitting an application, the beneficiary accepts that any messages sent to his email address – as declared in the "Funding Application Form" are equivalent to official notifications.

In any case the respective legislation regarding the protection of natural persons with regard to the processing of personal data and on the free movement of such data will be safeguarded as per Regulation (EU) 679/2016.

11. REQUIRED DOCUMENTATION TO BE SUBMITTED ON PAPER[19]

All required documentation as listed in Annex VII and applicable to each case, which has not been uploaded through the SA MIS**, must be submitted** (in person or by mail) **on paper to the Managing Authority of the Cooperation Programme Interreg V-A Greece-Bulgaria 2014-2020 by the deadline (15/07/2019, 15:00h[20]) of this Call.**

The documentation must be submitted in a folder which will bear on the front – clearly and legibly - the following writing:

Documentation Folder for the

«Grant scheme for supporting SMEs to grow and expand beyond local markets»

Name of Company Submitting the Application: ……..

VAT Number: ……..

Application ID code issued by the State Aid Information System: ……

Date of electronic submission: ……

In case the folder is not submitted in time, the application will be rejected as "incomplete".

If the applicant submits the folder in person, then it will be recorded as "incoming document" upon receipt and in the presence of the applicant. This record is considered evidence of timely submission.

[19] Information not printed in hardcopy due to misprinting or other technical issues is a permitted error and a clarification may be requested.

[20] If the time stamp is missing from the hard copy submitted application folder is a permitted error.

If the applicant mails the folder, via regular mail or courier service, the date recorded on the post stamp or the courier slip is considered evidence of timely submission. The applicant must hence make sure that the date is clearly marked.

The folder must contain the original documents and not copies. In case the Managing Authority finds that certain documents are missing, it notifies the applicant via email to submit them within 10 working days. Any documentation – which is mandatory – and is submitted through this process must bear a date prior to the date of submission of the folder. Should the applicant not respond within the 10 working days, the application will be rejected as "incomplete".

12. EVALUATION CRITERIA AND PROCESS – APPROVAL OF GRANT APPLICATIONS

12.1. STAKEHOLDERS INVOLVED IN THE EVALUATION PROCESS

12.1.1. FIRST LEVEL EVALUATION BODY

Proposal evaluations will be conducted by the Joint Secretariat of the Cooperation Programme V-A Interreg Greece-Bulgaria. The evaluating members of the JS may use external evaluators or MA staff for assistance. All external evaluators will be required to sign a declaration of Impartiality and Confidentiality, in which it will be also stated that no technical assistance services were provided to final beneficiaries for the purpose of submitting an application. Each project proposal shall be assessed by two evaluators – one evaluator from each country. Furthermore, in cases of conflict of interest, the external evaluators will be excluded from getting involved in any capacity in the implementation, monitoring and certification of the investment schemes.

12.1.2. SECOND LEVEL EVALUATION BODY

Second-level assessment will be performed by a Joint Assessment Team especially established for the purposes of the present Call and will consist of members from the Managing Authority, the Greek National Authority and the Bulgarian National Authority. Its establishment and Rules of Procedures will be approved by the Programme's Monitoring Committee, which is the ultimately responsible body for approving all Cooperation Programme projects. The members of the Joint Assessment Team will also be required to sign a declaration of Impartiality and Confidentiality

12.2. EVALUATION PROCESS

After the deadline of the Call expires, the application submission system will be closed and the evaluation process will begin – which will be conducted through the electronic State Aid Information System - under the responsibility of the Managing Authority of the Cooperation Programme "Interreg V-A Greece-Bulgaria".

The Managing Authority/Joint Secretariat will organize all necessary procedures for the evaluation/assessment of the applications. Last but not least it will be ultimately responsible for entering all the required information in the **State Aid Information System.**

During the evaluation process, the Managing Authority – and/or the Joint Secretariat - has the authority to perform any checks necessary, in order to confirm the correctness of the information contained in the applications and to avoid potential fraud.

The evaluation is comparative and has two (2) stages:

- Stage A: completeness & eligibility verification
- Stage B: application evaluation/scoring by groups of criteria.

During stage A evaluation, the requirement for approval is **fulfillment of all selection criteria**.

Stage B evaluation is done on the basis of groups of criteria. Each group contains several criteria against which each application is scored. The total scoring for each group is the sum of the individual scores weighted by specific coefficients. It is mandatory that each application receives **a minimum score** for each group of criteria.

The evaluation is performed on two levels:

First level evaluation/assessment of applications (Stage A and Stage B) is performed by the Managing Authority/Joint Secretariat. Second level evaluation/assessment is performed by a Joint Assessment Team established specifically for the purposes of the present Call and approved by the Programme's Monitoring Committee.

After the first level evaluation is completed, the overall score of each application (i.e. the mean score) is recorded through the State Aid Information System by MA/JS. The Managing Authority/Joint Secretariat also prepares a report with the results, which is communicated, in the context of the Second level evaluation / assessment, to the Joint Assessment Team for examination and/or revision and then forwarded to the Programme Monitoring Committee for approval.

The Joint Assessment Team checks the scoring as well as the physical and financial content of each application and – if it is deemed necessary – it proceeds with a) re-evaluation of specific applications, or b) alterations to the content of specific applications. These decisions must be supported by well documented argumentation. A more detailed description of the evaluation process follows.

12.2.1. FIRST LEVEL EVALUATION

For each application submitted, the **State Aid Information System** provides direct access to the assigned evaluators to all fields of Annex I.1 (as completed by the applicant) in "evaluation mode".

The actual evaluation/assessment is done off-line, outside the **State Aid Information System,** on a standard form provided by the **Managing Authority**, which the evaluator(s) complete(s) fully. Each

evaluator takes into account the details of the Call, the application data as submitted through the electronic system, the data submitted in the paper folder and the scoring guidelines for each criterion and assesses the application against all criteria for each stage, and records the relevant sore for each criterion in the standard evaluation form. After the evaluation is complete, the JS uploads it on the State Aid Information System as a pdf file. Then, the JS records in the electronic system the results of the assessment, as well as the score for each set of criteria, and the State Aid Information System calculates the overall score of each application.

The JS is obligated to complete the evaluation of the application and record all scores for all criteria regardless of whether the application is deemed "complete or incomplete" or "eligible or ineligible" during Stage A evaluation. The JS reviews the applications and the first-level evaluations and, where necessary, it proceeds to revising the application score, and/or the physical content, and/or the financial content. All such changes must be based on a well-documented rationale.The JS may also request additional clarifications, if deemed necessary.

12.2.2. SECOND LEVEL EVALUATION

The Monitoring Committee bears the ultimate responsibility for finalizing the scoring and the physical and financial content of each application. The Monitoring Committee is aided in this role by a Joint Assessment Team, specifically established for this purpose, consisting of representatives of the two National Authorities and the Cooperation Programme's Managing Authority. The Joint Assessment Team reviews the applications and the first-level evaluations and, where necessary, it proceeds to revising the application score, and/or the physical content, and/or the financial content. All such changes must be based on a well-documented rationale. The Joint Assessment Team may also request additional clarifications, if deemed necessary.

Re-evaluations performed by the Joint Assessment Team follow the same steps and procedure as with the first-level evaluation.

Finally, the Monitoring Committee reviews and ultimately approves the proposal of the Joint Assessment Team and makes an official record which contains:

- A table with all the approved/funded applications. The table should include the total budget of the investment and the corresponding direct assistance (grant).
- A table with all the applications that received acceptable scores but were not funded due to shortage of funds.
- A table with all the applications that were rejected.

This record is transmitted to the Managing Authority, so that the respective decision is published. The decision is publicized on the Cooperation Programme's webpage http://www.greece-bulgaria.eu/ .
All applicants are informed of the evaluation outcome – whether positive or negative **– via email.**
Applicants, whose applications have been rejected or approved with changes, may file a complaint/objection within seven (7) working days from notification of results.

12.3. EVALUATION CRITERIA

The evaluation of all applications is done on the basis of the following – approved by the Cooperation Programme Monitoring Committee – criteria.

STAGE A – COMPLETENESS & ELIGIBILITY VERIFICATION

All applications are evaluated against the following criteria:

1. Submission within the deadline; size of the requested grant within the thresholds specified in the Call; fully completed application form.
2. Eligibility of the Lead beneficiary enterprise and of the Project beneficiary enterprise (i.e. size of enterprise, location of enterprise, activity of the enterprise/NACE code, legal requirements(bankruptcy, unlawful state aid, etc.), "one proposal per enterprise")
3. Eligibility of the investment plan according to the terms and conditions of the Call i.e. (total investment budget, investment completion period, private co-financing, compliance with character of intervention, inclusion of all required decisions, authorizations, licenses and permits)
4. The application does not include any investment for which a proposal has been submitted to another state aid scheme, or an investment which concerns an activity terminated by the company within the last 2 years, or a company/activity which has relocated to the other participating country within the last 8 years.
5. The amount of assistance requested (grant) for each participating enterprise (Lead beneficiary and Project beneficiary) does not conflict with reg. EU 1407/2013 (de minimis) rules.

For a detailed list of the evaluation criteria please refer to Annex V,

Failure to fulfill any of the above criteria under Stage A is grounds for ultimate rejection of the application.

STAGE B – APPLICATION EVALUATION – SCORING BY GROUP OF CRITERIA

1st GROUP OF CRITERIA: « Human assets guaranteeing investment success » (weight co-efficient 35 %)

1. Are the skills/know-how and professional experience of the designated-person responsible for the investment plan, relevant to the planned investment and sufficient for the successful implementation of the investment plan?
2. Do the combined skills/know-how of the enterprise owners cover the required for the planned investment skills and competences?

2nd GROUP OF CRITERIA: « Company assets/strengths guaranteeing investment success » (weight co-efficient 30%). Three distinct groups of criteria are designed in order to account for the three possible combinations of investment schemes, i.e. a) one existing and one new enterprise, b) two existing enterprises, and c) two new enterprises. This group includes criteria such as:

3. Does the existing enterprise(s) annual turnover exhibit increasing trends and a positive profit margin?
4. Has(ve) the enterprise(s) taken steps to better position itself/themselves in the market?
5. Do(es) the new enterprise(s) target a dynamic and growing market and/or possess patents or exclusive rights?

3rd GROUP OF CRITERIA: « Realism and Maturity of Investment Plan » (weight co-efficient 35%)

6. Does the investment plan include all Authorizations/licensing/permits?
7. Is the investment time-frame realistic and well-documented?
8. Is the investment budget realistic and well-documented?
9. Does the investment plan prove the “value-for-money” of the undertaking?
10. Are investment plan projections well-documented?

The detailed criteria, the scoring scales and the co-efficient are included in Annex V.

12.4. COMPLAINTS

A Complaint Panel has already been established by decision of the Cooperation Programme΄s Monitoring Committee for the examination of submitted complaints on a Programme level and for the duration of the programming period. The complaint procedure follows article 43 par. 7 of the Ministerial Decision 110427 / ΕΥΘΥ/1020/20.10.2016 of the "Amendment and replacing the Ministerial Decision No. 81986 / ΕΥΘΥ / 712 / 31.07.2015 (Government Gazette 1822 / B / 24.08.2015) on the National Eligibility Rules for the NSRF Programs 2014-2020 "(Government Gazette 3521 / B / 01.11.2016). Any applicant may file a complaint through the State Aid Information System within seven (7) working days from the notification of the results of the evaluation, either rejecting his/her application in its entirety or modifying the physical or financial content of it. The online submission of the complaint is made through the State Aid Information System by completing the relevant fields under the module "COMPLAINTS ". The objecting applicant can submit documentation on paper the same way it is described in Chapter 11 «REQUIRED DOCUMENTATION TO BE SUBMITTED ON PAPER».

The complaints are examined through the State Aid Information System. Decisions on complaints are issued and communicated to the Managing Authority. Objecting applicants are notified via personal e-

mail, so that they receive timely information on the results of the examination of the complaint. Please note that the operation of the Complaint Panel of the Programme is suspended in the month of August.

Please note that if a Member of the Complaint Panel has a conflict of Interest by its participation in one of the other evaluation bodies (JS, JAT, MC) then he/she is replaced accordingly by a member of the Managing Authority

When the evaluation of complaints is completed, complementary Records/Tables of results are being published.

12.5. APPROVALS/CONTRACTING

12.5.1. CONTRACTING PROCESS

The Subsidy Contract (i.e. the "grant contract") signed by the Ministry of Economy and Development and the legal representatives of the Lead Beneficiary enterprise and the Project Partner enterprise is the final approval act of the grant[21].

In case of acceptance of complaints and publishment of complementary record then the approval procedure is reactivated and complementary Approval Acts are being published.

12.5.2. PUBLICITY OF APPROVED GRANTS

The Managing Authority of the Cooperation Programme publicizes on the Cooperation Programme website http://www.greece-bulgaria.eu/ summary data for each approved project, including the Call ID, the priority axis/thematic objective/investment priority, the names of the grantees (Lead beneficiary and Project beneficiary enterprises receiving the assistance), the type of enterprises and their main/primary activities (NACE code(s), the title of the investment project, the type of state-aid (grant/de minimis), the amount of public funding and the percentage of EU participation, the geographic area of establishment (for the Lead beneficiary and the Project beneficiary enterprise installations/sites of operation receiving the assistance.) Rejected applications are not publicized.

13. IMPLEMENTATION AND MONITORING PROCESS

13.1. PAYMENT OF INVESTMENT EXPENSES BY THE PROGRAMME

13.1.1. PAYMENT PROCEDURE

Any payment of any investment expense (partial or total) in order to be eligible must be a) in accordance with the provisions of the respective applicable tax legislation (Greek or Bulgarian), b) supported by a legal invoice/proof of purchase and c) done as follows:

[21] National BG co-financing will be handled directly by the BG National Authority.

- All expenses relating to the purchase of goods or services of a net value of five hundred (500) euros or less for Greek beneficiaries or 10000 leva or less for Bulgarian beneficiaries (excluding VAT) can be paid without the use of a “bank transaction”;
- All expenses relating to the purchase of goods or services of a net worth of more than five hundred (500) euros for Greek beneficiaries or 10000 leva for Bulgarian beneficiaries (excluding VAT) shall be paid in full or partially exclusively via a “bank transaction”., as per National Legislation.

“Bank transactions” include:

- Direct payment from the grantee bank account, as per the applicable legal framework.
- Payment through the use of a corporate debit or credit card of the grantee and/or any other card associated with a Grantee’s Account maintained by a Payment Service Provider (i.e. Bank or other Credit Institution, e-money Institution, or Payment Services Institution) legally operating in Greece or Bulgaria respectively.
- Through a company or personal cheque issued by the grantee or through a cashier’s cheque issued by a Credit Institution legally operating in Greece or Bulgaria respectively.
- Through the use of postal cheque or other global money transfer service (up to the limit established by each such provider). Please note that the fees associated with these transactions are not eligible cost.
- Direct payment (deposit) to a vendor's verified payment account held by a Payment Services Provider (i.e. Bank or other Credit Institution, e-money Institution, or Payment Services Institution) legally operating in Greece or Bulgaria respectively, either by cash or by transfer between payment accounts (transfer within the same Institution or remittance).

In cases where advances are made against the value of goods or services to be purchased or when partial payments are made concerning an invoice/proof of purchase with a net worth of more than € 500, the use of a “bank transaction” is required irrespective of the amount of each installment or advance payment.

Acceptable payment means include:

- Issuance of a **personal (bank) cheque** from the company's account of the recipient of the aid to the supplier, which must have been paid by the Bank at a time prior to the contractual date of completion of the investment. Certification of payment constitutes (a) bank statement showing the cheque payment (cheque number-date-amount), (b) photocopy of the cheque itself, (c) proof of payment/receipt issued by the supplier and (d) general ledger supplier records.
- **Cash deposit** by the recipient of the aid to the supplier's bank account Certification of payment constitutes (a) the deposit slip to the bank account of the supplier (the name of the recipient of

assistance as depositor, and the number of invoice against which the payment is made must appear on the deposit slip (b) general ledger cash-flow records and/or bank statement of a corporate account of the depositor showing the cash withdrawal; (c) proof of payment/receipt issued by the supplier and (d) general ledger supplier records.

- **Bank transfer** from the company's account of the aid recipient to a supplier's company account. Certification of payment constitutes (a) bank money transfer document where the details of both accounts appear (b) proof of payment/receipt issued by the supplier (c) general ledger supplier records.
- Issuance of a **cashier's (bank) cheque** from the recipient of assistance to the supplier, from a legally operating bank in Greece or Bulgaria respectively, through a corresponding deposit of cash to the bank by the recipient of assistance. Certification of payment constitutes (a) the bank documents for the issuance of the cheque (b) a photocopy of the cheque itself.
- **E-banking transaction** (web-banking transaction or transaction made through the internet from and to a verified payment account maintained by a Payment Service Provider legally operating in Greece or Bulgaria respectively). Certification of payment constitutes (a) bank account transactions copy or Payment Service Provider transactions copy regarding an account in the name of the aid recipient from which the payment was made (the transactions copy should cover a period of at least one month past the date of the payment) (b) a detailed copy of the electronic transaction itself where it will clearly appear who the payment recipient is, i.e. the supplier of the goods and services, and who the depositor is, i.e. the aid recipient, and (c) general ledger supplier records.
- **Payment via a debit/credit/prepaid card**. A required prerequisite for certification of the payment is **that the card has been issued in the name of the aid recipient**, or that it is **permanently linked to a payment account maintained by a Payment Service Provider in the name of the aid recipient**. In any case, there must be a clear and sufficient audit trail, linking the purchase of the corresponding goods / services to the debit/credit/prepaid card of the aid recipient (regardless of whether the payment is made in installments or in one transaction). Certification of payment constitutes (a) the card statement(s) or the statement(s) of the payment account (that the aid recipient holds with a legally operating Payment Service Provider) showing the card/account transactions that correspond to the payment (either a number of installments or a lump sum payment) and b general ledger supplier records.
- Issuance of a **postal cheque** – or **cash payment** by the aid recipient **through the postal service or other global money transfer service**, for payment of the supplier in time prior to the date of expense certification. Certification of payment constitutes (a) proof of issuance and cashing of the

postal cheque, where the details of the aid recipient and the supplier will appear clearly and (b) general ledger supplier records and general ledger customer records[22].

In cases where the above documents (certification of payment) do not clearly indicate the details of the financial transaction counterpart's additional certification of payment may be requested.

In the case of cash payments (net value up to 500€ or 10000 leva) the required payment certification documents are (a) proof of payment/receipt (cash register receipt, invoice, etc.) issued by the supplier or (b) equivalent document e.g. supplier's sworn declaration of payment.

For the above transactions the grantee should be able to show the corresponding required by National Law accounting records.

It should be noted that:

- All investment expenses must have been paid-off before finalization of the final verification of expenses report.
- The aid recipient may receive and issue electronic invoices. An electronic invoice is any invoice containing the information required by the Greek and/or Bulgarian Accounting Standards respectively, which has been issued and received in electronic form. As proof of certification, electronic invoices must be printed.
- The aid recipient is required to keep a separate account – in his/her accounting books - for the investment plan in which all the relevant expenses will be recorded. In the event of non-compliance with a separate account, all the expenses of the investment plan must be clearly discernible in the account books.
- Investment plan expenses are eligible only if they comply with the applicable National tax and labour legislation.
- All suppliers of the aid recipient - for the expenses associated with the investment plan - should use a company bank account. In the case of deposits to a personal account rather than a company account (excluding suppliers who are sole proprietors/self-employed) these costs will not be certified.
- It is not permissible for payments to be made to any supplier through personal accounts and/or other payment means of the aid recipient company partners or shareholders.
- Expenses cannot be paid-off through the use of third-party cheques (countersigning).
- Fragmentation of any expense with the purpose to avoid specific payment obligations (e.g. partial invoicing in order to pay these costs in cash) is not allowed.

[22] This obligation applies only to the enterprises maintaining general ledgers, not to enterprises maintaining journal accounting.

13.2. MONITORING – VERIFICATIONS – CERTIFICATIONS

13.2.1. ACCOUNTING

Beneficiaries are fully accountable to the respective implementation ~~Bodies~~ bodies for implementing, monitoring and ensuring the progress of their work, for proper adherence to timetables and other conditions and constraints as well as for the completion of the physical and economic object (FMO) as per the approved application.

Expenditure documentation shall always be accompanied by paid-for invoices or accounting documents of equivalent probative value in accordance with national laws. All originals must be stamped with the following statement: «Cooperation Programme Greece-Bulgaria 2014-2020 / (project code and acronym of the project)».

All supporting documentation relating to the implementation of the investment project must be kept during and after the project implementation, for a period of at least ten (10) years after the last payment of the public grant has been received, and no less than the limitation period of the State's claim for repayment of sums unduly paid. This obligation to keep the original supporting documents supersedes even when the provisions of the national tax legislation allow the grantee the right to destroy the relevant data after tax inspection. Failure to comply with this obligation, resulting in lack of control of operations by the respective national or Community control bodies, will lead to withdrawal of the relevant investment project approval decision and to recovery of the entire grant.

All investment projects are monitored by the Programme MA/JS.

Where the entity carries out both an eligible and a non-eligible activity, discretionary accounting is necessary for confirmation of non-cross-subsidization of ineligible activities.

The Lead Beneficiary will submit a Progress Report in accordance with the following schedule:

Reporting Periods	Deadlines for the submission of progress Reports
January – June	20th of July of the respective year
July – December	20th of January of the following year

13.2.2. VERIFICATIONS

In order to validate the expenditure, each Member State will set up a control system making it possible to verify the delivery of the products and services co-financed, the soundness of the expenditure declared for operations or parts of operations implemented on its territory, and the compliance of such expenditure

and of related operations or parts of those operations with Community rules and its national rules. For this purpose, each Member State shall designate the controllers responsible for verifying the legality and regularity of the expenditure declared by each beneficiary participating in the operation.

As far as Greek Beneficiaries are concerned:

Greece establishes a decentralized expenditure verification system at national level according to article 43(3) of Law 4314/2014. For Greek Beneficiaries of ETC Programmes of which the MA located in Greece, the Unit C "Verification of Expenditure" of the MA has been designated as the body responsible to carry out the verification of expenditure (Ministerial Decree 109 283 / ΕΥΘΥ 1012/4-11-2015).

The verifications are carried out by the Register of First Level Controllers/("MEE" or "MEE INTERREG") which was established at the MA following an "open call for expression of interest" to natural persons, Greek or EU citizens. A three-member evaluation committee selects the Controllers. The registration to the Register shall be made in accordance with a Decision of the Special Secretary for ERDF & CF Funded Sectoral Ops. Further information and details are described in the Ministerial Decree for the "Establishment of a Register of First Level Controllers" of the Minister of Economy and Development according to article 43(3) of Law 4314/2014.

The main task of the controllers is the foreseen verifications of Article 125 of the Regulation (EU) 1303/13 and Article 23 of Regulation (EU) 1299/2013. In this context, the controllers conduct:

a) administrative verifications of all applications for reimbursement by beneficiaries established in Greece and

b) on- the spot verifications at the headquarters of beneficiaries and on the project site at least once on each project's lifespan.

Controls are carried out based on the approved programme and project documents, rules on eligibility, manuals on expenditure verification, national and EU public tendering and contracting legislation, ministerial decisions (YPASYD, joint ministerial decision for financial corrections, etc.) and any other relative directive and circular associated with management verifications.

The main tool for the implementation-monitoring-management-verification of the projects of this call is SAMIS. Furthermore for technical reasons there will be only one Budget line used in certificates.

As far as the Bulgarian beneficiaries are concerned:

For Bulgaria, a decentralized FLC system is established. For the verification of expenditure made by

Beneficiaries located in Bulgaria, the responsible institution is the National Authority. National Authority (Directorate General "Territorial Cooperation Management") is subject to the Ministry of Regional Development and Public Works

The first level control for Bulgarian Beneficiaries is performed by independent external controllers (the company "Partnership under the Obligations and Contracts Act Greece-Bulgaria 2015") contracted by the National Authority, following a tendering procedure for selection of a contractor to perform the first level control of expenditures incurred by Bulgarian beneficiaries in projects under the Interreg V-A Greece-Bulgaria 2014-2020 Programme.

The company "Partnership under the Obligations and Contracts Act Greece-Bulgaria 2015" (hereinafter referred to as the "the Company"), contracted by the NA through a public procurement procedure, set a shortlist with the necessary experts (financial, legal and technical) to perform the first level control according to contract No RD-02-29-528/14.10.2015

The FLC Company will perform the technical and financial verification in a proportion of 100% of the expenditures incurred within the projects financed from the Interreg V-A Greece-Bulgaria 2014 – 2020 Programme.

Each project beneficiary completes and submits to the National Authority Request for first level control for the declared expenditures, including those correlating the expenditures with the project activities for the respective reporting period. After receiving the first level control request the NA designates the first level controllers for the project beneficiary.

In order to make sure that the controllers are not subject to any conflict of interest with the controlled Bulgarian partner in carrying out their tasks, they have to submit a Declaration of impartiality and confidentiality. All controllers agree that the data and information provided can be subject to checks at any time by the Programme authorities. Such declarations shall be annexed to each control dossier.

Within maximum of 30 working days from the date of receiving of the request for FLC from the National Authority, the designated controller verifies the expenditures requested by the project determining the eligible expenditures. The controllers verify 100% of the expenditures incurred and paid within the reporting period, on the basis of invoices, payrolls, other supporting documents with equivalent probative value, in order to reach a conclusion regarding the efficiency and effectiveness of the funds usage, correctness of the progress reports drawn up for the project, the observation of the national and community law.

According to the established procedure on the Bulgarian territory on the spot verification visits will take place in the premises of all Bulgarian beneficiaries of the project - including the lead beneficiary if it is a Bulgarian legal entity. During on-the-spot verifications, the responsible persons from the beneficiary organization will present to the controllers the original documents for the conformity verification. The original documents (invoices, payrolls, fuel bills, other supporting documents with equivalent probative value, documents from the public procurement procedure etc.), will be stamped by the controllers. The beneficiary has to sign presented by the FL controller documents. In case the beneficiary has objections to the findings of the FL controller, he/she can submit an appeal. According to Art.23 paragraph 4, Reg. (EU) 1299/2013 each member state is responsible for verification of the expenditures of its own territory.

The control verifications shall be realized though templates used by the first level controllers. Each controller shall be responsible for keeping records of his/her verification.
On Bulgarian territory the Certificate and the attached thereto are issued and signed by the company "Partnership under the Obligations and Contracts Act Greece – Bulgaria 2015", contracted by the NA through a public procurement procedure contract № RD-02-29-528/14.10.2015

After the verification is finalized, the controller submits to the beneficiary the first level control report containing FLC Checklist, FLC Certificate, FLC Control Report, FLC table of verified expenditures and BG Procurement checklists (if the case) in one original paper version. The controller submits the report also to the NA for performing further checks, together with a scanned version of the supporting documents.
In case for further needed modifications and / or changes to the above described procedures required for the specific call of proposals, these will be implemented in due time and all interested and involved parties are going to be duly informed accordingly. Furthermore, any necessary requirements by the First Level Control are going to be taken into consideration, so as to be presented in the control procedures described in the State Aid Information System.

13.3. PAYMENT OF GRANT – REQUIRED DOCUMENTATION

Public assistance (grant) for each approved investment plan comes up to the amount specified in the Subsidy Contract.

Payment of the assistance is made in installments during the implementation of the investment. Each installment corresponds to a specific percentage of the total approved grant. The final installment is paid after the completion and final approval of all investment items. The amount of the final installment is not predetermined but depends on the total certified expenditure of each grantee for the entire investment.

Especially in the case of direct assistance to SMEs the procedure for the installment payments will differ between the Greek and the Bulgarian Beneficiaries.
For the Bulgarian Beneficiaries they are made by the Certifying Authority directly via an interest-free project dedicated bank account, which is declared by the concerned Beneficiary in the State Aid Information System and depending on the availability of funds. This payment will include both the ERDF and the National co-financing contributions.

For the Greek Beneficiaries they will be made through the Public Investment Program (PIP) via the Regional Development Funds either from the respective one in Central Macedonia or Eastern Macedonia-Thrace depending on the location of the Beneficiary, according to the relevant required procedures. This payment will include both the ERDF and the National co-financing contributions. Within each Regional Development Fund a separate PIP code will be created through which the respective Beneficiaries of each Region will be paid.

Please note that each PB should have an interest free bank account dedicated to the project for the reimbursements of the grant. Payments to the suppliers may be conducted by this or any other account of the Project Beneficiary in the framework of the project implementation. This bank account may be a new one or an already existing one, in case it meets the Call requirements.

The necessary supporting documents for the payment of a grant installment are listed in Annex IX "REQUIRED DOCUMENTS FOR GRANT PAYMENTS".

All grant payment/installment actions (e.g. claim for advance payment, authorization of advance payment, interim installment, final installment, disbursements, etc.) are carried out through the State Aid Information System by completing the appropriate fields.

13.3.1. ADVANCE PAYMENT

After the signing of the grant contract, the aid recipient can receive an advance of up to 40% of the public assistance (grant) if he/she provides a letter of guarantee for an equivalent amount or a promissory note (for Bulgarian enterprises) from a credit institution recognized for that purpose. The letter of guarantee/promissory note must be issued in favour of the Competent Body with a term of validity of either indefinite or a fixed expiration date past the closing date for the completion of the investment (as indicated in the grant contract). In the latter case, and in the event the fixed-term guarantee happens to expire before the investment is actually completed (e.g. if an extension is granted for the completion of the investment) then the beneficiary is obligated to immediately replace it with another letter of guarantee of appropriate term. The aid recipient can receive up to 40% of the public assistance as an advance - by submitting an equivalent letter of guarantee - through a series of claims (the sum of which

comes up to 40% cumulatively) provided these claims are submitted before the first request for verification.

It is the responsibility of the Managing Authority to monitor and ensure that the submitted letter of guarantee/promissory note is valid and remains valid during the implementation of the investment.

The advance payment is balanced out (i.e. the amount received as advance payment is subtracted from public assistance corresponding to the sum of payment certifications submitted) in the interim payment or the final payment of the project, if there is no interim payment. In general, the advance payment is balanced out in the first payment the PB receives, whether this is an interim or a final payment.

Advance Payment Claims must be submitted by the aid recipient electronically through the State Aid Information System by completing the relevant fields in the «Advance Payment Claim" module. The beneficiary is required to submit on paper the required supporting documentation as listed in Annex IX "REQUIRED DOCUMENTS FOR GRANT PAYMENTS". These documents shall be submitted is the same way as described in Chapter 11 «REQUIRED DOCUMENTATION TO BE SUBMITTED ON PAPER"

The advance shall be covered by the costs paid by the beneficiary in connection with the implementation of the project and may be justified by paid invoices or accounting documents of equivalent probative value within three years from the date of payment of the advance, and no later than 31 December, 2023.

13.3.2. INTERIM PAYMENTS

An interim payment may be paid to the aid recipient after (a) submission of a relevant Verification and Certification Request and (b) certification of the physical and financial content of the investment, which ultimately specifies the amount of total eligible investment expenses up to the time of the Request and the corresponding public assistance (grant).

A: Each Project Beneficiary may submit:

- minimum one (1) request for verification and payment, at the closure of the project implementation to verify all his paid out expenditures, **OR**

- maximum four (4) requests for verification and payment according to the following cases:

In case the Project Beneficiary requests for an advance payment

1. a verification of an advance payment up to 40% of the PBs public assistance (grant)
2. an interim verification and payment of at least 50% or more of the PBs public assistance (grant)
3. an interim verification and payment of at least 75% or more of the PBs public assistance (grant)
4. a final verification and payment at the closure of the project.

In case the Project Beneficiary does not request for an advance payment

1. an interim verification and payment of at least 30% and up to 50% of the PBs public assistance (grant)
2. an interim verification and payment of at least 50% or more of the PBs public assistance (grant)
3. an interim verification and payment of at least 75% or more of the PBs public assistance (grant)-
4. a final verification and payment at the closure of the project.

After the first payment (Interim or final), the advance letter of guarantee is returned to the beneficiary.

Please note that

- For technical reasons in SAMIS all payments of both beneficiaries are considered “interim”. The last payment of the last beneficiary is the final one.
- Each request for verification must be concluded, including reimbursement for the next one to start.

13.3.3. FINAL PAYMENT

The final payment is made to the aid recipient after (a) an on-site verification of the completion of the investment, and (b) issuance of a Certificate of Completion of the investment.

At this stage, the satisfaction of all requirements of the grant contract is verified and the final eligible cost of the project, as well as the corresponding public assistance, are calculated. The Cooperation Programme’s Managing Authority ensures that the aid recipient receives the full amount of the assistance due no later than ninety calendar days after the date of submission of the respective Payment Claim by the aid recipient. To that purpose, the Managing Authority may establish interim indicative deadlines. The 90-day payment deadline may be interrupted by the Managing Authority in duly justified cases in accordance with Article 132 (2) of Reg. 1303/2013, i.e.:

(a) the amount of the payment claim is not due or the appropriate supporting documents, including the documents necessary for management verifications under point (a) of the first subparagraph of Article 125(4[23]), have not been provided; or

(b) an investigation has been initiated in relation to a possible irregularity affecting the expenditure concerned.

[23] That the co-financed products and services have been delivered and that expenditure declared by the beneficiaries has been paid and that it complies with applicable law, the operational programme and the conditions for support of the operation.

In cases where an advance payment has been made and in order not to exceed the aid intensity, grant payments and eligible expenses are valued (calculated) at the time the aid was granted (based on the official discount rate in force at the time the aid was granted). This calculation is made before the final installment -payment.

14. GRANT MODIFICATIONS

14.1. MODIFICATION PROCESS

Requests for modifications can be submitted by the ~~aid recipients~~Lead Beneficiary electronically through the State Aid Management Information System, by completing the relevant fields under the "MODIFICATION REQUEST" module. The aid recipient ~~attaches~~ submits to the State Aid Management Information System a duly completed "~~request for modification~~Modification Request" module ~~form~~, ~~which is provided by the Managing Authority through the websites www.espa.gr, www.interreg.gr and http://www.greece-bulgaria.eu/ .~~ attaching in SAMIS all necessary supporting documents that substantiate his/her claim. ~~–~~The aid recipient submits the request on SAMIS, reproduces the form as needed, ~~completes it appropriately~~ and sends it via e-mail, signed and stamped by the LB, to the MA/JS. ~~uploads it to the State Aid Information System in pdf format. The aid recipient is required to also submit on paper all necessary supporting documents that substantiate his/her claim. The documents must be submitted in the same way as that described in Chapter 11 "REQUIRED DOCUMENTATION TO BE SUBMITTED ON PAPER".~~

Changes of individual elements of the Grant Contract are possible, upon submission of a substantiated request by the aid recipient, provided that the nature and objectives of the investment plan are not altered and that the terms and conditions of the Call remain intact.

Requests for modifications, other than those submitted under force majeure, may be submitted after the first six months from the start date of the investment plan have elapsed (the date of modification request submission is determined by the incoming document number).

It must be noted that in order to ensure timely implementation, any request for modification of the project will be preassessed regarding the need by JS/MA and reserves the right to accept project modifications not more than twice per year. This limitation applies only for modifications approved either by the MA or the MC and can be overruled in exceptional cases. The request for modification in order to add in the approved AF the data of the enterprises that were under establishment during the submission phase, are not taken into consideration. Project Beneficiaries should keep in mind that a request for modification is submitted at project level and not per Project Beneficiary separately. Thus, a cooperation/communication among the project beneficiaries is necessary to ensure the consent of the

other Project Beneficiary, before submitting a request for modification. Also, they should inform and consult in advance their Project Officer about the modification they wish to request.

Prior approval of the modification is needed in order for the aid recipient to proceed with the implementation and payment of actions included in the request for modification.

Should the proposed changes to the investment plan affect the initial evaluation and scoring of the selection criteria, the Managing Authority re-evaluates the investment plan and suggests to the Cooperation Programme Monitoring Committee the issuance of an approval or rejection decision.

More specifically, if one aid recipient of the scheme withdraws with a justified reason after signing of the Grant Contract, the investment proposal is rejected unless, the remaining partner resubmits the proposal, amended or not, with a new partner, only for one more time and in exceptional cases. The reasons for withdrawal may be force majeure circumstances such as bankruptcy of one of the partners or proven impossibility to implement the project.

In this case, the new investment proposal (including two aid recipients) is going to be re-evaluated. Its scoring of the selection criteria should be at least equal, if not better, to the scoring of the assessment of the initial proposal, in order for the new scheme to be funded.

In the case where one aid recipient of the scheme withdraws before signing the Grant Contract, no cooperation scheme exists and the investment proposal is automatically rejected.

In the event that the proposed changes to the investment plan do not affect the initial evaluation/assessment, the Managing Authority examines the request and proposes to the Cooperation Programme Monitoring Committee the issuance of an approval or rejection decision of the modification request.

Possible changes to the elements of a grant contract are set out in chapter 14.2. The aid recipient may elect not to submit a request for modification in case of minor changes (chapter 14.3) that are not specifically mentioned in the grant contract. The aid recipient may make the aforementioned changes throughout the duration of the investment plan and up until the end of the investment with the only obligation to keep the Managing Authority informed. The eligibility of such expenses is conditional upon final verification and certification.

14.2. ELEMENTS OF GRANT CONTRACT MODIFICATION

Only the following changes to the grant contract will be reviewed by the Managing Authority:

- Modifications of expenditure and deliverables that do not affect the nature and objectives of the investment plan and the terms and conditions of the Call;

- Modifications to the budget by 30% (up or down) in any given type of expense, provided that the budget breakdown limits as defined in chapter 9.4 are not violated;
- Addition of a new type of expense, not initially foreseen when submitting the application, amounting up to 5% of the total investment budget;
- Extension of the completion deadline of the investment plan.
- Change of the location of the investment; as long as the proposed change does not affect the investment plan, its physical object, the objectives, the terms and conditions of the call and, in addition, all the necessary supporting documents - as provided by the national laws of the two countries - are available.

Important Notice: In all cases, all the terms and conditions of the Call which ensure the eligibility and positive evaluation of the investment plan must continue to be met after the modification.

All modifications - other than those carried out under the responsibility of the aid recipient as described in paragraph 14.1 - are subject to the approval by the Cooperation Programme Managing Authority. Relevant requests should be accompanied by detailed justification in relation to the needs of the physical object of the investment that create the need for the change. Requests for modifications will not be considered until all the necessary supporting documentation required either by this chapter or the grant contract have been submitted. Once all the necessary information has been submitted, the Managing Authority will process the request and will electronically send the relevant reply letters and / or modification decisions where necessary.

14.3. MINOR CHANGES

They include:

a. Replacement of the person designated as responsible for the investment;
b. Replacement of the legal representative of any of the two participating enterprises.
c. Changes in the company name and/or legal form.
d. Changes in the financing scheme - only in the case of the addition of a new bank loan (no change is required if bank lending is removed);
e. Changes in suppliers;
f. Changes in corporate/shareholder composition amounting to less than 25%;
g. Change any expense items of the investment plan, with other items within the same Expense Type for which, it can be documented that:
    - they comply with the eligibility rules for the specific expense type; and

- better serve the investment needs.

These changes do not require a modification request as stated in chapter 14.1.

In any case, it is the responsibility of the aid recipients to ensure that these minor changes do not lead to a deviation from the terms and criteria of this Call and the grant contract.

In case the minor changes concern the replacement of the person designated as responsible for the investment and/or the replacement of the legal representative of any of the two participating enterprises, the Beneficiary should inform the JS in advance to verify that these modifications do not change the eligibility of the proposal (1st GROUP OF CRITERIA: «Human assets guaranteeing investment success»).

In addition, in case the change concerns the replacement of the legal representative of any of the two participating enterprises, the Beneficiaries should keep in mind that if any Call obligation was not met by the outgoing member of the company should be met by the new member; and any Call obligation was met by the outgoing member should also be met by the new member.

14.4. MODIFICATION RESTRICTIONS

The following modifications are not allowed:

- Modification of the start date of the grant and the eligibility date of the expenses;
- Increase of the grant (public assistance);
- Modification of physical elements of the investment plan, which affect the nature and objectives of the investment plan and the terms and conditions of this Call;
- Modification of budget items by more than 30% per expense type and/or exceeding the limits set in chapter 9.4 (Budget Breakdown)
- Adding a new category of expenditure, not foreseen when submitting the application, greater than 5% of the total budget of the investment plan.

15. COMPLETION OF INVESTMENT PLANS

After the Compilation of the Final Verification Report – which concerns all the items of the investment plan - and the preparation of the Certification Report, the Managing Authority drafts the Certificate of Completion through the State Aid Information System, which it communicates to the aid recipients.

The Certificate of Completion confirms:

- ✓ The completion of the physical content of the investment plan (the deliverables, the achievement of the target value of the indicators and the specific objectives);

- ✓ the completion of the financial content of the investment plan and records the final/cumulative outcome of the verification of expenses (total investment expenditure and corresponding public assistance) including the verifications performed during interim Payment Claims as well as the verifications performed for the final Payment Claim;
- ✓ The final payable amount of the public assistance, the sums already paid and the remaining amount to be paid;
- ✓ The final financing scheme of the investment plan;
- ✓ The acquisition of all authorizations/permits required by the relevant regulatory framework;
- ✓ That all obligations under the grant contract, and in particular those related to programme publicity, equal treatment and to access by persons with disability, have been fulfilled;
- ✓ Compliance with any recommendations of previous verifications/on-site controls/audits that may have been carried out by the Managing Authority, the Certifying Authority, the Audit Authority, other national authorities or EU services;
- ✓ the exact start date for each aid recipient's Long-Term Obligations, as specified in the grant contract.

The Managing Authority communicates the Certificate of Completion to the aid recipients. All relevant documents and documentation are archived.

Important Notice:

1. The date of completion of the physical and economic object of the investments will be the date on which the last action was taken by the beneficiary.

2. If upon completion of the physical and financial object of the investment a valid operation license is not available, the project can be considered as «completed», if at least the license application – as filled with the respective competent authority – is submitted to MA/JS. The new or renewed license is required to be submitted by the beneficiary to MA/JS no later than six (6) months from the date of completion of the physical and economic object of the investment. The Beneficiary is obligated to notify the MA/JS in due time both for the receipt of the new / renewed license and for possible delays in the procedure.

3. The MA/JS is obligated to monitor and control the settlement of any outstanding issues regarding the above conditions for the completion and receipt of the investment projects by the beneficiaries within the specified time-frames.

4. In case of non-observance of some or all of the above conditions, the MA/JS proceeds to take the necessary measures according to the existing institutional framework.

15.1. ~~PERFORMANCE~~ OUTPUT INDICATORS

The following ~~performance~~ output indicators are applicable:

- **CO01 - Productive investment: number of enterprises receiving support**
- **CO02: Productive investment: Number of enterprises receiving grants**
- **CO05: Productive investment: Number of new enterprises[24] supported (If applicable)**

15.2. AID RECIPIENT OBLIGATIONS

a. The aid recipient is required to meet all the conditions set out in this Call.
b. The aid recipient cannot be supported by any other Regional, National or Community Programme for the implementation of the same investment plan or part thereof.
c. The aid recipient must not interrupt its activity and continue to operate within the Cooperation Programme eligible geographic area for at least a period of three (3) years from the date of issuance of the completion certificate. Otherwise, the public assistance received must be returned in proportion to the period for which the requirements have not been met.
d. The aid recipient may not transfer - for any reason - fixed assets that have been financed through this Call, unless they are replaced by other assets owned by the aid recipient and of equivalent value, and which correspond to the needs of the investment (in these cases it is necessary to inform the Managing Authority of the Cooperation Programme) for a period of 3 years from the date of issuance of the completion certificate. Otherwise, the public assistance must be returned in proportion to the period for which the requirements have not been met.
e. The aid recipient may not rent part or all of the assisted investment (in such cases, the Management Authority must be informed);
f. The aid recipient may not substantially alter the assisted investment in a manner that affects the nature, objectives or conditions of the implementation or which could undermine its original objectives;
g. The aid recipient must comply with European Union and national legislation when implementing the investment plan, and in particular with respect to sustainable development, equality between men and women, non-discrimination and accessibility for people with disabilities.
h. The aid recipient must also:
    i. Carry out all actions through the State Aid Information System ensuring the accuracy, quality and completeness of the data submitted.

[24] under establishment or who have not completed one fiscal year)

ii. Keep a separate account for the expenses of the investment plan or have sufficient accounting encoding (audit trail) to easily demonstrate the expenditure that corresponds to the investment plan and an appropriate mechanism to ensure that assistance is not directed to non-eligible activities in the case of a mixed company activity;

iii. Take all the information and communication measures as required in Annex XII of Regulation EU 1303/2013 and to accept being included in the list of Programme operations published at the web portals www.greece-bulgaria.eu, www.interreg.gr www.ependyseis.gr , www.espa.gr , as provided for in Article 115 and Annex XII of Reg. EU 1303/2013, indicating: the name of the aid recipient, summary of the assisted operation, date of commencement of the operation, closing date of the operation, total eligible expenditure, co-financing rate, postal code or other appropriate indication of the location, country, name of the intervention category of the operation.

i. For the verification of long-term obligations, the aid recipient must send to the Managing Authority any and all relevant documents requested in writing. In the event of non-submission of such documentation, the return of the total public assistance (grant) is required.

j. When implementing the investment plan, the aid recipient must inform the public regarding the support received from the EU Funds:

i. by providing on his/her website, if any, a brief description of the assisted operation, commensurate with the level of support, including the objectives and the expected results, and highlighting the financial contribution from the Union;

ii. by placing at least one project information poster (minimum size A3), including a reference to the financial contribution from the Union, at a spot visible to the public, such as a building entrance.

k. Any events organized as part of the implementation of the investment plan, must be promoted and publicized; Any preliminary, partial or final results of a research project included in any publication/journal should indicate that part or all of the project was funded under this Call, mention the European Fund which finances the action, make reference to the EU and display its emblem;

l. The aid recipient, in cooperation with the Managing Authority and/or with other competent bodies, must provide all information and data concerning the investment plan - even after the Programme expires - in order to ensure evaluation of the action and support the planning of future similar actions;

m. All the documentation regarding the investment must be maintained by the company in a specific folder throughout the duration of the implementation and then for another ten (10) years from the date of payment of the last installment of the grant and made available to National competent

bodies and competent bodies of the European Union, if such control is requested, regardless of whether other provisions of national law do not impose such obligations.

n. The above data and supporting documents shall be kept either as originals or up-to-date copies of the originals, including electronic versions of the original documents or documents only available in electronic form.

o. Any repayment of unduly paid amounts of the public assistance[25.] – if necessary – will be made with interest (which is calculated from the date of the payment), in accordance with the Joint Ministerial Decision (Government Gazette 2784/B/21.12.2015) enforcing Article 72 (h) of Regulation (EU) 1303/2013[26].

16. ENFORCEMENT OF AID RECIPIENT OBLIGATIONS

The Managing Authority is responsible for managing the Cooperation Programme in accordance with the principle of sound financial management. For the fulfillment of this purpose, it shall make available to aid recipients information on the implementation of the investment plans.

The Management and Control System - a set of administrative rules which are interdependent and with a specific organizational structure - develops individual activities with the objective of sound financial resource management (economy, efficiency, effectiveness).

The Managing Authority, in the framework of its obligation to ensure that the financial resources of the programme and the supervision exercised by it in State aid operations, shall undertake all the actions required to monitor compliance with the aid recipient obligations for a period of three years from the final payment of public assistance. Furthermore, the Managing Authority maintains detailed files with all the information and supporting documents regarding the approved plans, for 10 years from the date of their completion.

Monitoring of compliance with the above and other commitments by the aid recipients is carried out by means of administrative checks and balances on a sampling basis which allows safe conclusions to be drawn regarding compliance and on the basis of cross-checking database data.

[25] With regard to programmes under the European territorial cooperation goal as governed by Regulation (EU) No 1299/2013 of the European Parliament and of the Council[25] ('ETC programme'), it is for the Member States and third countries participating in a given ETC programme to decide that neither the lead beneficiary nor the programme's managing authority are obliged to recover an amount unduly paid which does not exceed EUR 250, not including interest, in contribution from the Funds.

[26] Management and control systems shall provide for the prevention, detection and correction of irregularities, including fraud, and the recovery of amounts unduly paid, together with any interest on late payments.

It is also possible to carry out on-the-spot verifications. The frequency and scope of on-the-spot verifications is proportionate to the amount of public assistance received and to the level of risk as such risk is discovered during those verifications and taking into account the results, conclusions, recommendations and audits carried out by the Audit Authority for the management and control system as a whole. On-the-spot verifications can also be carried out by other national or European Union bodies. In particular, the Managing Authority has the right to perform not only sample-based controls but also targeted audits after the completion of each investment plan.

For the completion of administrative verification procedures, the aid recipient is obligated to submit all documents as requested in writing.

17. INFORMATION

For information purposes regarding the Call, potential beneficiaries may contact the Cooperation Programme Information Office at 65, Leoforos Georgikis Scholis, 57001, Thessaloniki, Greece, Tel: +30 2310 469695, E-mail : jts_grbg@mou.gr, URL: www.greece-bulgaria.eu. All questions must be in writing and be sent by e-mail to the address jts_grbg@mou.gr. For technical aspects regarding implementation of State Aid in general, the potential beneficiaries may contact the HELPDESK (support office), which the Management Organisation Unit of Development Programmes operates, tel: 210-7787940, support@mou.gr (office hours 09: 00-17: 00 during work days).

18. IRREGULARITES – SUSPENSION OF AID – RECOVERY

With respect to irregularities, suspension of aid and recovery of amounts unduly or unlawfully paid, the provisions of the Joint Ministerial Decision 302050 / YD 5250 / 23-10-2018 on Financial Corrections and Procedures for the Recovery of Unduly or Unlawfully Paid Amounts from State Budget Funds for the Implementation of ETC Programmes, and the provisions of COMMISSION IMPLEMENTING REGULATION (EU) 2017/646 of 5 April 2017, amending Implementing Regulation (EU) 2015/378 laying down rules for the application of Regulation (EU) No 514/2014 of the European Parliament and of the Council with regard to the implementation of the annual clearance of accounts procedure and the implementation of the conformity clearance, will be applied.

It is noted that the Managing Authority - in the framework of the National and European Anti-Fraud Policy on Structural Fund Actions - will forward fraud-related data to the competent authorities. A detailed report on "Fighting Fraud in Structural Actions" is available on the websites www.espa.gr, www.greece-bulgaria.eu and www.interreg.gr

In case for further needed modifications and / or changes to the above described procedures required for the specific call of proposals, these will be implemented in due time and all interested and involved parties

are going to be duly informed accordingly. Furthermore, any necessary requirements by the First Level Control are going to be taken into consideration, so as to be presented in the control procedures described in the State Aid Information System.

19. LIST OF ANNEXES[27]

ANNEX I.1 APPLICATION FORM - PART 1

ANNEX I.2 APPLICATION FORM - PART 2

ANNEX I.3 APPLICATION FORM - BUDGET TABLE – PART 3

ANNEX II: ELIGIBILITY OF EXPENDITURE

ANNEX III: SME DEFINITION

ANNEX IV: FORM FOR THE VERIFICATION OF ENTERPRISE ELIGIBILITY AS AN SME

ANNEX V: EVALUATION CRITERIA

ANNEX VI: ELIGIBLE NACE CODES

ANNEX VII: REQUIRED APPLICATION DOCUMENTATION

ANNEX VIII: DECLARATION TEMPLATES

ANNEX IX: REQUIRED DOCUMENTS FOR GRANT PAYMENTS

[27] Insufficient/ incomplete/unclear data, information, dates regarding Annexes I.1- ANNEX I.2- ANNEX I.3- ANNEX IV- ANNEX VIII (Declarations A-B-C) are permitted errors and clarifications may be requested.

ANNEX I.1 APPLICATION FORM- PART 1

(The State Aid Information System generates it)

ANNEX I.2 APPLICATION FORM- PART 2

(To be submitted in pdf format through the State Aid Information System)

ANNEX I.3 APPLICATION FORM- BUDGET TABLE

(To be submitted in excel format through the State Aid Information System)

ANNEX II: ELIGIBILITY OF EXPENDITURE

1. EU GENERAL REGULATIONS ON ELIGIBILITY OF EXPENDITURE

REGULATION (EU) No 1303/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 17 December 2013

CHAPTER III

Eligibility of expenditure and durability

Article 65: Eligibility (only the ones applicable to this call are listed below)

1. The eligibility of expenditure **shall be determined on the basis of national rules**, except where specific rules are laid down in, or on the basis of, this Regulation or the Fund-specific rules.

2. Expenditure shall be eligible for a contribution from the ESI Funds if it has been incurred by a beneficiary and paid between the date of submission of the programme to the Commission or from 1 January 2014, whichever is earlier, and 31 December 2023. In addition, expenditure shall only be eligible for a contribution from the EAFRD if the relevant aid is actually paid by the paying agency between 1 January 2014 and 31 December 2023.

3. By way of derogation from paragraph 2, expenditure under the YEI shall be eligible as of 1 September 2013.

4. [….].

5. [….].

6. Operations shall not be selected for support by the ESI Funds where they have been physically completed or fully implemented before the application for funding under the programme is submitted by the beneficiary to the managing authority, irrespective of whether all related payments have been made by the beneficiary.

7. [….].

8. [….]

9. Expenditure that becomes eligible as a result of an amendment to a programme shall only be eligible from the date of submission to the Commission of the request for amendment or, in the event of application of Article 96(11), from the date of entry into force of the decision amending the programme.

The Fund-specific rules for the EMFF may derogate from the first subparagraph.

10. [….}.

11. An operation may receive support from one or more ESI Funds or from one or more programmes and from other Union instruments, provided that the expenditure item included in a request for payment for

reimbursement by one of the ESI Funds does not receive support from another Fund or Union instrument, or support from the same Fund under another programme.

Article 69: Specific eligibility rules for grants and repayable assistance

1. Contributions in kind in the form of provision of works, goods, services, land and real estate for which no cash payment supported by invoices, or documents of equivalent probative value, has been made, may be eligible on condition that the eligibility rules of the ESI Funds and the programme so provide and that all the following criteria are fulfilled:

(a) the public support paid to the operation which includes contributions in kind does not exceed the total eligible expenditure, excluding contributions in kind, at the end of the operation;

(b) the value attributed to contributions in kind does not exceed the costs generally accepted on the market in question;

(c) the value and the delivery of the contribution can be independently assessed and verified;

(d) in the case of provision of land or real estate, a cash payment, for the purposes of a rental agreement of a nominal amount per annum not exceeding a single unit of the currency of the Member State, may be made;(e) in the case of contributions in kind in the form of unpaid work, the value of that work is determined by taking into account the verified time spent and the rate of remuneration for equivalent work.

The value of the land or real estate referred to in point (d) of the first subparagraph of this paragraph shall be certified by an independent qualified expert or duly authorised official body and shall not exceed the limit laid down in point (b) of paragraph 3.EN L 347/376 Official Journal of the European Union 20.12.201

2. Depreciation costs may be considered as eligible where the following conditions are fulfilled:

(a) the eligibility rules of the programme allow for it;

(b) the amount of the expenditure is duly justified by supporting documents having equivalent probative value to invoices for eligible costs were reimbursed in the form referred to in point (a) of the first subparagraph of Article 67(1);

(c) the costs relate exclusively to the period of support for the operation;

(d) public grants have not contributed towards the acquisition of the depreciated assets.

3. The following costs **shall not be eligible** for a contribution from the ESI Funds and from the amount of support transferred from the Cohesion Fund to the CEF as referred to in Article 92(6):

(a) interest on debt, except in relation to grants given in the form of an interest rate subsidy or guarantee fee subsidy;

(b) the purchase of land not built on and land built on in the amount exceeding 10 % of the total eligible expenditure for the operation concerned. For derelict sites and for those formerly in industrial use which comprise buildings, that limit shall be increased to 15 %. In exceptional and duly justified cases, the limit may be raised above the respective aforementioned percentages for operations concerning environmental conservation;

(c) value added tax except where it is non-recoverable under national VAT legislation.

2. REQUIRED DOCUMENTATION[28]

Time of expense materialization

~~The total expense should have been incurred during the timeframe specified in the grant contract.~~ Proof of expenses is considered to be the relevant documents (e.g. invoices) as defined below.

Only expenses fully paid, up to the interim certification, certify as eligible costs in the relevant period. Expenses not fully paid, will be considered ineligible for the period under review and in this case these costs may be submitted in the for final payment claim. Any expense not fully paid by the date of the final certification, will be considered ineligible.

Conditions for eligibility of expenses - Required documentation

Buildings, Installations, Landscaping Expenses

Necessary condition for building/installations/sites expenses to be eligible is to record them in a register of fixed assets or a similar accounting book as provided for in the respective national tax legislation.

- Copy of ownership title and transcription of the title in the land registry / National Cadastre.
- Notarized act of sale or usufruct transfer for an existing enterprise establishment, registered in the competent land registry or National Cadastre.
- Proof of electronic registration for the rent or concession of building or land facilities. The rental contract or the concession must have duration of at least three (3) years from the date of the grant contract. Especially for the construction works the duration of the rent must be at least eight (8) years from the date of the grant contract.
- Building permit or exemption for small-scale works or any other form of approval of works as required by respective national regulations by the competent authorities or settlement/legalization of a building space for which a building permit had not been secured in the first place. Otherwise the Building permit or any other permit **must** be submitted before the **request for** advance payment OR before the 1st request for payment if no advance payment has been given.

[28] All documentation in scanned copies, including the signatures is a permitted error and a clarification may be requested. In addition Insufficient/missing/incomplete/unclear data, information, dates regarding submitted documents, (i.e. Application Forms, the description of the new jobs or discrepancies on data on rental agreements, technical designs, financial data, list of employees, price offers, permits, licenses, legal representative (s), project managers, CVs, job positions, declarations, sworn declarations, social security documentation, tax numbers and so forth are permitted errors and clarifications may be requested.

- Private Contracts - Contracts with Builders / contractors duly registered with the competent Tax Office, as per the relevant national legislation. (if applicable)
- Technical designs including: Full technical report/description, as built Drawings, final Bills of Quantities, Cost Analysis, Photographs. The technical data file shall be signed by the competent engineer (s).[29]
- Sales or service invoices of the supplier/contractor to the company. The documents should mention the name of the supplier/contractor, describe in detail the supply of materials or the construction of the premises and indicate the name of the action and the investment plan for which the purchase takes place.
- Proof of payment/receipts of the above invoices and/or proof of transfer of the amount due, general ledger supplier records and the statement of the bank account from which the relevant amounts have been paid.
- Photographs
- In cases where prefabricated buildings (or parts of them) are imported from abroad, all legal documents required for import, transport, etc. up to the location of the installation/site, regardless of whether they represent eligible expenses.

Machinery, Equipment Expenses

Necessary condition for equipment expenses to be eligible is to record them in a register of fixed assets or a similar accounting book as provided for in the respective national tax legislation.

- Copies of the private contracts - contracts for the supply of machinery and equipment, registered with the competent tax authority, as per the relevant national legislation.(if applicable)
- Copies of rental agreement contracts, which include an obligation for the equipment to be purchased by the renter at the end of the renting period
- Certification of the supplier that the machinery/equipment is new, and that the item is transferred free of obligations, with reference to the serial number of the machinery/equipment and their components, where applicable.
- A copy of a CE certificate or a declaration of conformity for the machinery.

[29] Signatures missing and/or scanned versions of the Technical designs as well as missing/insufficient BoQs are a a permitted error and a clarification may be requested.

- A copy of a vehicle license in the name of the enterprise with all required authorizations from which the exclusive company use of the vehicle is presumed.
- Sales or service invoices or equivalent to the supplier's invoices to the enterprise. The documents should indicate the supplier's name and detail the equipment or the configuration work or the software and indicate the name of the action and the investment plan for which the purchase takes place.
- ~~-~~Proof of payment/receipts of the above invoices and/or proof of transfer of the amount due, general ledger supplier records and the statement of the beneficiary's bank account[30] ~~-~~from which the relevant amounts have been paid.
- When the equipment is imported from abroad, all the legal documents required for import, transport, etc. up to the location of the assisted plant/installation/site of operation, regardless of whether they represent eligible expenses.
- Photographs.
- ~~Certificate of acceptance of equipment~~

Software, Technical / Consulting expenses

- Copies of private contracts - contracts for the supply of software, patents, royalties, innovation advisory services, user rights of databases, user rights of laboratory services, services for drafting of manuals for the development and certification of processes and products/services, services to design new products and services, experimental development services, etc. duly registered with the appropriate tax authorities as provided for in the respective national legislative framework.
- Copies of studies and manuals, licenses / patents, royalties, reports and supporting documents, product and/or service certificates, management system certification, any deliverables foreseen in the private contracts.
- Software licenses or purchase proof.
- Sales or service invoices of the supplier/service provider to the enterprise. The documents should state the name of the supplier/service provider and describe in detail the equipment or configuration work or the software, etc. and indicate the name of the action and the investment plan for which the purchase takes place.

[30] Transactions of the bank account that the amount has been registered.

- Proof of payment/receipts of the above invoices and/or proof of transfer of the amount due, general ledger supplier records and the statement of the bank account from which the relevant amounts have been paid.

- ~~Certificate of acceptance of software/service outcomes.~~

-

Promotion, Marketing, Networking Expenses

- Copies of private contracts - contracts with promoters and promoters of products and/or services.
- Copies of private contracts - contracts with organizers of exhibitions for company participation.
- Copies of documentation for the delivery of promotional actions/material of the company's products and/or services.
- Sales or service invoices of the service provider to the enterprise.
- Proof of payment/receipts of the above invoices and/or proof of transfer of the amount due, general ledger supplier records and the statement of the bank account from which the relevant amounts have been paid.
- Photographs of events

Personnel Expenses[31]

- Decision by the beneficiary enterprise's administration specifying the working team;
- Employment contract ~~and job description~~[32];
- Document identifying the real personnel costs (gross salary and employer's social contributions for the employee), such as pay slips or other accounting documents where the employment costs are clearly detectable;
- Proof of payment (salaries, levies, taxes)
- ~~Timesheets and other~~ payment calculation slips.

[31] Personnel expenses always refer to the actual expended amounts for salaries and wages. This includes both full-time and part-time employees.

[32] For the Greek Benficiaries, the uploading of the hire (form E3), of the the annual table of the personnel (form E4) in ERGANI is necessary as well as the submission of the Analytical Periodical Statements (ΑΠΔ) as submitted in e-EFKA and the withhold taxes in Taxisnet.

ANNEX III: SME DEFINITION (COMMISSION RECOMMENDATION 2003/361/EC, ANNEX I OF EU REGULATION 651/2014)

Article 1: Enterprise

An enterprise is considered to be any entity engaged in an economic activity, irrespective of its legal form. This includes, in particular, self-employed persons and family businesses engaged in craft or other activities, and partnerships or associations regularly engaged in an economic activity.

Article 2: Staff headcount and financial ceilings determining enterprise categories

1. The category of micro, small and medium-sized enterprises (SMEs) is made up of enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.

2. Within the SME category, a small enterprise is defined as an enterprise which employs fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million.

3. Within the SME category, a microenterprise is defined as an enterprise which employs fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million.

Article 3: Types of enterprise taken into consideration in calculating staff numbers and financial amounts

1. An 'autonomous enterprise' is any enterprise which is not classified as a partner enterprise within the meaning of paragraph 2 or as a linked enterprise within the meaning of paragraph 3.

2. 'Partner enterprises' are all enterprises which are not classified as linked enterprises within the meaning of paragraph 3 and between which there is the following relationship: an enterprise (upstream enterprise) holds, either solely or jointly with one or more linked enterprises within the meaning of paragraph 3, 25 % or more of the capital or voting rights of another enterprise (downstream enterprise). However, an enterprise may be ranked as autonomous, and thus as not having any partner enterprises, even if this 25 % threshold is reached or exceeded by the following investors, provided that those investors are not linked, within the meaning of paragraph 3, either individually or jointly to the enterprise in question:

(a) public investment corporations, venture capital companies, individuals or groups of individuals with a regular venture capital investment activity who invest equity capital in unquoted businesses ('business angels'), provided the total investment of those business angels in the same enterprise is less than EUR 1 250 000;

(b) universities or non-profit research centres;

(c) institutional investors, including regional development funds;

(d) autonomous local authorities with an annual budget of less than EUR 10 million and fewer than 5 000 inhabitants.

3. 'Linked enterprises' are enterprises which have any of the following relationships with each other:

(a) an enterprise has a majority of the shareholders' or members' voting rights in another enterprise;

(b) an enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;

(c) an enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;

(d) an enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise.

There is a presumption that no dominant influence exists if the investors listed in the second subparagraph of paragraph 2 are not involving themselves directly or indirectly in the management of the enterprise in question, without prejudice to their rights as stakeholders.

Enterprises having any of the relationships described in the first subparagraph through one or more other enterprises, or any one of the investors mentioned in paragraph 2, are also considered to be linked.

Enterprises which have one or other of such relationships through a natural person or group of natural persons acting jointly are also considered linked enterprises if they engage in their activity or in part of their activity in the same relevant market or in adjacent markets.

An 'adjacent market' is considered to be the market for a product or service situated directly upstream or downstream of the relevant market.

4. Except in the cases set out in paragraph 2, second subparagraph, an enterprise cannot be considered an SME if 25 % or more of the capital or voting rights are directly or indirectly controlled, jointly or individually, by one or more public bodies.

5. Enterprises may make a declaration of status as an autonomous enterprise, partner enterprise or linked enterprise, including the data regarding the ceilings set out in Article 2. The declaration may be made even if the capital is spread in such a way that it is not possible to determine exactly by whom it is held, in which case the enterprise may declare in good faith that it can legitimately presume that it is not owned

as to 25 % or more by one enterprise or jointly by enterprises linked to one another. Such declarations are made without prejudice to the checks and investigations provided for by national or Community rules.

Article 4: Data used for the staff headcount and the financial amounts and reference period

1. The data to apply to the headcount of staff and the financial amounts are those relating to the latest approved accounting period and calculated on an annual basis. They are taken into account from the date of closure of the accounts. The amount selected for the turnover is calculated excluding value added tax (VAT) and other indirect taxes.

2. Where, at the date of closure of the accounts, an enterprise finds that, on an annual basis, it has exceeded or fallen below the headcount or financial ceilings stated in Article 2, this will not result in the loss or acquisition of the status of medium-sized, small or microenterprise unless those ceilings are exceeded over two consecutive accounting periods.

3. In the case of newly established enterprises whose accounts have not yet been approved, the data to apply is to be derived from a bona fide estimate made in the course of the financial year.

Article 5: Staff headcount

The headcount corresponds to the number of annual work units (AWU), i.e. the number of persons who worked fulltime within the enterprise in question or on its behalf during the entire reference year under consideration. The work of persons who have not worked the full year, the work of those who have worked part-time, regardless of duration, and the work of seasonal workers are counted as fractions of AWU. The staff consists of:

(a) employees;

(b) persons working for the enterprise being subordinated to it and deemed to be employees under national law;

(c) owner-managers;

(d) partners engaging in a regular activity in the enterprise and benefiting from financial advantages from the enterprise.

Apprentices or students engaged in vocational training with an apprenticeship or vocational training contract are not included as staff. The duration of maternity or parental leaves is not counted.

Article 6: Establishing the data of an enterprise

1. In the case of an autonomous enterprise, the data, including the number of staff, are determined exclusively on the basis of the accounts of that enterprise.

2. The data, including the headcount, of an enterprise having partner enterprises or linked enterprises are determined on the basis of the accounts and other data of the enterprise or, where they exist, the consolidated accounts of the enterprise, or the consolidated accounts in which the enterprise is included through consolidation.

To the data referred to in the first subparagraph are added the data of any partner enterprise of the enterprise in question situated immediately upstream or downstream from it. Aggregation is proportional to the percentage interest in the capital or voting rights (whichever is greater). In the case of cross-holdings, the greater percentage applies.

To the data referred to in the first and second subparagraph is added 100 % of the data of any enterprise, which is linked directly or indirectly to the enterprise in question, where the data were not already included through consolidation in the accounts.

3. For the application of paragraph 2, the data of the partner enterprises of the enterprise in question are derived from their accounts and their other data, consolidated if they exist. To these is added 100 % of the data of enterprises which are linked to these partner enterprises, unless their accounts data are already included through consolidation.

For the application of the same paragraph 2, the data of the enterprises which are linked to the enterprise in question are to be derived from their accounts and their other data, consolidated if they exist. To these is added, pro rata, the data of any possible partner enterprise of that linked enterprise, situated immediately upstream or downstream from it, unless it has already been included in the consolidated accounts with a percentage at least proportional to the percentage identified under the second subparagraph of paragraph 2.

4. Where in the consolidated accounts no staff data appear for a given enterprise, staff figures are calculated by aggregating proportionally the data from its partner enterprises and by adding the data from the enterprises to which the enterprise in question is linked.

ANNEX IV: FORM FOR THE VERIFICATION OF ENTERPRISE ELIGIBILITY AS AN SME

DECLARATION

Enterprise Name:	
Enterprise Headquarters Address:	
Enterprise Internal Revenue Registration / VAT number:	
Name(s) of Enterprise Chief Executive(s):	

TYPE OF ENTERPRISE (please check the applicable box on the first column and follow the corresponding instructions in the third column)

Check-mark	**Definitions**	**Explanations/Directions**
☐	**Autonomous enterprise** (if the enterprise is either completely independent or has one or more minority partnerships (each less than 25 %) with other enterprises[33])	In this case, the items listed below arise from the enterprise's accounts alone. Complete only the declaration with its table but without annexes.
☐	**Partner enterprise** (if holdings with other enterprises rise to at least 25% but no more than 50%)	Complete and attach the annex to the sworn declaration (and any supplementary documentation). Complete the declaration and transfer the result of the calculations in the table below.
☐	**Linked enterprise** (if holdings with other enterprises exceed the 50 % threshold, these are considered linked enterprises)	Transfer the result of the calculations in the table below.

Reference Period (*):		
Headcount (AWU)[34]	Annual Turnover (**)	Annual Balance Sheet (**)

(*) All data must refer to the last enterprise fiscal year and be calculated on an annual basis. In the case of start-ups, the data taken into account must be based on reliable estimates.

(**) in thousands of euros.

Relative to the previous fiscal year are there changes in the above data that may cause a change in the category of the applicant enterprise regarding its definition as an SME (very small, small, medium or large enterprise)?	Yes ☐ No ☐
If "Yes" please proceed to complete and attach a declaration regarding the previous fiscal year as well.	

[33] The enterprise has a holding of less than 25% of the capital or voting rights (whichever is higher) in one or more other enterprises; and/or any external parties have a stake of no more than 25 % of the capital or voting rights (whichever is higher) in the enterprise , and/or it is not linked to another enterprise through a natural person. An enterprise may still be considered autonomous, even if the 25 % threshold is reached or exceeded in the following cases of investors: public corporations, venture capital, business angels, Universities,non-profit research centres, institutional investors such as regional development funds, local authorities of less than 5000 inhabitants.

[34] Definition: the number of persons who worked fulltime within the enterprise in question or on its behalf during the entire reference year under consideration, i.e. the full-time equivalent. Part-time staff, seasonal workers and those who did not work the full year are treated as fractions of one unit.

I hereby declare that all the information included above, and in the attachments accompanying this declaration (if any) are accurate and true.

Date: …/……/.20…… (Day/Month/Year)
The legal representative of the firm
Mr. /Ms.: …….. (Full Name)
Position: ……..
(firm official stamp and signature of legal representative)

ANNEX TO THE DECLARATION

CALCULATIONS FOR PARTNER OR LINKED ENTERPRISES

Reference Period (*):			
	Headcount (AWU)	Annual Turnover (**)	Annual Balance Sheet (**)
(*) All data must refer to the last enterprise fiscal year and be calculated on an annual basis. In the case of start-ups, the data taken into account must be based on reliable estimates. (**) in thousands of euros.			
1. Data for the applicant enterprise alone or - for consolidated accounts - transfer totals from Attachment B Table B.1.			
2. Cumulative data for all partner enterprises (transfer Totals from Attachment A Table A.1)			
3. Cumulative data for all Linked enterprises (transfer totals from Attachment B Table B.2)			
Totals (***)			
(***) The "Totals" must be transferred to sworn declaration table.			

Attachments: in addition to this Annex to the Sworn Declaration the following attachments must also be submitted (if pertinent).

- ATTACHMENT A: must be submitted if the applicant enterprise has at least one partner enterprise
- ATTACHMENT B: must be submitted if the applicant enterprise has at least one linked enterprise

ATTACHMENT A

Partner Enterprises

For each enterprise for which a «partnership sheet» has been completed (one sheet for each partner enterprise of the applicant enterprise and for any partner enterprises of any linked enterprise, of which the data is not yet included in the consolidated accounts[35], of that linked enterprise), the data in the «partnership box» (Table A.2) in question should be entered in the summary table below:

Table A.1

Reference Period:			
Partner Enterprise (name / precise ID)	Headcount (AWU)	Annual Turnover (*)	Annual Balance Sheet (*)
1.			
2.			
3.			
4.			
5.			
6.			
Etc...(expand the table if necessary)			
Totals			
(*) in thousands of euros.			
Important Note: This data is the result of a proportional calculation done on the «partnership sheet» for each direct or indirect partner enterprise. The data entered in the «Total» row of the above table should be entered in row 2 of the table in the «Annex to the Sworn Declaration».			

[35] If the data of an enterprise are included in the consolidated accounts to a lesser proportion than the one determined under Article 6 paragraph 2, the percentage rate according to that article should be applied (Definition, Article 6 paragraph 3, second sub-paragraph).

PARTNERSHIP SHEET[36]

Table A.2

1. Precise identification of the partner enterprise			
Name or enterprise name:			
Enterprise Address (of registered office/headquarters):			
Internal Revenue Registration / VAT number:			
Names and titles of the principal director(s)[37]:			
2. Raw data regarding that partner enterprise			
Reference Period (*):			
	Headcount (AWU)	Annual Turnover (**)	Annual Balance Sheet (**)
Raw data:			
(*) All data must refer to the last enterprise fiscal year and be calculated on an annual basis. In the case of start-ups, the data taken into account must be based on reliable estimates.			
(**) in thousands of euros.			
Note: These raw data are derived from the accounts and other data of the partner enterprise, consolidated if they exist. To them are added 100% of the data of enterprises which are linked to this partner enterprise, unless the accounts data of those linked enterprises are already included through consolidation in the accounts of the partner enterprise (3). If necessary, add «linkage sheets» for the enterprises which are not yet included through consolidation.			
3. Proportional Calculation			
a.1) record precisely the holding[38] - in the partner enterprise to which this sheet relates -of the enterprise drawing up the declaration (or of the linked enterprise via which the relation to the partner enterprise is established):			
a.2) record precisely the holding of the partner enterprise to which this sheet relates in the enterprise drawing up the declaration (or in the linked enterprise):			
b) select the higher of these two holding percentages (this percentage should be applied to the raw data entered in the previous box «2. Raw Data Regarding that Partner Enterprise». The results of this proportional calculation should be given in the «Partnership Box» below):			
4. «Partnership Box»			
Percentage of holdings: ....%	Headcount (AWU)	Annual Turnover (**)	Annual Balance Sheet (**)
Proportional Results			

These data (proportional results) should be transferred to Table A.1.

[36] A partnership Sheet must be prepared for every «partner enterprise"

[37] Chairman (CEO), Director-General or equivalent.

[38] In terms of the share of the capital or voting rights, whichever is higher. To this holding should be added the holding of each linked enterprise in the same enterprise (Definition, Article 3 paragraph 2 first sub-paragraph).

ATTACHMENT B

Linked Enterprises

A. Determine the Case Applicable to the Applicant Enterprise

Check-mark	Definition	Explanations/Directions
☐	**Case 1**	The applicant enterprise draws up consolidated accounts or is included by consolidation in the consolidated accounts of another enterprise. Proceed to Table B.1
☐	**Case 2**	The applicant enterprise or one or more of the linked enterprises do not establish consolidated accounts or are not included in the consolidated accounts. Proceed to Table B.2
Important note: The data of the enterprises, which are linked to the applicant enterprise, are derived from their accounts and their other data, consolidated if they exist. To them are aggregated proportionally the data of any possible partner enterprise of that linked enterprise, situated immediately upstream or downstream from it, unless it has already been included through consolidation[39].		

B. Calculation Methods (case 1, complete Table B.1; case 2, complete Table B.2)

Table B.1[40]

Reference Period:	Headcount (AWU) (*)	Annual Turnover (**)	Annual Balance Sheet (**)
Totals			
(*) Where in the consolidated accounts no headcount data appears, the calculation of it is done by adding the data from the enterprises to which the enterprise in question is linked. (**) in thousands of euros.			
The data entered in the "Totals" row of the above table should be transferred to the table in the Annex to the Sworn Declaration.			

Identification of the enterprises included through consolidation			
Linked Enterprise (name / identification)	Address of Registered Office	Internal Revenue Registration or VAT number	Names and titles of principal directors[41]
1.			
2.			
3.			
4.			
Etc...(expand the table if necessary)			
Important Note: Partner enterprises of such a linked enterprise, which are not yet included through consolidation, are treated like direct partners of the applicant enterprise. Their data and a «partnership sheet» should therefore be added in Attachment A.			

[39] See SME definition, article 6, par. 3.
[40] The consolidated accounts serve as the basis for the calculation
[41] Chairman (CEO), Director-General or equivalent.

Table B.2[42]

Reference Period:			
Linked Enterprise (index/name)[43]	Headcount (AWU)	Annual Turnover (*)	Annual Balance Sheet (*)
1.			
2.			
3.			
4.			
Etc...(expand the table if necessary)			
Totals			
(*) in thousands of euros.			
The data entered in the "Totals" row of the above table should be transferred to the table in the Annex to the Sworn Declaration.			

[42] **Case 2:** For each linked enterprise (including links via other linked enterprises), complete a «linkage sheet» and simply add together the accounts of all the linked enterprises by filling in Table B.2

[43] For each linked enterprise, include a «linkage sheet».

LINKAGE SHEET[44]

1. Precise identification of the linked enterprise			
Name or enterprise name:			
Enterprise Address (of registered office/headquarters):			
Internal Revenue Registration / VAT number:			
Names and titles of the principal director(s)[45]:			
2. Raw data regarding that linked enterprise			
Reference Period (*):			
	Headcount (AWU)	Annual Turnover (**)	Annual Balance Sheet (**)
Raw data:			

(*) All data must refer to the last enterprise fiscal year and be calculated on an annual basis. In the case of start-ups, the data taken into account must be based on reliable estimates.

(**) in thousands of euros.

Important Note: The data of the enterprises, which are linked to the applicant enterprise, are derived from their accounts and their other data, consolidated if they exist. To them are aggregated proportionally the data of any possible partner enterprise of that linked enterprise, situated immediately upstream or downstream from it, unless it has already been included through consolidation[46]. Such partner enterprises are treated like direct partner enterprises of the applicant enterprise. Their data and a «partnership sheet» have therefore to be added in Attachment A.

These data should be transferred to Table B.2.

[44] Only for enterprises listed in Table B.2

[45] Chairman (CEO), Director-General or equivalent.

[46] If the data of an enterprise are included in the consolidated accounts to a lesser proportion than the one determined under Article 6 paragraph 2, the percentage rate according to that article should be applied (Definition, Article 6 paragraph 3, second sub-paragraph).

ANNEX V: EVALUATION CRITERIA

MANAGING AUTHORITY OF EUROPEAN TERRITORIAL COOPERATION PROGRAMMES
JOINT SECRETARIAT
INTERREG V-A Greece–Bulgaria 2014-2020
Cooperation Programme

Lead Beneficiary :	
Project Beneficiary	
Submission Code	IN1GB-00
Priority axis:	01

<u>INVESTMENT PRIORITY 3d:</u> «Supporting the capacity of SMEs to grow in regional, national and international markets, and to engage in innovation processes»

<u>Specific objective:</u> To Improve entrepreneurship SME capacity to expand beyond local markets

STAGE A EVALUATION

The first checks are performed automatically by the electronic submission system, i.e. by the State Aid Information System. A positive evaluation (YES) is required to all and each one of the criteria.

SYSTEM COMPLIANCE CONTROLS
The application submission date is within the allowable time period specified in the Call. YES☐ NO☐
The size of the requested grant is within the thresholds specified in the Call. YES☐ NO☐

The application form is fully completed (Application Form (AF) as it is exported by SA MIS). YES☐ NO☐

The following verifications are performed by the MA/JS. The criteria are the same for new and existing enterprises. They cover "Completeness of Application", Eligibility of applicants and investment plan", "Avoidance of double financing", "Fulfillment of E.U. Regulation 1407/2013, chapter I" and "Compliance with Programme Guiding Principles". A positive evaluation (YES) is required to all and each one of the criteria, except for criteria where a "non-applicable" evaluation is acceptable.

GROUP OF CRITERIA		CRITERION	DESCRIPTION	Reference	SCORE
1	Eligibility of beneficiary and cooperating enterprise	Lead beneficiary enterprise is SME	Size of enterprise (<250 employees & <50m euro)	Annex III & Annex IV	YES☐ NO☐
		Project beneficiary enterprise is SME			YES☐ NO☐
		Lead beneficiary assisted site of operation/facility/installation is/will be located within the eligible geographic area (eligible NUTS area)	BG413 - Благоевград (Blagoevgrad) BG422 - Хасково (Haskovo) BG424 - Смолян (Smolyan) BG425 - Кърджали (Kardzhali) EL111 - Έβρος (Evros) EL112 - Ξάνθη (Xanthi)	Par.4.2 and par.1.3 of the AF (SA MIS)	YES☐ NO☐
		Project beneficiary enterprise assisted site of operation/facility/installation is/will be located within the eligible geographic area (eligible NUTS area)	EL113 - Ροδόπη (Rodopi) EL114 - Δράμα (Drama) EL115 - Καβάλα (Kavala) EL122 - Θεσσαλονίκη (Thessaloniki) EL126 - Σέρρες (Serres)		YES☐ NO☐
		Lead beneficiary assisted site	• At least one employee (other than the enterprise owner), and		YES☐

GROUP OF CRITERIA		CRITERION	DESCRIPTION	Reference	SCORE
		of operation/branch has/will have:	• >10% of total enterprise annual revenue[47]		NO☐
		Project beneficiary assisted site of operation/branch has/will have at least:			YES☐ NO☐
		Main activity of Lead beneficiary enterprise is included in the eligible NACE codes list.	• agro-food industry codes • waste management for recycling or energy production codes • renewable energy and energy saving and efficiency codes • sustainable tourism codes • health codes • materials – technology codes • textile industry codes	Par. 1.4 of the AF (SA MIS)	YES☐ NO☐
		Main activity of Project beneficiary enterprise is included in the eligible NACE codes list.			YES☐ NO☐
		Lead beneficiary enterprise has not submitted other applications to this Call.	Is there a declaration signed by the legal representative?	Declaration A, par. A.iv	YES☐ NO☐
		Project beneficiary enterprise has not submitted other applications to this Call.			YES☐ NO☐

[47] **In the case of branches at least one fiscal year must be submitted as proof of operation, in order to prove that it generates revenues amounting to at least 10% of the enterprise total.**

GROUP OF CRITERIA		CRITERION	DESCRIPTION	Reference	SCORE
		Lead beneficiary enterprise is not/does not (Declaration A):	under bankruptcy, liquidation or forced management proceedings, nor is there pending against it a recovery notice for an unduly paid public grant have pending against the firm a recovery decision from EC for an unduly paid amount of EU assistance	Declaration A, par. A.vi & A.vii (All conditions are required for both enterprises)	YES☐ NO☐
		Project beneficiary enterprise is not/does not (Declaration A):			YES☐ NO☐
2	Completeness of application	Have all the required forms been duly completed?	Application Form (AF) (SA MIS) (ANNEX VII – p.1) YES☐ NO☐ Annex I_2 (ANNEX VII – p.2) YES☐ NO☐ Annex I_3 (excel file) (ANNEX VII – p.3) YES☐ NO☐ Annex VIII (Lead beneficiary) (ANNEX VII – p.20) YES☐ NO☐ • Declaration A (Lead beneficiary) YES☐ NO☐ • Declaration B (Lead beneficiary) YES☐ NO☐ • Declaration C (Lead beneficiary) YES☐ NO☐ Annex VIII (Project beneficiary) (ANNEX VII – p.20) YES☐ NO☐ • Declaration A (Project beneficiary) YES☐ NO☐ • Declaration B (Project beneficiary) YES☐ NO☐ • Declaration C (Project beneficiary) YES☐ NO☐	As in description	YES☐ NO☐ (a score YES is marked if the application receives YES for ALL required forms)
		Have all required attachments been included by the Lead beneficiary enterprise?	Attachments (for all enterprises) Certificates verifying start dates of enterprises, and activity NACE code(s) with all subsequent changes (ANNEX VII – p.4) YES☐ NO☐ Not applicable ☐ (if new or under establishment	As in description	YES☐ NO☐ (a score YES is marked if

GROUP OF CRITERIA	CRITERION	DESCRIPTION	Reference	SCORE
		enterprise) Valid operating license/permit or equivalent certificate OR Sworn Declaration/Affidavit "that no license/permit is required according to legal procedures" (ANNEX VII – p.6) YES☐ NO☐ Not applicable ☐ (if new or under establishment enterprise) Annual Financial Statements for the last 3 years or for as many years the enterprise is in operation if less than 3 (if existing enterprise) (ANNEX VII – p.7) YES☐ NO☐		the beneficiary enterprise receives YES or Not Applicable to ALL required attachments)
	Have all required attachments been included by the Project beneficiary enterprise?	<u>For new enterprises:</u> Market research, strategic partnership contracts and/or any other documentation supporting the revenue projections; a signed declaration indicating if the new enterprise is a stand-alone or part of a larger enterprise group (ANNEX VII – p.7) Property Status of the land or building where the investment will take place (whichever is applicable) such as: • Legal property title/act and/or Proof of Property registration in the respective National Property Register, in case the land/building is owned. (Greece: Cadastre (Ktimatologio)/Bulgaria: Bulgarian Property Register) • Rental preliminary agreement or preliminary concession agreement for use of property legally signed, notarized and/or registered at the appropriate legal entity as per the National Legislation of each country. The duration of the rental agreement or YES☐ NO☐		YES☐ NO☐ (a score YES is marked if the beneficiary enterprise receives YES or Not Applicable to ALL required attachments)

GROUP OF CRITERIA		CRITERION	DESCRIPTION	Reference	SCORE
			concession agreement must fulfill the conditions stated in these Guidelines. • Preliminary agreement for the sale of land/building. For all above mentioned cases the binding legal agreement will be required with the signing of the Grant Contract.) (ANNEX VII – p.13)		
			Technical Design documentation duly signed by a Registered Engineer and Construction Permit/OR decision/statement that a permit is not needed (if investment plan includes construction works) (ANNEX VII – p.14) YES☐ NO☐ Not applicable ☐ (if no construction works are included)		
			Detailed Technical Specifications (if investment plan includes machinery/equipment/vehicles) (ANNEX VII – p.15) YES☐ NO☐ Not applicable ☐ (if no machinery/equipment/ vehicles are included)		
			Price offers or pre-invoicing from at least 1/3separate supplier/contractor for each new tangible/intangible asset to be purchased (ANNEX VII – p.16) YES☐ NO☐ Not applicable ☐ (if no assets are included)		
			Description of new jobs to be created and documentation of necessary personnel costs (if investment plan includes personnel expenses) YES☐ NO☐ Not applicable ☐ (if no personnel expenses are included)		
			Documentation of the qualifications of the «Person designated as responsible for the investment» (e.g. Education Degrees, Social Security Registration, YES☐ NO☐		

GROUP OF CRITERIA	CRITERION	DESCRIPTION	Reference	SCORE
		Certificates of experience etc.) ANNEX VII – p.17 Documentation of the qualification of the «Enterprise owners/ legal representatives» (e.g. Education Degrees, Social Security Registration, Certificates of experience etc.) ANNEX VII – p.18 YES☐ NO☐ Attachments (for enterprises other than personal) All documents must be published/registered according to legal procedures ANNEX VII – p.5 For an Anonymous or Joint Stock Company: – Company establishment act / Present legal status act YES☐ NO☐ – Board of Directors establishment act YES☐ NO☐ – Company Legal Representative act YES☐ NO☐ For a Limited or Limited Partnership Company: – Company establishment act / present legal status act YES☐ NO☐ – Company Legal Representative act status act YES☐ NO☐ For a Sole proprietorship business: – Company establishment act / present legal status act YES☐ NO☐ – Documentation depicting Legal Representation and Management arrangements YES☐ NO☐ For a Social enterprise: – Legal Establishment Documents as per National Legislation / present legal status act Legal Establishment Documents as per National Legislation / present legal status act YES☐ NO☐		

GROUP OF CRITERIA		CRITERION	DESCRIPTION	Reference	SCORE
3	Eligibility of investment plan	Is the investment completion period within the timeframe required by this Call?	Completion period<=3 years OR 36 months	Annex I_2, par. 2.1.2	YES☐ NO☐
		Does the investment plan respect the min and max thresholds established in the Call?	Eligible expenditure is 300.000€<= x <= 600.000€	AF (SA MIS) par. 7.3 – Financial Scheme	YES☐ NO☐
		Are there provisions for private co-financing according to the requirements of the Call?	= >35% of eligible expenditure	AF (SA MIS) par. 7.3 – Financial Scheme – points A & C	YES☐ NO☐
		Is the investment plan consistent with the goals of the intervention? i.e. does it:	Increase productive capacity? YES☐ NO☐ Reduce production costs? YES☐ NO☐ Improve product/service quality? YES☐ NO☐ Introduce new products/services? YES☐ NO☐ Constitute technical or organizational innovation? YES☐ NO☐ Introduce efficient marketing or distribution systems? YES☐ NO☐ Create new employment? YES☐ NO☐	AF (SA MIS) par.6.1 – Investment Plan Identity & Annex I_2, par.2.1.1-2.1.3	YES☐ NO☐ (at least one of bullets is required to be scored YES)
		Non-coverage of expenses	Is there a declaration signed by the legal representative of the beneficiary enterprise?	Declaration	YES☐

GROUP OF CRITERIA		CRITERION	DESCRIPTION	Reference	SCORE
		incurred before the expenditure eligibility start date of the Call.		A, par. A.v	NO☐
		Inclusion of all required decisions and authorizations for the Lead beneficiary enterprise	Application Form (SA MIS) duly signed and stamped by the legal representative of the beneficiary YES☐ NO☐ Declaration that the beneficiaries are going to cover their own contribution OR appropriate documentation demonstrating the availability of own funds. (Declaration A of ANNEX VIII) YES☐ NO☐	As in description	YES☐ NO☐ (a score YES is marked if the beneficiary enterprise receives YES or Not Applicable to ALL required authorizations)
		Inclusion of all required decisions and authorizations for the Project beneficiary enterprise			YES☐ NO☐ (a score YES is marked if the cooperating enterprise receives YES or Not Applicable to ALL required

GROUP OF CRITERIA		CRITERION	DESCRIPTION	Reference	SCORE
					authorizations)
		The proposed investment does not include any part of an economic activity which relocated from one eligible country to the other within the last 8 years	Is there a declaration signed by the legal representative of the Lead beneficiary enterprise?	Declaration A, par. A.xviii	YES☐ NO☐
			Is there a declaration signed by the legal representative of the Project beneficiary enterprise?		YES☐ NO☐
4	Avoidance of "double financing"	The investment in total or part of the investment is not subject to "double financing"/none of the Beneficiaries has submitted another application to this Call (Declaration A)	Is there a declaration signed by the legal representative of the Lead beneficiary enterprise?	Declaration A, par. A.iii	YES☐ NO☐
			Is there a declaration signed by the legal representative of the Project beneficiary enterprise?		YES☐ NO☐
5	Compliance with Programme Guiding	Does the investment plan fulfil any of the Guiding Principles for the selection of operations of the	promote the integration of specialist marketing-sales models/R&D/innovation to SMEs, in order to lead high export potential? YES☐ NO☐	Annex I_2, par.2.1.1	YES☐ NO☐ (at least one of bullets is

GROUP OF CRITERIA		CRITERION	DESCRIPTION		Reference	SCORE
	Principles	Cooperation Programme under IP 3d?i.e. does it:	promote collaboration/networking between various participants in the same value chain?	YES☐ NO☐		required to be scored YES)
			further the promotion and sales of CB area products/services beyond the CB area (preferably international)?	YES☐ NO☐		
			involve partners from the business and the non-business sectors? (e.g. research community)	YES☐ NO☐		
			support business extroversion and growth in geographic areas with a relative lack of business support systems/opportunities?	YES☐ NO☐		
			support business extroversion and growth of businesses owned by underrepresented groups? (e.g. youth, women, minorities, social enterprises, etc.)	YES☐ NO☐		
6	Compliance with other cooperation programme requirements	Does the investment plan fulfil the compulsory conditions for the selection of operations of the Cooperation Programme under IP 3d?i.e. does it:	demonstrate active engagement of project partners and not simple parallel actions?	YES☐ NO☐	AF (SA MIS) – par. 6.1 – p.1 & p.3 and Declaration C of Annex VIII AF (SA MIS) – par. 5.1 – p.2 and p.5 AF (SA MIS)	YES☐ NO☐ (a score YES is marked if ALL conditions receive YES or Not applicable scores)
			conform with EU Civil protection legislation (Decision 1313/2013/EC on the Union civil protection mechanism) regarding compulsory risk assessments of all new infrastructures (i.e. project vulnerability to disaster risks, including effects from climate change)? (if new infrastructure construction is included)	YES☐ NO☐ Not applicable ☐		
			conform with EU requirements for accessibility of Disabled Persons (e.g. physical accessibility in building infrastructure, parking, etc. and electronic applications/other means for disabled end users), as applicable?	YES☐ NO☐ Not applicable ☐		

GROUP OF CRITERIA		CRITERION	DESCRIPTION	Reference	SCORE
				– par. 5.1 – p.1 & Declaration A, par. A.xvi	
7	Compliance with State Aid Rules	Do the enterprises fulfill the conditions of E.U. Regulation 1407/2013?			YES☐ NO☐

A positive evaluation (YES) is required to all and each one of the above criteria, except for criteria where a “non-applicable” evaluation is acceptable.	YES☐ NO☐

STAGE B EVALUATION

There are 3 groups of criteria: Group 1:"Contribution to Cooperation Programme Goals", Group 2: "Clarity and Realism of Investment Plan", and Group 3: "Maturity of Investment Plan". Group 1 and 3 criteria are the same for new and existing enterprises. Group 2 Criteria are different for new and existing enterprises.

	GROUP OF CRITERIA	CRITERION	DESCRIPTION	SCORE	WEIGHT	RESULT
1	1st GROUP OF CRITERIA: «Human assets guaranteeing investment success»	Are the skills/know-how, of the person(s)[48] designated as responsible for the investment, relevant to the planned investment? (Annex I_2, par. 2.1.7)	High relevance of education titles/training (i.e. all education and training received is relevant to the thematic and management needs of the investment plan) (score: 10)		20%	
			Considerable relevance of education titles/training (i.e. at least half of education and training received is relevant to the thematic and management needs of the investment plan). (score: 5)			
			No relevance of education titles/training. (score: 0)			
2		Does the person(s) designated as responsible for the investment, possess sufficient professional experience? (Annex I_2,par. 2.1.7)	High professional experience (over 10 years) (score: 10)		25%	
			Considerable professional experience (5<x<10 years). (score: 5)			
			Some professional experience (1<x<5 years) (score: 2)			
			Insufficient professional experience (x<1 year). (score: 0)			
3		Does the person(s) designated as responsible for the investment, possess any experience in the implementation of similar actions?	He/she has implemented at least 3 similar investment plans. (score: 10)		30%	
			He/she has implemented 1- 3 similar or other investment plans. (score: 5)			
			He/she has not implemented any investment plans. (score: 0)			

[48] If each participating enterprise designates its own person responsible for the investment, then criteria 1,2 and 3 refer to the combined know-how, professional experience and implementation experience of these persons.

	GROUP OF CRITERIA	CRITERION	DESCRIPTION	SCORE	WEIGHT	RESULT
		(Annex I_2, par. 2.1.7)				
4		Does the combined skills/know-how of the enterprise owners cover the required for the planned investment skills and competences? (Annex I_2, par. 2.1.7)	Combined education titles and/or professional experience cover >90% of the skills required for the investment plan. (score: 10)		25%	
			Combined education titles and/or professional experience cover >50% of the skills required for the investment plan. (score: 5)			
			Combined education titles and/or professional experience cover 10%<x<50% of the skills required for the investment plan. (score: 2)			
			Combined education titles and/or professional experience cover x<10% of the skills required for the investment plan. (score: 0)			
1st GROUP OF CRITERIA SUBTOTAL						
GROUP 2 CRITERIA FOR ONE EXISTING ENTERPRISE AND ONE NEW ENTERPRISE						
1	2nd GROUP OF CRITERIA: «Company assets/strengths guaranteeing investment success»	Does the existing enterprise annual turnover exhibit increasing trends? (Annex I_2, "Revenue Totals" from – Table 2.1.5.A & Table 2.1.5.B for LB existing enterprise – Table 2.1.5.C & Table 2.1.5.D for PB existing enterprise)	If enterprise is over 3-years old: average latest 3-year turnover change >20%. (score: 10)		20%	
			If enterprise is over 2-years old: average latest 2-year turnover change >20%. (score: 7)			
			If enterprise is over 3-years old: average latest 3-year turnover change positive but <20%. (score: 5)			
			If enterprise is over 2-years old: average latest 2-year turnover change positive but <20%. (score: 3)			
			If enterprise is less than 2-years old or exhibits 0 or negative turnover change (score: 0)			

	GROUP OF CRITERIA	CRITERION	DESCRIPTION	SCORE	WEIGHT	RESULT
2		Does the existing enterprise exhibit a positive profit margin path in the 3 years preceding the application? (Annex I_2, "Net Revenues" or "Profit margin" from Table 2.1.5.B for LB existing enterprise 2.1.5.D for PB existing enterprise)	Profit margins are positive for all 3 years and the profit margin path demonstrates a definite upward trend (score: 10)		10%	
			There are no negative profit margins and the profit margin path demonstrates either a stable pattern or an upward trend (score: 5)			
			There are positive profits for at least 2 out of the 3 years (score: 3)			
			There are negative or 0 profits at least 2 out of the 3 years (score: 0)			
3		Has the existing enterprise taken steps to better position itself in the market? (Annex I_2, attachments to par. 2.1.4) (If an enterprise is eligible for more than one score outcomes, then only the highest score is recorded).	Exclusive product promotion/sales contracts covering >50% of existing production. (score: 10)		20%	
			Exclusive product promotion/sales contracts covering <50% of existing production. (score: 7)			
			At least 1 strategic partnership agreement (score: 5)			
			Presence on specialized internet search engines (score: 2)			
			None of the above (score: 0)			
4		Does the new company target a dynamic and growing market? (Annex I_2 attachments to par. 2.1.8)	Growing global market with constantly rising demand (score:10)		20%	
			Growing local or regional market with constantly rising demand (score:5)			
			Mature and stable market (score:2)			
			Declining market (score: 0)			

	GROUP OF CRITERIA	CRITERION	DESCRIPTION	SCORE	WEIGHT	RESULT
5		Does the new enterprise possess any patents or exclusive rights? (Annex I_2, attachments to par. 2.1.4)	Patent or exclusive right for any EU or other world country (score: 10) Patent or exclusive right only for country of installation (Greece or Bulgaria respectively) (score: 5) Patent or exclusive right applied for (score:2) No patent or exclusive right (score: 0)		10%	
6		Has the new enterprise taken steps to better position itself in the market? (Annex I_2, attachments to par. 2.1.4) (If an enterprise is eligible for more than one score outcomes, then only the highest score is recorded).	Exclusive product promotion/sales contracts covering >50% of the projected production. (score: 10) Exclusive product promotion/sales contracts covering <50% of the projected production. (score: 7) At least 1 strategic partnership agreement (score: 5) Presence on specialized internet search engines (score: 2) None of the above (score: 0)		20%	
2nd GROUP OF CRITERIA SUBTOTAL						
GROUP 2 CRITERIA FOR TWO EXISTING ENTERPRISES						
1	2nd GROUP OF CRITERIA: «Company assets/strengths guaranteeing	Does the Lead beneficiary enterprise annual turnover exhibit increasing trends? (Annex I_2, "Revenue Totals" from Tables 2.1.5.A and 2.1.5.B)	If enterprise is over 3-years old: average latest 3-year turnover change >20%. (score: 10) If enterprise is over 2-years old: average latest 2-year turnover change >20%. (score: 7) If enterprise is over 3-years old: average latest 3-year turnover change		20%	

	GROUP OF CRITERIA	CRITERION	DESCRIPTION	SCORE	WEIGHT	RESULT
	investment success»		positive but <20%. (score: 5)			
			If enterprise is over 2-years old: average latest 2-year turnover change positive but <20%. (score: 3)			
			If enterprise is less than 2-years old or exhibits 0 or negative turnover change (score: 0)			
2		Does the Lead beneficiary enterprise exhibit a positive profit margin path in the 3 years preceding the application? (Annex I_2, ”Net Revenues” or “Profit margin” from Table2.1.5.B)	Profit margins are positive for all 3 years and the profit margin path demonstrates a definite upward trend (score: 10)		10%	
			There are no negative profit margins and the profit margin path demonstrates either a stable pattern or an upward trend (score: 5)			
			There are positive profits for at least 2 out of the 3 years (score: 3)			
			There are negative or 0 profits at least 2 out of the 3 years (score: 0)			
3		Has the Lead beneficiary enterprise taken steps to better position itself in the market? (Annex I_2, attachments to par. 2.1.4) (If an enterprise is eligible for more than one score outcomes, then only the highest score is recorded).	Exclusive product promotion/sales contracts covering >50% of existing production. (score: 10)		20%	
			Exclusive product promotion/sales contracts covering <50% of existing production. (score: 7)			
			At least 1 strategic partnership agreement (score: 5)			
			Presence on specialized internet search engines (score: 2)			
			None of the above (score: 0)			
			Exclusive product promotion/sales contracts covering <50% of the projected production. (score: 7)			
			At least 1 strategic partnership agreement (score: 5)			

	GROUP OF CRITERIA	CRITERION	DESCRIPTION	SCORE	WEIGHT	RESULT
			Presence on specialized internet search engines (score: 2)			
			None of the above (score: 0)			
4		Does the Project beneficiary enterprise annual turnover exhibit increasing trends? (Annex I_2, “Revenue Totals” from Table 2.1.5.C and Table 2.1.5.D)	If enterprise is over 3-years old: average latest 3-year turnover change >20%. (score: 10)		20%	
			If enterprise is over 2-years old: average latest 2-year turnover change >20%. (score: 7)			
			If enterprise is over 3-years old: average latest 3-year turnover change positive but <20%. (score: 5)			
			If enterprise is over 2-years old: average latest 2-year turnover change positive but <20%. (score: 3)			
			If enterprise is less than 2-years old or exhibits 0 or negative turnover change (score: 0)			
5		Does the Project beneficiary enterprise exhibit a positive profit margin path in the 3 years preceding the application? (Annex I_2, ”Net Revenues” or “Profit margin” from Table 2.1.5.D)	Profit margins are positive for all 3 years and the profit margin path demonstrates a definite upward trend (score: 10)		10%	
			There are no negative profit margins and the profit margin path demonstrates either a stable pattern or an upward trend (score: 5)			
			There are positive profits for at least 2 out of the 3 years (score: 3)			
			There are negative or 0 profits at least 2 out of the 3 years (score: 0)			
6		Has the Project beneficiary enterprise taken steps to better position itself in the market?	Exclusive product promotion/sales contracts covering >50% of existing production. (score: 10)		20%	
			Exclusive product promotion/sales contracts covering <50% of existing			

	GROUP OF CRITERIA	CRITERION	DESCRIPTION	SCORE	WEIGHT	RESULT
		(Annex I_2, attachments to par. 2.1.4) (If an enterprise is eligible for more than one score outcomes, then only the highest score is recorded).	production. (score: 7)			
			At least 1 strategic partnership agreement (score: 5)			
			Presence on specialized internet search engines (score: 2)			
			None of the above (score: 0)			
			Exclusive product promotion/sales contracts covering <50% of the projected production. (score: 7)			
			At least 1 strategic partnership agreement (score: 5)			
			Presence on specialized internet search engines (score: 2)			
			None of the above (score: 0)			
2nd GROUP OF CRITERIA SUBTOTAL						
GROUP 2 CRITERIA FOR TWO NEW ENTERPRISES						
1	2nd GROUP OF CRITERIA: «Company assets/strengths guaranteeing investment success»	Does the Lead beneficiary enterprise target a dynamic and growing market? (Annex I_2, par. 2.1.8 and attachments)	Growing global market with constantly rising demand (score:10)		20%	
			Growing local or regional market with constantly rising demand (score:5)			
			Mature and stable market (score:2)			
			Declining market (score: 0)			
2		Does the Lead beneficiary enterprise possess any patents or exclusive rights? (Annex I_2, attachments to par. 2.1.4)	Patent or exclusive right for any EU or other world country (score: 10)		10%	
			Patent or exclusive right only for country of installation/operation site (Greece or Bulgaria respectively) (score: 5)			
			Patent or exclusive right applied for (score:2)			
			No patent or exclusive right (score: 0)			

	GROUP OF CRITERIA	CRITERION	DESCRIPTION	SCORE	WEIGHT	RESULT
3		Has the Lead beneficiary enterprise taken steps to better position itself in the market? (Annex I_2, attachments to par. 2.1.4) (If an enterprise is eligible for more than one score outcomes, then only the highest score is recorded).	Exclusive product promotion/sales contracts covering >50% of the projected production. (score: 10) Exclusive product promotion/sales contracts covering <50% of the projected production. (score: 7) At least 1 strategic partnership agreement (score: 5) Presence on specialized internet search engines (score: 2) None of the above (score: 0)		20%	
4		Does the Project beneficiary enterprise target a dynamic and growing market? (Annex I_2, par. 2.1.8 and attachments)	Growing global market with constantly rising demand (score:10) Growing local or regional market with constantly rising demand (score:5) Mature and stable market (score:2) Declining market (score: 0)		20%	
5		Does the Project beneficiary enterprise possess any patents or exclusive rights? (Annex I_2, attachments to par. 2.1.4)	Patent or exclusive right for any EU or other world country (score: 10) Patent or exclusive right only for country of installation/operation site (Greece or Bulgaria respectively) (score: 5) Patent or exclusive right applied for (score:2) No patent or exclusive right (score: 0)		10%	
6		Has the Project beneficiary enterprise taken steps to better position itself in the market?	Exclusive product promotion/sales contracts covering >50% of the projected production. (score: 10) Exclusive product promotion/sales contracts covering <50% of the		20%	

	GROUP OF CRITERIA	CRITERION	DESCRIPTION	SCORE	WEIGHT	RESULT
		(Annex I_2, attachments to par. 2.1.4)(If an enterprise is eligible for more than one score outcomes, then only the highest score is recorded).	projected production. (score: 7)			
			At least 1 strategic partnership agreement (score: 5)			
			Presence on specialized internet search engines (score: 2)			
			None of the above (score: 0)			
2nd GROUP OF CRITERIA SUBTOTAL						
1	3rd GROUP OF CRITERIA: «Realism and Maturity of Investment Plan & appropriateness of the partnership scheme»	Does the investment plan include all necessary technical designs / authorizations/ licencing or permits / technical specifications / patents or royalties / strategic agreements / etc? (Annex I_2, par. 2.1.3)	Not required OR All necessary steps/actions have been completed successfully and proof of all the necessary technical designs / authorizations/ licensing or permits / technical specifications / patents or royalties / strategic agreements / etc. (as applicable) are submitted as attachments (score: 10)		10%	
			Most (more than half) necessary steps/actions have been completed successfully (score: 5)			
			Technical designs / authorizations/ licencing or permits / technical specifications / patents or royalties / strategic agreements / etc. (as applicable) are yet to be completed(score: 0)			
2		Is the investment time-frame realistic and well-documented? (Annex I_2, par. 2.1.2)	Realistic and well documented (score: 10)		10%	
			Could be achieved under favourable conditions (score: 5)			
			It is a “high-risk” time-frame (i.e. exhibits several risk factors for			

	GROUP OF CRITERIA	CRITERION	DESCRIPTION	SCORE	WEIGHT	RESULT
			successful completion) (score: 0)			
3		Is the investment budget realistic and well-documented? (AF (SA MIS) – par.7.1 – Table of Expenditures)	Appears sufficient for the actions included and is well documented (i.e. there is sufficient evidence from appropriate market search) (score: 10) Appears sufficient but is marginally documented (score: 5) (score: 0)		20%	
4		Is the investment budget well-balanced? (AF (SA MIS) – par.7.1 – Table of Expenditures)	It includes expenses in tangible assets amounting to between 50% and 80% of total budget (score: 10) It includes expenses in tangible assets amounting to more than 80% of total budget (score: 5) It includes expenses in tangible assets amounting to between 30% and 50% of total budget (score: 2) It includes expenses in tangible assets amounting to less than 30% of total budget (score: 0)		10%	
5		Does the investment plan prove the “value-for-money” of the undertaking? (Annex I_2, 2.1.6)	The investment plan clearly demonstrates “viability” and a 6-year ROI >30%. (score: 10) The investment plan clearly demonstrates “viability” and a 6-year ROI >10% (score: 5) The investment plan does not provide sufficient evidence to back up “viability” claims and has a 6-year ROI <10% (score: 0)		20%	
6		Are investment plan projections well-documented? (Annex I_2, par. 2.1.5 and	Well documented: the attached evidence strongly supports cost-revenue forecasts (score: 10) Marginally documented: the attached evidence seems to support cost-		10%	

	GROUP OF CRITERIA	CRITERION	DESCRIPTION	SCORE	WEIGHT	RESULT
		attachments; par.2.1.7)	revenue forecasts (score: 5)			
			Not well documented: the attached evidence to the cost-revenue forecasts is either inconclusive or insufficient (score: 0)			
7		Is there participation from the manufacturing/processing sector in the partnership? (AF (SA MIS) – par.1.4 – Beneficiary/Investment NACE Code)	Both enterprises are from the manufacturing/processing sector, i.e. their main activity belongs in the NACE codes from 10.11 to 38.32 (score: 10)		10%	
			One enterprise is from the manufacturing/processing sector, i.e. its main activity belongs in the NACE codes from 10.11 to 38.32 (score: 5)			
			None of the enterprises are from the manufacturing/processing sector, i.e. their main activity belongs in the NACE codes from 10.11 to 38.32 (score: 0)			
8		Is there partnership scheme appropriate (i.e. is there relevance and/or complementarity between the NACE codes of the two participating enterprises according to the investment plan? (AF (SA MIS) – par.1.4 – Beneficiary/Investment NACE Code & par.6.1 – p.9)	The NACE codes of the two enterprises exhibit high functional integration and complementarity and necessity for the achievement of the investment plan objectives (score: 10)		10%	
			The NACE codes of the two enterprises are relevant but functional integration and complementarity for the achievement of the investment plan objectives is not sufficiently exhibited (score: 5)			
			There is neither relevance or complementarity between the NACE codes of the two enterprises nor it is sufficiently demonstrated why the specific NACE codes are needed for the achievement of the investment objectives (score: 0)			

	GROUP OF CRITERIA	CRITERION	DESCRIPTION	SCORE	WEIGHT	RESULT
3rd GROUP OF CRITERIA SUBTOTAL						

	SCORE	WEIGHT	RESULT
Partial Result 1st Group		35%	
Partial Result 2nd Group		30%	
Partial Result 3rd Group		35%	
Total Score			
Minimum acceptable total score: 40%			

	NAME	SIGNATURE
Evaluator 1		
Evaluator 2		
JS Coordinator		

ANNEX VI: ELIGIBLE NACE CODES

AGRO-FOOD INDUSTRY[49]

10.11	Processing and preserving of meat
10.12	Processing and preserving of poultry meat
10.13	Production of meat and poultry meat products
10.31	Processing and preserving of potatoes
10.32	Manufacture of fruit and vegetable juice
10.39	Other processing and preserving of fruit and vegetables
10.41	Manufacture of oils and fats (Fishery products and aquaculture products are strictly excluded)
10.42	Manufacture of margarine and similar edible fats
10.51	Operation of dairies and cheese making
10.52	Manufacture of ice cream
10.61	Manufacture of grain mill products
10.62	Manufacture of starches and starch products
10.71	Manufacture of bread; manufacture of fresh pastry goods and cakes
10.72	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
10.73	Manufacture of macaroni, noodles, couscous and similar farinaceous products
10.81	Manufacture of sugar

[49] According to European Regulation EC 1407/2013 (de minimis) article 1, *1. This Regulation applies to aid granted to undertakings in all sectors with the exception of: a) aid granted to undertakings active in the fishery and aquaculture sector, as covered by Council Regulation (EC) No 104/2000.* The definitions in Article 2(1)(a) and 2(1)(c) of Regulation 717/2014 defines: (a) 'undertakings in the fishery and aquaculture sector' means undertakings active in the production, processing and marketing of fishery and aquaculture products; (c) 'processing and marketing' means all operations, including handling, treatment, production and distribution, performed between the time of landing or harvesting and the end-product stage.

10.82	Manufacture of cocoa, chocolate and sugar confectionery
10.83	Processing of tea and coffee
10.84	Manufacture of condiments and seasonings
10.85	Manufacture of prepared meals and dishes
10.86	Manufacture of homogenised food preparations and dietetic food
10.89	Manufacture of other food products n.e.c.
10.91	Manufacture of prepared feeds for farm animals
10.92	Manufacture of prepared pet foods
11.01	Distilling, rectifying and blending of spirits
11.02	Manufacture of wine from grape
11.03	Manufacture of cider and other fruit wines
11.04	Manufacture of other non-distilled fermented beverages
11.05	Manufacture of beer
11.06	Manufacture of malt
11.07	Manufacture of soft drinks; production of mineral waters and other bottled waters
20.53	Manufacture of essential oils
46.11	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods (Fishery products and aquaculture products are strictly excluded)
46.17	Agents involved in the sale of food, beverages and tobacco (Fishery products and aquaculture products are strictly excluded)
46.21	Wholesale of grain, unmanufactured tobacco, seeds and animal feeds (Fishery products and aquaculture products are strictly excluded)
46.22	Wholesale of flowers and plants
46.23	Wholesale of live animals
46.31	Wholesale of fruit and vegetables
46.32	Wholesale of meat and meat products
46.33	Wholesale of dairy products, eggs and edible oils and fats
46.34	Wholesale of beverages

46.36	Wholesale of sugar and chocolate and sugar confectionery
46.37	Wholesale of coffee, tea, cocoa and spices
46.39	Non-specialised wholesale of food, beverages and tobacco
70.22	Business and other management consultancy activities e.g. quality management system certification services, consultancy services provided by agronomists and other experts on issues related to the rural economy and the agro-food sector, services provided by economists who are experts in rural economy and agro-food matters, consultancy services for quality control processes, consultancy services for food safety and quality control, etc.

TEXTILE INDUSTRY

13.10	Preparation and spinning of textile fibres
13.20	Weaving of textiles
13.30	Finishing of textiles
13.91	Manufacture of knitted and crocheted fabrics
13.92	Manufacture of made-up textile articles, except apparel
13.93	Manufacture of carpets and rugs
13.94	Manufacture of cordage, rope, twine and netting
13.95	Manufacture of non-woven and articles made from non-woven, except apparel
13.96	Manufacture of other technical and industrial textiles
13.99	Manufacture of other textiles n.e.c.
14.11	Manufacture of leather clothes
14.12	Manufacture of workwear
14.13	Manufacture of other outerwear
14.14	Manufacture of underwear
14.19	Manufacture of other wearing apparel and accessories
14.20	Manufacture of articles of fur
14.31	Manufacture of knitted and crocheted hosiery
14.39	Manufacture of other knitted and crocheted apparel
15.11	Tanning and dressing of leather; dressing and dyeing of fur
15.12	Manufacture of luggage, handbags and the like, saddlery and harness

15.20	Manufacture of footwear
20.60	Manufacture of man-made fibres
46.16	Agents involved in the sale of textiles, clothing, fur, footwear and leather goods
46.24	Wholesale of hides, skins and leather
46.41	Wholesale of textiles
46.42	Wholesale of clothing and footwear

HEALTH

21.10	Manufacture of basic pharmaceutical products
21.20	Manufacture of pharmaceutical preparations
26.60	Manufacture of irradiation, electro-medical and electrotherapeutic equipment
32.50	Manufacture of medical and dental instruments and supplies
46.46	Wholesale of pharmaceutical goods (including medical supplies, instruments and equipment)
72.11	Research and experimental development on biotechnology in the health sector

MATERIALS - TECHNOLOGY

26.12	Manufacture of loaded electronic boards
26.20	Manufacture of computers and peripheral equipment
26.30	Manufacture of communication equipment
26.40	Manufacture of consumer electronics
26.51	Manufacture of instruments and appliances for measuring, testing and navigation
26.52	Manufacture of watches and clocks
26.70	Manufacture of optical instruments and photographic equipment
26.80	Manufacture of magnetic and optical media
27.11	Manufacture of electric motors, generators and transformers
27.12	Manufacture of electricity distribution and control apparatus
27.20	Manufacture of batteries and accumulators
27.31	Manufacture of fibre optic cables

27.32	Manufacture of other electronic and electric wires and cables
27.33	Manufacture of wiring devices
27.40	Manufacture of electric lighting equipment
27.51	Manufacture of electric domestic appliances
27.52	Manufacture of non-electric domestic appliances
27.90	Manufacture of other electrical equipment
28.11	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
28.12	Manufacture of fluid power equipment
28.13	Manufacture of other pumps and compressors
28.14	Manufacture of other taps and valves
28.15	Manufacture of bearings, gears, gearing and driving elements
28.21	Manufacture of ovens, furnaces and furnace burners
28.22	Manufacture of lifting and handling equipment 2816
28.23	Manufacture of office machinery and equipment (except computers and peripheral equipment
28.24	Manufacture of power-driven hand tools
28.25	Manufacture of non-domestic cooling and ventilation equipment
28.29	Manufacture of other general-purpose machinery n.e.c.
28.30	Manufacture of agricultural and forestry machinery
28.41	Manufacture of metal forming machinery
28.49	Manufacture of other machine tools
28.91	Manufacture of machinery for metallurgy
28.92	Manufacture of machinery for mining, quarrying and construction
28.93	Manufacture of machinery for food, beverage and tobacco processing
28.94	Manufacture of machinery for textile, apparel and leather production
28.95	Manufacture of machinery for paper and paperboard production
28.96	Manufacture of plastic and rubber machinery
28.99	Manufacture of other special-purpose machinery n.e.c.
29.10	Manufacture of motor vehicles
29.20	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers

29.31	Manufacture of electrical and electronic equipment for motor vehicles
29.32	Manufacture of other parts and accessories for motor vehicles
30.11	Building of ships and floating structures
30.12	Building of pleasure and sporting boats
30.20	Manufacture of railway locomotives and rolling stock
30.30	Manufacture of air and spacecraft and related machinery
30.40	Manufacture of military fighting vehicles
30.91	Manufacture of motorcycles
30.92	Manufacture of bicycles and invalid carriages
30.99	Manufacture of other transport equipment n.e.c.
72.19	Research and experimental development on natural sciences and engineering in materials and technology

CONSTRUCTION MATERIALS

16.21	Manufacture of veneer sheets and wood-based panels
16.22	Manufacture of assembled parquet floors
16.23	Manufacture of other builders' carpentry and joinery
20.30	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
23.11	Manufacture of flat glass
23.12	Shaping and processing of flat glass
23.13	Manufacture of hollow glass
23.14	Manufacture of glass fibres
23.19	Manufacture and processing of other glass, including technical glassware
23.20	Manufacture of refractory products
23.31	Manufacture of ceramic tiles and flags
23.32	Manufacture of bricks, tiles and construction products, in baked clay
23.41	Manufacture of ceramic household and ornamental articles
23.42	Manufacture of ceramic sanitary fixtures
23.43	Manufacture of ceramic insulators and insulating fittings
23.44	Manufacture of other technical ceramic products

23.49	Manufacture of other ceramic products
23.61	Manufacture of concrete products for construction purposes
23.62	Manufacture of plaster products for construction purposes
23.69	Manufacture of other articles of concrete, plaster and cement
24.20	Manufacture of tubes, pipes, hollow profiles and related fittings, of steel
25.11	Manufacture of metal structures and parts of structures
25.12	Manufacture of doors and windows of metal
25.21	Manufacture of central heating radiators and boilers
25.29	Manufacture of other tanks, reservoirs and containers of metal
46.73	Wholesale of wood, construction materials and sanitary equipment
46.74	Wholesale of hardware, plumbing and heating equipment and supplies

WASTE MANAGEMENT FOR RECYCLING OR ENERGY PRODUCTION

38.31	Dismantling of wrecks
38.32	Recovery of sorted materials
46.77	Wholesale of waste and scrap

RENEWABLE ENERGY AND ENERGY SAVING AND EFFICIENCY

16.29	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials (fire logs and pellets, other articles of wood))
26.11	Manufacture of electronic components (solar panels used for direct transforming of solar power into electricity)
28.11	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines (wind turbines)
28.25	Manufacture of non-domestic cooling and ventilation equipment (Heat pumps)
35.11	Production of electricity (from hydro-electric generators, geothermal energy, biomass energy, solar panels)
38.21	Treatment and disposal of non-hazardous waste (to the extent related to the energy sector e.g. energy recovery resulting from waste incineration)
46.69	Wholesale of other machinery and equipment (to the extent related to the RES energy sector e.g. hydro-electric generators, geothermal energy technology, biomass energy technology, solar panels, etc. and to the energy-efficiency sector)

SUSTAINABLE TOURISM

49.39	Other passenger land transport n.e.c. (to the extent related to tourism e.g. visits to sites, transport to &from airports/hotels, etc.)
50.10	Sea and coastal passenger water transport (to the extent related to tourism e.g. cruising services, sailboat rentals, etc.)
50.30	Inland passenger water transport (to the extent related to tourism)
56.10	Restaurants and mobile food service activities
56.21	Event catering activities
56.29	Other food service activities
56.30	Beverage serving activities
58.11	Book publishing (to the extent related to tourism)
79.11	Travel agency activities
79.12	Tour operator activities
79.90	Other reservation service and related activities
82.30	Organisation of conventions and trade shows
90.01	Performing arts
90.02	Support activities to performing arts
90.03	Artistic creation
91.02	Museum activities
91.03	Operation of historical sites and buildings and similar visitors attractions
91.04	Botanical and zoological gardens and nature reserve activities

ANNEX VII: REQUIRED APPLICATION DOCUMENTATION

Index	REQUIRED APPLICATION DOCUMENTATION	To be submitted:	
		Via SA MIS	on paper
1	Application Form - PART 1 (Annex I_1) duly completed on the MIS. After completion the form is printed, signed and stamped by the legal representative of the Lead beneficiary enterprise and submitted on paper.	√	√
2	Application Form Part II (Annex I_2) duly completed in pdf form and uploaded on the MIS	√	
3	Application From - Budget Table Part III (Annex I_3) duly completed in excel form and uploaded on the MIS	√	
4	Certificates issued by the Responsible Legal Entity in each country verifying the start date of the business, the activity NACE code(s)[50] (clearly indicating the *main NACE activity* and the *complementary NACE activities*) and the history of NACE activity changes, unless this information is already included in the Company Establishment Act / present legal status act (see below) for: • the Lead beneficiary enterprise and • the Project beneficiary enterprise.	√	
5	For Businesses other than personal the following documentation is additionally required[51]: • Anonymous or Joint Stock Company: Company establishment act (i.e. company charter/articles of incorporation) / present legal status act, Board of Directors establishment act, Company Legal Representation act (all documents must be currently valid and published/registered according to legal procedures in each		√

[50] Insufficient/ evidence for the NACE code is a permitted error and a clarification may be requested.

[51] Concerning the Establishment Act, old versions, no date on the establishment act, insufficient/missing establishment act, attached printed page from the National register are permitted errors and clarifications may be requested.

	country). • Limited or Limited Partnership Company: Company establishment act / present legal status act and Company Legal Representation act (all documents must be currently valid and published/registered according to legal procedures in each country). • Sole proprietorship business Company establishment act / present legal status act and documentation depicting Legal Representation and Management arrangements (all documents must be currently valid and published/registered according to legal procedures in each country). If such arrangements are included in the company establishment act, no other document is required. • Cooperatives: Legal Establishment Documents as per National Legislation / present legal status act and documentation depicting Legal Representation and Management arrangements, according to legal procedures in each country (all documents must be currently valid). • Social enterprises: Legal Establishment Documents as per National Legislation / present legal status act		
6	Valid business operating license/permit or equivalent certificate (as per legal requirements in each country) for: • the Lead beneficiary enterprise and • the Project beneficiary enterprise. If a license/permit is not required/applicable, a Declaration or Affidavit (whichever is legally binding in each country) by the legal representative of the enterprise "that no license/permit is required according to legal procedures in the country of business installation".	√	

7	For existing enterprises: Annual Financial[52] Statements for the last 3 years preceding the application as per National Legislation (if enterprise is in operation for less than 3 years, statements for the closed financial periods). If the assisted installation is not the only enterprise revenue generating installation, it should be demonstrated which part of the enterprise revenues are generated at the assisted installation. For new enterprises: market research, strategic partnership contracts and/or any other documentation supporting the revenue projections included in Annex I_2. Also, signed declaration indicating if this enterprise is stand-alone or part of a larger enterprise group, and if the latter, what part of the enterprise group revenue the new enterprise is projected to earn.	√	
8	In the case of «linked» enterprises (as defined in Article 3, par. 3 of Annex I of EU regulation 651/2014) all required above financial statements (**index 7**) and applicable corporation documents (**index 5**) will be submitted for all the «linked» enterprises with the lead beneficiary or the project beneficiary enterprise of the application, together with a Sworn Declaration signed by the legal representative of the lead beneficiary and/or the project beneficiary enterprise (whichever is applicable), the template of which is provided in Annex IV.		√
9	List of enterprise lawfully declared employees, indicating which of these employees are stationed at the assisted installation according to article 5, page 69	√	
10	Evidence/documentation regarding the growth prospects of the relevant market that the investment plan will address (e.g.	√	

[52] If there is a mismatch between the financial data uploaded in SAMIS and the one submitted in hard copy, then this is a permitted error and a clarification may be requested. The same will apply if any financial data in general is missing i.e. it is a permitted error and a clarification may be requested.

	statistics, market studies, etc.)		
11	Documentation that the enterprise has taken steps to better position itself in the market (e.g. Exclusive product promotion/sales contracts, strategic partnership agreements, Presence on specialized internet search engines, etc.), if not already included under item 8 above.	√	
12	Documentation that the enterprise possesses patents or exclusive rights, if not already included under item 8 above.	√	
13	Property Status of the land or building where the investment will take place (whichever is applicable) such as: • Legal property title/act and/or Proof of Property registration in the respective National Property Register, in case the land/building is owned. (Greece: Cadastre (Ktimatologio)/Bulgaria: Bulgarian Property Register) • Rental preliminary agreement or preliminary concession agreement for use of property legally signed, notarized and/or registered at the appropriate legal entity as per the National Legislation of each country. The duration of the rental agreement or concession agreement must fulfill the conditions stated in these Guidelines. • Preliminary agreement for the sale of land/building. *For all above mentioned cases the binding legal agreement will be required with the signing of the Grant Contract".*	√	
14	If construction works are included in the investment plan, Technical Design documentation duly signed by a Registered Engineer and Construction Permit (or decision/statement that a permit is not needed) from the Responsible National Authority as per Legal Requirements in each country. These documents must be submitted in hard copy or in scanned version on a CD/DVD/Flash drive. The original documents must be submitted if the project proposal is approved[53].		√

[53] Otherwise the Building permit must be submitted before the request for advance payment OR before the 1st request for payment if no advance payment has been given.

15	If machinery/equipment/vehicles are included in the investment plan, Detailed Technical Specifications for every piece of machinery/equipment/vehicle.	√	
16	Price offers or pre-invoicing as following: For the Greek beneficiary: from at least 1 separate supplier/contractor for each new asset included in the investment plan (such as machinery, equipment, vehicle, IT equipment and software) and for all promotion actions (e.g. exhibitions, etc.). For the Bulgarian beneficiary: from at least 3 separate suppliers/contractors for each new asset included in the investment plan (such as machinery, equipment, vehicle, IT equipment and software) and for all promotion actions (e.g. exhibitions[54], etc.).	√	
17	General information regarding the qualifications of the «person(s)[55] designated as responsible for the investment»: • Curriculum Vitae describing the relevant experience, including experience in the management/implementation of similar investment plans. • Education Degrees (e.g. Post-Graduate Degree, University Degree, Baccalaureate). If from a foreign Institution, then the Degree must be recognized by a proper National Body. • Proof of other training received (e.g. certificates from seminars completed). • Employment record certificates/employer recommendations. The certificates should mention the duration of the employment and the duties performed	√	

[54] Please note that especially in the case of construction works one (1) offer (or Bill of Quantities and costs) is enough for the Bulgarian Beneficiaries and in case of promotion actions, one (1) offer (print-screens from websites of relevant operators are accepted) is enough for the Bulgarian Beneficiaries

[55] If each enterprise designates its own "responsible person".

	• Social Security Registration (specifying the duration of registration) and certification that all insurance contributions have been paid.		
18	General information regarding the qualifications of the enterprise owners/legal representatives • Curriculum Vitae describing the relevant experience, including experience in the implementation of similar business investments. • Education Degrees (e.g. Post-Graduate Degree, University Degree, Baccalaureate). If from a foreign Institution, then the Degree must be recognized by a proper National Body. • Proof of other training received (e.g. certificates from seminars completed). • Employment record certificates/employer recommendations (if applicable). The certificates should mention the duration of the employment and the duties performed This information is to be submitted for: • the Lead beneficiary enterprise owner/legal representative and • the project beneficiary enterprise owner/legal representative.	√	
19	Tax non-encumbrance certificate from the relevant tax office or a transcript of the payments due to the respective tax authority of each country for: • the Lead beneficiary enterprise and • the project beneficiary enterprise.	√	
20	Signed Declarations: i.e. Annex IV, Annex VIII (A, B & C) by the Legal representative of: • the Lead beneficiary enterprise and • the project beneficiary enterprise.	√	

ANNEX VIII: DECLARATION TEMPLATES

DECLARATION A (to be completed by the Lead Beneficiary and the Project beneficiary enterprise)

Disclaimer: should any of the declarations made in this declaration be found false or inaccurate at any time during the implementation of an approved investment scheme or during controls, then the Managing Authority of the Cooperation Programme Interreg V-A Greece-Bulgaria 2014-2020 reserves the right to unilaterally repeal the Subsidy Contract (grant) and issue a recovery notice for any payments made to the grantee as unduly paid amounts.

To:	Managing Authority of Programmes under the European Territorial Cooperation objective.		
First Name:		Last Name:	
Full Father's Name:			
Full Mother's Name:			
Date of Birth: (Day/Month/Year)			
Place of Birth:			
ID or Passport Number:		Telephone Number:	
Fax Number:		Email Address:	
Town of Residence:		Address/Street and Number:	
Zip Code:		Country:	

I, the undersigned, after having examined the rules and regulations concerning this Call for proposals, and having clear understanding of the penalties imposed in case of false or inaccurate declarations, I hereby declare that:

A. i All the information included in both the electronic and physical form of the proposal form as well as all the supporting documents included in the physical file of the proposal are accurate and true.

A. ii The Lead Beneficiary/Project beneficiary enterprise has received full and clear knowledge of the contents of the Project Application Guidelines.

A. iii This investment plan or any part of it, as well as the expenses associated with it, have not been funded/approved and will not be submitted for approval for funding by another program financed by National or EU funds.

A. iv The Lead beneficiary/Project beneficiary enterprise has not submitted another application to this Call.

A. v No project costs were incurred prior to the eligibility date of expenditure as defined in the Project Application Guidelines.

A. vi The Lead beneficiary/Project beneficiary enterprise is not under bankruptcy, liquidation or forced management proceedings, nor is there pending against it a recovery notice for an unduly paid public grant.

A. vii There is no pending against the firm a recovery decision from EC for an unduly paid amount of EU assistance.

A. viii No fines have been imposed for violation of labour law and more specifically:

Infringement of "high» or very "high" severity (3 fines /3 audits)

Undeclared work (2 fines/2 audits)

Enterprises involved in the action comply with health and safety legislation for workers and the prevention of professional risk

A. ix In the event of approval, the Beneficiary agrees to having the firm name, the title of the operation (investment scheme) and the amount of public funding granted, published electronically or otherwise on the list of beneficiaries, in accordance with Article 7 (2) (d) of the Rules of Procedure (EC) No 1828/2006.

A. x The Lead beneficiary accepts any relevant checks/controls by the competent national or Community authorities in order to verify the declarations made herein.

A. xi The Lead beneficiary accepts any cross-referencing deemed necessary of the data declared in the investment plan proposal with National Tax Records and National Social Security Records.

A. xii The Lead beneficiary accepts that the messages sent by e-mail, and in particular from the email address stated in the application form, and the messages received by e-mail, and in particular at the email address stated in the application form, shall be considered official documents.

A. xiii The Lead beneficiary accepts that, during the implementation of the project, all communication with the MA/JS (regarding modification requests, progress reports and completion reports, etc.) may be made on-line via electronic forms.

A. xiv The Lead beneficiary accepts that if inaccuracies or false information are found in declarations after the project has been approved, the project will be discontinued and he/she will be required to return the received public funding with interest.

A. xv The Lead beneficiary is fully informed about the requirements of Regulation (EU) 1407/2013 (de minimis) and the proposal submitted is harmonized and abides by all restrictions and requirements.

A. xvi The beneficiary's firm (Lead or Project) has already or is committed to ensure accessibility of Disabled Persons in its facilities by implementing the necessary access infrastructure. Infrastructure means both physical infrastructure (e.g. building infrastructure, parking, etc.) and electronic applications/means targeted at the firm's end users (e.g. customers, visitors, etc.) through websites and other electronic applications such as e-shops, etc.

A. xvii The Lead beneficiary/Project beneficiary enterprise has not closed down the same or a similar activity in the European Economic Area in the two years preceding its application

A. xviii The proposed investment does not include any part of an economic activity which relocated from one eligible country to the other within the last eight years

A. xix The Lead beneficiary/Project beneficiary declare that they are going to cover their own contribution

Date: …/……/.20…… (Day/Month/Year)
The legal representative of the firm
Mr. /Ms.: …….. (Full Name)
Position: ……..
(firm official stamp and signature of legal representative)

DECLARATION B (to be completed by the Lead Beneficiary and the Project beneficiary enterprise)[56]

Disclaimer: should any of the declarations made in this declaration be found false or inaccurate at any time during the implementation of an approved investment scheme or during controls, then the Managing Authority of the Cooperation Programme Interreg V-A Greece-Bulgaria 2014-2020 reserves the right to unilaterally repeal the Subsidy Contract (grant) and issue a recovery notice for any payments made to the grantee as unduly paid amounts.

To:	Managing Authority of Programmes under the European Territorial Cooperation objective.		
First Name:		Last Name:	
Full Father's Name:			
Full Mother's Name:			
Date of Birth: (Day/Month/Year)			
Place of Birth:			
ID or Passport Number:		Telephone Number:	
Fax Number:		Email Address:	
Town of Residence:		Address/Street and Number:	
Zip Code:		Country:	
I, the undersigned, after having examined the rules and regulations concerning this Call for proposals, and having clear understanding of the penalties imposed in case of false or inaccurate declarations, I hereby declare that:			

[56] The data provided concerning the application of the De minimis regulation (1407/2013) will be updated before the signing of the Grant contract.

A. i **B.1:** (select one of the following two options):

A. ii The applicant firm is an "autonomous enterprise" as defined in Annex IV of the Project Implementation Guidelines: ☐ or

A. iii The applicant firm is a "partner[57] or linked enterprise" as defined in Annex IV of the Project Implementation Guidelines: ☐ (in this case Table 1 MUST be completed for all "partner or linked enterprises")

Table 1: Partner or linked enterprises

Types of Data Required		**Information for each partner/linked enterprise**
Enterprise Information	Index[58]	1
	Enterprise Name	
	Internal Revenue ID number	
	NACE code	
	Percentage of holdings (0%-100%)	
Legal Representative	Last Name	
	First Name	
	Father's Name of	
	Internal Revenue ID number	
	Identification Card or Passport Number	
	Position in the Enterprise of	
Types of Data Required		**Information for each partner/linked enterprise**
Enterprise Information	Index	2
	Enterprise Name	
	Internal Revenue ID number	
	NACE code	
	Percentage of holdings (0%-100%)	
Legal Representative	Last Name	
	First Name	
	Father's Name of	
	Internal Revenue ID number	
	Identification Card or Passport Number	
	Position in the Enterprise of	
Types of Data Required		**Information for each partner/linked enterprise**
enterprise Information	Index	3
	Enterprise Name	

[57] if holdings with other enterprises rise to at least 25 % but no more than 50 %, the firm is considered a "partner enterprise"; if holdings with other enterprises exceed the 50 %, the firm is considered a "linked enterprise".

[58] An index number (1,2,3, etc) for each partner or linked enterprise in the table.

	Internal Revenue ID number	
	NACE code	
	Percentage of holdings (0%-100%)	
Legal Representative	Last Name	
	First Name	
	Father's Name of	
	Internal Revenue ID number	
	Identification Card or Passport Number	
	Position in the Enterprise of	
		Etc. (add as many rows as needed)

A. iv **B.2: De minimis Aid C** (select one the following two options)

A. v The applicant firm - and its "partner/linked enterprises" - **have not received** (or been awarded) deminimis aid during the last three fiscal years (i.e. the current fiscal year and the two previous fiscal years) from the date of application: ☐ or

A. vi The applicant firm - and its "partner or linked enterprises" - **have received** (or been awarded) deminimis aid during the last three fiscal years (i.e. the current fiscal year and the two previous fiscal years) from the date of application: ☐ (in this case the amount of de minimis aid received MUST be declared in Table 2).

A. vii **B.3: Other than De minimis Aid received/awarded** (select one the following two options)

A. viii The applicant firm - and its "partner/linked enterprises" - **have not received** (or been awarded) any other than de minimis aid during the last three fiscal years (i.e. the current fiscal year and the two previous fiscal years) from the date of application: ☐ or

A. ix The applicant firm - and its "partner or linked enterprises" - **have received** (or been awarded) other than deminimis aid during the last three fiscal years (i.e. the current fiscal year and the two previous fiscal years) from the date of application: ☐ (in this case the amount of de minimis aid received MUST be declared in Table 3).

A. x **B.4: Aid Applied for** (select one the following two options)

A. xi The applicant firm - and its "partner/linked enterprises" - have not applied for any other aid which is currently under evaluation/assessment: ☐ or

A. xii The applicant firm - and its "partner or linked enterprises" - have applied for other aid which is currently under evaluation/assessment: ☐ (in this case the amount of aid applied for MUST be declared in Table 4).

A. xiii The investment costs under the submitted investment plan are not funded by any other programme and if they are approved for funding under this Call, they will not be submitted to another programme financed by ERDF and/or national resources.

A. xiv The beneficiary (Lead or Project) accepts that if inaccuracies or false information are found in the declaration after the project has been approved, the project will be discontinued and he/she will be required to return the received public funding with interest.

Date: …/……/.20…… (Day/Month/Year)
The legal representative of the firm
Mr. / Ms.: …….. (Full Name)
Position: ……..
(firm official stamp and signature of legal representative)

DECLARATION C (to be completed by the Lead Beneficiary and the Project beneficiary enterprise)

Disclaimer: should any of the declarations made in this declaration be found false or inaccurate at any time during the implementation of an approved investment scheme or during controls, then the Managing Authority of the Cooperation Programme Interreg V-A Greece-Bulgaria 2014-2020 reserves the right to unilaterally repeal the Subsidy Contract (grant) and issue a recovery notice for any payments made to the grantee as unduly paid amounts.

To:	Managing Authority of Programmes under the European Territorial Cooperation objective.		
First Name:		Last Name:	
Full Father's Name:			
Full Mother's Name:			
Date of Birth: (Day/Month/Year)			
Place of Birth:			
ID or Passport Number:		Telephone Number:	
Fax Number:		Email Address:	
Town of Residence:		Address/Street and Number:	
Zip Code:		Country:	

I, the undersigned, after having examined the rules and regulations concerning this Call for proposals, and having clear understanding of the penalties imposed in case of false or inaccurate declarations, I hereby declare that:

The Lead beneficiary enterprise and the Project beneficiary enterprise who are together submitting an application to this Call, have been and/or will cooperate for the proposed investment plan and for their entrepreneurial endeavours in general associated with this investment plan in the following capacity (check all that apply):

A. i In sharing resources (human resources, designs, formulas, technology, etc.): ☐

A. ii In the use of inputs/materials/intermediate products: ☐

A. iii In joint development and use of knowhow/technology/patents/research outcomes, etc.: ☐

A. iv In joint product/service promotion: ☐

A. v In other ways (please specify): .....: ☐

As proof of this cooperation, attached is the (check the one that applies):

- The intended strategic partnership agreement (a binding agreement committing the companies to specific future cooperation terms) ☐ or
- The existing cooperation or integration ("bundling") strategic partnership agreement(s) ☐

that the Lead beneficiary enterprise and the Project beneficiary enterprise have entered into.

Date: …/……/.20…… (Day/Month/Year)
The legal representative of the firm
Mr. / Ms.: …….. (Full Name)
Position: ……..
(firm official stamp and signature of legal representative)

(Note: if the two enterprises are now entering into a strategic partnership and have to sign an agreement, they can follow the template provided below.)

Strategic Partnership Agreement (sample)

This strategic partnership agreement is hereby entered into by the parties listed, for the purpose of creating a strategic alliance to mutually benefit the involved parties:

Partner1.Company *(replace with name of company)*	Partner2.Company
Point of Contact: *(replace with name and contact details of point of contact for the company)*	Point of Contact:

In an effort to collaborate to mutual benefit, the listed parties agree to abide by the following terms and conditions:

Obligations/Type of collaboration

The Parties agree to the following obligations/collaboration during this strategic partnership agreement:

Party	Obligations
Partner1.Company	
Partner2.Company	

Note: under obligations list the specific inputs/materials or goods or services or resources in general that each company brings to the strategic partnership.

The strategic partnership agreement creates or implies no employer/employee relationship. Both parties shall remain for the entirety of this strategic partnership agreement independent contractors and will have the rights and abilities as such.

Performance Period

This strategic partnership agreement will begin on the agreement date and will conclude on …….

Both parties will be given a period of 3 months prior to the termination date of this agreement to offer an extension or enter into a new strategic partnership agreement as deemed necessary.

Confidentiality

Both parties acknowledge that during the term of this agreement they may become aware of information that is considered confidential or private in nature. By acknowledging the above the parties also agree to keep all information obtained during the term of this strategic alliance agreement private as deemed so.

Indemnification

Both Parties agree to hold the opposite party harmless in the instance of injury, loss, or damages outside of cases of willful misconduct or gross negligence.

Intellectual Property

All materials and property included in this agreement shall remain the intellectual property of the respective party producing such items. Unless written notice is provided no intellectual property shall exchange ownership during the term of this strategic alliance agreement.

Entire Agreement

(The detailed text of the agreement along with any attached exhibits. If the descriptions in the other sections are deemed satisfactory, then this section is deleted)

……..

Assignment

At no point during this agreement shall either party involved trade, delegate, or assign any portion of this strategic partnership agreement to any non-authorized third party entities.

Severability

If any condition within this strategic partnership agreement is found to be invalid or unenforceable the parties shall obtain the right to replace said condition with a similar enforceable provision as deemed necessary. Upon the substitution of any conditions in this agreement all other conditions will remain in full effect and shall not be altered.

Agreement

This strategic alliance agreement is hereby acknowledged and approved by both parties.
Upon entering into this agreement any and all previous agreements between the parties in either written or oral form shall be considered void.

Date: …/……/.20…… (Day/Month/Year) The legal representative of the firm Mr. / Ms.: …….. (Full Name) Position: …….. (firm official stamp and signature of legal representative)	Date: …/……/.20…… (Day/Month/Year) The legal representative of the firm Mr. / Ms.: …….. (Full Name) Position: …….. (firm official stamp and signature of legal representative)

Table 2: Amount of de minimis aid received/awarded

DE MINIMIS AID RECEIVED OR BEEN AWARDED TO THE APPLICANT DURING THE CURRENT FISCAL YEAR AND THE TWO PREVIOUS FISCAL YEARS It concerns the applicant enterprise and all the partners or linked with the applicant enterprises (if any).							
Index	Program / Measure / Action from which the enterprise has received or has been awarded the aid and the body granting the aid.	Number and date of Ministerial Decision or other aid approval official document (e.g. Subsidy Contract).	Amount of total public financing (de minimis aid) approved (awarded).	Amount of total public financing (de minimis aid) actually received.	Date of most recent payment.	Name of Beneficiary of the Aid.	Internal Revenue ID number of the Beneficiary of the Aid.
1							
2							
3							
4							
etc.							
Totals							

It should be noted that the date of public financing (column 3 above) is the date recorded on the Ministerial Decision or Aid Approval Decision document. The total amount of de minimis aid received (last row of Table 2) during the current fiscal year and the two previous fiscal years will be checked by the competent authority in order to ascertain whether the new aid applied for does not exceed the maximum threshold applicable to de minimis aid (Regulation (EU) 1407/2013).

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Table 3: Amount of other than de minimis aid received/awarded

OTHER AID RECEIVED OR BEEN AWARDED TO THE APPLICANT DURING THE CURRENT FISCAL YEAR AND THE TWO PREVIOUS FISCAL YEARS It concerns the applicant enterprise and all the partners or linked with the applicant enterprises (if any).							
Index	Program / Measure / Action from which the enterprise has received or has been awarded the aid and the body granting the aid.	Number and date of Ministerial Decision or other aid approval official document (e.g. Subsidy Contract).	Amount of total public financing (de minimis aid) approved (awarded).	Amount of total public financing (de minimis aid) actually received.	Date of most recent payment.	Name of Beneficiary of the Aid.	Internal Revenue ID number of the Beneficiary of the Aid.
1							
2							
3							
4							
etc.							
Totals							

It should be noted that the date of public financing (column 3 above) is the date recorded on the Ministerial Decision or Aid Approval Decision document.

Table 4: Amount of aid applied for

AID APPLIED FOR BY THE APPLICANT AND CURRENTLY UNDER EVALUATION/ASSESSMENT It concerns the applicant enterprise and all the partners or linked with the applicant enterprises (if any).					
Index	Program / Measure / Action from which the enterprise has received or has been awarded the aid and the body granting the aid.	Number and date of Application	Amount of total public financing (aid) requested	Name of Beneficiary of the Aid.	Internal Revenue ID number of the Beneficiary of the Aid.
1					
2					
3					
4					
etc.					
Totals					

Date: …/……/.20…… (Day/Month/Year)
The legal representative of the firm
Mr. / Ms.: …….. (Full Name)
Position: ……..
(firm official stamp and signature of legal representative)

ANNEX IX: REQUIRED DOCUMENTS FOR GRANT PAYMENTS

For grant payments the following documentation is required: (for the Greek Beneficiaries to receive payments from the Regional Funds)

1. Recent certificate showing the active NACE codes of the enterprise
2. Modifications in the Company Establishment Act **OR** Declaration that there have been no modifications to the Company Establishment Act **OR** Statement for starting a sole (single person) enterprise
3. Certificates of tax and social security non-encumbrance for receiving funds from the public sector **OR** Certificates of payment of all taxes and social security obligations.
4. Certificates of non- bankruptcy, liquidation reorganization or controlled management
5. Grant underwriting (award) contract to a financing institution as a collateral for a loan (if there has been one) **OR** Declaration that there has been no grant underwriting to a third party and of non-outstanding decision of an execution of a previous decision to recover funds (original of from gov.gr)
6. Receipt of the grant payment or equivalent document.
7. Rental/concession agreement/s **OR** Sale agreement/ pre-agreement
8. Unregistered invoice for receiving the subsidy
9. IBAN of the bank account of the company with reference to the VAT number

For advance payments, a letter of guarantee/promissory note is required. The following documents will be submitted in SAMIS attached in the request for the bank guarantee. (where applicable either in Greece or in Bulgaria).

1. Any amendments made to the statute of the enterprise (and Gazette)/ enterprise's commencement of trade for amendments made from the proposal's submission date until today
2. Statement of the competent authority General Electronic Commercial Registry (G.E.MI.) concerning the statute's amendments (except for individual enterprises)
3. Certificate of non-bankruptcy
4. Certificate of non-application for bankruptcy
5. Certificate of non-placement under liquidation or winding up situation (except for individual enterprises)
6. Certificate of non-placement under compulsory administration (except for individual enterprises)
7. Recent Tax Clearance Certificate for receiving funds from Central Governmental entities
8. Recent Social Security Clearance Certificate for receiving cleared claims from the State OR Certificate of Insurance Contributions reimbursement for the enterprise
9. Shareholders' structure and structure of the Management Board (except for individual enterprises), record of proceedings of the General Assembly for a Private or a Limited Private Company and the Statute for General Partnership and Limited Partnership Company, in which the Shareholders' structure will be declared.
10. Formal Declaration countersigned, with authentication of the Legal Representative's signature, concerning the accumulation of de minimis grants
11. Record of proceedings of the General Assembly (for a Private or a Limited Private Company) OR Declaration of the Administrator (for General Partnership Companies, Limited Partnership Companies, individual enterprises) stating that the grant has not been transferred, in case the transfer has not taken place. Otherwise, a contract of the grant's transfer by a bank or another credit institution.
12. A contract of grant transfer by a bank or another credit institution, in case the transfer has taken place.
13. Government Gazette of in force for the legal representation

~~14. Formal Declaration countersigned, with signature authentication, stating that the grant has not been assigned (for General Partnership Companies, Limited Partnership Companies, individual enterprises)~~
~~15. Not certified invoice of grants~~
~~16. Not certified proof of receipt~~
~~17. Formal Declaration (for individual enterprises) stating that the data of the individual enterprise has not been altered/changed from the submission date until today~~
~~18. Legalizing documents concerning the approved location for the investment's installation (e.g. Contract of property, lease etc.)~~
~~19. Formal Declaration countersigned, with the authentication of the Legal Representative's signature, stating the data of the personal/business bank account~~
~~20. Any supporting documents required under the special terms that may be specified in the contract or in the technical annex~~
~~21. Formal Declaration countersigned, with the authentication of the Legal Representative's signature, concerning a non-pending procedure for the execution of an earlier recovery decision~~

~~Please note that the Building permit (if applicable) must be submitted before the request for advance payment OR before the 1st request for payment if no advance payment has been given.~~

ANNEX IX: REQUIRED DOCUMENTS FOR GRANT PAYMENTS

The following documentation is required for the **Greek Project Beneficiaries** in order to receive grant payments from the Regional Fund of Central Macedonia or of Eastern Macedonia-Thrace:

1. Statement for starting a sole (single person) enterprise – if applicable;
2. Certificates of tax and social security non-encumbrance for receiving funds from the public sector **OR** Certificates of payment of all taxes and social security obligations;
3. Certificates of non- bankruptcy, liquidation reorganization or controlled management[59];
4. Certificate of Legal Representation and General Certificate of GEMI
5. Grant underwriting (award) contract to a financing institution as a collateral for a loan (if there has been one) **OR** Declaration that there has been no grant underwriting to a third party and of non-outstanding decision of an execution of a previous decision to recover funds (original of from gov.gr). In case of an underwriting certificates of payment of all taxes and social security obligations is required by the bank;
6. Copy of the account transactions where the IBAN is mentioned;
7. Solemn declaration by the legal representative with the IBAN account;

[59] Has been replaced by the "Certificate of judicial solvency"- issued by the Greek courts (for the Greek PBs)"

ANNEX X: REQUIRED DOCUMENTS FOR ADVANCE-INTERIM VERIFICATION REQUESTS AND FOR THE LAST PAYMENT

A. REQUIRED DOCUMENTS FOR ADVANCE AND INTERIM VERIFICATION REQUESTS

1. Specifically for the advanced payment a letter of guarantee/promissory note is required;
2. Recent printout concerning NACE code by the relevant Authority (www.gsis.gr in Greece, in the trade register or certificate from www.nsi.bg in Bulgaria). The printout should be issued within 10 days before submission;
3. A Declaration[60] will be submitted if no amendments have taken place to the Company's Establishment Act (statute) from the proposal's submission date until today. If amendments have taken place to the Company's Establishment Act (statute), then a certified copy is required from the General Electronic Commercial Registry (G.E.MI.) or from Commercial Register at the Registry Agency – for Bulgarian beneficiaries, concerning the Company's latest Establishment Act (statute) and the modifications in the Company Establishment Act (statute's amendments) from the date that the proposal was submitted until today, if it is not encoded. (This point does not apply for individual Greek enterprises but for Bulgarian sole (single person) enterprises a statement of its Establishment Act is required);
4. A declaration will be submitted for the following[61]:
    i. certificate of non-bankruptcy;
    ii. certificate of non-application for bankruptcy;
    iii. certificate of non-placement under liquidation or winding up situation / liquidation reorganization;
    iv. certificate of non-placement under compulsory administration / controlled management;
5. A declaration on shareholders' structure and structure of the management board (except for individual Greek enterprises), record of proceedings of the General Assembly for a Private or a Limited Private Company and the Statute for General Partnership and Limited Partnership Company, in which the Shareholders' structure will be declared;
6. A declaration from the legal representative, concerning the accumulation of de Minimis grants; (Applicable only for the interim and last verifications)
7. A declaration stating that the grant has not been assigned to a third party. If the grant has been assigned, the relative loan contract and a copy of the disbursement are submitted;
8. A declaration stating that the data of the individual Greek enterprise has not been modified/changed from the submission date until today; (for individual Greek enterprises)
9. Legalizing documents concerning the approved location for the investment's installation (e.g. Contract of property, lease etc. Applicable only for the interim and last verifications);
10. IBAN of the bank account of the company with reference to the VAT number (FIF) (for Bulgarian Beneficiaries)
11. Certificates of tax and social security non-encumbrance for receiving funds from the public sector OR Certificates of payment of all taxes and social security obligations (the relevant document in Bulgarian: Удостоверение за наличието или липсата на задължения, издадено от НАП

[60] Relevant templates are provided by the MA/JS in the Proghramme website

[61] Individual enterprises fill in a declaration for non-bankruptcy and non-application for bankruptcy.

Certificate for the presence or absence of obligations, issued by the National Revenue Agency); (for Bulgarian Beneficiaries)

12. Declaration for lack of double funding (for Bulgarian Beneficiaries)
13. Any supporting or additional documents required under the special terms that may be specified in the contract or in the application form, applicable only for the interim and last verifications, or required by the First Level Controller.

Please note that:

- The building permit (if applicable) must be submitted before the request for advance payment OR before the 1st request for payment if no advance payment has been given.
- Other documents may be required as defined by the National Legislation of each country and according to the instructions by the MA/JS.

B. REQUIRED DOCUMENTS FOR THE LAST PAYMENT FOR EACH PB[62]:

In addition to the above mentioned documents, each PB must submit the following documents:

- The certificates of non-bankruptcy, of non-application for bankruptcy, of non-placement under liquidation, of winding up situation, of non-placement under compulsory management replaced by the Certificate of Judicial Solvency (for Greek Beneficiaries); -– Certificate issued by the Commercial Register at the Registry Agency (for Bulgarian beneficiaries), issued in the last two months before submission and in original form.
- An original certificate of non-bankruptcy and of non-application for bankruptcy from the First Instance Court should be submitted. The certificate must be in force at the date of submission for verification. This certificate applies only to individual Greek enterprises.

[62] Please use the relevant Declarations for Final Payment