

Technical Assistance Management Manual

Cross Border Cooperation Programme
Interreg V-A “Greece-Bulgaria 2014-2020”
CCI 2014TC16RFCB022

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ABBREVIATIONS

EU = European Union

ERDF = European Regional Development Fund

OP= Operational Structure

MA = Managing Authority

NA= National Authority

AA= Audit Authority

CA= Certifying Authority

JS = Joint Secretariat

TA = Technical Assistance

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INTRODUCTION

This manual on the management of Technical Assistance budget of the Interreg V-A “Greece-Bulgaria 2014-2020” is based on the following regulatory framework:

- 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;
- 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.
- 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 job’s goal and repealing Regulation (EC) No 1080/2006.
- Regulation (EU) No 481/2014 of 4 March 2014 supplementing Regulation No 1299/2013 of the European Parliament and of the Council regarding specific rules on eligibility of expenditure for cooperation Programmes
- The INTERREG Cooperation Programme Interreg V-A “Greece-Bulgaria 2014-2020”, approved by the European Commission (Decision No C (2015) 6283/9-9-2015)
- Guidance factsheets of INTERACT on eligibility of expenditure.
- Experience that was acquired from the implementation and the monitoring of the Technical Assistance operations at the 4th (2007-2013) programming period.

This document aims to analyze issues related to the management of Technical Assistance Projects (hereinafter TA Projects).

A. TECHNICAL ASSISTANCE ACTIONS

According to the approved Operational Programme, the budget allocated to Priority Axis 5 (Technical Assistance) will be used to support a range of activities and tools that are instrumental to achieving the specific objective of this Axis, which is to manage and implement the Cooperation Programme effectively and efficiently. Technical Assistance shall ensure a sound basis for the implementation of the Programme, comprising actions related to Programme management, implementation, monitoring, control, evaluation, and publicity, such as:

- Setting up and managing of a Joint Secretariat supporting the Managing Authority, National Authority, and assisting the Monitoring Committee in the implementation and day-to-day management of the Programme
- Expert support services on management and implementation level e.g. preparatory, organizational, developmental, environmental, technical studies, etc. for the support of the Programme, selection, evaluation and monitoring of Projects
- External expert support services on closure of the programming period 2007-2013
- Actions for the development of management and implementation tools, such as computerized-information systems, standardization procedures, etc.
- Evaluation studies e.g. evaluation plan
- Verifications and controls
- Actions needed for the implementation of the European and national strategies against fraud (anti-fraud measures)
- Actions for strengthening the administrative capacity of potential partners through seminars, workshops etc.
- Participation in conferences, workshops, and training courses for the staff of bodies involved in the implementation of the Programme (Managing Authority, Joint Secretariat, National Authorities)
- Information and publicity actions, such as continuous development of the Programme website, creation and printing of Programme information and publications etc.
- Organization of events to generate interest for participation in the Programme, showcase and disseminate results of the Programme.

- Organization, preparation and facilitation of meetings of the Programme bodies e.g. Monitoring Committee, etc.
- Preparation actions (e.g. studies) and costs of the next Programming Period (2020+)

B. ELIGIBILITY RULES FOR TECHNICAL ASSISTANCE EXPENDITURES

Legal Framework

Eligibility of Technical Assistance expenditure is regulated by the following EC Regulations for the 2014-2020 period:

- Articles 18-20 of Regulation (EU) 1299/2013 of the European Parliament and of the Council of 17th December 2013 laying down the general rules governing the support of the European Regional Development Fund (ERDF) to the European territorial cooperation goal.
- Articles 58-59 and 65-71 of Regulation 1303/2013 of the European Parliament and of the Council of 17th December 2013 laying down the general provisions for ERDF and other ESIF.
- Regulation (EU) No 481/2014 of 4 March 2014 supplementing Regulation No 1299/2013 of the European Parliament and of the Council regarding specific rules on eligibility of expenditure for cooperation Programmes

This document lays down the Programme-level eligibility rules applicable for Technical Assistance Axis. Rules of the Member States shall apply only in areas not regulated on the EU and Programme levels (even if national or local practices include stricter rules).

General Rules on Eligibility

Expenditure shall meet the following general criteria:

- Shall be incurred and paid by the beneficiary within the eligibility period, between 1 January 2014 and 31 December 2023.
- Shall be related to the TA project, necessary for the development, starting and/ or implementation of the project, and is included in the approved TA budget.

- Shall follow the “real cost” principle; costs which have been actually incurred and paid by the TA beneficiaries and they can be supported by original invoices or other accounting documents of equivalent probative value.
- Shall comply with the principle of sound financial management (i.e. principles of economy, efficiency and effectiveness);
- Shall not have received co-financing-support from other EU or national funds (no double funding);
- Shall be in compliance with relevant (public) procurement rules.
- Must have been validated by the designated national controller.
- Shall exist proper audit trail.
- Falls into the eligible cost categories defined in section “**Eligible Categories of TA expenditure**”.

Ineligible Expenditure

Ineligible expenditure is referred to in Article 69 (3) of the CPR and Article 2 (2) of the Delegated Regulation 481/2014.

The following expenditure is not eligible for the Technical Assistance projects:

- Interest on debt (Art 69 (3) of EU Reg. 1303/2013).
- Recoverable Value Added Tax (VAT) (Art 69 (3) of EU Reg. 1303/2013).
- Fines, financial penalties and expenditure on legal disputes and litigation (Art. 2 of EU Delegated Reg. 481/2014).
- Costs of gifts, except those not exceeding 50€ per gift where related to promotion, communication, publicity, or information (Art. 2 of EU Delegated Reg. 481/2014).
- Costs related to fluctuation of foreign exchange currency (Art. 2 of EU Delegated Reg. 481/2014).
- Subcontracting, which burdens the whole implementation cost of the TA project without adding proportionate value to it.
- Travel and accommodation of representatives of the project target groups (users of the project deliverables/outputs), e.g. participants of a conference organized by the project;

- Charges for national financial transactions.
- Contracting of employees of the TA beneficiary organizations as external experts, e.g. as freelancers.
- Advance payments that are not foreseen in the contract and/or not supported with an invoice or another document of probative value.
- Costs of purchase of equipment not related to the TA projects.
- In kind contributions related to personnel costs.
- Second-hand equipment that doesn't comply with applicable norms and standards and its price exceeds the generally accepted price on the market.

Attention: In case of unforeseen external circumstances (i.e. force majeure, epidemic outbreaks, natural disasters etc.) and after a documented justification (e.g. orders, decrees or regulations published by the public authorities etc.), some irrecoverable costs which would otherwise be considered ineligible, may be treated as an “exceptional and duly justified case” and therefore may be eligible. Please note that these costs shall be eligible only in case they are not recoverable, according to existing contractual terms and are duly documented.

Eligible Categories of TA expenditure

Technical assistance expenditure is eligible under the following budget lines:

- 1. Staff Costs**
- 2. Office and administrative expenditure**
- 3. Travel and accommodation costs**
- 4. External Expertise and Services costs**
- 5. Equipment expenditure**

The budget lines are analyzed further in the following categories/deliverables. Each Technical Assistance project contains the suitable deliverables that correspond to the project needs.

1. Staff Costs

1.1 Staff Costs of bodies of the Programme (i.e. Joint Secretariat)

Staff costs are costs of staff members employed by the beneficiary formally assigned to work under the Programme on a full time, part-time or on an hourly basis. It covers the total employment cost of employees for the period that starts at January 2016 and ends in December 2023 (8 years). The budget will cover gross wages, employer's social security contributions, overtime remunerations and all other kind of benefits of the aforementioned personnel (child and kindergarten allowances, meal vouchers, etc). The total employment cost includes salary payments, taxes, social-health insurance, and employer's taxes.

Daily allowances of the staff cannot be included under this category (*but under travel and accommodation costs*).

2. Office and administrative expenditure

2.1. General Operational Costs

Office and administrative expenditure shall cover the general administrative and operating costs of the beneficiary that are necessary to carry out its respective activities or obligations resulting from the Programme.

This budget line covers expenditure related to:

- utilities (e.g. electricity, heating, water, etc.),
- office supplies (pens, paper, photocopy toner, coffee/biscuits),
- archives (e.g. physical and electronic records),
- maintenance and repair services of office premises (e.g. electricity, telephone, water supply, sewerage and heating / air conditioning system) and office equipment, cleaning services,

- IT systems (maintenance/repairs of IT hardware needed for the project and license fee for the use of software needed for the project, provided that the IT hardware/software concerns the beneficiary)
- communication costs (e.g. telephone, fax, internet, postal services,)
- office rents
- security
- insurance and taxes related to the buildings, where the staff is located (e.g. fire),
- insurance related to the equipment of the office (e.g. fire, theft insurances),
- general accounting provided inside the beneficiary organization,
- bank charges for opening and administrating the account or accounts where the implementation of an operation requires a separate account to be opened,
- charges for transnational financial transactions.

3. Travel and Accommodation

3.1. Travel and accommodation expenses

This category/deliverable covers expenditure related to:

- travel expenses and accommodation costs of the Members with voting right of the Monitoring Committee, staff of MA, JS, NA, AA, CA, as well as invited (in written) representatives of both National Bodies and European Commission, for their participation in MC meetings, technical meetings, on the spot visits, conferences, workshops, etc.
- Daily allowances of the staff of MA, JS, NA
- Typical travel expenses such as tickets for public transportation, car mileage, fuel, toll, travel and car insurance, parking fees at the place of destination
- Cost of meals that they are not covered by the daily allowance.

For the above-mentioned Members / representatives / staff and in case of disability, travel expenses and accommodation costs of the live assistance and intermediaries (i.e. guides, personal assistants, sign language interpreters, etc.) are eligible for one (1) assistant per participant.

Apart from typical expenditure (tickets for public transportation), the cost of car/van/bus rental will be covered in case of the need to transport staff or guests for a

meeting or on the spot visit. The use of taxi will be covered in considered eligible in accordance with the national legislation.

When travel is cancelled because of unforeseen external events or circumstances (e.g. strike, illness, weather conditions, etc.), costs of tickets and accommodation are eligible.

Travel and accommodation expenditure outside the eligible area of the Programme and related to the implementation of the Programme is eligible, as it is considered for the benefit of the Programme area.

Expenses for Travel and accommodation for external experts, speakers, chairpersons of meetings and service providers fall under External Expertise and Services costs category.

4. External Expertise and Services Costs

The budget line “External expertise and Service costs” may be broken down into 5 sub-categories/deliverables:

4.1. Technical Support services

Technical Support services include:

- ❖ studies or surveys (e.g. strategies, design plans),
- ❖ translations,
- ❖ training of staff,
- ❖ financial management,
- ❖ legal consultancy,
- ❖ technical and financial expertise,
- ❖ IT system development, modifications, updates (IT consultants)
- ❖ other consultancy and accountancy services,
- ❖ intellectual property rights,
- ❖ travel and accommodation for external experts, speakers, external first level controllers, service providers,
- ❖ other specific expertise and services, provided that are needed for the implementation of the Programme.

4.2. Verifications and Audits

This category/deliverable includes costs for verifications by external controllers (first level controls), certification and audit costs on project/Programme level.

4.3. Evaluation services

This category/deliverable includes costs for the evaluation plan of the Programme.

4.4. Information and Publicity services

Information and Publicity services include:

- website development of the Programme, modifications, and updates,
- promotion, communication, publicity or information for the benefit of the Programme (e.g. design, edit, print, distribution of brochures, leaflets, publications, publishing of promotion articles, inserts in newspapers, press releases, promotional material for events/meetings, gifts provided the total value of a gift does not exceed 50 EUR (per item) and the gift relates to promotion, communication, publicity and information)

The analytical description of this subcategory is available in the approved Communication Strategy of the Programme.

4.5. Organization of events and meetings

Expenses of this category are related to the organization and implementation of events or meetings (including all the related costs to the organized events/meetings e.g. the hiring of venues and equipment, catering, translation/interpretation, transportation), costs of participation in events (e.g. registration fees) and travel and accommodation costs for speakers, experts, service providers, chairpersons of meetings. In case of a need to hire a car/van/bus to transfer Monitoring Committee Members (nonvoting),

guests or external experts to the place of the event, the cost will be covered under this category.

Expenditure for organized events and meetings outside the eligible area of the Programme and related to the implementation of the Programme is eligible, as it is considered for the benefit of the Programme area.

5. Equipment

This budget line covers expenditure for the financing of equipment purchased, rented, or leased by the beneficiary of the operation and is used solely for the activities of the beneficiary. It may be broken down into two subcategories/deliverables:

5.1. Office Equipment and others

This category includes:

The supply of office furniture, fittings, machines or devices (e.g. air conditioners), vehicles, guidance books, magazines and any other specific equipment that is necessary for the implementation of the Programme/Project.

5.2. IT Hardware and Software

It includes the supply of desktop computers, laptops, monitors, keyboards, mice, printers, scanners, projectors, cameras etc., software and IT applications that aim at a more effective implementation and monitoring of the project or Programme.

Where other goods needed for the project and are relevant to equipment that is used for administrative purposes (i.e. toner for a printer), the cost shall fall under the category Office and administration. Expenses for **maintenance services** on IT hardware required in regular basis fall under office and administrative costs category.

C. DEVELOPMENT, APPROVAL, IMPLEMENTATION & MONITORING OF THE TECHNICAL ASSISTANCE PROJECTS

Actions covered by Technical Assistance will be financed in the framework of an overall Multi-Annual TA Budget Plan, which shall be submitted to the Monitoring Committee for approval.

Final Beneficiaries

- The Managing Authority of Cross Border Cooperation Programme Interreg V-A “Greece-Bulgaria 2014-2020” (in Greece)
- The National Authority of Bulgaria

The TA Multi Annual Budget Plan is prepared by the Managing Authority, discussed, and agreed with the National Authority and submitted to the Monitoring Committee of the Programme for approval. The following criteria have to be respected by all TA projects:

- To be in line with the actions defined by the OP
- To be in line with stipulations of the TA Manual
- To be in line with the Communication Plan (if relevant)

Management of TA Projects

Initial approval of the Projects:

Due to the specific nature and particularity of the Technical Assistance actions, Call for Proposals is not a prerequisite for the activation and implementation of the Technical Assistance of the Programme. Final beneficiaries shall be able to proceed with the submission of the Application Forms to the MA/JS for their respective Technical Assistance budgets, provided that the multi-annual plan is already approved.

After the initial approval of the Multi-Annual Budget Plan by the Monitoring Committee, each beneficiary shall submit to the Joint Secretariat (JS) one Application Form, using the standard form provided. The Application Form contains the approved budgets per budget line and the totals project costs per work package and deliverable.

The JS forwards the Application Forms to the MA, which sends all the documents with its consent to the Monitoring Committee for information reasons. Information on how to fill in the application form is available at the project implementation manual of the Programme.

Revision of the Multi-annual budget plan approved by the Monitoring Committee

The Multi-Annual Budget Plan is a dynamic document, and it is adjusted to the Programme's needs.

The revision of the Multi-Annual Budget Plan shall be submitted for approval to the Monitoring Committee at least once per year, to reflect the payments taken place during the previous year.

Modification requests of the Multi-Annual Budget Plan shall be presented by the respective beneficiary, approved by the MA, and submitted to the Monitoring Committee for final approval. The adjustment of the respective Application Form shall be necessary after the approval of a TA project modification.

Revision of the Application Form

Additional adjustments of the individual TA projects may be needed. TA beneficiaries may adopt budget modifications among the deliverables of a Work Package, as long as these modifications don't affect the approved budget plan. In this case, the Beneficiary submits a request with the revised application form to the JS, the JS forwards it to the

Managing Authority (MA) with an assessment of the request and the MA decides to approve the request taking into account information provided by the JS.

Any other change in the Application Form (e.g. changes of contact details, bank-account, etc) is not considered as project change and therefore a revision of the approved application form is not needed. In this case, a request for changes in the Application Form is sent electronically in the JS and JS shall reply by email to the request, while notifying the MA on the decision on the project changes.

Monitoring of the Project:

The JS, supervised by the MA, shall monitor the progress of each project using the TA Multi-Annual Budget Plan and the respective Application Forms and Progress Reports as reference documents. The monitoring of TA projects shall be carried out by the JS which will provide information about the implementation of the specific projects to the MA and JMC of the Programme.

Each beneficiary shall submit a Progress Report (using the standard Progress Report form) twice a year in accordance with the following schedule:

Reporting Period	Deadline
January-June	31 st of August of the respective year
July-December	28th of February of the following year

All reports must be submitted in English, which is the official language of the Programme.

The reporting procedure for projects can be described as follows:

Each final beneficiary sends a report to the JS before the above deadline and ensures that expenditure has been verified by a controller in compliance with the country specific requirements for first level control.

The JS checks the report and, if necessary, sends clarification requests to the beneficiary. Once all points have been clarified, the progress report is approved.

Certificates of verified expenditure must be sent electronically to the JS as soon as they are issued, to be included in the Reimbursement Payment Claim and submitted to the Commission.

Information on how to fill in the progress report is available at the "MIS User Manual".

D. FINANCIAL MANAGEMENT OF THE TECHNICAL ASSISTANCE

Available resources

The planned EU support to Priority Axis 5 is of €4.185.856,00 corresponding to 3.21% of the Programme budget. The co-financing rate shall be 85%-15%. The national Technical Assistance for the implementation expenses of the Partner States shall be €627.878,40. For the better implementation of TA projects, Bulgaria will not transfer the national contribution concerning the Technical Assistance axis to the Managing Authority. At the final year of implementation relative financial adjustments/ money transfers can be made. The table below presents the financing of the Technical Assistance Axis (5).

Priority Axis 5	Union support (a)	National counterpart	Breakdown of the national counterpart		Total funding	Union Co-financing rate
Technical Assistance		(b) = (c) + (d)	National Public funding (c)	National private funding (d)	(e) = (a) + (b)	(f) = (a)/(e)
M.A.	2.754.727,60	486.128,40	486.128,40	0	3.240.856,00	85%
N.A.	803.250,00	141.750,00	141.750,00	0	945.000,00	85%
Total Funding for both countries:	3.557.977.60	627.878,40	627.878,40	0	4.185.856,00	85%

Financial management of TA projects

a) For Greece: TA expenditure shall be reimbursed on the basis of verified expenditure, which has to be a subject of verification by Unit C of the Managing Authority of European Territorial Cooperation Programmes.

b) For Bulgaria:

Up to 06.08.2022, the first level control in Bulgaria was performed by independent controllers contracted by the NA following open tender procedure, organized by the NA in accordance with the applicable public procurement legislation.

After 06.08.2022 the first level control for Bulgarian Beneficiaries is performed by designated Controllers that are recruited by the NA under a selection procedure, following an approved by the Minister of Regional Development and Public Works (MRDPW) methodology. The selected controllers sign a labour contract with MRDPW and become part of the already established FLC unit. A Head of the unit is appointed having the responsibility of managing and controlling the internal work processes of the unit

Payment claims shall derive from the submitted Progress Reports of each beneficiary that are submitted to the JS twice a year. EU contribution shall be deposited by the Certifying Authority to an interest-free bank account indicated by the beneficiaries in the Application Form.

For any other issue or procedure that is not referred to in this Manual, the Project Implementation Manual applies.

E. GENERAL PROVISIONS

The “**Manual for the Management of the Technical Assistance**” and TA Multi Annual Budget Plan may be updated annually or whenever is necessary by decision of the Monitoring Committee.