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**IPA** ADRION

# IPA ADRION

## Technical Assistance Manual and Rules for implementation

Manual for the Interreg Programme VI-B IPA ADRION (2021-2027) Technical Assistance (TA) and Rules for TA implementation

**Draft, 19 March 2024**

Version n. [...]

Approved on [...]



# List of acronyms

AA	Audit Authority
GoAs	Group of Auditors
JS	Joint Secretariat
MA	Managing Authority
MC	Monitoring Committee
NCPs	National Contact Points
TA	Technical Assistance

## Table of Contents

<b>Introduction</b>	<b>4</b>
<b>Regulatory framework of the TA</b>	<b>5</b>
<b>What is TA</b>	<b>6</b>
<b>TA indicative budget</b>	<b>7</b>
<i>Overall TA indicative budget</i>	7
<i>Core TA indicative budget allocation</i>	8
<i>National TA indicative budget allocation</i>	9
<b>Financial Procedures</b>	<b>10</b>
<i>Participating Countries' contribution to TA budget</i>	10
<i>TA Reimbursement modalities</i>	11
<b>National TA</b>	<b>13</b>
<i>Beneficiaries</i>	13
<i>Eligibility of expenditure</i>	13
<i>Indicative activities</i>	14
<i>Duties and obligations of national TA beneficiaries</i>	15
<b>Core TA</b>	<b>17</b>
<i>Beneficiaries</i>	17
<i>Eligibility of expenditure</i>	17
<i>Indicative activities</i>	17
<i>Duties and obligations of the MA</i>	18
<b>Integrated planning and reporting documents</b>	<b>19</b>
<i>Integrated TA Annual Work Plan</i>	20
<i>Integrated TA Annual Report</i>	21
<i>Submission timeframe</i>	22
<b>Audit trail</b>	<b>23</b>
<b>Annexes</b>	<b>24</b>

# Introduction

Technical Assistance (TA) is aimed at improving and streamlining administrative procedures for a fast and efficient implementation of the programme and at improving the support to beneficiaries, allowing better conditions for the submission of project proposals and better-quality projects.

TA for IPA ADRION (2021-2027) programme implementation is operated both at central level by the Managing Authority (MA), the Joint Secretariat (JS), and the Audit Authority (AA), and at the national level by the Participating Countries through the work of IPA ADRION National Contact Points (NCPs) and other implementing bodies.

The amount allocated to TA is part of the financial allocation of each priority of the IPA ADRION programme. Differently from the previous programming period 2014-2020, when TA was a programme specific Axis and was allocated a fixed maximum amount<sup>1</sup> independent from the implementation speed of the projects, for the programming period 2021-2027 TA is reimbursed as a flat rate applied to the eligible project expenditure included in each payment application to the European Commission.

The present document provides technical guidance on, and rules for, the implementation of IPA ADRION programme TA activities and budget at national level covering the period 2024-2029 and at core level covering the period 2023-2030. The guidance and rules provided in this document are aimed at ensuring a sound financial management of the programme TA.

In line with the Monitoring Committee (MC) rules of procedure (section 2, point 3), the present document was drafted by the MA and submitted to the MC for approval.

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<sup>1</sup> Regulation (EU) No 1299/2013, art. 17

## Regulatory framework of the TA

TA main reference documents are:

- Regulation (EU) No 2021/1060 of the Parliament and of the Council of 24 June 2021 (referred to as the Common Provisions Regulation, “CPR” in brief);
- Regulation (EU) No 2021/1059 of the European Parliament and of the Council of 24 June 2021 (referred to as "Interreg Regulation"), in particular Article 27.

Additionally, applicable provisions are also included in further EU Regulations, programme documents and guidelines and decisions of the programme Monitoring Committee, and further EU and national documents, including:

- Regulation (EU) No 2021/1529 of the Parliament and of the Council of 15 September 2021 (referred to as "IPA III Regulation");
- Regulation (EU) 2021/1058 of the European Parliament and of the Council of 24 June 2021 on the European Regional Development Fund and on the Cohesion Fund;
- Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012;
- Interreg Programme VI-B IPA Adriatic Ionian 2021-2027, CCI 2021TC16IPTN001 (hereinafter: IPA ADRION);
- Rules of Procedure of the Interreg VI-B IPA Adriatic-Ionian Programme Monitoring Committee;
- Interreg VI-B - IPA Adriatic Ionian 2021 – 2027, Description of management and control system (DMCS), Version 1.0 of the 30 June 2023; [the DMCS will be updated to reflect relevant aspects of the present document, possibly within one month after the approval of this document]
- Decisions of the IPA ADRION Monitoring Committee;
- Agreement on the content of the Programme Interreg VI-B IPA Adriatic-Ionian and confirmation of national co-financing<sup>2</sup>;
- Directives and rules on public procurement;
- National eligibility rules.

In consideration of the specificities and the different setting that apply to TA with respect to the past programming period, applicable provisions concerning TA for IPA ADRION (2021-2027) are further described in the present document, to be approved by the MC.

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<sup>2</sup> With reference to the confirmation of national co-financing, the mentioned Agreement shall be considered in light of the additional details included in the present document, which may lead to changes in terms of co-financing amounts.

## What is TA

TA is comprised of the set of actions operated to support programme's management and implementation structures both at central level, the so-called *core* TA, and at national level by Participating Countries, the so-called *national* TA. TA budget is designed to finance, for instance, employment of programme staff, programme processes for administration, monitoring and evaluation activities, communication activities, audit and control, capitalization, and activities of NCPs. To summarize, TA budget covers all costs incurred by different programme bodies for the management and administration of the programme.

Eligible bodies in charge of implementing TA activities are all authorities involved in the management of the programme. Specifically, these are:

- The Monitoring Committee (MC);
- The Managing Authority (MA);
- The Audit Authority (AA);
- The Joint Secretariat (JS);
- The National Contact Points (NCPs);
- National control systems or national controllers;
- The members of the Group of Auditors (GoA).

In continuity with the previous programming period, TA activities are aimed at ensuring the efficiency and effectiveness of the management and implementation of the programme, as well as at ensuring the support to applicants and beneficiaries.

At central level, TA activities are expected to ensure an adequate management and control environment of the programme, guaranteeing that all programme implementation steps (including e.g.: the launch of calls, contracting, monitoring of operations and programme achievements, reimbursement of expenditure, audit, etc.) are timely and properly executed.

Besides a sound programme management, pre-condition for the programme effective implementation, the capacity of beneficiaries to participate in the programme is a key aspect of the programme successful implementation.

Each Participating Country identifies a NCP, whose main task is to represent the programme in the concerned country. The NCPs contribute to some key processes during the programme implementation, namely during the projects' assessment and their monitoring. NCPs also contribute to the promotion of the programme and to programme communication and dissemination activities.

Activities to be implemented at core and at national level are funded in the framework of core and national TA budgets respectively. The core TA budget is managed by the MA. At national level, each Participating Country identifies a public body as the beneficiary of the national TA budget. Unlike previous programming periods, TA shall be reimbursed as a flat rate, 10% in the case of IPA ADRION, applied to the eligible project expenditure included in each payment application to the EC.

# TA indicative budget

## Overall TA indicative budget

According to art. 27 of the Interreg Regulation:

1. The amount of the funds allocated to technical assistance shall be identified as part of the financial allocation of each priority of the programme in accordance with point (f) of Article 17(3) and shall not take the form of a separate priority or a specific programme.
2. Technical assistance to each Interreg programme shall be reimbursed as a flat rate by applying the percentages set out in paragraph 3 of this Article to the eligible expenditure included in each payment application pursuant to point (a) or (c) of Article 91(3) of Regulation (EU) 2021/1060 as appropriate.
3. The percentage of the ERDF contribution and the external financing instruments of the Union to be reimbursed for technical assistance shall be as follows:
  - [...]
  - b. [...], for strand B programmes where the support from the ERDF is 50 % or less [...]:  
10 %;

For IPA ADRION programme, in light of the given set of rules, TA maximum budget is calculated as 10% of the programme budget. The exact total amount of TA funds that the programme receives, which is reimbursed as a flat rate, is only known ex-post at the programme end. Since the reimbursement of the TA is directly linked to the projects' implementation, in order to estimate the amount of TA funds that the programme can theoretically get, different scenarios of the programme's spending rate must be taken into consideration.<sup>3</sup>

In line with the MA proposal that was agreed upon by the MC on occasion of the 6<sup>th</sup> MC meeting held on 25 and 26 July 2023 in Belgrade, an overall projects financial performance rate of 85% was taken into consideration for TA budget estimation. It was then decided to allocate to the TA a provisional total amount of EUR 12,610,098.44, which corresponds to a financial performance of about 86%. The difference between such amount and the amount calculated on a 85% base is assumed as financial risk by the Emilia-Romagna region; in any case such amount exceeding the 85% will be covered, as a priority, by the TA budget.

Table 1: TA maximum budget and estimated TA budget

TA maximum budget (Interreg + national contribution)	financial performance =100%	€ 14,619,162.35
Estimated TA budget (Interreg + national contribution)	financial performance ≅86%	€ 12,610,098.44

The below table shows the indicative budget amount devoted to support TA activities at programme central level (core TA budget) and the indicative budget to be distributed among Participating Countries for the implementation of TA activities at national level (national TA budget), as per MC decision.

<sup>3</sup> INTERACT, Technical assistance in Interreg in 2021-2027: all you need to know – Factsheet, May 2022, <https://www.interact-eu.net/library/44>

The table also shows evidence of the co-financing rates. TA budget is composed of EU contribution (Interreg fund) in the part of 85% and of Participating Countries' national contribution, also referred to as *national counterpart*, in the part of 15%.

Table 2: Indicative TA budget as per MC decision – core, national, total estimates (projects financial performance rate of about 86%)

	Interreg funds (85%)	National co-financing (15%)	TOTAL	%
Core TA indicative budget	€ 9,003,788.63	€ 1,588,903.88	€ 10,592,692.50	84%
National TA indicative budget	€ 1,714,795.05	€ 302,610.89	€ 2,017,405.94	16%
<b>Total TA indicative budget</b>	<b>€ 10,718,583.68</b>	<b>€ 1,891,514.77</b>	<b>€ 12,610,098.44</b>	<b>100%</b>

As said, the TA payment by the European Commission is directly linked to the projects' implementation: in case of projects' underspending resulting in an overall projects financial performance below the convened threshold of 85%, the TA budget is reduced accordingly.

In case the projects financial performance does not reach 85% and cannot ensure the necessary financial support to all programme management activities, priority shall be given to the financing of core TA activities.

Any additional amount resulting from a financial performance exceeding 85%, providing that the costs of audit of operations are reimbursed to the MA, shall be reallocated upon MC decision following MA proposals.

As a matter of fact, to ensure the coverage of the costs of audits of operations for all beneficiaries of the programme, other than the Italian ones, the relevant expenditure will be reimbursed by the MA using the core TA budget. After every other cost is covered on the basis of the core TA planning, the costs of audits of operations that have been anticipated by the MA using the core TA budget will be reimbursed to the MA by reallocating, as a priority, not committed funds of the TA budget. Only if the amount is not available under this option, the contribution will come from higher TA budget which may derive from a financial performance higher than 85%. The MA will report to the MC on coverage of the costs of audits of operations in the annual reporting document.

Further details on the allocation and use of the core and national TA budgets are provided in the following sections of this document.

## Core TA indicative budget allocation

The core TA indicative budget is managed by the MA. The core TA indicative budget, as approved by the MC at the 6<sup>th</sup> meeting held in Belgrade on 25 and 26 July 2023<sup>4</sup>, amounts to EUR 10,592,692.50. It represents the 84% of the indicative TA budget.

The MA shall address the MC in case of any changes deemed necessary to the core TA indicative budget. Any revision of the core TA indicative budget shall be approved by the MC.

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<sup>4</sup> Interreg VI B – IPA Adrion 2021-2027, Technical Assistance, Report on budget breakdown, 6<sup>th</sup> MC meeting – Belgrade 25-26 July 2023

## National TA indicative budget allocation

The indicative TA budget to be managed at national level by IPA ADRION Participating Countries (with the exception of San Marino) amounts to EUR 2,017,405.94. It represents the 16% of the indicative TA budget.

The distribution of funds per Participating Country has been done according to the methodology approved by the MC during its 6<sup>th</sup> meeting held in Belgrade on 25 and 26 July 2023, and is the result of specific calculations and ad-hoc negotiations.

The use of national TA indicative budget shall be planned by each Participating Country coherently with the rules set out in this manual.

San Marino shall implement activities at national level using its own resources. However, once the Agreement establishing an Association between the EU and the Republic of San Marino enters into force, the Republic of San Marino may be equated to other Participating Countries with regards to TA.

### Technical Assistance budget allocation to EU Participating Countries

The indicative amount allocated to each EU Participating Country is the sum of a fixed amount (equal to EUR 117,777.78) and a pro-rata amount that is calculated multiplying a fixed amount (equal to EUR 265,000) by the share of inhabitants per country over the total number of inhabitants in the programme area (69,532,418).

The indicative budget available to each EU Participating Country for the period 2024-2029 is reported in the following table.

Table 3: Indicative national TA budget - EU Participating Countries (2024-2029)

EU PARTICIPATING COUNTRIES	Fixed amount	Inhabitants	% inhabitants (over tot. 69,532,418)	Pro-rata (€265,000 x %inhabitants)	Total
Croatia	€ 117,777.78	4058165	5.84%	€ 15,466.36	€ 133,244.14
Greece	€ 117,777.78	10718565	15.42%	€ 40,850.29	€ 158,628.07
Italy	€ 117,777.78	36908392	53.08%	€ 140,664.23	€ 258,442.01
Slovenia	€ 117,777.78	2095861	3.01%	€ 7,987.69	€ 125,765.47
<b>TOTAL</b>					<b>€ 676,079.69</b>

### Technical Assistance budget allocation to IPA Participating Countries

The indicative amount allocated to each IPA Participating Country is the sum of a fixed amount (equal to EUR 190,000.00) and a pro-rata amount that is calculated multiplying a fixed amount (equal to EUR 391,326) by the share of inhabitants per country over the total number of inhabitants of all five IPA Participating Countries (15,751,435).

Table 4: Indicative national TA budget - IPA Participating Countries (2024-2029)

IPA PARTICIPATING COUNTRIES	Fixed amount	Inhabitants	% inhabitants	Pro-rata (€391,326 x %inhabitants)	Total
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Albania	€ 190,000.00	2845955	18.07%	€ 70,704.47	€ 260,704.47
Bosnia and Herzegovina	€ 190,000.00	3280815	20.83%	€ 81,508.07	€ 271,508.07
Montenegro	€ 190,000.00	621873	3.95%	€ 15,449.72	€ 205,449.72
North Macedonia	€ 190,000.00	2076087	13.18%	€ 51,577.99	€ 241,577.99
Serbia	€ 190,000.00	6926705	43.98%	€ 172,086.00	€ 362,086.00
<b>TOTAL</b>		15751435	100.00%		<b>€ 1,341,326.25</b>

## Financial Procedures

### Participating Countries' contribution to TA budget

In line with the Agreement signed between the MA and each Participating Country<sup>5</sup>, Participating Countries commit themselves to provide their national co-financing to TA budget in the measure of 15%.

The table below provides the national counterpart amounts, or co-financing amounts, to be provided by each Participating Country to support TA in the part of 15% of the core TA, taking into account the co-financing amounts set out in Annex 2 of the mentioned Agreement, where TA budget is calculated according to a projects financial performance rate of about 90%.<sup>6</sup>

Table 5: National co-financing amounts to the core TA per Participating Country, total and annual

Participating Country	National co-financing (15%), total and annual amounts			
	Scenario 90% (core+national TA) as per Annex 2 of the Agreement	distribution %	Scenario 86% (coreTA)	Annual instalment amount per country = Scenario 86% (coreTA) divided by 6 years
Italy	€ 655,479.82	33.15%	€ 526,713.24	€ 87,785.54
Croatia	€ 70,115.72	3.55%	€ 56,341.75	€ 9,390.29
Greece	€ 192,950.71	9.76%	€ 155,046.26	€ 25,841.04
Slovenia	€ 39,684.08	2.01%	€ 31,888.29	€ 5,314.71
Albania	€ 203,649.19	10.30%	€ 163,643.06	€ 27,273.84
Bosnia and Herzegovina	€ 203,897.79	10.31%	€ 163,842.83	€ 27,307.14
Montenegro	€ 202,377.74	10.23%	€ 162,621.38	€ 27,103.56
North Macedonia	€ 203,209.08	10.28%	€ 163,289.41	€ 27,214.90
Serbia	€ 205,982.06	10.42%	€ 165,517.65	€ 27,586.27
<b>TOTAL</b>	<b>€ 1,977,346.19*</b>	<b>100.00%</b>	<b>€ 1,588,903.88**</b>	<b>€ 264,817.31</b>

\* € 1,977,346.19 corresponds to 15% of € 13,182,309.89, which is a TA budget estimation, core and national, based on projects financial performance rate  $\cong$  90%.

<sup>5</sup> Agreement on the content of the Programme Interreg VI-B) IPA Adriatic-Ionian and confirmation of national co-financing.

<sup>6</sup> Annex 2: Overview national co-financing of Technical Assistance (core + national).

\*\* € 1,588,903.88 corresponds to 15% of € 10,592,692.50, which is Core TA indicative budget, based on projects financial performance rate  $\cong$  86%.

Each Participating Country shall transfer its national co-financing amount (15%) of the Core TA indicative budget to the account of the MA through annual instalments (six in total, from 2024 to 2029 included). The annual instalments' amounts are provided in the last column of the above table.

The transfer of the first instalment shall be made within one month after the approval of the present document; the transfers of the following instalments shall be made by the 15<sup>th</sup> of February of each year. The MA shall annually update the MC on received contributions.

At the programme end, a balance payment to be made by each Participating Country shall be foreseen. Calculations for the balance payment shall be done based on the final projects' financial performance and on adjustments to the core TA budget. Moreover, at the end of the programme, the MA shall inform the MC and carry out a reconciliation to check the unspent core TA budget to pay it back to the Participating Countries according to their contribution.

Transfers of TA co-financing amounts by Participating Countries shall be made in Euro (EUR). Transfer exchange risks shall be borne by Participating Countries. The non-interest bank account for the transfer is:

<b>Account holder</b>	Emilia-Romagna Region
<b>Address</b>	Via Aldo Moro, 50, Bologna - Italy
<b>IBAN</b>	IT 15 H 02008 02435 000003010203
<b>BIC</b>	UNCRITM1BA2
<b>Reason for payment</b>	<i>Participating Country name_IPA ADRION TA national counterpart_Year</i> (Example: <i>Albania_IPA ADRION TA national counterpart_2024</i> ).

## TA Reimbursement modalities

Each beneficiary must ensure the pre-financing of their TA activities. Reimbursement of TA Funds is based on the flat rate financing method.

On the basis of the projects' payment claim transmitted to the Commission, 10% (the TA flat rate for IPA ADRION) will be automatically calculated on top of the amount certified by the projects. Of this amount, 85% (corresponding to the Interreg co-financing rate), will be reimbursed as TA. Such amount then needs to be distributed among all the beneficiaries.

The MA/JS will receive the 84% of the amount.

Participating Countries will receive, overall, the 16% of the amount, further distributed according to each Participating Country's share of the indicative national TA budget, to reach an overall total of Interreg reimbursement of national TA equal to € 1,714,795.05 based on a projects' financial performance of about 86%. The table below outlines the distribution rates within Participating Countries.

Table 6: Indicative national TA budget and TA (Interreg) distribution within Participating Countries

Participating Country	Indicative national TA budget and TA (Interreg) distribution			
	Interreg funds + National co-financing	Distribution %	Interreg funds (85%)	15% National co-financing = own resources
Croatia	€ 133,244.14	6.60%	€ 113,257.52	€ 19,986.62
Greece	€ 158,628.07	7.86%	€ 134,833.86	€ 23,794.21
Italy	€ 258,442.01	12.81%	€ 219,675.71	€ 38,766.30
Slovenia	€ 125,765.47	6.23%	€ 106,900.65	€ 18,864.82
Albania	€ 260,704.43	12.92%	€ 221,598.76	€ 39,105.66
Bosnia and Herzegovina	€ 271,508.02	13.46%	€ 230,781.81	€ 40,726.20
Montenegro	€ 205,449.71	10.18%	€ 174,632.25	€ 30,817.46
North Macedonia	€ 241,577.96	11.97%	€ 205,341.26	€ 36,236.69
Serbia	€ 362,085.89	17.95%	€ 307,773.01	€ 54,312.88
<b>TOTAL</b>	€ 2,017,405.94	<b>100,00%</b>	€ 1,714,795.05	€ 302,610.89

Distribution rates to be applied to any additional TA allocated amount resulting from a projects' performance rate exceeding 86% shall be decided by the MC following MA/JS proposals.

On the basis of the expenditure incurred within the Participating Countries, or committed by the MA/JS/AA, and in the event of specific unplanned situations (e.g. major unplanned activities, system error), a redistribution between beneficiaries could be envisaged and decided by the MC. Specifically, in the case of non-implementation of planned activities without satisfactory corrective measures on the part of a TA beneficiary, TA budget redistribution could be envisaged and decided by the MC following MA/JS proposals. For the benefit of the final beneficiaries at country level, the JS, in cooperation with the relevant NCP, shall examine possible options to complete the originally planned TA activities in that specific country. If this option cannot be pursued, the MA/JS shall formulate a proposal on possible TA budget redistributions having regard to the overall state of play and emerging needs of the programme both at core and national level. To facilitate the formulation of proposals for redistribution of funds, the MA/JS shall consider updated forecasts of programme indicative TA budget.

#### Reimbursement procedure:

1. The MA/JS and the Participating Countries' beneficiaries shall ensure the pre-financing of the real TA expenditure until the TA funds - as part of the reimbursement of each payment application to the European Commission - are made available in the bank account of the institution hosting the MA.
2. The TA funds will be transferred to the institution hosting the MA by the European Commission on a flat rate basis (10% according to the Interreg Regulation) related to each payment application submitted to the European Commission.
3. Once a year, at the end of the accounting year, the MA/JS will inform the Participating Countries' beneficiaries on the availability of the TA funds.
4. The MA/JS will calculate the exact amount to be distributed to the TA beneficiaries of the programme: to the MA/JS in relation to the core TA and to the Participating Countries' beneficiaries in relation to the national TA. The distribution calculation will be made

according to the shares of the indicative TA budget of the programme agreed upon by the MC (see Table 6).

5. The MA shall notify payment orders to the Accounting Function Unit to formalize the distribution each time the beneficiaries are reimbursed.
6. Once a year, at the closure of the accounting year, the Accounting Function Unit will transfer the Interreg Funds part of TA to the beneficiaries. The payment shall be processed within 30 days from receipt of the final payment application. Payments will be made in EUR; transfer exchange risks shall be borne by the beneficiaries.
7. The pre-condition for the transfer of the TA share to a Participating Country beneficiary is that the Participating Country has transferred the annual instalment of the national contribution related to the core TA budget by the set deadline for the year concerned.

## National TA

### Beneficiaries

At the Participating Country level, the national TA budget shall be managed, from an administratively and operational point of view, by one single public body (namely a public authority) that acts as beneficiary of the funds vis-à-vis the MA. Nevertheless, the national TA budget supports eligible expenditures made by NCPs, national controllers, and MC members.

Such public body must be pre-identified by the Participating Countries' MC national representatives. Each Participating Country shall provide to the MA/JS details of their pre-identified beneficiary, including the necessary confirmation of the beneficiary's legal status (according to the national law) by compiling Annex 2 of the present document.

During the period 2024-2029, it may happen that a pre-identified body is replaced by another body. In such case, the Participating Country shall communicate such replacement to the MA providing all necessary details.

### Eligibility of expenditure

Expenditures supporting the TA activities performed at national level and managed by the beneficiaries shall be considered as eligible as from 1 January 2024 to 31 December 2029.

Only expenditure related to the TA activities of the IPA ADRION programme and necessary for the programme implementation are eligible for TA financing.

Specifically, the following expenditures, to be foreseen in the planning documents as described in this manual, are considered eligible:

- Costs associated to the TA activities of the NCPs;
- Costs associated to the TA activities of the national controllers;

- MC members' travel and accommodation costs (including those of involved supporting personnel, such as drivers) related to their participation to the MC meetings and to other programme-related meetings and events<sup>7</sup> (eligible as from 1 January 2024).

As a general principle, TA budgets, for planning and reporting purposes, shall be built in accordance with the following expenditure categories, in compliance with the provisions of the Interreg Regulation:

- staff costs;
- office and administrative expenditure;
- travel and accommodation costs;
- external expertise and services costs;
- equipment expenditure.

As a general principle, the budget planning shall be based on expected costs, except for office and administration, where a flat rate (15% of staff costs) shall be applied.

As a general principle, eligible expenditure, for planning and reporting purposes, shall incur in the IPA ADRION programme area. Nevertheless, expenditure may incur also outside the IPA ADRION programme area, provided that the expenditure is for the benefit of the programme area.

## Indicative activities

As previously said, all TA activities implemented at national level are funded in the framework of the national TA budget, which is managed by the Participating Country's beneficiary. National TA comprise TA activities performed by the following bodies:

- the NCPs,
- national controllers,
- and the representative members of the MC.

Each Participating Country sets up and manages an NCP whose main task is to represent the programme in the concerned country. The NCPs assist the JS in the programme implementation process; contribute to the information and publicity actions within their respective country; support national committees or corresponding national bodies in fulfilling their tasks; serve as a contact point for project applicants, partners, and stakeholders at national level by providing assistance for the project generation. The network of NCPs is coordinated by the JS.

National TA activities are aimed at:

- Promoting the programme at national level to widely ensure a wide spread of information to the largest number of stakeholders in order to increase the participation of national partners;
- Training potential applicants and beneficiaries on the rules, procedures and practices of the programme and, when necessary, on the national rules (e.g.: public procurement);
- Organize events and meetings at national level to disseminate projects' good practices;
- Have close relations with the JS officers and the other NCPs.

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<sup>7</sup> § 5 of MC Rules of procedure: "Rules on expenditure related to MC meetings to be covered by TA are laid down in the TA Manual".

More specifically, indicative TA activities at national level can include:

- Translation and dissemination of programme documents for applicants and beneficiaries to guide them in the preparation of applications and in the implementation and communication of approved operations;
- Elaboration and printing of promotional and communication material in official languages of the respective Participating Country;
- Elaboration of other documents deemed necessary for projects implementation at national level, e.g. national guidance on eligibility expenditure;
- First-hand information and consultations on national topics as well as training exchange events to strengthen the capacity of applicants and beneficiaries;
- Organisation of trainings on specific implementation topics such as project and financial management, reporting, control, audit, communication and networking to strengthen the capacity of beneficiaries to implement approved operations, in cooperation with the JS;
- Organisation of monitoring visit to running projects;
- Development of information and exchange tools (e.g. analytical documents, bilateral meetings, targeted events, etc.) and organisation of national events to strengthen the involvement of relevant stakeholders (e.g. authorities involved in the development or implementation of macro-regional strategies, joint legal bodies operating in the area and umbrella organisations at EU/transnational level), in particular those underrepresented in the 2014-2020 programming period to promote the programme and its goals, and ensure synergies at national level;
- Execution of studies, reports, and surveys on strategic matters concerning the programme that can contribute to the sustainability and take up of results and achievements into policies, strategies, investments or that are of public interest, making use of experts when necessary;
- Activities of the national controllers;
- Participation of the NCPs, MC members and national controllers to the following events: EUSAIR meetings and events, info days for launching new calls, programme kick-off events, NCP meetings, national events where they are related to the NCP activities, technical meetings with national controllers, on-the-spot checks performed by national controllers, INTERACT trainings and events and other conferences, meetings, and workshops relevant to TA activities, and meetings and events organized by the MA/JS;
- Contribute to the implementation of the necessary activities envisaged for preparing post 2027 programming period;
- Support to the JS activities.

NCPs are encouraged to develop synergies with other programmes present on their territories (cross-border, transnational, interregional and national programmes granted by ERDF or IPA III funds) under the coordination of MA/JS to promote the outcomes of the granted projects. Such synergies can include organization of collaborative events and participation in joint communication efforts, including newsletters, social media campaigns, and public awareness events.

## Duties and obligations of national TA beneficiaries

Each beneficiary of the national TA budget bears the full responsibility of the correct use of the national TA budget and shall comply with the following duties and obligations. Each Participating Country:

1. Complies with all the rules and obligations set out in the present document and other documents reported in it;

2. Bears responsibility for the implementation of national TA activities, including the preparation and submission of annual planning and annual reporting that form part of the Integrated TA Annual Work Plan and Annual Report prepared by the MA/JS, as per the guidance outlined in the present document;
3. Informs immediately the MA/JS of any event likely to cause a temporary or permanent interruption in or any other deviation to the planned national TA activities;
4. Bears responsibility for the management of national TA financial resources, also ensuring that the allocated TA budget is used in implementing the planned national TA activities;
5. Ensures adequate arrangements guaranteeing the sound financial management of the funds allocated, in accordance with all relevant rules and procedures, also guaranteeing compliance with all relevant EU and national regulations, including public procurement rules;
6. Ensures an adequate audit trail and provides with all the documents and information required for audit as per the indications outlined in the present document;
7. Ensures that appropriate measures are taken to minimize any conflict of interest, especially during any procurement of goods and services process, ensuring transparency and fair treatment towards all tenderers, complying with all relevant national rules and regulations;
8. Guarantees the reimbursement to the MA of TA amounts unduly paid upon receiving a recovery order. Recovery orders may occur in the case of corrections to TA amounts that derive from the detection of project related irregularities. As specified in the programming document, liability principles that apply to project related irregularities also apply to corrections to TA since such corrections would be the direct consequence of project related irregularities (whether systemic or not). According to paragraph 3 of the art. 52 of the Interreg Regulation, if the MA does not succeed in securing repayment from the beneficiary, the affected Participating Country shall reimburse the MA the amount unduly paid to that beneficiary. MA shall set in place detailed procedures in case reduction of TA deriving from irregularities occurs;
9. Ensures that all communication and promotional activities, as well as communication materials produced, adhere to the visibility rules outlined in the IPA ADRION 2021-2027 BRAND BOOK. Communication and promotional activities shall contribute to the implementation of the IPA ADRION communication strategy;
10. Ensures full, effective, and cooperative communication with the MA/JS;
11. Ensures the respect of the following horizontal principles: equal opportunity and non-discrimination, equality between men and women, and sustainable development<sup>8</sup>.

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<sup>8</sup> E.g. contributing to the Green Deal through the adoption of “virtuous behaviours”, like: use of video conferencing to reduce travelling; publications on FSC certified paper; use of “green public procurement” procedures and innovative public procurement where appropriate; use of short supply chains in the implementation of projects activities; raising awareness of partners, beneficiaries and target groups on sustainability issues; promotion of activities with limited use of energy and natural resources.

# Core TA

## Beneficiaries

The MA/JS shall administer the Interreg funds of the IPA ADRION core TA budget for the implementation of the programme activities.<sup>9</sup>

## Eligibility of expenditure

Expenditures supporting the TA activities performed at core level shall be considered as eligible as from 1 January 2023 to 31 December 2030.

Only expenditure related to the TA activities of the IPA ADRION programme and necessary for the programme implementation are eligible for TA financing.

As a general principle, TA budgets, for planning and reporting purposes, shall be built in accordance with the following expenditure categories, in compliance with the provisions of the Interreg Regulation:

- staff costs;
- office and administrative expenditure;
- travel and accommodation costs;
- external expertise and services costs;
- equipment expenditure.

As a general principle, the budget planning shall be based on expected costs, except for office and administration, where a flat rate (15% of staff costs) shall be applied.

As a general principle, eligible expenditure for planning and reporting purposes shall incur in the IPA ADRION programme area. Nevertheless, expenditure may incur also outside the IPA ADRION programme area, provided that the expenditure is for the benefit of the programme area.

## Indicative activities

At core level, TA activities are expected to ensure an adequate management and control environment of the programme, guaranteeing that all programme implementation and control steps (including the launch of calls, contracting, monitoring of operations and programme achievements, reimbursement of expenditure, audit of operations, etc.) are timely and properly executed. Core TA tasks comprise the activities performed by the MA and the JS.

Indicative TA activities at core level can include:

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<sup>9</sup> The relations between Emilia-Romagna region and its in-house company are ruled by Regional laws and a specific agreement. Internal procedures are further defined in Interreg VI B - IPA Adrion 2021-2027, Description of management and control system (DMCS), Version 1.0 of the 30 June 2023 and following versions.

- Setting up and management of a JS supporting the MA/Accounting Function Unit and assisting the MC in the implementation and day-to-day management of the programme;
- Preparation and implementation of calls for proposals, including development of guidance documents setting out the conditions for the support of operations;
- Setting up and implementation of procedures for the quality assessment, monitoring and control of operations implemented under the IPA ADRION programme, also making use of external experts where necessary, and contributing to the reduction of administrative burden for beneficiaries;
- Collection of data concerning the progress of the programme in achieving its objectives, as well as financial data and data related to indicators and milestones, and reporting to the MC and the European Commission;
- Drafting and implementation of the programme communication strategy, including the setting up and implementation of information and communication measures and tools;
- Drafting and implementation of the programme evaluation plan and follow-up to findings of independent programme evaluations;
- Setting up and maintenance of an accounting system aimed at ensuring the sound financial management of the programme;
- Setting up, running and maintenance of a computerized system to record and store data on each operation necessary for monitoring, evaluation, financial management, verification and audit, in compliance with the applicable electronic data exchange requirements and contributing to the reduction of administrative burden for beneficiaries;
- Setting up a network of national controllers, coordinated by the MA/JS, with the purpose of exchanging information and best practices at transnational level;
- Setting up a network of NCPs, coordinated by the JS, with the purpose of harmonizing NCPs' work;
- Liaising with relevant institutional bodies at national and European level (such as the European Commission, the EUSAIR governing board and steering committees, Interreg programmes of the area, etc...);
- Training for programme bodies;
- Participation to international conferences;
- Participation to annual GoAs meetings.

## Duties and obligations of the MA

The MA bears the full responsibility of the correct use of the core TA budget and shall comply with the following duties and obligations. The MA:

1. Complies with all the rules and obligations set out in the present document and other documents reported in it;
2. Bears responsibility for the drafting and submission of the integrated TA Annual Work Plans, including the preparation and submission of Integrated TA Annual Reports, as per the guidance outlined in the present document;
3. Bears responsibility for the activities performed at core level and on the management of the core TA financial resources;
4. Informs immediately the MC of any event likely to cause a temporary or permanent interruption of the implementation of the planned core TA activities;
5. Ensures adequate arrangements guaranteeing the sound financial management of the funds allocated, in accordance with all relevant rules and procedures, including public procurement rules and the avoidance of conflict of interest;

6. Ensures an adequate audit trail and provides with all the documents and information required for audit as per the indications outlined in the present document;
7. Ensures that all communication and promotional activities, as well as communication materials produced, adhere to the visibility rules outlined in the IPA ADRION 2021-2027 BRAND BOOK. Communication and promotional activities shall contribute to the implementation of the IPA ADRION communication strategy;
8. Ensures full, effective, and cooperative approach vis-à-vis the MC, the EU Commission, EUSAIR and other relevant stakeholders;
9. Ensures the respect of the following horizontal principles: equal opportunity and non-discrimination, equality between men and women, and sustainable development<sup>10</sup>.

## Integrated planning and reporting documents

In order to benefit from TA funds, and in light of the MC agreed upon distribution of TA funds that are the result of specific calculations and ad-hoc negotiations, every year each beneficiary shall contribute to a simplified planning and reporting instrument: the **Integrated TA Annual Work Plan** and the **Integrated TA Annual Report**, to be produced yearly by the MA/JS with inputs from the NCPs, and to be submitted to the MC for approval, in accordance with the MC Rules of Procedure<sup>11</sup>, by the end of March each year (except for 2024). The annual work plan sets out planned activities and budget plans, both at national and core level, while the annual report presents activities carried out and statements of expenditure incurred, both at national and core level. The reporting shall not be intended for expenditure validation, which will not be performed; instead, it shall be intended as part of the overall sound management of TA resources.

All beneficiaries, i.e. the MA/JS and national beneficiaries, shall contribute to the documents. The MA/JS draft the documents with information on the core TA and summarize inputs collected from NCPs with regards to national TA.

Coordination meetings between the MA/JS and the NCPs shall be organized by the MA/JS at least once a year, indicatively at the end of each year. Their aim is to present and discuss both planned and implemented TA activities for information sharing and to ensure alignment between core and national TA activities.

The two documents, Plan and Report, shall be submitted to the MC simultaneously, except for the first year when only the Plan shall be produced, according to the submission calendar outlined in the present document (see below).

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<sup>10</sup> E.g. contributing to the Green Deal through the adoption of “virtuous behaviours”, like: use of video conferencing to reduce travelling; publications on FSC certified paper; use of “green public procurement” procedures and innovative public procurement where appropriate; use of short supply chains in the implementation of projects activities; raising awareness of partners, beneficiaries and target groups on sustainability issues; promotion of activities with limited use of energy and natural resources.

<sup>11</sup> MC Rules of Procedure, § 2 point 3. letter c) “the MC shall approve MA proposals with regard to: (...) c) the annual work plan, including the reports of national and core TA”.

## Integrated TA Annual Work Plan

Each year, an Integrated TA Annual Work Plan shall be produced by the MA/JS in cooperation with the NCPs, and submitted to the MC for approval, in accordance with the MC Rules of Procedure<sup>12</sup>. The document shall include a description of planned activities at core and at national level, providing expected outputs for the implementation year as well as a multiannual overview of the expected activities for the entire period 2024-2030. The multiannual overview allows for long-term and better planning by giving an overview of what is expected during the entire programming period. A template is provided in the Annexes. It is composed of a section on core TA and a section on national TA.

Specifically, the MA/JS shall draft the document for what concerns activities planned at core level. Then, the MA/JS shall present the core TA provisional planning to NCPs (at a coordination meeting) and shall invite all NCPs to contribute to the document with information on national TA. The MA/JS shall then include a summary of the national TA planned activities based on the received inputs.

A template for national inputs is provided in the Annexes. Each NCP shall submit the inputs for the Plan to the MA/JS via email (writing to [adrion@regione.emilia-romagna.it](mailto:adrion@regione.emilia-romagna.it)) by the end of February (except for 2024: deadline is 30 days from the approval of the present document). To ensure coordination and synergies between core and national activities, the MA/JS may request clarifications on, and/or revisions of, the submitted TA national inputs. National inputs to the Integrated TA Annual Work Plan shall include the following:

1. Budget allocation;
2. Description of planned activities, for the implementation year as well as a multiannual overview of the expected activities for the entire period 2024-2030 (1 pager);
3. Activities Framework & Costs Plan (Excel file).

A set of indicative national activities is included as Annex to this document to help Participating Countries formulate their own list of activities.<sup>13</sup> The set of indicative activities can be adjusted to specific national contexts and needs, meaning that the suggested activities can be edited or removed and additional activities can be added, provided that planned activities aim at fostering the capacity of beneficiaries to participate in the programme and/or at strengthening the involvement of relevant partners in programme implementation.

The Activities Framework & Costs Plan is a planning tool developed by the MA/JS. It is an Excel file where to include planned activities and respective expected achievements and estimated costs. Expected achievements are interpreted as, for example: the number of meetings attended and the number of staff attending the meeting; the number of meetings organized and the number of beneficiaries; the number of documents produced.

After receiving NCPs' inputs, the MA/JS shall finalize the Integrated TA Annual Work Plan by including the following information:

### Section on core TA:

1. Description of core TA planned activities.
  2. Gantt: indicative calendar of core TA main activities.
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<sup>12</sup> See above.

<sup>13</sup> Based on its current third country status, San Marino may formulate its own TA activities building on the set of indicative activities and in line with provisions related to communication and dissemination.

### 3. Provisional core TA budget.

#### Section on national TA (based on inputs received by NCPs:

1. Overview TA indicative budget allocation and distribution within national beneficiaries.
2. Summary of TA activities and expected outputs planned by Participating Countries.

The MA/JS shall submit the Plan to the MC for approval by the end of March (except for 2024: deadline is 60 days form the approval of the present document).

## Integrated TA Annual Report

Each year, an Integrated TA Annual Report shall be produced by the MA/JS in cooperation with the NCPs and submitted to the MC for approval, in accordance with the MC Rules of Procedure<sup>14</sup>. The document shall include information about implemented activities in the period from 1<sup>st</sup> January to 31<sup>st</sup> December of the respective implementation year. A template is provided in the Annexes. It is composed of a section on core TA and a section on national TA.

Similarly to the envisaged procedure for the Plan, the MA/JS shall draft the Report document for what concerns activities carried out at core level. Then, the MA/JS shall present the core TA provisional report to NCPs (at a coordination meeting) and shall invite all NCPs to contribute to the document with information on actual implemented national TA activities and achievements. The MA/JS shall then include a summary of the national TA reporting based on the received inputs.

A template for national inputs is provided in the Annexes. Each NCP shall submit the inputs for the Report to the MA/JS via email (writing to [adrion@regione.emilia-romagna.it](mailto:adrion@regione.emilia-romagna.it)) by the end of February (except for 2024). The MA/JS may request clarifications on, and/or revisions of, the submitted TA national inputs.

National inputs to the Integrated TA Annual Report shall include the following:

1. Narrative Report (1 pager);
2. Output Indicators;
3. Activities Framework & Costs Report (Excel file);
4. Statement of expenditure incurred.

National level Output Indicators refer to major national level achievements, including promotional outputs on which the MA/JS may be requested to report by the European Commission, and specifically are:

- N. of organized events to promote the programme (e.g. launch of a call for proposals; presentation of projects outcomes; etc.).
- N. of potential/beneficiaries supported through individual consultations.
- N. of pieces of news published on the programme website and contribution to programme newsletter.
- N. of promotional material produced (type and quantity).
- N. of MC meetings attended.
- N. of beneficiaries' expenditure verified (as applicable).
- N. of project monitoring visits (as applicable).

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<sup>14</sup> See above.

The Activities Framework & Costs Report is a simple reporting tool developed by the MA/JS, and specular to the Activities Framework & Costs Plan, where to include reporting values of accomplished activity achievements and expenditures.

After receiving NCPs' inputs, the MA/JS shall finalize the Integrated TA Annual Report by including the following information:

Section on core TA:

1. Narrative Report;
2. Core TA Indicators;
3. Budget Report.

Section on national TA:

3. Summary of TA activities carried out by Participating Countries;
4. Aggregated national Output Indicators;
5. Overview of TA annual expenditure incurred at national level.

The MA/JS shall submit the Integrated TA Annual Report to the MC (together with the Plan for the upcoming implementation year) for approval by the end of March (except for 2024). The MC approval of the Report is subject to the assessment of the information thereby reported against the information provided in the Plan for the corresponding year.

All expenditure shall be reported in Euro (EUR). Expenditure incurred in a currency other than the EUR shall be converted into EUR by using the monthly accounting exchange rate of the European Commission<sup>15</sup> in the month during which the expenditure is reported by the beneficiary.

The Report covering the year 2024 shall also include core TA activities earlier implemented and expenditure earlier incurred (i.e. core TA activities implemented in 2023).

Each beneficiary is responsible of the truthfulness of all information reported in the Reports.

## Submission timeframe

The two annual documents, Plan and Report, shall be submitted simultaneously by the MA/JS on an annual basis to the MC.

Deadlines for submission to the MC and deadlines for NCPs inputs are indicated in the below table. NCPs' inputs shall be submitted to the MA/JS via email (writing to [adrion@regione.emilia-romagna.it](mailto:adrion@regione.emilia-romagna.it)).

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<sup>15</sup> InforEuro, available at [https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/exchange-rate-infoeuro\\_en](https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/exchange-rate-infoeuro_en)

Table 7: Submission timeframe for Integrated TA Annual Work Plan and Integrated TA Annual Report

Year	Plan and Report: reference implementation year (core / national)	Deadline for national inputs	Deadline for MA/JS submission to MC
2024	Planning 2024: Core & National	Within 30 days from the approval of the present document	Within 60 days from the approval of the present document
2025	Planning 2025: Core & National Reporting 2024: Core & National Reporting 2023: Core only	By end February 2025	By end March 2025
2026	Planning 2026: Core & National Reporting 2025: Core & National	By end February 2026	By end March 2026
2027	Planning 2027: Core & National Reporting 2026: Core & National	By end February 2027	By end March 2027
2028	Planning 2028: Core & National Reporting 2027: Core & National	By end February 2028	By end March 2028
2029	Planning 2029: Core & National Reporting 2028: Core & National	By end February 2029	By end March 2029
2030	Planning 2030: Core only Reporting 2029: Core & National	By end February 2030	By end March 2030
2031	Reporting 2030: Core only	NA	By end March 2031

## Audit trail

As TA payments by the Commission are based on a simplified cost option, no expenditure validation shall be performed by national controllers. Nevertheless, even though TA underlying expenditures are not subject to checks, this does not lift all other requirements and rules that have to be respected (e.g., public procurement, bookkeeping, etc.)<sup>16</sup>. Each TA beneficiary is solely responsible for ensuring adequate arrangements to guarantee the sound financial management of the funds allocated, in accordance with all relevant rules and procedures, before the submission of the annual reporting to the MC. If planned activities are not implemented, the beneficiary shall provide due justification and implement any corrective measures as solicited by the MC (and following MA/JS proposal in the case of national TA).

Since TA expenditure shall not be uploaded on the programme system JEMS, each beneficiary is responsible for ensuring an adequate audit trail at its premises. The audit trail must include all documents related to TA implemented at the respective level. Files must be stored, either in original or as certified copies, safely and orderly in a suitable archive, for the whole retention period, under conditions that prevent accidental destruction of the documents, in compliance with all relevant archival and records management legislation and regulations.

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<sup>16</sup> INTERACT, Technical assistance in Interreg in 2021-2027: all you need to know – Factsheet, May 2022, <https://www.interact-eu.net/library/44>

Each beneficiary shall also observe the obligations on the availability of documents in line with article 82 of CPR<sup>17</sup>, i.e.: all supporting documents composing the audit trail are kept at the premises of each beneficiary for a five-year period from 31<sup>st</sup> December of the year in which the last payment to the beneficiary is made. The MA/JS will inform the national beneficiaries about the beginning of the mentioned five-year period.

## Annexes

Annexes in a separate file.

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<sup>17</sup> Regulation (EU) 2021/1060, art. 82 “Availability of documents”: 1. Without prejudice to the rules governing State aid, the managing authority shall ensure that all supporting documents related to an operation supported by the Funds are kept at the appropriate level for a 5-year period from 31 December of the year in which the last payment by the managing authority to the beneficiary is made. 2. The time period referred to in paragraph 1 shall be interrupted either in the case of legal proceedings or by a request of the Commission.