

Interreg



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the European Union

IPA Greece – Albania

Info-Day for the 2nd Call and 3rd Call for Project Proposals – Operations of Strategic Importance

GREECE – ALBANIA 2021-2027

Info Day for Strategic Projects

On-Line, June 2025

Interreg VI-A IPA CBC ‘Greece-Albania 2021-2027’ Programme

CCI: 2021TC16IPCB010

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ELIGIBILITY OF EXPENDITURE

2021–2027



Institutional Framework

1. *Regulation (EU) 2021/1060 «Common Provisions / CPR»:*
 - *article 74: « Programme Management – Managing Authority»*

2. *Regulation (EU) 2021/1059 «European Territorial Cooperation / « INTERREG»:*
 - *article 46: «Functions of the Managing Authority »*
 - *articles 37-44: «Eligibility» and*
 - *Articles 45-49: «Authorities, Management, Control, Audit»*

3. ***Regulation (EU) 2021/1529 «Instrument for Pre-Accession assistance/IPA III»***

4. *Ministerial Decision 45820/17.5.2023: «Eligibility rules» (which is, the new «MCS Decision»)*

5. *Decision C(2019) 3452 final/14.5.2019 (which is, EC guidelines for financial corrections to public procurement)*

6. *Joint Ministerial Decision (JMD) on Financial Corrections for Interreg*

Eligibility of Expenditure – **GENERAL (1)**



"INTERREG", Art. 37 and "IPA III", Art. 5 – INSTITUTIONAL Level

"Sources" of Eligibility Rules:

- ✓ Articles 63-68, Regulation (EU) 2021/1060 ("CPR" – **PREVAILS**)
- ✓ [Articles 5 and 7, Regulation (EU) 2021/1058 (ERDF, CF – *support/exemptions*)]
- ✓ Articles 3 and 5, Regulation (EU) 2021/1529 ("IPA III" – **objectives, cross-programme**)
- ✓ Chapter V, articles 37-44, Regulation (EU) 2021/1059 ("INTERREG")
- ✓ Article 5, Regulation (EU) 2021/1529 ("IPA III" – **Management AS "Interreg"**)
- ✓ Interreg Programme Rules, Monitoring Committee Decision
[re: before the call or the selection of Projects (*if, without call*)]
- ✓ For the "rest": National Member-State Rules or cooperating Country

ATTENTION! Art.129, "Financial Regulation" – EU financial interests, fraud, etc.!!!

Eligibility of Expenditure – GENERAL (2)

“INTERREG”, Article 37– PROJECT Level

1. Contribution to the targets of and Selection within the “Interreg/IPA III” Programme framework
2. Project Eligibility – DISAGREEMENT between Managing Authority and Audit Authority
 - **PREVAILS**, the Managing Authority
 - *“taking due account of the opinion of the monitoring committee”*

Eligibility of Expenditure – GENERAL (3)

“CPR”, Articles 63 - EXPENDITURE Level

The ELIGIBLE Expenditure:

1. Realised **by a “legitimate/approved” Beneficiary**
2. Paid **for a “legitimate/approved” Project implementation**
3. From Programme **submission** to the E. Commission
Or
From **1 / 1 / 2021** (note: if earlier)
4. Up to **31 / 12 / 2029**



RULES for the Eligibility of Expenditure – (1)

“INTERREG”, mainly Articles 37, 38

THE ELIGIBLE Expenditure:

- ✓ They correspond to actions, services, products of an Approved Application Form
- ✓ They are foreseen in the Project Budget
- ✓ They are foreseen in the relevant Expenditure Category of the Project
- ✓ They were realized and paid by the Beneficiary **INSIDE** the eligible time period, in line with the Approved Project!!!
- ✓ They comply with the applicable national tax law and labour law
- ✓ They are documented by invoices or accounting documents of an equivalent probative value
- ✓ They are recorded within the accounting system, in force, of the beneficiary, in line with the appropriate accounting codification



RULES for the Eligibility of Expenditure – (2)

“INTERREG”, Article 38

Conversion into EURO (re: **Countries outside Euro**)

Commission Monthly accounting exchange rate – Verification of expenditure Submission Month

(re: *Derogation from article 76, par. 1, point (c.), Reg. (EU) 2021/1060 – CPR*)



RULES for the Eligibility of Expenditure – SPECIAL CASES

“CPR”, Articles 67,68

In addition, ELIGIBLE Expenditure for:

- ✓ In kind Contribution, **under** specific conditions!
- ✓ Depreciation costs for which no payment supported by invoices has been made, **under** specific conditions and the Programme Rules!!!



ELIGIBILITY and DURABILITY

"CPR", Article 65– PROJECT Level

Project DURATION – Following the Last Payment to the Beneficiary:

1. Investments in Infrastructures or Productive ones:
 - **Five (5) Years**
or (note: possibility)
 - **Three (3) Years**, the maintenance of investments or jobs created by SMEs

2. **WITHOUT** Modification:
 - Cessation or transfer of a productive activity (note: *outside region - NUTS2*)
 - Change in ownership (note: *undue advantage*)
 - Substantial change (note: *nature, objectives or implementation conditions*)

ATTENTION! – Repayment (return) of funds!!!



NON - Eligibility - The RULES

"CPR", Articles 64, 66 and "INTERREG", Article 38

1. **NON-Eligible** Expenditure ("CPR"):
 - ❖ Interest on debt (note: there are **exemptions**)
 - ❖ Purchase of land for an amount over 10 % of the total eligible expenditure for the operation
 - ❖ V.A.T.,
 - ❖ EXCEPT operations (**INCLUDING** V.A.T.) WITH
 - ✓ total cost **below** 5.000.000 Euros
 - ✓ total cost **at least** 5.000.000 Euros (re: **NON**-Recoverable V.A.T.)
 - ✓ Investments in the context of/supported by Financial Instruments (note: Under condit.)
 - ✓ Small project funds and investments in the context of small (Interreg) project funds!
 - ❖ Relocation – **Attention** by the Managing Authority, mainly for State Aid!

2. **NON-Eligible** Expenditure ("INTERREG"):
 - ❖ Fines, financial penalties and expenditure on legal disputes and litigation
 - ❖ Gifts
 - ❖ Fluctuation of foreign exchange rate



ELIGIBILITY – “Inside”the Expenditure – (1)

“INTERREG”, Articles 39-44

CATEGORY OF EXPENDITURE:

1. Staff Costs
 - ✓ **Regular staff** of the beneficiary – Permanent employment (permanent work, indefinite employment contract)
And
 - ✓ **Temporary staff** of the beneficiary – Fixed term contract (full or part time) / Work contract
2. Office and Administration Costs (i.e. General costs – Indirect Costs)
3. Travel and Accommodation Costs
4. External Expertise and Provision of Services Costs
5. Equipment Costs (re: incl. depreciation)
6. Infrastructure and Works Costs



ELIGIBILITY – “Inside”the Expenditure – (2)

M.D. “Eligibility Rules2021-27”, Articles 22, 25-27, 29, 30

SPECIAL ISSUES related to Expenditure Categories:

1. Depreciation, under condition and according to the Programme
2. Insurances and other obligatory costs, according to the Legal Provisions in force
3. Leasing, under condition
4. Advance payments, if foreseen in the relevant Calls and under condition
5. Bank charges, under condition and if opening and maintaining of separate account is mandatory by the financing terms
6. Preparation Costs, in line with the respective Call of the Programme
7. Management and Monitoring Costs
8. Within the framework of Programming Contracts which have been declared/acknowledged during project proposal submission or, under condition, after the Subsidy Contract



Thank you for your attention

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UNIT C' - "MANAGEMENT VERIFICATIONS"
MANAGING AUTHORITY INTERREG 2021-2027
GENERAL SECRETARIAT FOR NSRF
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