Interreg North-West Europe

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***Disclaimer**: This is a living document and further content will be developed as implementation of the 2021-2027 Programme progresses.*

Version 3 updates

Section	Edits
Section 2.4.5 – What are small-scale projects?	Additional explanations on small scale projects in the NWE Programme.
Section 2.4.7 – What types of investments are possible	Clarification on cost categories that can be used when planning investments.
Sections 3 and 4 – Application and assessment at step 1 and 2	The possibility for project applicants to attach a one-page visual explanation of their project has been added. This applies both to step 1 and step 2 project applications.
Section 5.2.2 – Simplified cost options (SCOs)	Clarifications added to better explain budgeting options using Simplified Costs Options (SCOs)
Section 5.5.7 – Value Added Tax (VAT)	New section added to clarify VAT in projects.
Section 5.10 – Indicator framework	Section revised to better explain the requirements of the Programme while designing output and result indicator contribution at the project level.

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LIST OF ABBREVIATIONS

AA - Audit Authority

AB – Approbation Body

AF - Application form

CPs - Contact Points

EEIG - European Economic Interest Grouping

EGTC - European Grouping of Territorial Cooperation

ERDF - European Regional Development Fund

ETC - European Territorial Cooperation

EU - European Union

GBER - General Block Exemption Regulation

GHG - Greenhouse gases

JS - Joint Secretariat

LP - Lead partner

MA - Managing Authority

MC - Monitoring Committee

MS - Member State

NGO - Non-governmental organisation

NWE – North-West Europe

NWE IP North-West Europe Interreg Programme

PA - Partnership agreement

SME - Small and medium sized enterprises

SC - Subsidy contract

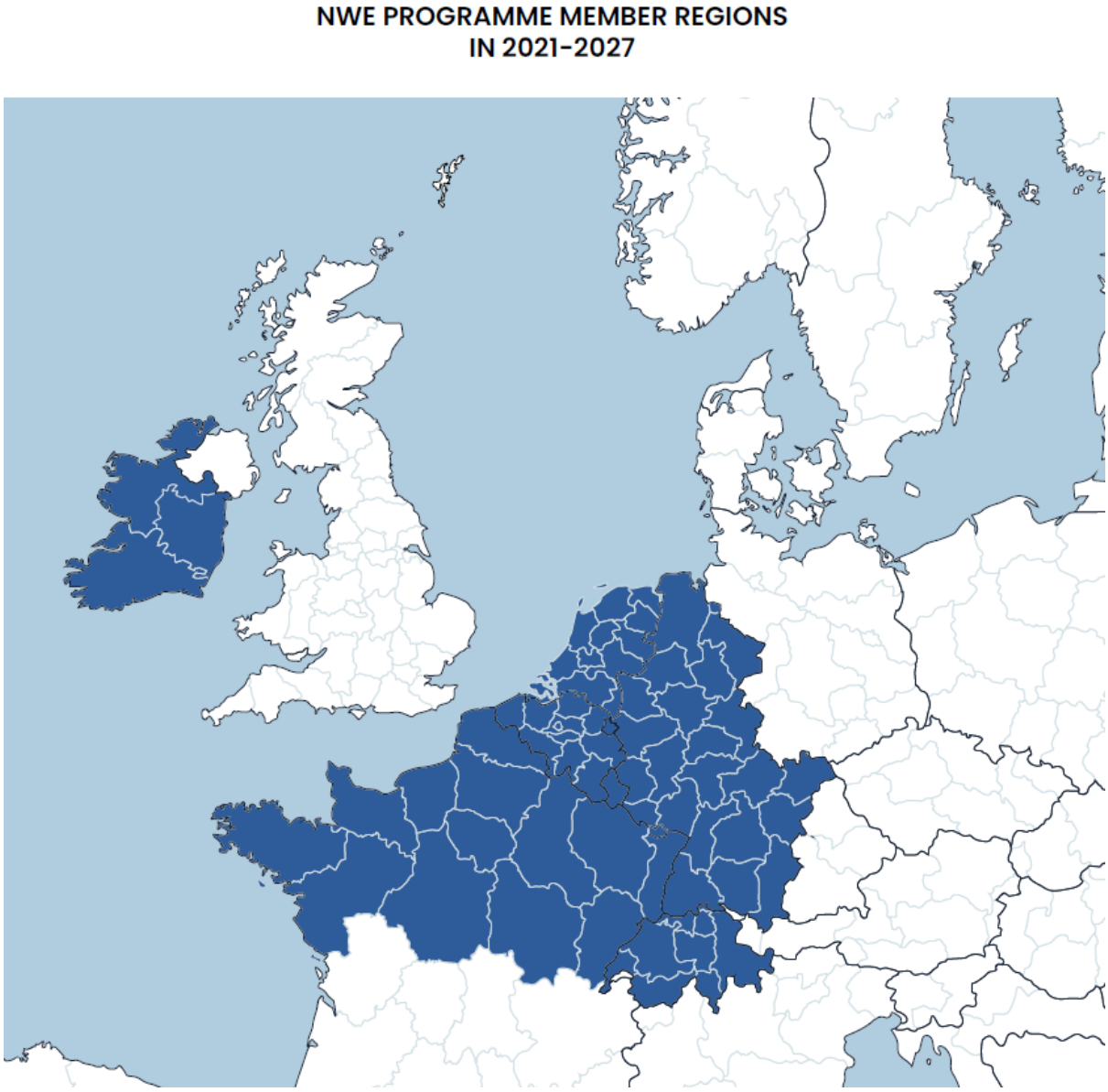
SO - Specific Objective

SWOT - Strengths, Weaknesses, Opportunities and Threats

VAT - Value-added tax

WP - Work package

The North-West Europe Programme area



The North-West Europe Programme area involves Belgium, the Netherlands, Ireland, Luxembourg, parts of France and Germany as well as Switzerland. It has an area of 638,500km² and is home to 118 million people. Considered as one of the most dynamic and prosperous areas of Europe, it also faces a number of environmental, social and economic challenges.

Six new regions from Germany and the Netherlands have joined the NWE 2021-2027 Programme.

These six new regions will help strengthen Interreg NWE by adding an area of 35,823 km^2 and seven million inhabitants to the Programme area. The entire Netherlands is now part

of the NWE Programme area. A significant part of rural and urban northwest Germany (Hannover / Bremen) is also included in the Programme area.

For a complete list of the regions that are part of the NWE Programme area, please consult Annex 2 of this document.

1 INTRODUCTION

1.1 Aim of the Programme

The Interreg North-West Europe (NWE) Programme is one of fourteen transnational *cooperation programmes*[1] financed by the European Union. These programmes encourage public, academic/scientific, private, and civil society organisations to cooperate with a view to improving the economic, environmental, territorial, and social development of Europe's regions. The NWE Programme co-finances organisations to work together in transnational projects on specific themes.

In contrast to programmes that target specific sectors (e.g., energy, transport, or research related programmes) or a single region, the NWE Programme focuses on transnational cooperation in a large European area, specifically north-western Europe. Transnational cooperation is therefore fundamental for the Programme and is crucial in reaching stronger cohesion between its regions.

As the map shows, the Programme targets all or parts of seven participating countries, including six EU Member States (Belgium, the Netherlands, Ireland, Luxembourg, France, and Germany) and the non-EU Member State, Switzerland.

The Member States of the NWE Programme analysed the strengths and weaknesses of the area and designed a strategy to address the challenges identified. The area's characteristics and challenges are presented in the *Interreg North-West Europe Programme* document (NWE IP – draft available[2]).

The analysis identified significant disparities in the economic, environmental, and social performance of NWE's regions. The aim of the NWE Programme is, therefore, to accompany NWE territories to lead a sustainable and balanced development and to reduce disparities.

Using its transnational cooperation expertise, the 2021-2027 Programme aims to jointly:

'Promote a green, smart and just transition for all NWE territories with the aim to support a balanced development and make all regions more resilient'.

To deliver this ambition, the Programme has identified five thematic priorities, each sub-divided into Specific Objectives (SO). These priorities and SOs are:

[1] https://ec.europa.eu/regional_policy/en/policy/cooperation/european-territorial/trans-national/

[2] https://www.nweurope.eu/media/18682/approved-ip-25082022.pdf

Priority	Specific Objective (SO)[3]
Priority 1. Climate and environment.	Promoting climate change adaptation and disaster risk prevention, resilience taking into account ecosystem-based approaches (SO 2.4).
	Enhancing protection and preservation of nature, biodiversity and green infrastructure, including in urban areas, and reducing all forms of pollution (SO 2.7).
Priority 2. Energy transition.	Promoting energy efficiency and reducing greenhouse gas emissions (SO 2.1).
	Promoting renewable energy in accordance with Directive 2018/2019, including the sustainability criteria set out therein (SO 2.2).
Priority 3. Circular economy.	Promoting the transition to a circular and resource efficient economy (SO 2.6).
Priority 4. Innovation and resilience.	Developing and enhancing research and innovation capacities and the uptake of advanced technologies (SO 1.1)**.**
Priority 5. Inclusive society.	Enhancing the effectiveness and inclusiveness of labour markets and access to quality employment through developing social infrastructure and promoting social economy (SO 4.1).
	Ensuring equal access to health care and fostering resilience of health systems, including primary care, and promoting the transition from institutional to family-and-community-based care (SO 4.5).
	Enhancing the role of culture and sustainable tourism in economic development, social inclusion and social innovation (SO 4.6).

More details on the Programme's priorities and the types of actions it supports can be found in the *NWE IP* document.

The Programme has a budget of €287 million ERDF (European Regional Development Fund) available for projects. The maximum applicable co-financing rate for projects is 60% (ERDF). The Programme is looking for project applications through 'calls for proposals', which are organised approximately every nine months. More details on how to apply can be found in **Section 3** and **Section 4.**

[3] The Specific Objectives numbering refers to the one that appears in the NWE IP document. It follows the numbering of Specific Objectives as defined by the European Commission.

Projects should in the first instance identify the territorial challenges and opportunities that they will address, and clearly articulate the change they want to achieve in NWE territories. These must be in line with the Programme's ambitions. Projects should bring together partners from at least three different countries, of which two need to be from within the NWE Programme area. Every project that the Programme finances will need to demonstrate strong transnational cooperation throughout its lifetime. This means that partners must work together to design, deliver, evaluate, disseminate and roll-out the outputs and results of their project. More details on how to develop a good project are given in **Section 2**.

The *Programme Manual* is essential reading for any organisation wishing to participate in a NWE project. In addition, tailored support will be offered to all potential applicants**.**

1.2 Key documents

The table below lists the main documents that will help in developing or delivering a project. Some of these are essential, whilst others provide useful background material.

Essential reading		
NWE Interreg Programme (NWE IP)	This is the NWE Programme document (DRAFT version, February 2022 – to be approved by the European Commission). It sets out the aims, objectives, and types of actions to be supported for this programming period 2021-2027.	*Available on the NWE website.*
A territorial analysis identifying the NWE Programme's Strengths, Weaknesses, Opportunities, and Threats (SWOT)	This is the SWOT analysis that contributed to the NWE Programme document.	*Available on the NWE website.*
NWE Interreg Programme Manual	This is the Programme Manual. It sets out the rules and procedures for projects at the application, implementation, and closure stages of a project.	*Available on the NWE website.*
EU background reading		
European Green Deal	EU's main new growth strategy to transition the EU economy to a sustainable economic model.	
Territorial Agenda 2030 - A future for all places	Strategic policy paper on territorial cohesion in the European Union.	

8th Report on Economic, Social and Territorial Cohesion	Report on economic and social cohesion in the EU.	
European legal framework: Common Provisions Regulation (EU) No. 2021/1060 ERDF Regulation No. 2021/1058 ETC Regulation No. 2021/1059	The three regulations set out the basis for the EU cohesion policy funds.	
Supporting Sustainability Transitions under the European Green Deal with Cohesion Policy - Toolkit for national and regional decision makers	The brochure provides approaches and recommendations for the launch and delivery of projects bringing positive contributions to sustainable development, environmental and climate protection goals. It attempts to translate this approach into concrete tools, methodologies and steps that can be implemented in the context of the funded projects.	*Available on the NWE website.*
Technical guidance		
NWE Joint Electronic Monitoring System (Jems) guidelines	The NWE Joint Electronic Monitoring System (Jems) is the online system to be used by projects from the application phase all the way into implementation and closure. It can be accessed here: https://jems.nweurope.eu	*A separate Jems manual will be made available to provide technical guidance.*
Visual identity guidelines for projects	It explains how to use the visual identity and includes templates for the most used items. Its purpose is to help you comply with the obligations laid down in Common Provisions Regulation (EU) No. 2021/1060.	*Guidance will be available on the NWE website.*
Administrative documents		
Application form (AF)	A binding document that describes the project (objectives, results, outputs, and partnership) and gives detailed information	*The templates for illustration purposes can be accessed on the*

	on the work plan and budget. The application form must be submitted in two steps on Jems during the application process and is assessed and selected by the Programme bodies. Once the project is approved, the application form becomes the reference document for the entire project throughout its implementation until its closure. It is the annex to the subsidy contract. Its content may be modified to a certain extent during the project's lifetime, but only in compliance with the Programme's project modification rules and procedures.	*Programme website.* *Please note: all applications must be filled in and submitted on Jems.*
Subsidy contract	A contract between the NWE Managing Authority and the project lead partner that defines the rights and obligations of the partnership and is the legal basis for the subsidy.	*A template for illustration purposes will be available in the future.*
Partnership agreement	A contract between the lead partner and the partners that defines the rights and obligations of each partner in relation to the project.	*A template for illustration purposes will be available in the future.*
Progress report	A reporting template for projects during their implementation. This must be accessed and submitted on Jems.	*A template for illustration purposes will be available in the future.*

1.3 Programme languages

The official languages of the NWE Programme are Dutch, English, French and German.

The Programme's working language is English. All communication with the Joint Secretariat must therefore be in English. Any information provided in application forms, progress reports and any other official correspondence needs to be in English. However, for communication purposes, the project summaries in the application form need to be provided in all four of the Programme's official languages.

Please note that each of the Programme's staff (Contact Points and Joint Secretariat) speak at least two of the Programme's official languages.

1.4 Key Programme bodies

The NWE Programme has an expert team ready to support projects in their different phases, from developing the project idea throughout implementation and post-closure. Approximately one-third of the team operates as a decentralised network of Contact Points in the seven countries of the Programme and the other two-thirds of the team is based in Lille, France at the Joint Secretariat. The team works closely together in every phase of the Programme, but the Contact Points and the Joint Secretariat each have a different focus.

The Contact Points (CPs)

Each participating Member State has appointed one or more Contact Points to facilitate the development of project ideas at national/regional level. The Contact Points are the 'front-office' of the Programme – they possess knowledge of the local, regional, and national contexts, and are therefore the first port of call for project applicants.

Project applicants can contact the Contact Points for:

- general information about the NWE Programme,
- detailed information on national regulations,
- development of a project idea (does it fit the objectives of the NWE Programme?),
- assistance with building a transnational partnership (partner search),
- feedback and guidance on how to develop a project idea up to step 1 submission,
- feedback and guidance on how to develop a full project proposal up to step 2 submission.

The Joint Secretariat (JS)

Appointed by the Managing Authority (see below), the Joint Secretariat is responsible for the day-to-day management of the Programme. The Joint Secretariat implements the *NWE IP* and supports the project development process in close collaboration with the Contact Point network. It is also responsible for project monitoring once projects have been approved and assists applicants and partners in all stages of the project (all the way until closure).

Project promoters can contact the Joint Secretariat officers for:

- detailed information about the NWE Programme and assessment procedures,
- information on European Regulations and Programme rules,
- assistance during the implementation and closure of a project.

Monitoring Committee (MC)

The Monitoring Committee consists of national, regional, and other partnership representatives of the countries involved in the NWE Programme. It is responsible, inter alia, for the development and implementation of the Programme's strategy, the planning,

and the contents of the calls for proposals and for the selection and approval of project proposals. Its decisions on project selection are taken based on consensus.

Managing Authority (MA)

The Managing Authority, which is the Région Hauts-de-France in France, is responsible for managing the *NWE IP* in accordance with the principle of sound financial management. It ensures that the different Programme bodies interact efficiently. It is assisted by the Joint Secretariat.

Accounting Function

The Accounting Function, which is the Provinciale Ontwikkelingsmaatschappij Oost-Vlaanderen (POM) in Belgium, is responsible for drawing up and submitting payment applications to the European Commission. It draws up the Programme's accounts, confirming their completeness, accuracy, and veracity. The Accounting Function is in charge of paying ERDF to the projects.

Audit Authority (AA)

The Audit Authority, which is the Commission Interministérielle de Coordination des Contrôles des actions cofinancées par les Fonds structurels (CICC) in France, is responsible for auditing projects during the Programme's lifetime. The Audit Authority is assisted by a Group of Auditors consisting of a representative from each NWE Member State.

2 PROJECT DEVELOPMENT

2.1 The project intervention logic

A project must be structured according to an intervention logic. The NWE Programme uses the project intervention logic shown below. It is not a rigid structure but a framework within which applicants should jointly develop their project. The different components, as well as additional concepts of importance to a NWE project are explained in the following sections.

The project intervention logic must address a NWE territorial need. It must address the challenges and opportunities present in NWE territories and identify the change the project would like to achieve in NWE.

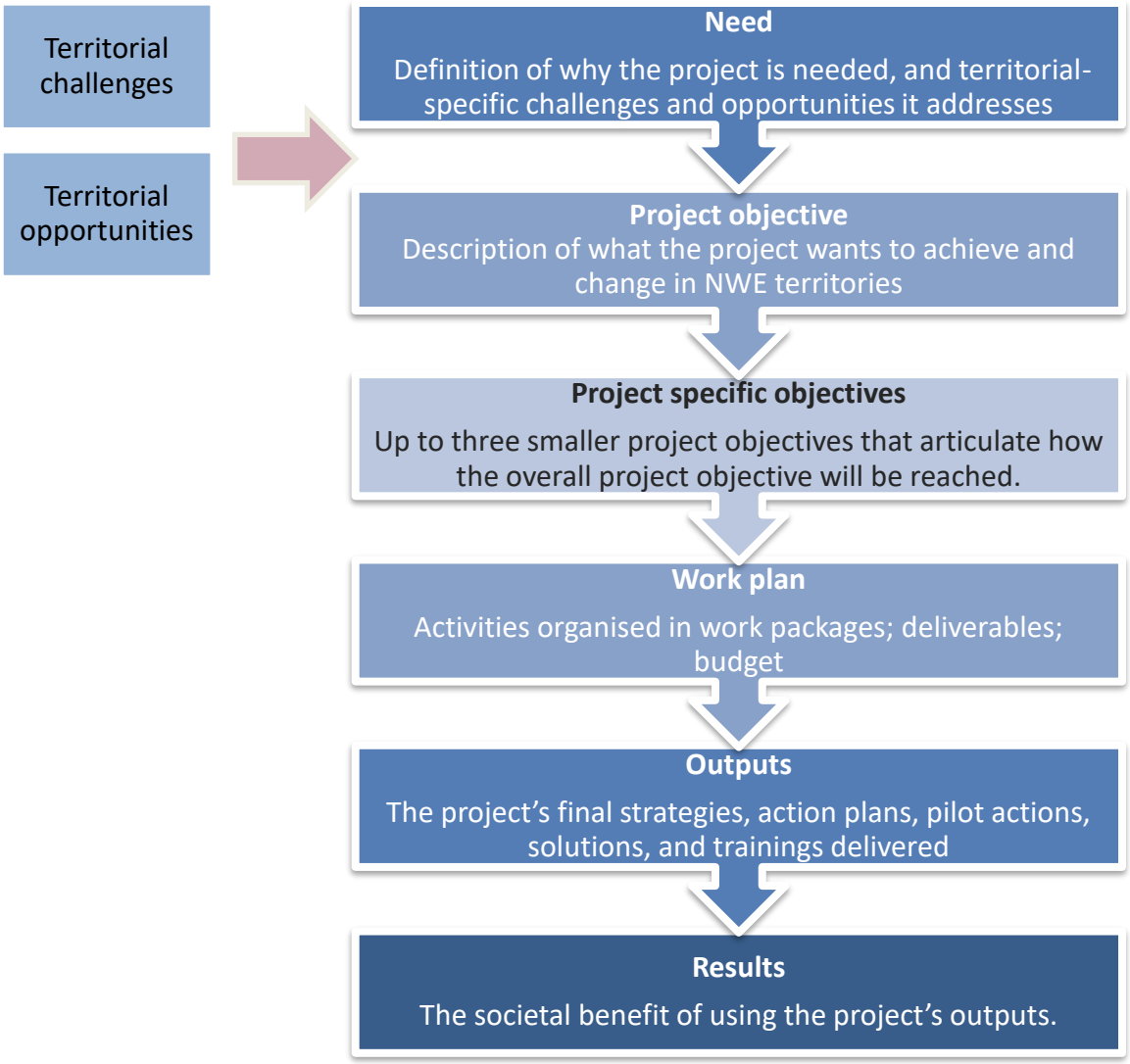


Figure 1 The project intervention logic

A project's intervention logic needs to clearly define the following elements:

- **A (overall) project objective** defines a NWE-specific territorial challenge, as outlined in the *Interreg North-West Europe Programme (NWE IP)*[4]. It clearly links the project to a territorial need (challenge and opportunity) and contributes to one of the NWE Specific Objectives (SO). From this starting point, the project then defines what it aims to achieve for the benefit of the participating NWE regions and target groups (what for whom?). The objective is a qualitative description of the desired change that the partnership aims to jointly achieve on the territory during the project's lifetime and after.
- **Project specific objectives** define, in a more focused manner, the specific goals that a project will achieve within its lifetime through its work plan. They must clearly contribute to achieving the overall project objective. They need to be specific and measurable by the end of the project lifetime.
- **Activities** are the main implementation steps (organised into work packages) that contribute to the development of project outputs and/or their subsequent roll-out or upscaling (see definition below), which will allow the project specific objectives (and overall project objective) to be achieved. They must be jointly designed and implemented.
- **Deliverables** are the documentation that capture the implementation of project activities. They can be analysis reports, feasibility studies, action plan documentation, pilot action reports, training modules, permits, etc. Deliverables contribute to project outputs. It is recommended to limit the number of project deliverables and design them as efficiently as possible.
- **Outputs** are the final products of the implementation of project activities. In the NWE Programme, outputs need to be jointly developed and implemented strategies, action plans, pilot actions and/or solutions, capacity building or training activities. Project outputs need to be clearly consistent with and contribute to the achievement of project specific objectives.
- **Results** describe the ultimate change the partnership aims to accomplish in its target territories by the end of the project; they are the societal benefit brought about by project implementation. The project result must be coherent with the project objective and quantifies the degree to which the objective will be achieved in the project timeframe.

All **outputs and results** need to contribute to the Programme's output and result indicator framework (see **Section 5.10**).

[4] North-West Europe Interreg Programme, draft version, February 2022. https://www.nweurope.eu/media/18682/approved-ip-25082022.pdf

2.2 What makes a good project?

2.2.1 A good project clearly defines its needs and relevance to the NWE Programme area

From the outset, each project must specify **why it is needed**, what challenges and opportunities it will address, and what change (i.e., project results) it aims to bring about in NWE territories.

Interreg NWE is a territorial cooperation programme. Therefore, projects are expected to address transnational challenges and opportunities present in NWE territories by applying a placed-based approach. This means that projects should clearly **identify and describe the profile of the territories where their project will intervene**. They should describe the NWE Programme areas which will participate in the project, and benefit from project activities and results (e.g., urban, peri-urban, peripheral, rural areas). The *NWE IP* sets out which types of territories are primarily addressed by each Specific Objective (SO), and the territorial challenges identified by Member States.

Project proposals not addressing challenges and/or opportunities of transnational relevance or covering only local topics fundable by regional, national, or cross-border programmes will not be supported by the NWE Programme.

2.2.2 A good project contributes to achieving the Programme's objectives

A project's thematic fit within the Programme is of strategic importance and should be carefully considered from the outset. Each project must **contribute to achieving one of the Programme's Specific Objectives (SO)** as outlined in the *NWE IP* document, organised under five thematic priorities. The *NWE IP* document provides examples of types of actions and guiding principles for each specific objective and should be studied carefully while developing a project.

Projects should carefully consider and formulate an overall project objective (and project specific objectives) that directly contributes to the achievement of one of the Programme's Specific Objectives (SO). The project objective and project specific objectives must be realistic and achievable. The project must identify target groups and territories.

As such, each project should define – in precise terms – both the specific challenges and opportunities it intends to address under a Specific Objective (SO) and concretely identify the territory (or territories) where these will be addressed.

Project proposals not clearly contributing to the Programme objectives and results, and not demonstrating their need and relevance for the involved regions will not be supported by the NWE Programme.

2.2.3 A good project has measurable results

A good project specifies the intended territorial effects and change. Project outputs and expected results should be as clear as possible, and their achievements should be measurable. They need to be in line with and contribute to the Programme indicator framework (see **Section 5.10)**.

2.2.4 A good project embeds transnational cooperation at its core

Transnational cooperation is at the core of all NWE projects. An intrinsic need for transnational cooperation to achieve project results must be demonstrated.

This approach must be embedded in all aspects of the project, from the definition of a transnational need, with common challenges and opportunities across NWE regions, to jointly developing, financing, and implementing a project.

Projects should explain the **added-value of the transnational approach** compared to regional, national, or cross-border approaches, for example.

A project is not considered as transnational if it foresees only local actions that are vaguely linked through a common topic or an exchange of experiences. Stand-alone activities or investments serving local aims cannot be part of a transnational project and are not a good fit for this Programme.

2.2.5 A good project builds on existing knowledge and goes beyond existing approaches

A good project does not reinvent the wheel but instead capitalises on existing knowledge and builds and expands on previous work. It considers lessons learnt or research from previous projects at regional, national, or European levels and ensures that these are considered in the design of their project. A good project is also innovative and ensures that identified challenges and opportunities are addressed with novel and/or adapted approaches.

Projects are expected to tackle identified common challenges and/or opportunities by jointly:

- developing and testing new approaches.
- and/or adapting and implementing existing approaches in different contexts (e.g., regions, sectors, environments, etc.) for further uptake.

The *NWE IP* explains how new and/or existing approaches may be picked up by projects and how they can be translated into actions under the different SOs. At the same time, a project needs to ensure there is no duplication of activities carried out and must clearly explain how it innovates and adds value to the existing context through transnational cooperation.

Furthermore, a good project is not a stand-alone initiative; it is **embedded in an overall strategic framework**. This means that projects must be aware of and consistent with relevant European, national, or regional strategies currently in place, and/or policies in the specific field being addressed (for example, regional or national energy plans or smart specialisation strategies). Projects must therefore demonstrate both the need and strategic relevance to qualify for public funding from a territorial cooperation programme.

In summary, a good project is aware of recent developments and results achieved in the thematic field concerned and builds on these in a meaningful manner.

2.2.6 A good project has a strong partnership structure

The needs of the project are reflected in the partnership structure. It is fundamental in successfully delivering project activities and results in the NWE region.

Involving the right types of organisations is central to developing a good project. There should be a diverse mix of stakeholders, from the public and private sectors, representing different levels of governance. The NWE Programme expects projects to consider public and private actors from the quadruple helix: government/public organisations, industry/businesses, research/academia, as well as civil society/citizen groups.

A strong partnership combines a different mix of actors with different levels of experience and skills to achieve the best result possible. Organisations that have never benefited from Interreg funding as well as those that already have are welcome to join a partnership.

While the level of involvement of partners may differ according to their role in the project and their organisational capacities, all partners should be meaningfully involved in the project and their expertise valorised as much as possible in the design of an effective work plan. Clear roles and responsibilities must be defined. Transnational cooperation and joint implementation remain key in the setup of a strong partnership.

A strong partnership also incorporates effective project management processes into its work plan. A good project knows about the eligibility rules and follows the principle of sound financial management.

See **Section 2.5** for more details on the different types of partners and who may participate. The *NWE IP* gives more details on the types of partners who may be involved per SO and should be studied further while setting up the partnership.

2.2.7 A good project makes a lasting change and plans its long-term effects

The NWE Programme will support projects that generate tangible and lasting results. Projects must demonstrate an impact on their target territories (e.g., urban, rural, peripheral areas). The Programme funds projects that implement tangible strategies, solutions, and concepts. Paper-based deliverables such as studies and concepts are considered a means to reach the outputs, but not a main project output. Projects should plan for delivering a specific transnational product, service, process, solution, strategy, action plan, and/or pilot action. These should be tested on the ground and scaled up and/or taken up by target territories and stakeholders during and after the project end.

Applicants must therefore be clear on what change they want to achieve via the project, who they will target and who will benefit from the project's activities. Projects must explain the current trends in their field and set clear objectives and realistic targets at the start in the application form.

Projects should have a solid strategy and must plan for activities that will ensure the continued effects of their project outputs and results, beyond the end of the project. Activities to ensure long-term effects **must be embedded in the project's work plan**; they should be included as part of project activities in work packages, where most appropriate.

2.2.8 A good project communicates its project activities and results

Communication is an integral part of every Interreg NWE project and a key element for a project to achieve its objectives. It needs to be thought of strategically, in line with the project's other activities.

Projects are therefore requested to specify their communication objective(s) and target audience(s), which will contribute to achieving their project's specific objective, in each work package of the application form. To ensure coherence of the overall approach, projects are also required to elaborate a communication strategy as their first communication deliverable (to be delivered during project implementation and not at the application phase).

Communication objectives and activities should be project-specific, tailored to needs and to defined target audiences. They require careful planning and adequate resources – both human and financial. To that extent, projects will have to appoint a communication manager with the required expertise from the start of their project.

The communication approach developed by projects should enhance the impact of project achievements. Communication should contribute to the uptake and upscaling of project results, not only during the project lifetime, but also in the long term once the project has closed.

Finally, communication is of interest for both projects and the Programme. Therefore, projects will need to comply with a certain number of Programme rules regarding communication and visibility. Beyond compliance, the Programme will be interested in project communication to 'tell the story' of cooperation and put forward the added value of transnational cooperation in NWE. Communication is a must to show decision makers that public money has been invested usefully, in projects which make a difference in the territory.

2.2.9 A good project manages risks

A good project identifies implementation risks from the outset (e.g., potential modifications to the project plan, to the achievement of outputs and results, partners dropping out, delays in delivery, etc.) and manages them during implementation. To mitigate risks and ensure successful delivery, projects should strive to incorporate risk management practices into their project management approach. In the application form, projects will be asked to provide a brief description of the three main potential risks they envisage (see **Section 5.11**).

The key features of a good project are listed above but this list is by no means exhaustive. More detailed information on the Programme's requirements is given in the rest of this chapter, as well as in **Chapters 3 and 4** on step 1 and step 2 eligibility and quality assessment criteria.

2.3 What types of project activities should be included?

The *NWE IP* defines **three categories of activities** which projects can undertake. Projects should design and implement a combination of project activities, with at least two included in a project at a time. Communication and long-term effects activities must be

incorporated in all work packages and should be embedded in the work plan.

2.3.1 Joint strategies and action plans

The **joint development and implementation** of thematic and/or territorial **strategies and/or action plans** should aim to improve their effectiveness and coherence, and to foster transnational approaches in their design. They should result in their adoption and at least the start of implementation in regions.

- A **strategy** is a blueprint to achieve mid to long-term goals in a specific thematic sector and NWE region. It identifies problems that are of relevance to participating regions. It foresees the active involvement of stakeholders to build a common vision with priorities and objectives, and a commitment to work towards them.
- An **action plan** translates a strategy into action. It operationalises a strategy by defining specific goals, setting objectives, and planning specific actions in detail with a clear timeline for achieving them. An action plan includes clear designation of responsibilities, financial resources, and performance evaluation. The engagement of key stakeholders in the successful delivery of an action plan is key.

Such activities can therefore lead to outputs and results that are categorised as 'strategies' and/or 'action plans' in the Programme indicators framework (see **Section 5.10**).

2.3.2 Pilot actions

Pilot actions **test novel or adapted solutions** in NWE regions.

They focus on jointly **demonstrating and implementing** novel approaches in regions for the benefit of key stakeholders and/or adapting existing approaches in different regions for further uptake.

Solutions can include innovative processes, services, instruments, or tools. They can also be of different nature (e.g., technological, organisational, economic, etc.).

A **pilot action** should:

- have an experimental or demonstrative character. The scope of a jointly developed pilot action could be to test, evaluate and/or demonstrate novel and/or adapted procedures, processes, instruments, tools, services, and/or practices. Have a clearly defined scope and aims that are achievable during a project lifetime (e.g., location, duration, size, etc.).
- be jointly designed, implemented, evaluated, communicated on and taken-up by project partners.
- have a clear territorial element with partners cooperating transnationally.
- should not only to be developed, but also implemented by the end of the project, with the implementation of the pilot action being finalised by the end of the project.

Pilot actions can also include investments, which are necessary for the successful implementation of a pilot action. Please refer to **Section 2.4.7** and **Chapter 5** for more information on investments.

Such activities can therefore lead to outputs and results that are categorised as 'pilot actions' and/or 'solutions' in the Programme indicator framework (see **Section 5.10**).

2.3.3 Capacity building and awareness raising activities

Projects can also **include capacity building and awareness raising activities** in their work plans, such as joint training schemes (e.g., online or physical training courses, study visits, peer reviews, exchanges, seminars, workshops, etc.), or other awareness raising activities.

The goal should be to improve the understanding, knowledge, skills, competences, and access to information of key stakeholders.

A joint training scheme implies the involvement of organisations from at least two participating countries (in the organisation of the training). The needs of target groups should be considered in the design and implementation of such activities.

Such activities can therefore lead to outputs and results that are categorised as 'joint training schemes' in the Programme indicators framework (see **Section 5.10**).

2.4 How should a project be structured?

This section provides practical guidance on the key organisational components of an Interreg NWE project. This does not mean that every project should follow this approach; rather, this guidance is intended to ensure that all projects are aware of organisational arrangements needed and tailor them to the results they seek to achieve.

2.4.1 How should a partnership be structured?

A lead partner coordinates each project, manages and coordinates project partners and the overall project implementation. The lead partner is responsible for submitting the application form and is the single point of contact for the Joint Secretariat once the project is approved.

2.4.2 What is the right size for a partnership?

The project's objectives and planned results determines the size of a partnership.

Lead partners should seek the right balance in terms of size. The size of the partnership has a direct impact on the efficiency of project implementation particularly in terms of reporting and financial management. This should be balanced by the need to set up a strong partnership, considering the quadruple helix principle (as relevant to the project context) that can deliver project results successfully. It is important to note that not all Member States need to be represented in each project.

Overall, quantity does not mean quality. The Programme encourages strong and focused partnerships where each partner has a specific role to play.

2.4.3 How should a work plan be organised?

Project implementation follows a work plan that consists of up to three work packages. Each work package is broken down into identified activities (and deliverables). The main outputs from work packages must clearly contribute to the Programme's output and

result indicator framework. The project must select the ones it will contribute to during the application phase.

- A project can have a maximum of three work packages, where all implementation activities are to be described.
- Each work package needs to correspond to a project specific objective. The three project specific objectives contribute to achieving the overall project objective.
- Communication and long-term effects activities need to be embedded in these three work packages as activities and deliverables.
    - Each work package must have a communication objective and target audience, and at least one communication activity and deliverable.
    - Activities (and deliverables) that deliver long-term effects should be included in the most appropriate work packages.
- For each work package, one of the project partners must be designated as work package leader. They will be responsible for coordinating the delivery of the related work package activities.
- The work plan may include investments, where these are necessary to deliver the project's objectives. Investments should be proportionate to the work plan and budget. They should be the result of joint development and decision-making. Investments need to be described in the relevant work packages.
- If a project envisions to implement a voucher scheme, this should also be described as activities in a work package.
- The project management approach must be described in a dedicated section in the application form. A separate work package on management activities is not foreseen.

More details on the application form and the work packages and their content can be found in **Chapters 3 and 4.**

2.4.4 How much should the project budget be?

Project budgets can vary significantly depending on the planned results, the size of the partnership, the duration of the project, and whether the project plans to make investments or not. Resources allocated under different budget lines need to be proportionate to the objective and planned results.

More information on the project budget can be found in the sections that follow (see **Section 4.2.5** and **Chapter 5).**

2.4.5 What are small-scale projects?

The NWE Programme welcomes projects of any size in all calls, with applicants expected to define the scope, size of partnership, roles within the partnership, budget, and duration of their projects in line with the intended objective and expected results.

In the 2021–2027 Programme, specific calls for small-scale projects[5] are planned, and may be possible within all priorities. The purpose will be to attract smaller organisations or entities new to the Programme, and to address different territories and/or specific thematic needs and gaps that might emerge within the Programme during its implementation.

Small-scale projects are expected to be limited in scope, partnership size, budget, and duration. The application, selection and monitoring processes of the Programme may be adapted and simplified to be proportionate to the smaller size of the projects.

The specificities and conditions of small-scale projects (strategic and administrative aspects) will be defined at each small-scale call and be laid out in the Terms of reference for the given call. In addition, an addendum to the Programme Manual laying out the simplified application, selection, and monitoring processes to apply to small-scale projects will be published by the first small-scale call opening.

2.4.6 How long should a project run for?

The duration of a project can vary depending on the work plan, the complexity of the activities planned, etc. However, the duration should be optimised as to ensure that results are achieved by the end of the project lifetime at the latest, and so that the project is considered efficient and effective. The duration of a project should therefore be proportionate to the work plan and to the envisaged results.

Projects should incorporate start-up and closure procedures as part of their work plan and consider the time needed for these as part of the project duration. **All projects must be completed by 30 June 2029**.

2.4.7 What types of investments are possible?

Investments contribute to the delivery of outputs that will last beyond the lifetime of the project, such as demonstration plants, renovations of buildings to increase energy efficiency, enhancement of bicycle paths, logistics hubs, transnational living labs, renewable energy demonstration facilities…Investments can include costs under all possible cost categories of the Programme, such as staff costs, equipment, external expertise and services, as well as infrastructure and works (if relevant),.

When designing investments as part of a NWE project, applicants must ensure that the following aspects are considered. Investments must:

- clearly contribute to the overall project objective and project specific objectives.
- clearly lead to project outputs and results.
- have a clear experimental or demonstrative character.
- have a transnational added value.

[5] The 2021-2027 NWE Programme aims at financing small-scale projects but will not make use of the small project funds possibility granted by Article 25 of the Interreg Regulation.

- be jointly developed and implemented transnationally by project partners. The Programme does not fund large scale 'one country - one location' type of investments that serve only local needs.
- be well integrated into the work plan and showcase a clear benefit for the target groups addressed.

Different types of investments are possible, for example:

- An investment concept is developed jointly by the partnership and then implemented in different partner territories to address a common territorial challenge. Partners cooperate transnationally to develop the investment concept and to roll-out results in other regions/target groups. The results in each territory can be compared (e.g., creating a benchmark) to identify the importance of specific contextual factors. For example, this could be identical biomass processing facilities across several regions that take advantage of different types of biological material available and compare the resulting products to produce a blueprint for roll-out.
- Several smaller investments in different partner territories constitute one overall investment. This means the partnership develops a joint concept and implements the different components in a decentralised way (in different partner territories). The components are interdependent and require partner interaction and use. The investment only works when all decentralised components are implemented, jointly evaluated, and used by other partners. For example, this could be testing and demonstration facilities which collectively cover an entire development chain for a technology or product.
- One investment for the whole project where an investment concept is jointly designed and delivered by project partners to achieve the project's overall objective. It is possible for several partners to contribute financially to one investment. For example, this could be one large transnational living lab, or a pilot line at one location which all partners invest in, and which can be used by all the partners for testing a solution.

Sufficient time should be planned between the delivery of an investment and the end of a project to allow for the latter's successful completion (minimum six months).

For physical investments, the land on which an investment is located should be owned by a partner. Other scenarios need to be discussed during step 2 development and should be approved by the Programme.

Regarding durability obligations in case of investments please see **Section 5.3.6**.

2.5 Who can participate?

2.5.1 Types of partners and their roles

Participating project partners can be any public or private organisation that are legal entities, as listed in the table below. Partner organisations can be categorised according

to the following classification. The same classification is included in the application form:

Classification of type of partners

Main categories	Examples
Local public authority	Municipality, etc.
Regional public authority	Regional council, etc.
National public authority	Ministry, etc.
Sectoral agency	Local or regional development agency, environmental agency, energy agency, employment agency, tourism agency, etc.
Infrastructure and (public) service provider	Public transport, utility company (water supply, electricity supply, sewage, gas, waste collection, etc.), airport, port, railway, etc.
Interest groups including NGOs	International organisation, trade union, foundation, charity, voluntary association, club, etc.
Higher education and research	University faculty, college, research institution, RTD facility, research cluster, etc.
Education/training centre and school	Primary, secondary, pre-school, vocational training, etc.
Enterprise[6]	Any enterprise that does not fall under the SME category
SME[7]	Micro-, small, medium sized enterprises
Business support organisation	Chamber of commerce, chamber of trade and crafts, business incubator or innovation centre, business clusters, etc.
EGTC (European Grouping of Territorial Cooperation)[8]	Organisation with this legal entity
International organisation, EEIG (European Economic Interest Grouping)[9]	Organisation under national law, under international law. organisation with the EEIG legal entity

A project should involve a variety of partner types in line with the target groups specified

[6] According to Article 5(2) of Regulation No 2021/1058, productive investment (e.g., investment in fixed capital or immaterial assets) in enterprises other than SMEs may be supported when they involve cooperation with SMEs in research and innovation activities or when they support energy efficiency measures and renewable energy.

[7] For definitions, please see: https://ec.europa.eu/growth/smes/sme-definition_en

[8] For definitions, please see: https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02006R1082-20140622&from=EN

[9] For definitions, please see: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=LEGISSUM%3Al26015

in the *NWE IP* for the respective SO:

In all SOs:

- The involvement of local, regional, and national public authorities (or EGTC's, or public equivalent organisations) is particularly important due to their capacity to steer processes in different thematic areas and drive change in policy fields. Involving relevant regional and national authorities from the NWE partner countries might also be helpful, especially for gaining a broad strategic oversight on the topics addressed or for upscaling activities. Agencies or 'para-public' associations provide sound and independent information on topics and can help in the provision of innovative services.
- The research sector (both private and public) is of high relevance as it is an innovation driver which creates and spreads knowledge in thematic areas. It is expected to provide scientific insight and evidence to regional challenges and to further encourage and develop innovation in the NWE area.
- SMEs and business support organisations (BSOs) represent a driving force of the economy in the NWE area and have particularly high potential for innovation. Moreover, they can help drive behavioural change at business and industry level by orienting funding and valorising businesses for their societal commitment towards the Programme's SOs.
- Sectoral associations, NGOs, lobby organisations and citizens groups may help to coordinate communication and collaboration within the fields of the Programme's SOs. By acting as multipliers to their networks, they promote educational initiatives to make citizens more engaged. They may help gather data and increase engagement to influence coming or existing policies. They may develop and implement community-based solutions.

It is important to note that private and public entities whose activities only consist of project management related tasks (such as consultants) are not eligible as project partners.

Private partners

Private partners (e.g., SMEs) can participate in the NWE Programme. However, private partners can only be a lead partner if their organisation is non-profit or governed by public law (see eligibility criteria in **Sections 3.3.2** and **4.3.2***).*

The economic activities performed by the partners influence the relevance of State aid for the project. If the project's activities are regarded as State aid relevant, additional restrictions (ceiling of ERDF and other public contributions etc.) might be applied.

More detailed information on State aid can be found in **Section 5.7**.

Private project partners should also be aware that:

- They might follow public procurement principles depending on national rules but will have to follow the NWE Programme rules on procurement as well. See **Section 5.6.**

- To be reimbursed, costs will need to comply with the eligibility rules set out in **Chapter 5.**
- Participating partners cannot act as external experts to other partners in the same project.
- Payment takes place after the submission and approval of a progress report every six months. Therefore, partners should have enough cash-flow to pay project related expenditure.
- To help with the cash flow at the beginning of the project, micro enterprises and micro-NGOs can ask for an advance payment from the Programme. Further details about the advance payments are set out in **Section 5.5.5**.
- Private partners will undergo a solvency check before the approval of the application at step 2. See **Section 4.2.7** for more details.

Swiss Partners

Swiss organisations may participate in NWE projects but are not entitled to ERDF funding. They may receive funding from the Swiss federal government to co-finance their share in the project budget, and in some cases, may need to provide their own funding to cover their entire share of the project budget. Swiss partners must contact their contact point before submitting their project application to discuss the possibilities of co-financing. Swiss organisations may only be project partners; they may not act as the lead partner of a NWE project.

Partners from outside the NWE Programme area

Project partners from outside the NWE Programme area are eligible to participate in projects, provided that their contribution is to the benefit of the project and the Programme area. The application should clearly explain why a partner located within the Programme area cannot address the same partnership needs as the one outside the Programme area.

There are two possible cases:

- Partners located in a country that is part of the NWE Programme area, but in a region that is not (e.g., Berlin, Germany or Toulouse, France).
- Partners located in a country from inside or outside the European Union that is not part of the NWE Programme area (e.g., Lisbon, Portugal or Vancouver, Canada). Such partners can participate once the country in which the partner is located has signed an agreement with the NWE Managing Authority. If there is an interest for such a partner to participate in a NWE project, the Joint Secretariat will liaise directly with the country concerned to manage the signing of such an agreement. This is done on a case-by-case basis when the need to do so arises.

Partners from outside the NWE Programme area cannot act as lead partners unless they are competent in their scope of action for certain parts of the eligible area, such as for example in the case of federal or regional ministries, federal agencies, national research bodies. More information can be found in **Sections 3.3.2 and 4.3.2**.

Organisation located in the United Kingdom

The United Kingdom (UK) is no longer an EU Member State. In June 2020, the UK confirmed to the Programme authorities that it will not participate in future ETC programmes. Therefore, UK organisations are **not** eligible as partners in the NWE Programme.

However, UK organisations can become associated organisations (observers) in a project, as this does not imply the award of ERDF funding to them.

EGTC as a sole beneficiary

An EGTC which intends to be the sole beneficiary of a project must be composed of at least three participating partners from three different countries. At least two of these partners must be from a region within the NWE Programme area.

2.5.2 Partner roles and responsibilities

Lead partner

The Programme applies the 'lead partner principle'[10], meaning that in each project, one partner will act as the lead partner (LP). The lead partner, in cooperation with the other project partners, will be responsible for drafting the project application and submitting it to the Programme. The lead partner must be an organisation which is public, non-profit, or a body governed by public law (see eligibility criteria in **Sections 3.3.2** and **4.3.2**).

After the approval of their step 2 project application, the lead partner will sign the subsidy contract with the Managing Authority and can then start the project. During the project implementation phase, the lead partner's main task is to coordinate the project implementation and ensure sound financial and project management. The lead partner must ensure the delivery of the project's results, and its long-term effects. In addition, the lead partner should maintain effective communication within the partnership and ensure that there is a sufficient exchange of information to guarantee the successful delivery of outputs and results. Internal communication and transferring messages to/from the Programme (Managing Authority/Joint Secretariat/Contact Points), as well as to/from project level (project partners and all stakeholders involved) is a pivotal responsibility of the lead partner.

To define partners' mutual rights and obligations, the lead partner and project partners sign the partnership agreement. To summarise, the lead partner:

- submits the application form and the partnership agreement.
- signs the subsidy contract with the Managing Authority.
- submits the progress reports (activities and expenditure) during project implementation.
- ensures that the progress reports include only expenditure that has been incurred in implementing the project and that corresponds to the activities agreed.

[10] See Regulation (EC) 2021/1059 Article 26

- ensures all included expenditure has been verified by a controller (see **Section 5.14**).
- is responsible for the overall financial and project management.
- acts as the contact organisation for the Joint Secretariat in Lille.

Project partner

Project partners are part of the partnership and contribute to the delivery of the project (activities, deliverables, outputs, and results). Partner activities and budgets must be coherent and proportionate to activities described in the work plan.

There are different levels of possible involvement of project partners. While some project partners may be substantially involved in the entire work plan, others may have smaller/limited roles e.g., in the scope of work they will undertake, their budget, and in terms of how much time they will spend working in the project, depending on the capacities of their organisation.

Project partners must:

- deliver project activities and outputs planned in the application form and agreed in the partnership agreement.
- ensure the durability of the main outputs and results.
- contribute to the delivery of the progress reports (activities and expenditure) by the agreed reporting deadlines.
- ensure that their expenditure is verified by a controller and submitted in a timely manner to the lead partner.
- assume responsibility for any irregularity in the expenditure claimed by them.
- carry out information and communication activities in line with the communication strategy and the Programme publicity requirements.

Associated organisations (observers)

Associated organisations are entities who do not financially contribute to the project but who have an interest in its activities, outputs, or results. They effectively act as observers. For example, they can provide strategic input to specific aspects of a project at different points in time or further help with the dissemination of project outputs.

While they do not have their own budget (and hence no reporting obligations); their travel and accommodation costs should they need to attend project events may be covered by one of the project partners. Thus, their travel and accommodation costs may be budgeted under the lead partner or a partner, who will then arrange their attendance to events/meetings.

2.6 Getting started

This section describes when and how applicants can receive assistance from the Programme to develop their projects.

During each call for proposals, projects follow a two-step application process. If a step 1 application form is approved, the full project application form (step 2) can be filled in and submitted. Project proposals are therefore assessed twice. More information on the application and assessment criteria can be found in **Chapters 3 and 4.**

The two-step application process has been introduced to better guide applicants on the development of their project idea and to prevent wasting effort (including time and resources) in the event their project is rejected. Applicants receive early feedback on their project's strategic fit with the Programme with the step 1 decision and are thus better placed to succeed at step 2.

There will usually be calls for proposals announced every nine months; and each call will have a fixed deadline. Calls will be published on the NWE website together with an applicant package (including the Terms of Reference of the call, the *Programme Manual,* and an off-line reference template of the application form in word format).

In case the Programme decides to launch a targeted call (e.g., for small-scale projects), specific Terms of Reference and supporting documents will be published on the Programme website.

2.6.1 How to get help: From project idea to application

Applicants must first ensure that their project idea respects the main features that make a 'good project' (see **Section 2.2**).

Once project applicants start defining their project intervention logic, they should contact their Contact Point for support with the development of their project idea. Support will be provided until the application deadline.

Applicants are also encouraged to post their project ideas on the Interreg NWE Online Community (see **Section 2.6.2**). This can help in finding new partners or other project opportunities. Their publication on the Online Community does not mean endorsement by the Programme.

For more details on the project application process at step 1, see **Chapter 3.**

2.6.2 The Interreg NWE Online Community

The Programme has launched an Online Community to facilitate exchanges between stakeholders in the 2021-2027 period.

On this platform, users can interact and connect with other organisations across the NWE Programme area, browse project ideas in the pipeline and exchange with potential partners ahead of upcoming call for proposals.

Stakeholders interested in funding opportunities from the Interreg NWE Programme are invited to register on https://community.nweurope.eu/.

2.6.3 Jems: The Application and Project Monitoring System

The NWE Joint Electronic Monitoring System (Jems) is a customised version of the common monitoring system developed by the Interact Programme, which is used by a large community of Interreg programmes.

Jems is an online system covering the full project life cycle within one monitoring tool.

Stakeholders of the NWE Programme will create an account. Project lead applicants will use Jems to create a project application and submit it, and later report on the progress of their project implementation (both content-wise and financially). Controllers will confirm the eligibility of expenditure through Jems. The NWE staff will monitor the projects using Jems. Users can fill in online forms and upload/download files.

The NWE Jems is available at https://jems.nweurope.eu.

It can be accessed via standard web browsers like Google Chrome, Microsoft Edge, or Mozilla Firefox (recent versions). For working in Jems, it is recommended to use a computer rather than a mobile device.

Upon registration in Jems, users have access to the system as an 'applicant' user profile. If a project is approved and contracted, the 'lead applicant' user is converted into a 'lead partner' user. The lead partner user will then assign the partner users to the project partners. The system administrator will give specific access rights as needed by e.g., Programme bodies, controllers, external experts, or auditors through assignment of the respective role.

A helpdesk for technical support specifically dedicated to Jems can be reached via email (jems@nweurope.eu). The **'?'** icon in the Jems top menu bar also provides the help contact details.

Ready to submit an application to our Programme? Let's dive into the specifics.

3 APPLICATION AND ASSESSMENT AT STEP 1

The project application process at the NWE Programme is a two-step process.

- At step 1, project applicants must explain what challenges and/or opportunities they address in the NWE territories and why cooperation is needed to tackle them. The application must include the project need and justification, objective, the intended partnership, and the envisaged results.
- At step 2, project applicants must submit a full-length proposal, based on the step 1 application. The application includes a finalised partnership, project work plan and budget.

3.1 How to access, complete and submit the electronic application form at step 1

All applications must be submitted online through the Programme's Joint Electronic Monitoring System (Jems). Please consult Jems for the latest version of the application form when calls open. Jems can be accessed on https://jems.nweurope.eu.

Each section of the application form contains specific questions. All questions must be answered in a precise and structured manner, following the indicated order.

It is only possible to submit an application when a call is open. Call information will be posted on the Programme's website.

The online application form will remain open for editing until the submission deadline for each call. After submission of a step 1 proposal, the application form becomes read-only for applicants, but it is still possible to export pdf copies from Jems. All submissions are final, and a submitted application form cannot be re-opened for modifications, even if the call is still open.

For information purposes, applicants can always download a pdf version of the application form template (step 1 and step 2) from the online system. This version **cannot** be used to submit an actual application.

The application form at step 1 is a shortened version of the full-length step 2 application form. Applicants should answer the questions as instructed on Jems. Guiding questions help applicants on how to answer the questions at step 1 and step 2.

Please note that some questions in the application form include two sub-questions. Each sub-question clearly indicates if it is applicable for step 1 or step 2. The step 2 questions should **not** be answered at step 1.

3.2 What's important at step 1

3.2.1 Project identification

Priority and Specific Objective (SO): At step 1, applicants must select a Programme priority and Specific Objective (SO) that their project will contribute to. These must be selected from a drop-down menu.

Project duration: Applicants must estimate the project duration (in number of months) and include it in the application form. When deciding on the project duration, applicants should plan for the time needed for the start-up and closure phases of the project (approximately three months for each phase). Projects should optimise their duration.

In practice, a project's start date is set at the date of the Monitoring Committee decision at step 2. Project applicants can know the indicative start date of their project by referring to the step 2 application submission deadlines set out in the Terms of Reference of the call. The project's end date must be no later than 30 June 2029.

Project summary: Applicants should give an overview of the project. This overview should describe in clear non-technical language the territorial challenge and opportunity addressed and justify the need for the project. It should also explain the envisaged change expected in NWE territories and describe the expected results. It must explain the added value of the project to the current situation, and who exactly will benefit from the results. The project summary needs to be provided in all four Programme languages. Translations must be of good quality.

Indicative budget: At step 1, the partnership must indicate an estimated total budget and total ERDF budget. If applicable, the share of the budget foreseen for investments (out of the total provided) must be indicated separately, as a percentage of the total budget.

3.2.2 Project partners

Applicants must list and describe in the relevant section all project partners who are already confirmed.

The Programme does not expect projects to have their partnership finalised at step 1. Only partners who have confirmed their participation should be listed in the application form.

For each confirmed partner, the specific competences and role in the project should be briefly explained. Associated organisations should not be listed at step 1.

Projects can further explain the structure of their partnership (e.g., what partners and associated organisations are needed and potentially foreseen at step 2) in the section of the application form entitled 'project partnership'. The partnership structure should be aligned and coherent with the project objective and project specific objectives.

As set out in the eligibility criteria:

- The application must involve at least three partners from three different countries.

- At least two of these partners must be from a region within the NWE Programme area.

The partnership can be modified between step 1 and step 2, but at least two of the partners listed as confirmed in the step 1 application form need to be maintained at step 2. This gives projects flexibility to shape their partnerships during the step 2 development phase as needed, while ensuring a certain amount of coherence with the step 1 proposal. At step 1, the project is only required to indicate a preliminary lead partner. This means that the lead partner can potentially be changed between the step 1 and step 2 submissions. For more details on possible types of partners see **Section 2.5.**

3.2.3 Project description

Overall project objective: At step 1, project applicants are asked to describe their project objective. The project objective defines what the project aims to achieve (what and who will benefit, where in the NWE Programme area). It should give a measurable indication of the expected change and should not be limited to a mere description of activities. The project objective must correspond to the selected Programme SO. For full details on all Programme SOs, see the *NWE IP* document.

Applicants must also list **up to three foreseen project specific objectives**. The project specific objectives are meant to give an indication of the future step 2 work plan framework which does not need to be developed at step 1. They should help to detail the overall project objective and give an idea of how it will be reached. The project specific objectives can be adapted during the step 2 application phase.

Both for the overall **project objective,** and the **foreseen project specific objectives,** the Programme expects very precise and concise descriptions, which give a clear and quick idea of what the project is aiming at.

Project relevance and context: Applicants must provide a clear description and justification of the project's rationale. They must explain why the project is needed, what specific territorial relevance it has for the NWE, and why transnational cooperation is necessary to tackle the identified challenge and opportunity.

Applicants must describe the scope of the project. They must explain what specific aspects of the challenge and opportunity identified will be addressed, and if the planned project activities will develop and test new approaches; and/or if they will adapt and implement existing approaches for further uptake. They must also describe in what way their approach goes beyond the current situation or existing practice in the sector/Programme area/participating countries and what they expect to change.

Those who will benefit from the project's activities and results should be described. The application form includes a table with a drop-down list of pre-defined target audiences. Applicants must choose target groups from this list, and then further specify who precisely will benefit from the project within each target group category.

Finally, applicants must provide a good overview of the context and how the project builds on available knowledge. The Programme expects applicants to show that the project goes beyond the existing situation and practices, and that the approach proposed has clear added value for the North-West Europe territories.

Project partnership: In addition to the individual project partner profiles, a detailed description of the structure of the project partnership is requested at step 1. Applicants should explain what type of organisations are needed and why they are needed to implement the project and to achieve project objectives. Plans to extend the partnership with additional partners/associated organisations at step 2 should also be detailed and justified in this section.

Project results: Having a clear idea of the results which the project aims at delivering is a crucial aspect of a good step 1 proposal. Projects must describe the expected change as an outcome of their planned activities and outputs.

Applicants must make their selection of the proposed Programme results indicators they will contribute to. For each result indicator selected, applicants are expected to give further details on the change expected in both a quantitative and qualitative way. A target value per expected result at the end of the project should be included to give a measurable idea of the foreseen change.

Before filling in the form, applicants should carefully read the section on indicators to understand what is expected from the Programme (see **Section 5.10**)

3.2.4 Attachments

At step 1 projects have the possibility to upload a one-page document to illustrate the content described in the application form. This document can only include visual elements (such as illustrations, infographics, graphs) and the format must be a single A4 page in PDF format.

Any other format or type of content (e.g., long descriptions, or text unrelated to the visuals for instance) will be disregarded. This document will not be assessed and remains optional for applicants.

This is the only document that applicants can potentially upload in Jems at step 1. Any other attachment will not be considered.

3.3 Project assessment at step 1

Step 1 is mandatory for all applicants. Only applicants who have submitted an application form at step 1 and received an approval notification from the Monitoring Committee will be allowed to submit a full application form at step 2.

3.3.1 Assessment procedure step 1

All applications must be submitted by the deadline indicated in the Terms of Reference for the call. All applications received by the submission deadline are assessed according to a standardised procedure and against the criteria listed below.

The assessment procedure starts with an eligibility check by the Joint Secretariat. The Joint Secretariat assesses if the proposal meets the Programme eligibility criteria. Ineligible projects will not be assessed and will be notified of the decision.

If the application is eligible, it is then assessed against several quality assessment criteria, which look at the 'strategic fit' with the Programme and at the overall quality of the project

application. At step 1, the Joint Secretariat assesses four quality assessment criteria in total: three are linked to the project relevance (criteria 1 to 3) and one to the project partnership (criterion 4). Each criterion corresponds to one or more questions from the application form. A score from 1-5 will be awarded for each of the criteria. Each criterion has a different weight.

5 (very good) - The proposal addresses all relevant aspects of the criterion. The information provided is clear and coherent. Any shortcomings are minor.

4 (good) - The proposal addresses the criterion well. However, a small number of shortcomings are present (e.g., some parts of the application form are not well elaborated, the work plan provides little space for unexpected delays, etc.).

3 (sufficient) - The proposal fulfils the criterion to a sufficient level. However, some aspects of the criterion have not been fully met and/or not clearly explained (e.g., the proposed partnership lacks certain expertise needed to address the identified challenge; the implementation steps are not fully clear based on the description in the application form).

2 (weak) - The proposal has serious shortcomings in relation to fulfilling the criterion. The information provided is of low quality (e.g., the need for the project is not clearly justified; the main outputs are badly described; the target groups are not described).

1 (insufficient) - The proposal inadequately addresses this criterion. The proposal addresses issues that are not of relevance to the Programme as set out in the *NWE IP*; and/or the information in the application form is, missing, incomplete or irrelevant.

3.3.2 Step 1 eligibility criteria

The project is declared eligible if it complies with this list of criteria defined for step 1.

	Eligibility Criteria	**Description**
1	The application was submitted on time through the Programme's electronic monitoring system (JEMS).	The application was submitted by the deadline set in the Terms of Reference for the call for proposals.
2	All sections of the application are completed.	All fields in the application form are mandatory.
3	The project confirms that it obeys national and EU legislation.	The lead partner confirms this by submitting the application form.
4	The application is completed in English.	All sections of the application must be written in English.
5	The project summary is provided in the four Programme languages.	The project summary must be provided in Dutch, English, French, and German.

	Eligibility Criteria	Description
6	The project involves at least three partners from three different countries. At least two of these partners must be from a region within the NWE Programme area.	As an example, this means a project application with three partners from Düsseldorf, Waterford, (both places are located inside the NWE Programme area) and Marseille (outside the NWE Programme area) would be eligible; whereas a project with three partners from Lyon, Munich (both places are located outside the NWE Programme area), and Rotterdam (within the NWE Programme area) would be ineligible.
7	The lead partner is an organisation from an EU Member State within the NWE Programme area.[11]	The lead partner must always be an organisation from the NWE Programme area and from an EU Member State. This means that organisations from Switzerland or from regions of Member States outside of the Programme area (e.g., Lyon, Munich) cannot be lead partners.
8	The lead partner is an organisation which is public, non-profit, or a body governed by public law.[12]	'Profit-making' organisations can never be a lead partner. Application forms with such a lead partner are ineligible.

Projects should be aware that automatic checks on Jems do not guarantee that a submitted application form is declared eligible. The lead partner remains responsible for checking that all eligibility criteria are met before final submission.

3.3.3 Quality assessment criteria step 1

Eligible step 1 applications will be assessed against the following quality assessment

[11] For Member States participating in the NWE Programme but with areas outside the Programme area (i.e., Germany and France), legal entities located outside the NWE Programme area can be LP if they fulfil all three of the following:

- they are competent in their scope of action for certain parts of the eligible area, e.g., federal, or regional ministries, federal agencies, national research bodies which are registered outside the programme area etc.
- they fulfil the basic requirements as set out in the remaining eligibility criteria
- they carry out activities that are for the benefit of the regions in the NWE Programme area.

[12] According to Directive (EU) 2014/24 Article 3, a body 'governed by public law' is defined as one:

(a) established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character; and

(b) having legal personality; and

(c) financed, for the most part by the state, or regional or local authorities, or other bodies governed by public law; or subject to management supervision by those bodies; or having an administrative, managerial, or supervisory board, more than half of whose members are appointed by the State, regional or local authorities or by other bodies governed by public law.

criteria:

No.	Quality assessment criteria and questions	Scoring in pts	Weight of criterion
1	**Project need and justification** - *How well is a need for the project justified?*	**/5 pts**	**25%**
2	**Contribution to Programme objectives** - *To what extent will the project contribute to the achievement of Programme's objectives?*	**/5 pts**	**30%**
3	**Added value of project approach** - *How does the project go beyond the current situation and build on existing practices?*	**/5 pts**	**15%**
4	**Partnership relevance** - *To what extent is the partnership structure relevant for the proposed project?*	**/5 pts**	**30%**
	Total scoring weight of criteria		**100%**

3.4 Decision on the step 1 application

Eligible step 1 applications are assessed by the Joint Secretariat against the eligibility and quality assessment criteria. The assessment reports drafted by the Joint Secretariat contain comments on each step 1 quality selection criteria and an overall conclusion for each application. These internal reports constitute a basis for discussion for the Monitoring Committee to take its decision.

Each delegation comes with their country's position on each application. The Monitoring Committee reaches a consensus through an exchange and argumentation. As the Joint Secretariat assesses the contribution of the application to the aims of the Programme, the national delegations also assess their contribution to national, regional, and local policy aims.

The Monitoring Committee meets regularly, at least once or twice per year, to discuss step 1 project proposals. A notification letter with the Monitoring Committee decision (rejection or approval) is sent to the lead applicant. This letter contains the main recommendations for further project development in case of approval or an explanation of the main reasons for rejection. The Joint Secretariat assessment report is not part of the feedback to the project as it only reflects the assessment of the Joint Secretariat before the deliberations and not necessarily the consensus opinion of the decision-making body of the Programme, the Monitoring Committee.

An approved step 1 application is the ticket to the next phase. It is not an allocation of funds, and it is not a guarantee of approval at step 2. However, it means that the

idea fits with the NWE Programme objectives and that the project is offered additional project development support to enhance its chances of approval in the next phase.

A rejection means that the idea does not (sufficiently) contribute to the aims of the NWE Programme. The partnership can however reapply, taking into careful consideration comments and recommendations made by the Monitoring Committee in its notification letter.

If a project is declared ineligible at step 1, it may resubmit in a future call, provided that it meets the eligibility criteria.

4 APPLICATION AND ASSESSMENT AT STEP 2

4.1 How to access, complete and submit the electronic application form at step 2

When the Monitoring Committee approves a project proposal submitted at step 1, the online step 1 application form in Jems is re-opened for editing. Only project proposals that are approved at step 1 are allowed to submit a full version of an application form at step 2.

The step 2 online application form is available for editing until the deadline for the step 2 submission. Dates will be communicated at each call announcement in the Terms of Reference drafted for each call opening.

The online application form can be accessed on Jems at: https://jems.nweurope.eu.

4.2 What's important at step 2

The step 2 phase is for applicants to develop a full-length proposal, based on the step 1 application form they submitted.

During this phase, applicants need to edit the text included in their online application form at step 1, as well as answer additional questions which will appear in the step 2 form.

The step 2 application form is more detailed and includes additional sections (e.g., work plan, budget, etc.). Applicants are expected to use the step 2 application phase to elaborate their project idea, consolidate their partnerships, and develop a detailed work plan in line with the recommendations provided by the Monitoring Committee in the notification letter.

4.2.1 Project overview

The project duration and project summary, including the summary in all four Programme languages, needs to be updated to reflect any modifications made in the step 2 project proposal. The project summary must be clear, concise, and consistent across all four Programme languages.

4.2.2 Project partnership and cooperation

The partnership must be described as a whole (i.e., in the partnership description), as well as individually (i.e., partner profiles and roles). At step 1, project applicants were required to provide brief descriptions of them. At step 2, these sections need to be elaborated and/or updated. How partners intent to cooperate must be updated to reflect the final composition of the partnership.

Partnership description

The strategic concept of the partnership is introduced at step 1. At step 2, applicants are required to provide a description of the final partnership composition, partners' roles,

and how they will interact and cooperate. They should explain how the composition of the partnership is appropriate for achieving the project's objective and results, and how they are relevant to address the territorial challenges identified. They must also describe how partners will cooperate transnationally.

Information should be provided on:

- the types of organisations involved, their competences, the complementarity of their roles and how the partnership will cooperate.
- the geographical areas where the organisations are based.

Project partner description

Project partner descriptions should be added and/or updated at step 2. The application needs to reflect any new partners who have joined the partnership during the step 2 application phase; and any adjustments made to the roles of partners which were already part of the step 1 application. Their motivation and contribution to the project should be provided in more detail.

Furthermore:

- The lead partner organisation role must be confirmed by the step 2 application deadline.
- Associated organisations can now be listed and described in the relevant section in detail.
- If a project partner (micro-enterprise or micro-NGO) would like to receive an advance payment, this should be indicated in the application form at step 2 (see **Section 5.5.5**).
- The Programme recommends lead partners to submit a scanned version of the signed **partnership agreement** (in pdf format only) together with the step 2 application form. Doing this will allow for a fast start-up phase of the project in the event of approval. A partnership agreement template is provided by the Joint Secretariat and available online on the Programme website. Projects may also opt to submit a draft version with the step 2 application form, and then submit a final signed version of the partnership agreement at a later stage, latest by the time of the Subsidy Contract signature. No payments (e.g., preparation costs, progress report) will be processed if a partnership agreement is not signed and submitted to the Joint Secretariat.

4.2.3 Project description

Project relevance and context

In the step 2 phase, project applicants must review and further refine the project relevance and context section which they already provided at step 1.

Applicants must ensure that the information reflects the latest state of play and is consistent with the work plan and final partnership.

At step 2, there are few additional questions that applicants must answer.

- At step 1 applicants were asked to explain if they will develop and test new approaches; and/or if they will adapt and implement existing approaches for further uptake. At step 2, they must revise this section to explain *how* they will do this in line with the work plan.
- At step 2, applicants must identify and summarise any past or current EU or other projects and initiatives that they will use. They must also explain how their results/lessons learnt will be built into the work plan (i.e., how they will capitalise on this knowledge).
- Identified target groups must also be updated and described further as needed. Applicants must ensure that they clearly explain who will benefit from the project.

Project objective and project specific objectives

At step 1, project applications were asked to describe an overall project objective and list up to three foreseen project specific objectives.

At step 2, project applications are expected to:

- Refine and finalise their project objective, considering the recommendations provided by the Monitoring Committee (if any).
- Further develop and finalise **up to three project specific objectives** which need to be reached to achieve the main project objective.
    - Project specific objectives need to be more specific than the overall objective.
    - Their cumulative impact should allow the project to achieve its overall project objective. They thus need to be coherent with the project objective, precise and operational.
    - Each project specific objective will need to be linked to a work package (hence up to three work packages are possible). Each work package will detail the activities, deliverables and outputs which will allow for the project to achieve each specific objective, and ultimately the overall project objective.

Project results

At step 1, project applicants were asked to indicate expected results, by providing a summary and a quantification. At step 2, project applicants need to refine and finalise the expected results and provide the final quantified values.

Results must be described in the relevant tables of the application form and must contribute to the Programme's outputs and results indicator framework. Before filling in the form, applicants should carefully read the section on indicators to understand what is expected from the Programme (see **Section 5.10**).

Horizontal principles

Sustainable development (in line with the UN's Sustainable Development Goals), equal opportunities, and non-discrimination, as well as equality between men and women, and inclusion, are the three major horizontal principles that constitute an integral part of EU

policies and the NWE Programme. Please carefully check the related eligibility criterion to make sure the application complies with the Programme's requirements.

In practical terms this means that projects must not violate these principles in their activities, outputs, and results, or at the very minimum should be neutral in their effect on them. The project assessment will consider the promotion of these horizontal principles as a positive factor. Projects should therefore mention if they are planning any specific measures to follow these principles and describe what those are.

They should particularly elaborate if and how they contribute to sustainability, environmental and climate protection goals which are highly regarded by the Programme.

Projects can consult the ERNACT publication 'Women in European Cooperation projects'[13] which contains recommendations on actions that project leaders, programme management and organisations involved in EU projects can take to improve the experience of women working in this field.

Further details of the horizontal principles can be found in the *NWE IP.*

4.2.4 Work plan

Work packages

At step 2, project applicants need to develop a detailed work plan. The work plan must clearly detail how the project objectives will be reached and how the results will be achieved.

The work plan is divided into work packages. In every project work plan, **up to three work packages** are possible, with an unlimited number of activities and deliverables in each. There are no compulsory work packages.

The following should be considered:

- Each work package must contribute to achieving one project specific objective (with up to three project specific objectives contributing to the achievement of the overall project objective).
- Each work package must include a communication objective and communication target audiences to reach.
- All project activities must be planned in these three implementation work packages.

Separate work packages for project management, communication or long-term effects are not possible.

- **Communication activities** should be planned in each work package in line with the communication objective listed for each. It is compulsory to have at least one communication activity in each work package. Projects are expected to design and communicate tailored messages to their target audiences about the project's objectives, outputs, results, and benefits (see **Section 5.9**).

[13] https://www.ernact.eu/DocumentDetail.aspx?AttId=8228

- The long-term durability of project outputs and results is of great importance for this Programme. All projects are expected to plan and implement activities that will ensure the replication and roll-out of their outputs and results. Activities to ensure long-term effects are inherently tied in with other project activities. As such, **activities to ensure long-term effects** must be planned in the relevant work packages, as appropriate. It is not compulsory to have an activity on long-term effects in each work package, but applicants must strategically plan long-term effects activities when designing their work plans (e.g., at crucial milestones of the project).
- **Project management** should not be described in work packages. Applicants are asked to describe the key principles of project management and the approach they will adopt in the dedicated section on Project Management in the application form, where specific questions are listed. They do not need to describe the detailed project management activities they will implement in the work packages. Budget for project management should be integrated in all three implementation work packages.

Activities, deliverables, and outputs

Activities must be defined to outline the implementation steps that a project will undertake in a work package to achieve the project specific objective. They must be jointly designed and implemented.

The intermediary steps documenting progress towards an output can be defined as **deliverables**. They need to be efficiently designed and not numerous. Documentation of strategic importance, and not intermediary draft reports, should be defined as deliverables.

Outputs are outcomes of project activities. Together they contribute to achieving the expected results. They may take the form of different types of joint strategies, action plans, pilot actions, solutions, tools, and/or joint training schemes developed by a project. The main project outputs are the key tangible products of the project activities that can be physically counted. Main outputs should be allocated to the relevant work packages.

Projects **should limit the number of main outputs** they produce and ensure these contribute to the output indicators predefined by the Programme (see **Section 5.10)**.

Not every work package needs to lead to a project output. And not every output needs to contribute to the output indicator framework of the Programme. A work package focusing on evaluation, for instance, might be crucial for the project as mid-term evaluation results will indicate how to adapt the piloting to make it more successful. However, it won't contribute to the project output and indicator framework.

The main outputs must be of high quality, relevant and properly defined. They must be of transnational value and:

1) be the result of intense transnational cooperation of several partners,
2) be of practical use for the defined project target group in partner regions,
3) be usable as a potential model solution that can be transferable to other locations within existing partner territories or in the longer term to other regions or

countries. Ultimately, the long-term effects of the main outputs and results will depend on their successful use.

Overall, the project needs to strike a balance in designing a reasonable number of activities, deliverables, and outputs per work package. Having the ability to include as many activities and deliverables as needed provides projects with the space to express their work plan in detail. However, having too many activities and deliverables can also lead to confusion rather than clarity. Applicants are asked to be as focused and efficient as possible when designing their work plans.

Investments

At step 2 all investments should be described in detail. These need to be described in the relevant work packages in which they will be implemented. In the application form, applicants can add investment sections and fill in the required sections that appear. There are no separate work packages for investments.

The following information is required.

- **Investment justification:** Applicants must explain why an investment is needed to achieve the project objective. Applicants must describe the transnational relevance of the investment, who will benefit from it and how, and explain what challenge and opportunity it will address. They must also explain how it can be replicated, and how the experience coming from it will be used for the benefit of the Programme area.
- **Location and ownership:** Applicants must specify the exact physical location (NUTS3 code) and provide the name of the owner of the site where the investment is to be implemented. To ensure the durability of the investment is in line with regulations, projects need to indicate who will retain ownership of the investment after the end of the project and who will maintain it so that it continues to function in line with Programme requirements.
- **Investment documentation and risk:** To ensure that the planning and implementation timeline is as realistic as possible, projects need to list the main technical permissions (e.g., building permits) required by respective national legislation. Projects should indicate in detail if such permissions have already been acquired or when they can be expected. With respect to implementation risks, projects should highlight any key implementation steps where a go/no-go decision must be taken, explaining the risks in each case.

Possible types of investments are described in **Section 2.4.7.**

Voucher schemes

Voucher schemes are a means to achieve project objectives, and not an end in themselves. Applicants may consider voucher schemes as part of their project implementation, provided these are designed to deliver project outputs and results, and are part of a coherent work plan. If a project applicant considers that a voucher scheme is necessary to achieve a project objective, then the applicant must include the voucher scheme as activities in the implementation work packages, wherever most relevant. There is no requirement to include a separate work package on voucher schemes.

What is a voucher scheme?

A voucher scheme is an instrument which serves to confirm a certain transaction. Vouchers can be used in exchange for services to be rendered, or goods to be provided. Vouchers distributed by project partners to external recipients (e.g., SMEs, local authorities, NGOs, etc.) will usually be used to compensate for services received such as the expertise of the partner's staff, use of a partner's infrastructure, participation in trainings, or advice from an external expert.

How should it be implemented?

A voucher scheme may be designed and deployed at a transnational level to encourage and facilitate certain activities in specific target groups (e.g., SMEs, local authorities, NGOs, etc.).

The following principles should be considered when designing a voucher scheme:

- It should be well defined and specific (e.g., target group, territory, sector). It should be clear in terms of what support will be provided to whom and for what reason.
- It should be delivered transnationally.
- It should be tailor made to the project. It should clearly help achieve the project objective and contribute to Programme output / results indicators. Generic voucher schemes are not a good fit for the Programme.
- It should be designed to deliver meaningful support to target groups (e.g., expertise, access to partner's infrastructure, participation in trainings, or advice of an external expert). Travel costs may be covered as part of a voucher delivering this support. Standalone, low impact (e.g., travel) vouchers are not a good fit for the Programme.
- It should be designed in accordance with the policy context and practical needs of target groups in the territories concerned. It must be designed in a bottom-up manner reflecting actual needs.
- The individual voucher value should be well thought out and coherent with the objectives and expected results. For example, high-value vouchers can be risky for projects, with financial implications on the project if something goes wrong. They might also be difficult to hand out and implement within the lifetime of a project. On the other hand, vouchers that are of too small value are often seen as unattractive by recipients because the administrative burden associated with them outweighs their benefits.
- The support must be rendered by the project's end.

What about the financial set-up?

Voucher recipients do not make a financial contribution to the voucher. As such no cash in-flow to project partners is possible. The voucher is thus financed by project partner(s) who report expenditure to the Programme and get reimbursed in line with the Programme rules.

How should it be described?

When describing the voucher scheme, the following guiding questions need to be answered in the activity description. Activities should appear in work packages.

Content and financial set up

- How will the vouchers contribute to achieving the (specific) objective(s) of the project?
- What support will a single voucher deliver, for whom and in which territories?
- How many recipients will receive a voucher?
- What is the total budget foreseen for vouchers? What will be the individual amount be per voucher?

Delivery

- What is the application procedure (i.e., start and end date of the voucher scheme, application form (if applicable), selection criteria)?
- How will the project attract applicants to the scheme?
- How will the voucher scheme be monitored and reported?
- What will be done if the interest in the vouchers is less than expected?

State aid implications

A voucher scheme might be considered as a state aid relevant intervention and state aid provisions might apply in relation to the recipients participating in the voucher schemes. More information on state aid can be found in **Section 5.7**.

4.2.5 Project budget and project budget overview

Partner budget

Following the detailed guidance given in **Chapter 5,** each partner should define its budget and detail expenditure for which they expect to be responsible for and submit as financial claims to the Programme.

When defining their budget partners should be as specific as possible and fill in the comments box defining the planned costs.

Periods are automatically calculated on Jems, based on the start and end date of the project indicated in the project overview section. Each period covers six months (except potentially the last one, which depending on the end date could be shorter). The last period automatically finishes with the end date of the project.

The partners should also specify the planned sources of partner contribution to the budget (i.e., match-funding). This can be done by clicking on the 'define contribution' field. The partners then should fill in all sources of contributions for the project (see **Section 5.5.1)**.

Project budget

After all partners have defined their individual partner budgets, the project budget

overview table is created automatically, presenting different budgetary divisions and configurations.

4.2.6 Attachments

At step 2, the Joint Secretariat strongly recommends that the partnership submits a scanned signed version of the partnership agreement along with the step 2 application form in Jems (in pdf format).

Moreover, all necessary documents regarding solvency of private partners (see point below) should also be uploaded in Jems.

Projects also have the possibility to upload a one-page document to illustrate the content described in the application form. The document can only include visual elements (such as illustrations, infographics, graphs) and the format must be a single A4 page in PDF format.

Any other format or type of content (e.g., long descriptions, or text unrelated to the visuals for instance) will be disregarded. This document will not be assessed and remains optional for applicants.

Applicants should only upload documents in Jems that are mentioned above as specifically requested or optional. Any other attachments will not be considered.

4.2.7 Solvency checks

All private partners will undergo a solvency check before the approval of the application at step 2[14]. The responsibility of the checks lies with the respective national authority of the Member State. This authority will decide on a case-by-case basis how detailed this check will be and what documentation is required.

The information that will normally be asked for are the national equivalents of:

1. Financial statement for the two most recent years, and
2. Excerpts from the national company / association register.

In some Member States these documents are already available through various databases while other Member States ask the Joint Secretariat to collect the documentation necessary for solvency checks. The table below specifies the requirements regarding the submission of the documents, depending on the location of

[14] Private partners that meet the definition of a body 'governed by public law' do not need to undergo a solvency check. According to Directive (EU) 2014/24 Article 3, a body 'governed by public law' is defined as one:

(a) established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character; and

(b) having legal personality; and

(c) financed, for the most part by the state, or regional or local authorities, or other bodies governed by public law; or subject to management supervision by those bodies; or having an administrative, managerial, or supervisory board, more than half of whose members are appointed by the State, regional or local authorities or by other bodies governed by public law.

the private partner:

Private partner location	Documents required
France, Germany, Ireland, Luxembourg, Belgium (Wallonia and Brussels-Capital)	All private partners need to submit the following documents: 1. Financial statement of the last two years 2. Excerpts from the national company register These documents need to be uploaded in Jems **before** the submission of the step 2 application form.
Netherlands, Belgium (Flanders) and Switzerland	No documentation is required at step 2. The national authority in charge of the solvency check might get in touch with the private partner directly.

Solvency checks are performed to mitigate the risk that private partners run into insolvency during the implementation of the project. Private partners are required to inform their Lead Partner and the Joint Secretariat, without delay, of any such problems. Lead partners must immediately suspend any payments to the concerned partner. The Programme has the right to suspend payment of the private partners' part of any pending progress report.

4.3 Project assessment at step 2

4.3.1 Assessment procedure

If the step 1 application is approved, project applicants must submit the full-length step 2 application form by the indicated deadline. Once the call is closed, the Joint Secretariat assesses the project application against the eligibility and quality assessment criteria.

Project applications are assessed by members of the Joint Secretariat who were not involved in the project development process. Only the content of the application form submitted in Jems is assessed.

The quality assessment criteria applied at step 2 are divided into *strategic* and *operational* quality assessment criteria. The strategic criteria are used to assess eligible project applications according to their strategic relevance to the Programme. Operational criteria relate to the quality of the work plan and budget. The Joint Secretariat assesses the applications based on six quality assessment criteria in total. Each criterion has a different weight in the overall score of the proposal (see **Section 4.3.3**). Equal weight is given to the strategic elements of the project and the operational elements.

As at step 1, a score from 1-5 will be attributed to each of the criteria:

5 (very good) - The proposal addresses all relevant aspects of the criterion. The information provided is clear and coherent. Any shortcomings are minor.

4 (good) - The proposal addresses the criterion well. However, a small number of shortcomings are present (e.g., some parts of the application form are not well elaborated, the work plan provides little space for unexpected delays, etc.).

3 (sufficient) - The proposal fulfils the criterion to a sufficient level. However, some aspects of the criterion have not been fully met and/or not clearly explained (e.g., the proposed partnership lacks certain expertise needed to address the identified challenge; the implementation steps are not fully clear based on the description in the application form).

2 (weak) - The proposal has serious shortcomings in relation to fulfilling the criterion. The information provided is of low quality (e.g., the need for the project is not clearly justified; the main outputs are badly described; the target groups are not described).

1 (insufficient) - The proposal inadequately addresses this criterion. The proposal addresses issues that are not of relevance to the Programme as set out in the *NWE IP*; and/or the information in the application form is, missing, incomplete or irrelevant.

4.3.2 Step 2 eligibility criteria

	Eligibility criteria	**Description**
1	The application was submitted on time through the electronic monitoring system (Jems). The deadline was respected.	The application was submitted by the deadline set in the Terms of Reference for the call for proposals.
2	All sections of the application have been completed.	All fields in the application form are mandatory.
3	The project confirms that it obeys national and EU legislation.	The lead partner confirms this by submitting the application form.
4	The application is completed in English.	All sections of the application must be written in English.
5	The project involves at least three partners from three different countries. At least two of these partners must be from a region within the NWE Programme area.	As an example, this means a project application with three partners from Düsseldorf, Waterford, (both places are located inside the NWE Programme area) and Marseille (outside the NWE Programme area) would be eligible; whereas a project with three partners from Lyon, Munich (both places are located outside the NWE Programme area), and Rotterdam (within the NWE Programme area) would be ineligible.
6	The Lead Partner is an organisation from an EU	The lead partner must always be an organisation from the NWE Programme area and from an EU Member State.

	Eligibility criteria	Description
	Member State and from the NWE Programme area[15].	This means that organisations from Switzerland or from regions of Member States outside of the Programme area (e.g., Lyon, Munich) cannot be lead partners.
7	The lead partner is an organisation which is public, non-profit, or a body governed by public law. [16]	'Profit-making' organisations can never be a lead partner. Application forms with such a lead partner are ineligible. Please note that the step 1 lead partner can be changed in the application at step 2.
8	The project summary is provided in the four Programme languages.	The project summary must be provided in Dutch, English, French, and German.
9	At least two partners remain unchanged from step 1 to step 2.	Two confirmed partners must remain unchanged between the two application phases.
10	All partners (i.e., project partners and associated organisations) included in the application form are legal entities.	
11	The project has chosen a single Programme priority from the dropdown menu and one of the nine Programme Specific Objectives.	

[15] For Member States participating in the NWE Programme but with areas outside the Programme area (i.e., Germany and France), legal entities located outside the NWE Programme area can be LP if they fulfil all three of the following:

- they are competent in their scope of action for certain parts of the eligible area, e.g., federal, or regional ministries, federal agencies, national research bodies which are registered outside the programme area etc.
- they fulfil the basic requirements as set out in the remaining eligibility criteria.
- they carry out activities that are for the benefit of the regions in the NWE Programme area.

[16] According to Directive (EU) 2014/24 Article 3, a body 'governed by public law' is defined as one:

(a) established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character; and

(b) having legal personality; and

(c) financed, for the most part by the state, or regional or local authorities, or other bodies governed by public law; or subject to management supervision by those bodies; or having an administrative, managerial, or supervisory board, more than half of whose members are appointed by the State, regional or local authorities or by other bodies governed by public law.

	Eligibility criteria	Description
12	The project will be completed no later than 30 June 2029.	This is the date by which all projects under this Programme must be completed. Project duration during the application phase must be set in accordance with this date.
13	All partners contribute to project match funding. All partners have a budget in line with the eligible ERDF rate.	
14	The project confirms (in the application form) that it makes a positive or neutral contribution to the Programme's horizontal principles: equal opportunities and non-discrimination, equality between men and women, sustainable development.	This is done by submitting the application form. The relevant parts of the application form must then be filled in accordingly.
15	Mandatory cooperation criteria (joint development, joint implementation, joint staffing, joint financing) are fulfilled.	This is done by submitting the application form. The relevant parts of the application form must then be filled in accordingly.

Projects should be aware that automatic checks in Jems do not guarantee that a submitted application form is declared eligible. The lead partner remains responsible for checking that all eligibility criteria are met before final submission.

4.3.3 Step 2 quality assessment criteria

No.	Quality assessment criteria and questions	Scoring in pts	Weight of criterion
Strategic assessment criteria			
1	**Project relevance** - *How well is a need for the project justified?* - *To what extent will the project contribute to the achievement of the Programme objectives?* - *How does the project go beyond the current situation and build on existing practices?*	**/5 pts**	**15%**
2	**Partnership and cooperation rationale**	**/5 pts**	**25%**

	- *To what extent is the partnership composition relevant for the proposed project?* - *What added value does the cooperation bring?*		
3	**Project intervention logic** - *To what extent is the project intervention logic plausible?* - *To what extent will project outputs have an impact beyond project lifetime?*	**/5 pts**	**10%**
Total scoring weight of strategic criteria			**50%**
Operational assessment criteria			
4	**Work plan (work packages, activities, investments, outputs, project management concept)** - *To what extent is the work plan realistic, consistent, and coherent?*	**/5 pts**	**25%**
5	**Communication** - *To what extent are communication activities appropriate to reach the relevant target groups and stakeholders?*	**/5 pts**	**10%**
6	**Budget** - *To what extent is the project budget used in accordance with the principles of economy, efficiency, and effectiveness?*	**/5 pts**	**15%**
Total scoring weight of operational criteria			**50%**

4.4 Decision on the step 2 application

The assessment reports drafted by the Joint Secretariat contain comments on each step 2 assessment criteria and an overall conclusion for each project application. These internal reports constitute a basis for discussion for the Monitoring Committee who take the decision on granting funding to applications. The Monitoring Committee meets regularly, at least once or twice per year, to discuss the step 2 project proposals. At the Monitoring Committee meeting, each delegation comes with their country's position on each application and through an exchange and argumentation, it reaches a consensus.

After a consensus is reached, a notification letter with the Monitoring Committee decision (rejection or approval) is sent to the lead applicant.

- In case of approval, this letter contains a list of technical requirements which need to be met before the project can start its implementation.
- In case of rejection, an explanation of the reasons for rejection is provided.

The Joint Secretariat assessment report is not part of the feedback to the project as it only reflects the assessment of the Joint Secretariat before the deliberations and is not the

consensus opinion of the decision-making body of the Programme, the Monitoring Committee.

The approval of a project application is based on the submitted application form. As part of the technical requirements phase, some modifications may be requested to the project application form. The technical requirements phase is an opportunity to implement technical fixes to the project application, within a limited timeframe (usually two months). As soon as the technical requirements are met, the contracting phase of signing the subsidy contract (with the approved application form) between the Managing Authority and the lead partner can take place.

A rejection means that the originally approved step 1 idea did not develop into a sound project proposal and that major shortcomings are visible. In case the project partnership wants to reapply, it is advised to take into careful consideration comments and recommendations made by the Monitoring Committee in its notification letter. A rejected step 2 application can only come back to the Programme at step 1.

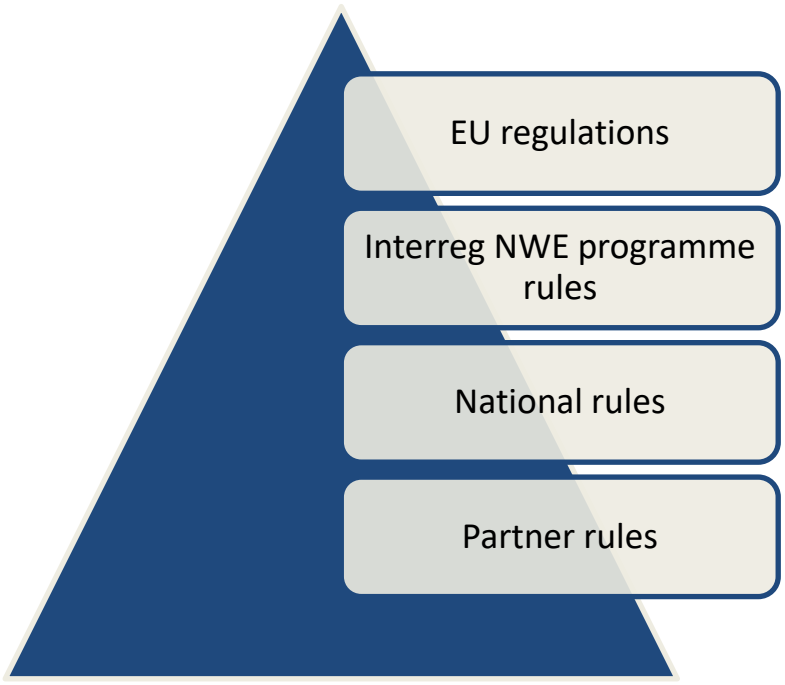
5 PROJECT IMPLEMENTATION

5.1 Eligibility of expenditure: hierarchy of rules

The hierarchy of rules applicable to Interreg projects is as follows[17]:

- European level - EU regulations
- programme level - specific rules decided for the NWE Programme
- national/regional level - rules applicable in each Member State
- partner institutional level - internal rules applicable to each partner organisation

This means that partners should first consider EU regulations when incurring expenditure. Where EU rules do not stipulate provisions, Programme rules apply. If neither the EU nor the Programme has a set rule, then national/regional legislation applies. Finally, the partner's internal rules should be followed if specific issues have not been covered by previous levels.



Please note that regarding the purchase of goods and services more detailed rules apply as described in **Section 5.6.**

5.2 Forms of support

The NWE Programme distinguishes between support in the form of **real costs** and support in the form of **simplified cost options** (SCOs).

[17] Regulation (EU) 2021/1060, Article 63

5.2.1 Real costs

Key principles of real cost expenditure

To be eligible, real costs must:

- relate to activities set out in the application form, be necessary for carrying out these activities and for achieving the project's objectives, and be included in the approved budget;
- be reasonable, justified, consistent with the partner's internal rules, the EU, the Programme, and national rules and be in accordance with the principles of sound financial management;
- not be financed by other EU funds (double funding is strictly forbidden);
- follow relevant competition and procurement rules (see **Section 5.6**);
- be identifiable, verifiable, plausible, and determined in accordance with relevant accounting principles;
- be incurred and paid by the partner organisation, debited from its bank account after the start date and no later than the project end date;
- be substantiated by proper evidence allowing identification and checking.

5.2.2 Simplified cost options (SCOs)

Simplified cost options can take the form of lump sums, flat rates, or unit costs.

The **key principles** of simplified cost options are:

- partners do not need to provide justification of expenditure; they do not need to document that the expenditure has been incurred, or that the lump sum, or flat rates correspond to reality;
- the flat rates are calculated on budgeted (in the application form) or reported on (in the progress report) real cost expenditure in Jems;
- any correction on reported real cost expenditure will result in a corresponding correction of the flat rate;
- control checks focus on the correct reporting of real costs and verify that no expenditure related to the flat rates or lump sum is included in any other budget line.

The following **types of simplified cost options** are possible in the NWE Programme:

- Lump sums : a lump sum of €50,000 total eligible cost covering the preparation costs for project development (see **Section 5.5.6**).
- Flat rates : The NWE Programme uses flat rates both in the budget option 1 (real costs) and in budget option 2 (40% flat rate). Each beneficiary must choose between the two budget options below before submitting the application form.
    - Budget option 1 - real costs:

- Flat rate for office and administration costs: 15 % of the beneficiary's eligible staff costs (based on the real cost calculation see section 5.3.1 for further detail). The flat rate of 15% cannot be modified to any other percentage.
- Flat rate for travel and accommodation costs: 6 % of each partner's eligible staff costs, except for Irish partners which will get 8%. The flat rate of 6% and 8%, respectively, cannot be modified.

- Budget option 2 - 40% flat rate:
  - 40% flat rate for eligible direct costs other than direct staff costs.
  - All eligible direct costs of a beneficiary other than staff costs can be reimbursed based on a flat rate of 40 % of direct staff costs.
  - If this option is selected, the beneficiary only needs to document expenditure related to staff costs.

Example calculation for the 40% flat rate based on reported staff costs.

A	Eligible reported staff costs	€36,000
B	Flat rate for all other costs	40%
C	Eligible other costs (automatic reporting without proof of actual costs) (A*B)	€14,400
TOTAL COSTS		€50,400

If the 40% flat rate on staff costs is selected, then the partner who spends €36,000 on staff costs will generate a further €14,400 to cover all other costs (i.e., office and administration, travel and accommodation, equipment, external expertise and services, and infrastructure and works). Its overall costs will amount to €50,400.

Assuming the partner's grant rate is 60%, then the Programme will pay €30,240 ERDF (= 50,400 x 0.6).

In summary

The following table shows the two different budget options that partners choose from when applying for funding.

<table>
<tr><th rowspan="2">Cost categories</th><th colspan="2">Partner budget
Option 1</th><th colspan="2">Partner budget
Option 2
(Recommended for staff intensive budgets)</th></tr>
<tr><th>Real costs</th><th>Flat rate</th><th>Real costs</th><th>Flat rate</th></tr>
<tr><td>Staff costs</td><td>Real costs</td><td></td><td>Real costs</td><td></td></tr>
<tr><td>Office & Administration</td><td></td><td>15% of staff costs</td><td></td><td rowspan="6">40% flat rate of staff costs</td></tr>
<tr><td>Travel & accommodation</td><td></td><td>6% (or 8%) of staff costs</td><td></td></tr>
<tr><td>External expertise & services</td><td>Real costs</td><td></td><td></td></tr>
<tr><td>Equipment</td><td>Real costs</td><td></td><td></td></tr>
<tr><td>Infrastructure & works</td><td>Real costs</td><td></td><td></td></tr>
</table>

5.3 Cost categories

The following section provides an overview of the eligibility principles for the different cost categories:

- staff
- office and administrative expenditure

- travel and accommodation
- external expertise and services
- equipment
- infrastructure and construction works

For each cost category, a definition is provided as well as guidance for budgeting and reporting. Project partners are invited to review this information carefully when planning their project, and when preparing their progress reports. Information on cost categories external expertise and services, equipment and infrastructure and construction works are especially relevant for partner budget option 1.

5.3.1 Staff costs

Definition

Staff costs consist of costs for staff members employed directly by the partner organisation and working on the implementation of the project. Staff costs relate to the costs of activities that the relevant partner would not carry out if the project was not undertaken. Overheads and any other office and administrative expenditure cannot be included in this cost category.

Staff costs were the most corrected error type by controllers in the 2014 - 2020 NWE Programme. Partners that have doubts about the calculation methods or the eligibility of staff costs should not hesitate to contact the National Approbation Body, their controller, or ask their lead partner to reach out to their NWE Project Officer.

Specific rules for company owners may be published in the future.

Key principles

Staff costs must be calculated individually for each employee. Staff costs are taken from the payroll accounts and cover the partner organisation's gross employment costs[18], which usually comprise the following:

- Salary payments (fixed in an employment/work contract)
- Other costs directly linked to salary payments (e.g., employment taxes or social security, including health coverage and pension contributions) that are:
    - set in an employment document or by law;
    - in accordance with the legislation referred to in the employment document and with standard practices in the country and/or organisation;
    - not recoverable by the employer.

Where specified in the employment document, national or internal regulations and in accordance with the partner organisation's personnel policy other costs e.g., bonuses, fuel, rental cars, relocation benefits, lunch vouchers can be fully or partly claimed after calculating the eligible share for the project. They must be directly linked to the salary

[18] Belgian partners from Flanders and Wallonia will be issued further guidance on how to define and calculate the overall gross employment based on 'salary payments'.

payments and indicated on the payslip.

There are two cases for staff costs:

- A member of staff is employed by the partner organisation and works full time on the project.
- A member of staff is employed by the partner organisation and works part time for the project.

It may occur that different people within the same partner organisation work with varying time involvement in the same project.

In both cases, timesheets are not needed and are replaced by a single document specifying the time to be worked on the project:

- For employees working full-time on the project, a work contract or other document specifying that 100% of their time is to be worked on the project.
- For employees assigned part-time to the project, it will be necessary to quantify this time assignment and determine a fixed percentage of the time worked on the project. A task assignment document will be necessary, specifying this percentage.

The project can claim the employee's total monthly gross employment costs, if the employee works full-time on the project, or a pro-rata equivalent to the percentage of time worked on the project otherwise.

Update of the percentage of time worked on the project

It is possible to modify the amount of time spent on the project. Employees might shift from full-time to part-time, from part-time to full-time, or change part-time percentage.

Such changes should not occur more than twice a year. The contract or task assignment document will need to be amended.

Supporting documents for the list of expenditure

The following documents must be provided to the controller to justify the eligibility of the costs:

- an employment contract or any other equivalent legal agreement that identifies the employment relationship with the partner's organisation;
- a document clearly showing the percentage of time worked on the project (it may be the employment contract and/or any other document issued by the employer such as a task assignment document);
- a document identifying the real salary costs (gross salary and employer's social charges) for the employee, such as pay slips or other accounting documents where the employment costs are clearly detectable;
- proof of payment, according to the national standard accounting principles.

5.3.2 Office and administrative expenditure

Definition

Office and administrative costs cover the partner organisation's general administrative

expenses that are necessary for project delivery. They are to be budgeted and reported as a flat rate of 15% of each partner's staff costs[19].

The following items are deemed to be covered by the flat rate and are ineligible under any other cost category (exhaustive list):

- office rent
- insurance and taxes related to the buildings where the staff is located and to the equipment of the office (e.g., fire, theft insurances)
- utilities (e.g., electricity, heating, water)
- office supplies (e.g., stationary like paper, pens etc.)
- accounting
- archives
- maintenance, cleaning, and repairs
- security
- IT systems
- communication (e.g., telephone, fax, internet, postal services, business cards)
- bank charges for opening and administering the account(s) where the implementation of an operation requires a separate account to be opened
- charges for transnational financial transactions.

Key principles

A detailed budget does not need to be drawn up for the cost category 'office and administrative expenditure'. The application form will automatically calculate a budget based on 15% of the staff costs budget for each partner, assuming the partner ticks the related box in the application form. This tick will also allow the 15% flat rate to be automatically applied to each project partner's eligible reported staff costs.

Example calculation for office and administrative expenditure based on reported staff costs.

A	Eligible reported staff costs	€36,000
B	Flat rate for office and administrative expenditures	15%
C	Eligible reported office and administrative expenditures (automatic reporting without proof of actual costs) (A*B)	€5,400

Supporting documents for the list of expenditure (control)

Project partners do not need to provide any justification or supporting documents since

[19]Article 40(2) of Regulation (EU) No 2021/1059 in accordance with Article 54 of Regulation (EU) No 2021/1060

the flat rate is not based on real costs. The control check looks at the accuracy of the reported staff costs and verifies that it does not include any expenditure related to the 'office and administration' cost category or include in any other cost category.

Points of attention

When a contract with an external expert also includes administration charges, these costs must be included in the cost category 'External expertise and services costs' as they are a part of the expertise contract.

One exception to the office and administration flat rate calculation is the use of the simplified cost option granting 40% of staff costs to cover all other costs. In this case, the general administrative expenditure falls under the amount granted to cover any cost other than staff.

5.3.3 Travel and accommodation

Definition

This cost category concerns the travel and accommodation costs of staff employed by a project partner.

Key principles

Travel and accommodation expenditure is to be budgeted and reported as a flat rate.[20]

Partners based in Ireland will receive an 8% flat rate based on the staff costs amount. All other partners will receive a 6% flat rate based on the staff costs amount.

The following items are covered by the flat rate and shall not be claimed under any other cost category:

- Travel costs (such as tickets, travel and car insurance, fuel, car mileage, toll, and parking fees)
- the cost of meals
- accommodation costs
- visa costs
- daily allowances.

Points of attention

- If partners select Option 1 (see **Section 5.2.2**), they should pay attention to the percentage indicated for the travel and accommodation flat rate in Jems. They must ensure that it properly states 6% (or 8% for partners located in Ireland). Partners should also make sure that the box to select this flat rate is ticked.
- If partners select Option 2 (see **Section 5.2.2**), then the flat rate of 40% of staff costs is applied. This means that travel and accommodation costs are covered via this 40% flat rate.

[20] Article 41 (5) Regulation (EU) No 2021/1059

- Travel and accommodation expenses related to consultants, experts and associated partners should be included under the 'external expertise and service' cost category.
- Project partners are encouraged to consider their environmental impact when choosing the mode of transport.

5.3.4 External expertise and services

Definition

External expertise and services costs include expenditure paid based on contracts or written agreements. These are paid against invoices or requests for reimbursement to external service providers who are subcontracted to carry out certain tasks/activities linked to the delivery of the project (e.g., studies and surveys, translation, website development, coordination, financial management, control).

Expenditure on external expertise and services[21], as it appears within partner budget option 1, is limited to the following services and expertise provided by an organisation other than the project partner:

- studies or surveys (e.g., evaluations, strategies, concept notes, design plans, handbooks)
- training
- translations
- IT systems and website development, modifications, and updates
- promotional items and activities[22]
- services related to the organisation and implementation of events or meetings (including rent, catering, or interpretation)
- participation in events (e.g., registration fees)
- legal consultancy and notaries' services, technical and financial expertise, other consultancy, and accountancy services
- intellectual property rights
- management verifications
- the provision of guarantees by a bank or other financial institution where required by Union or national law or in a programming document adopted by the Monitoring Committee
- travel and accommodation for external experts, speakers, chairpersons of meetings and service providers

[21] Article 42 Regulation (EU) No 2021/1059

[22] Pending approval (see Section 5.8 Communication for more information)

- other specific expertise and services needed for operations (e.g., project management services).

Key principles

External expertise and services costs are connected to certain project tasks that cannot be carried out by the project partners themselves (mainly to bring in more expertise or capacity) and are therefore outsourced to external service providers.

External service providers' work must be necessary for the project and should be linked to activities foreseen in the application form.

All applicable EU, national/regional and internal competition rules must be respected. Even below EU thresholds, contracts with external providers must comply with the principles of transparency, non-discrimination, equal treatment, and effective competition (see also **Section 5.6**).

Supporting documents for the list of expenditure

The following documents must be made available for control purposes:

- evidence of the selection process, in compliance with the applicable EU, NWE Programme, national/regional and internal public procurement rules. Any modifications to the contract must comply with public procurement rules and must be documented;
- a contract or other written agreement of equivalent probative value laying down the services to be provided with a clear link to the project;
- an invoice or a request for reimbursement providing all relevant information in line with the applicable accountancy rules;
- proof of payment;
- outputs of the work of external experts or service deliverables.

Points of attention

- Project partners cannot enter into contracts with one another in relation to activities required as part of the same project. This is because the roles of project partner and service provider are different and incompatible: a project partner is required to cooperate with the other partners in the delivery of the project against partial reimbursement of ERDF; a provider delivers services/goods against payment in compliance with the applicable public procurement rules. If a project partner cannot implement a certain task, the task may be reallocated to another partner or procured by an external service provider.
- In-house work must be recorded on a real cost basis and reported in each relevant cost category, according to the nature of the service provided, as long as the reporting requirements applicable to the cost categories are fulfilled. For instance, in the case of an internal audit department carrying out the control, time spent on checking the claims must be reported as staff costs, provided that the rules applicable to staff costs are fulfilled.

- In some cases, a service could be considered 'in-house' if the organisation providing the service is affiliated with the partner (i.e., a different legal entity but in a specific context as defined by the Court of Auditors). The external expertise and services cost category should then be used.
- Advance payments may only be accepted if they are a common commercial practice and are supported by an invoice or another document of probative value. The corresponding activity must have taken place (and verified by the controller) by the project end date at the latest
- The Programme provides a dedicated webpage for each project on the Interreg NWE website (www.nweurope.eu). The production of content (text, images, etc.) for this webpage is the responsibility of the project and is therefore eligible. Additional separate websites (i.e., external project websites) are eligible only if specifically approved in the work plan in the application form (see **Section 5.9**).
- Costs linked to the development of a project logo are not eligible as projects are expected to comply with the Interreg NWE visual identity. Additional branding is not recommended by the Programme but remains eligible only if justified and approved as part of the work plan in the application form guidelines (see **Section 5.9**).
- Non-compliance with EU visibility rules and failure to acknowledge financial support from the Interreg NWE Programme can lead to payments being temporarily withheld until compliance is considered satisfactory. Continued failure to comply with EU visibility rules will eventually lead to a cut of up to 2% of the financial support provided by the Programme to the project.

5.3.5 Equipment

Definition

Equipment includes expenditure on equipment purchased, rented, or leased by a partner, and necessary to achieving the project's objectives. This includes the costs of equipment already owned by the partner organisation and used to carry out project activities.

Expenditure on equipment[23], as it appears within partner budget option 1, is limited to the following items:

- office equipment
- IT hardware and software
- furniture and fittings
- laboratory equipment
- machines and instruments
- tools or devices
- vehicles

[23] Article 43 Regulation (EU) No 2021/1059

- other specific equipment needed for operations

Key principles

Equipment items can only be funded by the Programme if no other EU funds have contributed towards their financing. All equipment must be purchased in line with procurement rules.

When reporting expenditure on equipment, the following points should be considered:

- If the equipment is used solely for the purpose of the project, will be fully depreciated before the end date of the project, and was purchased and paid for within the eligible period, the full purchase cost should be reported.
- If the equipment was purchased before the project was approved, a pro-rata depreciation will be applied. Only the value of the depreciation incurred during the project timeframe is eligible.
- If the equipment is purchased during the project lifetime but the depreciation plan is longer than the project duration, a pro-rata depreciation will be applied. Only the value of the depreciation incurred during the project timeframe is eligible. For example, a project buys a machine that has a depreciation period of 5 years. The machine is bought when the project will run for another 24 months. Therefore, only 2/5 of the purchase price of the machine is eligible. This is assuming that the machine is used 100% for the project (see below).
- If non-depreciable equipment (e.g., low-value asset) is purchased, the full purchase cost of the equipment should be reported where the equipment is used 100% on the project.
- If the equipment is rented or leased, depreciation does not apply, i.e., full cost is reported where the equipment is used 100% on the project.
- If the equipment is purchased by the partner organisation, but is only partially used for the project, only the share related to use for the project may be reported. This share must be calculated according to a justified and equitable method in line with legislation or the partner organisation's general accounting policy.
- If the equipment represents a core component of and is essential to the project investment e.g., the purchase of a laboratory machine for the purpose of research activities in the project, or the purchase of fixed assets necessary for infrastructure), then the full cost of the item can be reported (in the equipment cost category). Durability requirements after the project end may apply. See **Section 6.2.1**.

Situation	Non depreciable	With a depreciation plan	Purchased before project approval	Rented / leased
solely used for the	full cost	pro rata	pro rata	full cost

Situation	Non depreciable	With a depreciation plan	Purchased before project approval	Rented / leased
project				
partially used for the project	pro rata	pro rata	pro rata	pro rata
is a core component of the investment	full cost	full cost	full remainder	full cost

Supporting documents for the list of expenditure

The following documents must remain available for control purposes:

- evidence of compliance with the applicable EU, NWE Programme, national and internal procurement rules
- invoices (or a supporting document with equivalent probative value in the case of depreciation) providing all relevant information in line with the applicable accountancy rules
- documents presenting depreciation calculations in compliance with the applicable national schemes
- proof of payment.

Points of attention

- Project partners are encouraged to also consider the environmental impact when it comes to purchasing equipment (e.g., purchase of recycled or recyclable equipment or lease of equipment).
- Equipment rental: any equipment necessary for the implementation of project activities needs to be budgeted and reported in this cost category. Rental costs for equipment do not fall under the cost category 'external expertise and services'.
- Second-hand equipment[24]: the costs may be eligible under the following conditions:
  - no other assistance has been received for it from EU subsidies;
  - the price does not exceed the generally accepted market price;
  - the technical characteristics are in line with project needs and comply with applicable norms and standards.

5.3.6 Infrastructure and works

Definition

[24] Article 43 Regulation (EU) No 2021/1059 in accordance with Article 1 (1) Regulation (EU) No 2021/1060

The 'infrastructure and works'[25] cost category, as reported under budget option 1, covers costs limited to the following:

- purchase of land[26]
- building permits
- building material
- labour
- specialised interventions (such as soil remediation, mine-clearing).

To be eligible, infrastructure and construction works must be the result of transnational cooperation activities (such as joint planning, design, decisions, and implementation) specifically directed at improving the development of the Programme area. The transnational dimension and added value must be substantiated in the application form.

A project including an investment in infrastructure will have to comply with the durability requirements after the project end. See **Section 6.2.1** for more details.

Key principles

The full cost of infrastructure and construction works can be reported under this cost category insofar as it is fully justified as part of the project's activities (no depreciation will be applied).

Costs of feasibility studies, environmental impact assessments, architectural or engineering activities and any other expertise needed for the realisation of the infrastructure, shall be allocated under the cost categories 'Staff costs' or 'External expertise and services' (depending on whether carried out internally by the beneficiary or with the support of external suppliers).

In case of infrastructure and works that are part of a larger infrastructural investment funded through other sources, the part realised by the project partner must be clearly and unequivocally identifiable.

Infrastructure and works realised by the project partner must respect the relevant branding requirements (see **Section 5.9.6)**.

Supporting documents for the list of expenditure

- Evidence of compliance with the applicable EU, NWE Programme, national/regional and internal procurement rules (see **Section 5.6**)
- Documents pertaining to the work may be required. This may include feasibility studies, environmental impact assessment reports and planning permission documents
- Documents specifying the ownership of land and/or real estate where the works are carried out, as well as proof of commitment to establish and maintain an

[25] Article 44 Regulation (EU) No 2021/1059

[26] Limited to a maximum of 10% of the total project budget, for derelict sites and for those formerly in industrial use (e.g., brownfields) which comprise buildings, that limit shall be increased to 15 %.

inventory of all fixed assets acquired, built, or improved with the support of the ERDF grant.

5.4 Ineligible costs

The following costs are not eligible[27]:

- fines, financial penalties and expenditure on legal disputes and litigation
- costs of gifts or giveaways (see **Section 5.9.7**)
- costs related to fluctuation in the foreign exchange rate
- interest on debts

Furthermore, the Programme will not support activities mentioned under Regulation (EU) 2021/1058 Article 7.

5.5 Other rules

5.5.1 Co-financing rate

The maximum co-financing rate for all projects and project partners is 60%. This means that the NWE Programme will reimburse up to 60% of eligible expenditure with ERDF and the partnership will finance at least 40%. The difference between the total project budget and the Interreg grant is called partner contribution (sometimes also referred to as match-funding). Partner contribution can be further divided into public and private contributions, depending on the origin of the funds.

Each project partner must provide partner contribution, but not all project partners need to have the same co-financing rate (the maximum co-financing rate however remains 60%). State aid relevant partners may be subject to further specific rules (see **Section 5.7**).

5.5.2 Eligibility period

The eligibility period is between the start date and the end date of the project.

The start date is the date of the project's approval by the Monitoring Committee. The partnership chooses the end date of the project. In the application form, partners indicate the duration of their project. The end date then gets calculated. The end date is the date by which:

- all project activities must have been completed (including those related to the administrative closure of the project – e.g., control)
- all payments must have been made
- the final progress report must have been submitted to the Joint Secretariat.

The ultimate end date is 30 June 2029. Any expenditure incurred, invoiced, or paid after the project end date is ineligible.

[27] 2021/1059 Art. 38 (3) and 2021/1060 Art. 64

Points of attention

- Content related activities should not be scheduled close to the project's start and end dates. Partnerships must allow enough time for administrative matters. The administrative start-up phase and closure phase often requires more time than expected and should be planned for (i.e., three to six months).
- It is not possible to claim invoices that are paid in advance for activities that are not finalised by the project end date.

5.5.3 Budget flexibility

Projects are allowed to overspend on the project level individual cost categories (budget lines) by a maximum of 20%, without the prior approval of the Joint Secretariat. The overall ERDF funding cannot be exceeded.

Increases of more than 20% on individual project cost categories must be submitted and duly justified to the Joint Secretariat via an official modification request. No modifications will be allowed in the last six months before the project end date (see **Section 5.13**).

Partner cost categories are not monitored as such by the Programme. This means that partners can over- or underspend their cost categories provided that all their activities are implemented and that cost categories at project level stay within the 20% flexibility described above.

5.5.4 Shared costs

As a general recommendation, projects are advised to share tasks and not costs. Experience has shown that it is more efficient to allocate tasks that are for the common benefit of all project partners equally among the partnership rather than sharing the costs for said tasks.

It is nevertheless also possible to share costs between the partners; but the 'contracting partner only' principle applies to the budgeting and reporting of these costs. In practice this means that:

- The contracting partner is the only one that budgets, pays and claims 100% of the cost item, and receives the related ERDF.
- All the other partners can reimburse the share of the cost that is not covered by the ERDF to the contracting partner. However, the other partners cannot claim this reimbursement in their payment claims because the total ERDF share has already been paid to the contracting partner.

The Programme advises projects to agree on the internal procedures and specify the logic behind the shares of such contributions in the partnership agreement. If the lead partner would like to deduct the shared costs from the ERDF reimbursement of the project partners this needs to be mentioned in the partnership agreement as well. It is the responsibility of the Lead Partner to establish a clear audit trail for those costs and have a transparent explanation of the amount finally transferred to the project partner.

Example: Partner 3 has contracted a project management company on behalf of the entire

partnership. The total cost is €100,000. As partner 3 has the contract with the provider, they will receive the invoice and pay it fully. Partner 3 can then claim the whole invoice in an upcoming progress report and receive the ERDF co-financing (with a 60% co-financing rate this amounts to €60,000). All partners contributing financially will reimburse partner 3 on the part that was not financed by the Programme (each pay their respective share of the remaining €40,000).

This reimbursement to partner 3 cannot be included in the progress report of the other partners, as this would be double financing.

5.5.5 Advance payments

Partners with micro-enterprise[28] and 'micro' NGO[29] status can request an advance payment from the Programme. The advance payment is limited to either €50,000 ERDF at partner level or to 50% of the partner's ERDF budget, whichever is the lowest.

Points of attention

- The advance payment must be requested during the step 2 application phase. The request will be assessed by the Programme, as part of the solvency checks on private partners.
- Depending on the outcome of the solvency check, the advance payments will be released to the lead partner upon signature of the subsidy contract, assuming all pending requirements are met. The lead partner will then distribute the advance payments to respective partners. The advance payments will be offset against the payment claim at the end of the project. If a partner leaves the project before its end, the advance payment will be offset at the end of that partner's participation in the project.
- The lead partner will monitor the schedule of expenditure to detect any risk of under-consumption. Partners with no or low spending will be asked to return the advance.

5.5.6 Preparation costs

Preparation costs for project development are reimbursed through a lump sum of €30,000 ERDF (corresponds to €50,000 total eligible expenditure) to all projects approved at step 2 of the application process[30].

Points of attention

- This amount is paid shortly after receiving the signed subsidy contract, assuming any pending requirements are met.

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[28] A micro-enterprise 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.

[29] A 'micro' NGO is defined as a non-governmental organisation which employs fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million.

[30] The ERDF amount of €30,000 is based on a co-financing rate of 60% of all partners.

- The partnership may decide to share the lump sum amongst several partners. This split will be shown in the budget part of the step 2 application form (in the lump sum section of the application form).

5.5.7 Value Added Tax (VAT)

For projects with total eligible costs (TEC) below €5 million, value added tax (VAT) is eligible whether it can be recovered or not.

For projects with total eligible costs (TEC) above €5 million, VAT is only eligible if the project partner cannot recover it under the national VAT legislation.

5.6 Purchase of goods and services

Why is competition important?

During the implementation of a project, virtually all project partnerships buy goods and services externally. For example, external auditors are hired to carry out the management verifications; project, finance and communication managers are hired to assist the lead partner with the organisational and administrative aspects of project's implementation; catering and technical equipment for conferences and meetings is ordered, etc. Whenever purchases are made and contracts are awarded to external suppliers, competition principles must be observed so that project partners demonstrate efficient use of public funds.

5.6.1 General principles

Each contract should be awarded based on objective criteria that ensure compliance with the principles of transparency, non-discrimination, and equal treatment and which guarantee that tenders are assessed under the conditions of effective competition. The rules to follow will differ from partner to partner. Please check which set of rules need to be followed before starting the implementation of such contracts, as violations will result in flat rate corrections.

The fundamental principles of transparency, non-discrimination and equal treatment also apply for all purchases and subcontracted activities independent of any threshold values.

In line with green and social public procurement principles, project partners are encouraged to include relevant sustainability criteria in their tender documents, whenever relevant, according to the type of services, supplies and works being procured. Costs covered by the simplified cost options might be also subject to procurement rules. Nevertheless, the amounts based on simplified cost options are not checked in respect of procurement rules during the national controls and audits.

Mistakes to avoid:

- The applicable procedure changes according to the contract value. When calculating the value of a contract, the maximum total amount that may be paid during the entire contract period (incl. renewal periods) needs to be estimated. This means that partners cannot exclude the value of potential contract renewal periods with the aim of avoiding a given tender procedure by staying below a certain threshold

- A procurement offer may not be divided into several smaller offers for the purpose of fitting them individually into the value range applicable for direct awards.
- If a direct award procedure is used for reasons of urgency, it must be proven that the urgency was due to unforeseeable circumstances. Insufficient planning by a project partner or any other circumstances attributable to the project partner do not justify the direct award procedure.
- If a direct award procedure (not following the Programme rule) is used for technical/exclusivity reasons, it must have been ruled out that any other supplier than the one contracted is capable of providing the requested services. This elimination procedure must be based on objective criteria.
- Having already worked with a certain external provider in the past, having been satisfied by the quality of the work and wishing to benefit from the knowledge the provider acquired through working with the partner organisation in the past and on similar subjects does **not** represent sufficient justification for a direct award.
- With regard to project management services for example, a proper tender procedure must always take place (technical reasons/exclusivity can never be a justification for a direct award).

5.6.2 Procurement for public project partners

How do public project partners comply with public procurement rules?

When dealing with public procurement rules, four levels need to be considered:

- The EU's public procurement directives;
- National rules;
- Partner organisations' internal rules;
- Programme specific rules.

As a matter of principle, the stricter rules always apply. In the event that national/regional rules set stricter requirements (such as for publicity, free competition, lower thresholds) than those established by the European directives, then they must be applied. The same principle applies to internal rules and the Programme rule.

The current European thresholds were set on 1 January 2022 and will be in place until 31 December 2023. These thresholds are:

- For works contracts: €5,382,000
- For service and supplies contracts: €215,000

Central to ensuring adherence to the public tender rules is the tender documentation, which usually consists of the following:

- Terms of Reference (with sufficiently detailed specifications, including clear information for candidates about award and weighting criteria)
- Request for offers or procurement publication/notice

- Offers/quotes received
- Report on assessment bids (evaluation/selection report) including:
    - Justification for the procedure chosen in the light of the identified needs;
    - Evaluation of the offers in the light of the previously announced award and weighting criteria;
    - Letters of acceptance and rejection;
    - Contract, including any amendments and/or renewals (with evidence that these did not modify the conditions of the tender and that there was no modification of the object of the initial contract);
    - Evidence that the payments made match the contract (invoices and proof of payment);
    - Proof of delivery of goods or services.

Public procurement rules and principles are applicable to all public authorities and bodies governed by public law. These rules are therefore also applicable to the expenditure incurred as part of the project. Evidence must be available on how the choice of contractor was made. Project partners must keep a record of every step of the public procurement procedure for control and audit purposes.

The greater the interest of the contract to potential bidders from other Member States, the wider the coverage (publicity) should be. Depending on the nature of the services and goods, an EU-wide advert may therefore be advisable even if the value of the contract is below the EU-threshold.

Corrections will be made in compliance with the guidelines for determining financial corrections to be made to expenditure financed by the Union under shared management, for non-compliance with the rules on public procurement. Further information on the topic can be found here:

https://ec.europa.eu/regional_policy/sources/docgener/informat/2014/GL_corrections_pp_irregularities_annex_EN.pdf

Joint procurement means combining the procurement actions of two or more contracting authorities. Further information about the topic can be found here: https://ec.europa.eu/environment/gpp/pdf/toolkit/module1_factsheet_joint_procurement.pdf

Why not go green? Further information on green public procurements and the importance of achieving environmental policy goals through public spending can be found here: https://ec.europa.eu/environment/gpp/pdf/Buying-Green-Handbook-3rd-Edition.pdf

5.6.3 Procurement for private project partners

Private partners can be defined as bodies governed by public law according to Article 2(4) of Directive 2014/24/EU. Private partners are regarded as bodies governed by public law if they fulfil the following three criteria:

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

Private organisations not fulfilling these conditions are not obliged to respect the provisions of Directive 2014/24/EU, unless there are national or internal rules which oblige them to do so.

In the event there are no existing rules, all private partners **must** abide by the Programme rule stipulating that for all contracts above €10,000 (excl. VAT) project partners need to be able to provide evidence of adequate market research.

5.6.4 Specific NWE Programme rule

For all contracts above €10,000 (excl. VAT) project partners (public or private) need to be able to provide evidence of adequate market research. In the event that the partner must comply with other, stricter rules (e.g., internal rules), these stricter rules must be applied.

For contracts established before the project start date and pre-existing prequalification systems, and monopolies on the relevant market, the Programme rule does not apply.

All cases mentioned above must be duly justified and validated by the controller in charge when part of the sample.

Examples of adequate market research could be asking for three quotes (not necessarily receiving three quotes), doing internet research, or using centralised e-procurement services, etc. The process should always be properly documented and kept available for further verifications.

A failure to apply this Programme rule will result in a 25% flat rate cut for all the expenditure related to the contract, unless the project partners can provide a sound explanation that is validated by their controller.

5.6.5 Further information

Where there are doubts about which specific rules apply in a specific case, the Joint Secretariat recommends that projects refer to the following sources:

- European single market website[31];
- national first-level control approbation body;
- national public procurement authority;

[31] https://ec.europa.eu/growth/single-market/public-procurement_en

- legal department of the relevant project's partner organisation.

Preventing fraud in procurement

The Programme recommends project partners to specifically pay attention to fraud risks in the area of public procurement (see **Section 5.14**).

To prevent and detect potential fraud in this area, project partners are recommended:

- to ensure the proper application of their internal conflict of interest policy (e.g., through conflict-of-interest declarations, conflict registers), further information on conflict of interests can be found in a specific guidance from the European Commission32;
- to perform checks on companies participating in a tender to prevent conflicts of interest and detect interlinked companies submitting tenders (e.g., checking general websites, online companies registers, etc.);
- to have measures in place to detect persistently high or unusual bid data (e.g., bid evaluators that have a knowledge of the marketplace) and verify the plausibility of the price of activities/services (e.g., comparison with similar contracts, online price comparison tools);
- to perform checks on goods and services provided to verify compliance with tender specifications, the prices quoted and the actual delivery of activities/services (e.g., request if needed additional information on staff involved, time spent, etc.);
- use standard unit costs for regularly purchased supplies/services.

In addition, for all public procurement above the lowest applicable threshold, partners should implement a robust internal control system, in line with the proportionality principle, to avoid:

- irregular split purchases;
- unjustified direct awards;
- irregular extensions of contract;
- irregular amendments of existing contracts;
- the leaking of bid data;
- that bid specifications are too narrow;
- that procurement procedures are not followed.

This should involve the internal review of all public procurement procedures especially above national and EU thresholds. For example, it is recommended that contract awards or amendment of existing contracts are reviewed by a secondary mechanism within the partner organisation other than the selection panel (e.g., senior level personnel within the beneficiary). Another measure could be that evaluation boards are comprised of senior management personnel who are rotated, with some level of randomness in their

[32] https://ec.europa.eu/info/strategy/eu-budget/protection-eu-budget/conflict-interest_en

selection for participation.

Similarly, if the partner organisation owns an internal audit function, it is recommended that the relevant service/person regularly reviews the implementation of internal controls over procurement.

Moreover, in addition to the minimum requirements defined by the applicable European and national public procurement law, the Programme recommends project partners to ensure:

- a high level of transparency in the award of contracts (e.g., publication of all contract information that is not publicly sensitive);
- that the tender process includes a transparent bid opening process and adequate security arrangements for unopened tenders (to avoid the manipulation of bid data).

5.7 State aid

Projects that receive funding from the NWE Programme must comply with state aid rules. State aid is defined as 'any aid granted by a Member State or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods', and insofar as it affects trade between Member States[33]. This definition can be further detailed in five cumulative criteria:

- The aid is provided by the Member State or through State resources
- The aid affects (or potentially affects) trade between Member States.
- The aid measure distorts (or threatens) competition and trade with the European Union.
- The aid confers an advantage to an organisation engaged in economic activity[34] (so- called undertakings[35]).
- The aid favours certain organisations or the production of certain goods, in other words, the measure is selective.

State aid compliance in the NWE Programme will be assessed based on these criteria. If one or more of the criteria is not met, then the project partner is not subject to State aid[36].

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[33] Article 107 of the Treaty of the Function of the European Union 2012/C 326/01.

[34] Economic activities consist in offering goods and services on a market. The question whether a market exists for certain services may depend on the way those services are organised in the Member State concerned and may thus vary from one Member State to another.

[35] Undertakings are entities engaged in an economic activity, regardless of their legal status and the way in which they are financed. The classification of a particular entity as an undertaking thus depends entirely on the nature of its activities.

[36] More general information about state aid and definitions of the different terms can be found in the Commission notice on the Notion of Aid 2016/C 262/0136

Who is affected by State aid?

All organisations that meet the beforementioned criteria fall under the State aid rules, regardless of the legal status and regardless of whether the organisations aim to make profit or not. This means that both public and private partners can be affected by State aid.

How to comply?

There are several exemptions that allow for State aid in specific areas, up to a limited amount (de minimis) or for organisations that are crucial for the European economy since they perform certain activities (specified in the General Block Exemption Regulation (GBER)). The NWE Programme offers the following possibilities:

Application of GBER Article 20: Aid for costs incurred by undertakings participating in European Territorial Cooperation project

The aid granted by the Programme amounts to the entire ERDF budget of the concerned partner. State aid relevant partners can request up to €2 million of total public contribution per project. The total public contribution is composed of the ERDF budget and other public contributions the partner may receive from external public sources (e.g., national, or regional match-funding). Moreover, the partner needs to provide at least 20% of private contributions into the total partner budget.

The following examples illustrate the different ways how partners comply with GBER Art. 20.

		Partner A Typical NWE partner	Partner B Partner receiving additional public contributions (min. 20% of private contribution)	Partner C Partner with a high budget (max. €2 million ERDF)	Partner D Partner with a high budget receiving additional public contributions (max. €2 million of total public contribution)
ERDF co-financing (up to 60%)		€ 60,000	€ 60,000	€ 2,000,000	€ 1,500,000
Partner contribution (40%)	Private	€ 40,000	€ 20,000	€ 1,333,333	€ 500,000
	Public		€ 20,000		€ 500,000
Total project budget (100%)		€ 100,000	€ 100,000	€ 3,333,333	€ 2,500,000

Partners that want to make use of the GBER Article 20 exemption need to choose this

option in the step 2 application form.

Application of GBER Art. 20a: Limited amounts of aid to undertakings for participation in European Territorial Cooperation projects

This exemption can be used for project partners offering support to third parties. Third parties are organisations outside the project partnership (e.g., SMEs). The typical support services that are offered in Interreg are:

- Consultancy or other subsidised services provided to SMEs
- Training courses provided to SMEs
- Access to research facilities for companies
- Voucher schemes (see **Section 4.2.4**)

The total amount of aid under this exemption shall not exceed €20,000 per undertaking, per project. Partners that want to make use of this exemption need to estimate the individual aid amounts in the step 2 application form. During implementation, partners need to keep control that the total amount of €20,000 per undertaking is not exceeded in their project. To estimate the aid amount, partners can choose from one of the following:

Market price: The project partner determines the amount based on market prices for benefits comparable to those given through the project (e.g., services, training, consultancy). The project partner should document the related market research (e.g., internet search, collected offers).

Project price: Where no comparable offers exist on the market, the project partner can calculate the amount of the aid according to an estimation of the costs planned for offering the services. Partners can assume that the total value of the training/service is equal to the total planned costs for providing it. Total planned costs cover, for example, costs for equipment, room rentals, cost of speakers, travelling. The project partner then uses the total planned costs to calculate total costs per third party that benefits from the service.

Application of de minimis

Lead partners that think that the exemptions of GBER Articles 20 and 20(a) are not sufficient for their project, can also apply the de minimis exemption[37]. The de minimis regulation limits the total amount notion of aid granted per Member State to a single undertaking to maximum of €200,000 over any period of three fiscal years. Lead partners should contact the Joint Secretariat / Contact Points to receive more information about the limitations and requirements to apply de minimis in the NWE Programme.

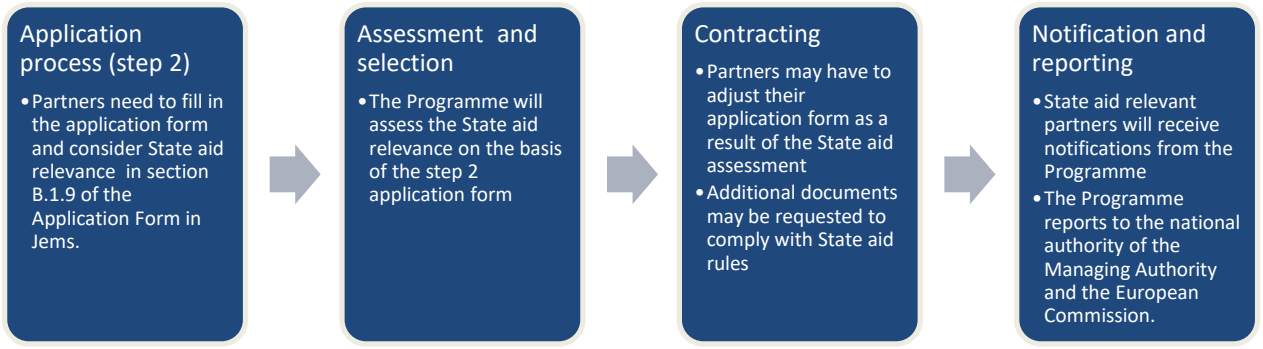
How does it work in practice?

Project applicants will be asked to provide a self-assessment on the State aid relevance in the step 2 application form. The self-assessment focusses on criteria 4 (economic activity) and 5 (selective advantage). Partners that consider that their activities in the project are State aid relevant need to choose from one of the three options above (GBER Article 20,

[37] Regulation (EU) No 1407/2013

GBER Article 20(a) or de minimis). The information provided in the application form will be assessed by the Programme. Approved projects will be contacted by the Joint Secretariat and may have to adjust their application forms.

The following figure illustrates the different phases in the project cycle.



5.8 Ownership and intellectual property rights

Cohesion policy – and European Territorial Cooperation (Interreg) in particular – are about reduction of disparities, solidarity, collaboration, joint results, and joint activities.

Furthermore, and as a general principle of serving the general interest with the ERDF public funding, project outputs and results (e.g., processes leading to new products or services) are expected to be freely available for the public. Therefore, project partners should disseminate their project outputs and results to a wide European public.

Projects can make use of the partnership agreement to make the necessary provisions for questions on ownership and intellectual property rights.

5.9 Communication

5.9.1 Why communication matters

Communication is an integral part of every Interreg NWE project and a key enabling element for a project to achieve its objectives. It needs to be thought of strategically, in line with the project's other activities.

Projects have to develop a communication approach which helps enhance the impact of project achievements. Communication should strongly contribute to the uptake and upscaling of project results, not only during the project lifetime, but also in the long-term, after project closure.

Communication is of concern to both projects and the Programme. Therefore, projects need to comply with several Programme rules in terms of communication and visibility. Beyond compliance, the Programme is interested in project communication to 'tell the story' of cooperation and put forward the added value of transnational cooperation in the NWE region (and beyond). Communication is a must to show decision makers that

public money has been invested usefully, in projects which make a difference in NWE territories.

This chapter tackles external communication, which is project communication outside the project's partnership addressing defined target audiences.

5.9.2 Communication in the application form and how it is assessed

At step 1, communication is not explicitly mentioned in the application form. Nevertheless, communication should be thought of from the start as an integral part of the overall project strategy. Communication needs to be anticipated in the partnership concept, in the description of main activities and in the identification of target audiences to reach out to. At step 1, applicants must think carefully about **their project's title and acronym**. They should be concise, distinct, and informative to a non-expert audience and convey a sense of what the project is about. The project title and acronym must remain the same throughout the project lifetime.

At step 2, projects must elaborate on how they intend to communicate. Communication in the step 2 application form must be embedded into the work plan as an integral part of the project. In each work package, projects must specify their communication objective(s) and target audience(s). Communication objectives should contribute to achieving the project's specific objective(s) in each work package. It is compulsory for projects to include at least one communication activity and deliverable in each work package to reach its communication objectives. The following principles should be considered:

- **Communication objectives** should be project-specific, tailored to needs and to defined target audiences. The communication objectives should be SMART (specific, measurable, achievable, realistic, and time-bound).
- **Target audiences** relevant to the project must be identified. Applicants must explain how they will be reached. Target audiences shouldn't be too numerous and can be prioritised. Different target audiences can mean different channels of communication and different messages to convey. When defining project target audiences, answering the following questions can be helpful:
    - Why do you need to reach out to these target audiences?
    - How will you reach out to them?
    - What specific communication tool(s) or channel(s) is or are needed?
    - What will you tell them about your project?
- **Communication activities** must be defined and included as activities in work packages. They require careful planning and adequate resources, both human and financial. A project communication strategy must be planned as the first communication deliverable in the application form in the most appropriate WP . Projects are also required to organise a final event and foresee a speaking slot for a Programme representative in this event. Furthermore, project applicants should indicate which communication channels they will use and why they have chosen these specifically.

- **Budget** for communication should be foreseen accordingly (per partner, cost category, and period) in the application form.

Furthermore, in the project management section of the application form, projects are asked to detail the general approach they will adopt for communication. This implies:

- Explaining who will coordinate project communication. Projects should indicate that they will appoint an experienced **communication manager** from the start of the project. Their first task will be to draft a communication strategy in close cooperation with all partners and then ensure its implementation throughout the project lifetime.
- Describing how the involvement of all partners will be ensured. Cooperation between partners is needed to ensure consistent project communication.
- Bringing together the different activities and explaining the overall coherence of the communication approach. In line with the output indicators, projects should notably explain how this overall approach will support the uptake and upscaling of project outputs and results.
- Ensuring that the project follows EU visibility rules and the Interreg NWE Programme visual identity guidelines.

Project communication will be assessed on the basis of the following two questions:

- To what extent are communication objectives relevant and expected to contribute to project specific objectives?
- To what extent are communication activities appropriate to reach the relevant target groups and stakeholders?

Implementation of communication activities will be reviewed/monitored every six months by the Joint Secretariat.

5.9.3 Your first project communication deliverable: a communication strategy

To ensure coherence of the overall communication approach, projects are required to elaborate a communication strategy as their first communication deliverable (to be delivered during project implementation and not at the application phase). The communication strategy should build on, be fully aligned and coherent with the communication objectives and approach outlined in the application form.

The project communication manager will be responsible for drafting the communication strategy in close cooperation with all partners and ensuring its implementation. The communication strategy should be reviewed at least once a year and adjusted if needed. Projects are expected to include the following sections in their communication strategy.

- **Communication objectives** (what does your project want to achieve?) as defined in the application form for each work package. They should be specific, measurable, achievable, realistic, and time-bound (i.e., SMART). For example, to increase knowledge of recycled cement among X businesses in the concrete industry in x country(ies) by year X.

- **Target group(s)** (who should your project reach out to?) as defined in the project application form. For example, public authorities in country(ies) X so that they know about recycled cement and use it for street furniture. This is to raise awareness on your project, to increase your target group(s)' knowledge and ultimately lead to behaviour change. Tailored key messages should be defined for each of your project target groups.
- **Activities and deliverables** (what are you going to do to achieve your objectives?) as defined in your application form. For example, an activity would be to publish project-related content; X articles published in the specialised construction press would be the related deliverables.
- **Channels** (how will you disseminate information about your project?). Those should be defined depending on your target groups and the channels they use (events, project webpage, social media platforms etc.).
- **Budget** (what resources do you need to communicate about your project?) as filled in Jems, per partner, cost category, and period.
- **An implementation** table to be adapted during the project lifetime, including the following information: which activity, aiming at which target audience, through which channel, who is in charge and when it should happen. Communication is a collective effort, and all partners are expected to communicate about the project.
- **Evaluation plan** (how will you check that your communication objectives are being met?). Projects should set some target indicators and indicate how they will be checking them (means) and when (frequency). Indicators can be quantitative (example: number of times an article has been read) or qualitative (example: positive media coverage of project); a combination of both is advised to fully measure communication success. The Programme recommends defining measurable and realistic figures which reflect how (well) the project is reaching out to its defined target audiences and how (well) it is achieving its communication objectives.

5.9.4 The role of the communication manager

To ensure consistency in project communication, the lead partner is required to appoint a communication manager with the necessary expertise and experience from the start of the project. The communication manager is expected to have the **necessary set of skills** to handle all digital tools and the ability to translate technical/complex information for non-expert audiences.

The project communication manager is responsible for:

- Drafting the project's communication strategy in close cooperation with all project partners.
- Coordinating the implementation of the communication strategy, ensuring involvement of all project partners, and performing an annual review.
- Updating the project webpage on the NWE website regularly (on average once a month).

- Ensuring all project partners comply with EU rules related to visibility and communication of EU funds.
- Liaising with the Interreg NWE Joint Secretariat. Communication concerns both projects and the Programme. The Programme is interested in promoting success stories and project achievements.

The Joint Secretariat will support project communication through training(s) activities, by providing project webpages and templates, and by disseminating project news through the Programme's digital tools and events. The Programme's role in the project final event (or potentially any other project event) should be discussed between the project communication manager and the Joint Secretariat.

The project communication manager should send all relevant information on project progress (e.g., documents, events etc.) to the Joint Secretariat starting with the list of all partners' social media accounts.

The contact details of the communication manager must be provided in Jems as soon as they are appointed.

5.9.5 Your project webpage on the nweurope.eu website

Each project will be provided with a dedicated webpage on the NWE website. This webpage enables projects to showcase their project. The Joint Secretariat will provide login information and guidance on how to update your project webpage. The project is requested to update their webpage with relevant information for its identified target groups **regularly** (on average once a month) until the end of the project.

5.9.6 EU rules projects must comply with

As beneficiaries of EU funds projects must comply with rules related to EU visibility and acknowledge financial support from the NWE Programme. This is to raise awareness among citizens on the tangible benefits of the European Union locally and show that public money has been invested usefully in projects which make a difference in the NWE territories.

For projects to abide by those rules easily and cost-effectively, various templates are provided. Those respect EU requirements, as they include the EU flag, along with reference to Interreg North-West Europe.

Non-compliance with EU visibility rules and failure to acknowledge financial support from the Interreg NWE Programme can lead to a hold of progress reports until compliance is considered satisfactory. A continued failure to comply with EU visibility rules will eventually lead to a cut of up to 2% of the financial support provided by the Interreg NWE Programme to the project.

To acknowledge support from the EU, all project partners have the following responsibilities with regards to transparency and communication (as outlined in Article 50 of Regulation (EU) 2021/1060):

- All project partners are required to put up an **A3 poster** at a location readily visible to the public (such as the entrance area of an organisation's headquarters or office

building). It should include the following information: aims, results, financial support from Interreg NWE, project start and end dates, and the number and origin of partners. The poster can be either printed or digital.

- A **short description of your Interreg NWE project** must be published on each of the partner's official website. It should include the following information: aims, results, financial support from Interreg NWE, project start and end dates, and the number and origin of partners.
- **The project logo template** as provided by the Joint Secretariat must be used on all communication materials produced by the project. It should be visible immediately and placed on the front page of a document, at the top of a webpage, at the beginning of a video etc.
- For any infrastructure and work, or equipment purchases, projects are required to put up a **durable plaque or billboard** visible to the public on site. The plaque or billboard should be put up as soon as the investment starts, or the equipment is purchased.
- If the project is granted over EUR 5 million by the Programme, **a communication event**, involving the Joint Secretariat and European Commission, is to be organised by the end of the project. This communication event can be the project's final event, but it can also be a separate event. The specifics of the event should be agreed upon with the Joint Secretariat.

Templates (accessible through an online generator) and a brand manual are provided by the European Commission. The visual identity guidelines are provided by the Programme.

5.9.7 Requests for additional, exceptional communication tools

Consistency in communication is key for brand (i.e., project) identification. Therefore, – and in view of limiting costs - projects are provided with a brand manual, including templates to use, and a project webpage to update regularly (on average once a month). Yet, in some exceptional cases, and if it is sufficiently justified, projects may develop specific communication tools going beyond what is provided by the Programme, such as:

- Additional branding: In addition to complying with the Programme visual identity guidelines, projects may exceptionally be granted the right to develop their own branding.
- Additional website: In addition to updating their project webpage regularly, projects may exceptionally be granted the right to develop a separate website. If an additional website is approved, the project will nevertheless have to follow the NWE Programme visual identity guidelines and include their project logo at the top of this website homepage.
- Poster/billboard size adaptations can be agreed upon by the Joint Secretariat depending on the location and nature of infrastructure and work or purchased equipment.

Any communication tool that goes beyond the Programme requirements, **should be clearly presented, and fully justified** in the application form**.** If it is not approved as

part of the application form, costs for the development and production of the communication tools cannot be borne by project budget. If your project has one of these additional communication tools approved, you are still expected to comply with EU and NWE Programme rules outlined in this section.

5.10 Indicator framework

All projects applying for NWE funding are required to identify and quantify their project objective, envisaged outputs, and results.

At the application stage, project applications commit themselves to achieving targets selected from the Programme indicator framework. If approved, projects must deliver the outputs and targets. The delivery and achievement of these will be followed closely by the Programme.

Project objective

A (overall) project objective is a qualitative description of the desired change that the partnership will implement on the NWE territory during the project.

- The objective outlines the overall goal of the project, specifically the change it wants to bring about in the NWE territory.
- It defines the benefits or improvements that the partnership expects to achieve on the Programme territory (or parts of it).

A well-formulated project objective:

- Is clear and concise,
- provides a concrete description of the project's outcome,
- is not a description of activities,
- is developed in a participatory process by the whole project partnership,
- addresses the project's target groups and stakeholders and is accepted by them,
- is realistic and achievable by the end of the project.

The objective should be clear and leave no room for misinterpretation. Technical jargon and acronyms should be avoided. It should be easy to understand by external readers and non-experts in the themes tackled by the project. The project objective should fit within and be relevant to the Specific Objective under which the project has submitted.

Project result

A project result is the societal benefit of the project outputs. It measures the ultimate change that the partnership aims to accomplish in NWE territories by the end of the project and relates to the challenges tackled. The project result is tied to the project objective and quantifies the degree to which the objective has been achieved during the project lifetime.

- The result provides an answer to:
    - Is anyone in NWE better off?

    - Has anything been improved in NWE?
- The desired result must be measurable, in line with the Programme's result indicator definitions. It must have a target value to be reached by the end of the project.
- Project results are the impact of the development, roll-out or upscaling of outputs.

Project outputs

Applicants must also define the project outputs. Outputs are:

- The main tangible products of project activities,
- must be jointly developed by the project partners,
- should directly contribute to the achievement of the project result,
- must contribute to the specific Programme output indicators listed below.

Contribution to the Programme output and result indicators

The NWE Programme has outlined a list of output and result indicators applicable to all nine Specific Objectives (SOs). These help the Programme measure its success and effective change achieved on the NWE territory.

The definitions of each indicator can be found in the Annex 1 of the Programme Manual.

The indicator framework presented in the text and figure below is applicable to all Programme Specific Objectives (SO). In the application form applicants must refer to the output and result indicators and set their targets.

To define their indicator targets, projects should follow the four main steps described below:

1) Projects should start by defining **their project outputs** and then choose the Programme's **output indicators** they will contribute to.

- Outputs are defined based on the type of activities projects plan to undertake and ultimately the outcomes of those activities.
- Projects should not confuse deliverables with outputs. Read the definitions in Annex 1 to ensure an understanding of expectations.

2) Projects should choose the right number of output indicators to contribute to. They must ensure that they meet the requirements of the Programme.

- The Programme expects all projects to contribute to a minimum of **2 output indicators**. Projects can choose more output indicators to contribute to if they want, but not less.
- IMPORTANT: Outputs **O.2 and O.3 are interrelated and count as 1.** Pilot actions always lead to joint solutions and joint solutions come out of project activities organised as pilot actions. So, by choosing O.2 projects must also choose O.3 and vice versa.

- This means that projects must still choose at least one more output – either O1 or O4 to meet the minimum of 2 outputs requirement.
- They must then define the quantity of their contribution to each (e.g., O2+O3: how many pilot actions will a project be doing? How many solutions will these lead to?)

3) By following the colour coding in the table below, projects must then determine the **result indicators** they will contribute to.

- Outputs lead to results. So there must a link between the choices you make as outputs and then results.

Examples:

- If a project will contribute to output indicator O.1, then they must also contribute to results indicators R.1 and R.4.
- If a project will contribute to output indicator O.2+O.3, then they must also contribute to results indicators R.2 and R.4.

4) The mandatory result indicator R.4

- Whatever the outputs a project chooses to contribute to, they will inevitably contribute to the result indicator *'Organisations with increased institutional capacity due to their participation in cooperation activities across borders' (R4).*
- This result indicator is selected in the application forms on Jems by default – projects must quantify their contribution to it.

The table below presents the steps in a visual manner – the colour coding allows for understanding the choices to make from outputs to results - making sure that projects select a minimum of two colours at a time.

<table>
<tr><th>Output indicator</th><th colspan="2">Result indicator</th></tr>
<tr><td>O.1: Strategies and action plans jointly developed</td><td>R.1: Joint strategies and action plans taken up by organisations</td><td>R.4 Organisations with increased institutional capacity due to their participation in cooperation activities across borders</td></tr>
<tr><td>O.2: Pilot actions developed jointly and implemented in projects</td><td rowspan="2">R.2: Solutions taken up or up scaled by organisations</td><td rowspan="2">R.4 Organisations with increased institutional capacity due to their participation in cooperation activities across borders</td></tr>
<tr><td>O.3: Jointly developed solutions</td></tr>
<tr><td>O.4: Participations in joint training schemes</td><td>R.3: Completion of joint training schemes</td><td>R.4 Organisations with increased institutional capacity due to their participation in cooperation activities across borders</td></tr>
</table>

Project deliverables

A deliverable captures the implementation of project activities in e.g., analysis reports, feasibility studies, strategy documents, pilot action reports, training documentations. It presents in an aggregated form of outcomes of intermediate steps of a certain activity. Deliverables contribute to a project output. It is recommended to limit the number of project deliverables.

5.11 Risk management

Delivering projects is taking risks

The Programme is committed to risk management and requires projects to apply the same practice. The project's objectives and results are closely tied to those of the Programme. If projects underperform, the Programme cannot deliver its expected results. This shared responsibility requires a common risk management approach applied to both the Programme and project levels.

Risk management brings a lot of benefits during the project's lifetime and can help save a substantial amount of time and money by enabling partnerships to proactively deal with unforeseen circumstances. It enables projects to:

- minimise the impact of threats to successful delivery,
- ensure the quality of outputs and results envisaged,
- implement the project on time and on-budget.

A risk is a factor that may affect the project positively or negatively. The **type of risk** can be divided into the following:

a) **Strategic** - related to the rationale, quality and timely delivery of the project objective, result or the project outputs (e.g., project results not achievable, major difficulties in delivering the project outputs or their roll-out/upscaling).

b) **Technology or innovativeness** – linked to the development or implementation of innovative technology or solutions.

c) **Work plan** – related to the implementation of activities and how they are interdependent. It also relates to timing (e.g., realistic delivery timetable); potential underperformance of individual partners or of the partnership as a whole; qualitative and quantitative modifications to the project investments/deliverables that might affect the outputs; modifications to the type and scope of activities, etc.

d) **Investment plan** – linked to the investment delivery stages (feasibility studies, construction permits and agreements including political approval and planning, procurement – including unsuccessful procurement, types of works to be undertaken), ownership or durability issues in case of infrastructure or productive investments, etc.

e) **Procurement** – linked to the involvement of external experts or consultants in project implementation (e.g., externalised project management, etc.), excluding

the investment aspect mentioned.

f) **Communication** – potentially ineffective project communication strategy with internal or external effects (e.g., on target groups or stakeholders and hence the quality of outputs or deliverables), poor visibility on the NWE territory making roll-out or upscaling of outputs difficult, non-compliance by partners or sub-contractors with programme publicity rules, etc.

g) **Finance** – linked to the receipt of match-funding required for the project, accuracy of budgeting or financial milestone-setting for ERDF subsidy contracts, state aid rule application, individual partner cash flows, etc.

At step 2, project applicants need to identify the three main risks to the project's successful implementation in their application form. Projects should strive to incorporate risk management practices into their project management approach.

5.12 Project monitoring

5.12.1 Purpose of monitoring

Approved projects must implement their work plan as outlined in their application form, which constitutes the main annex to the subsidy contract. Project achievements are monitored because they directly contribute to the achievements of the Programme. The Programme is successful only if projects are successful (i.e., they reach their envisaged outputs and results).

The monitoring process has several aims:

- It enables the Programme to follow-up on projects and to ensure that they deliver their work plans and contribute to the Programme objectives, outputs, and results.
- It enables the Programme to check that claimed costs are in line with the results achieved by the project.
- It enables the Programme to ensure that projects are implemented following the principles of sound financial management (economy, efficiency, and effectiveness).

Projects are required to report on project implementation twice a year in Jems.

The project progress reports provide information on project achievements and spending in relation to defined targets set in the approved application form. Projects are also encouraged to report on their success stories and mid-term outputs and/or results. These are used by the Programme for communication purposes.

Deviations from the approved project work plan may happen in certain circumstances. Deviations need to be discussed with the Joint Secretariat and need prior approval of the Programme via a modification procedure. Deviations which have not been approved by the Programme and have a negative effect on the project outputs and results require particular attention. Projects should always discuss any expected deviations with their project officer during implementation.

5.12.2 Monitoring process

The Joint Secretariat collects and analyses the information reported by projects. Payments are made to projects that comply with Programme standards and provide a complete progress report.

A. Reporting process

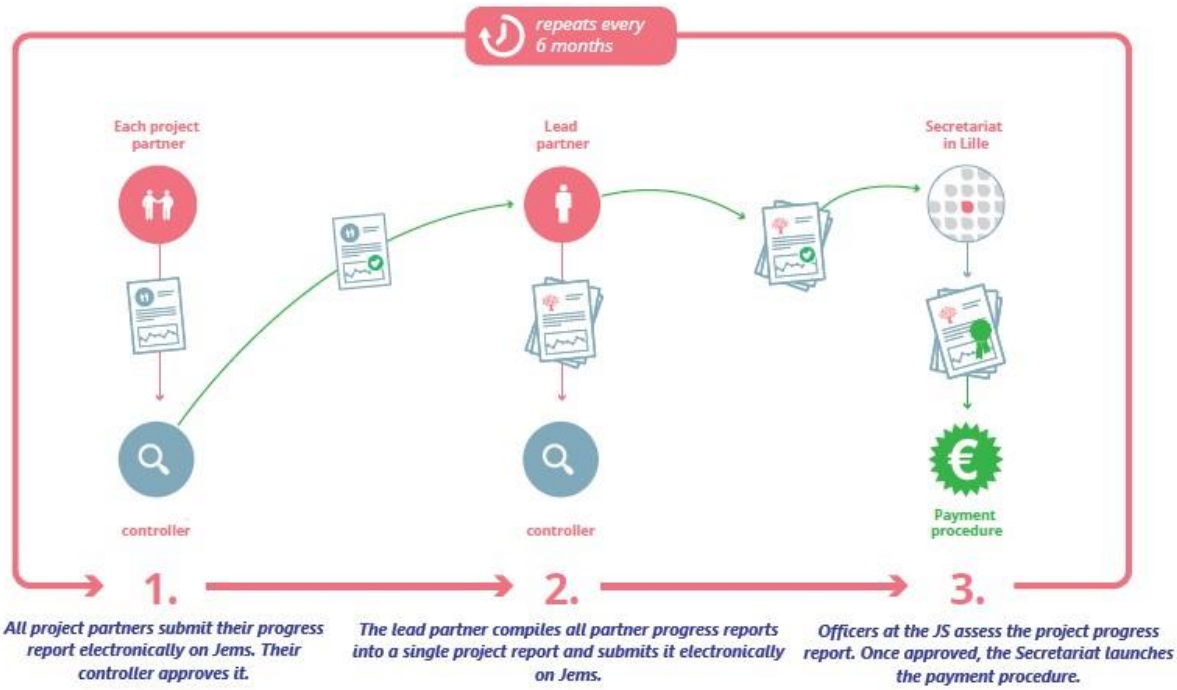
The reporting process consists of:

- All project partners compiling and submitting partner reports on Jems, which are then verified by their respective controllers.
- After the controllers' certification, the partner reports are submitted to the LP, who then prepares one single project progress report and submits it through Jems to the Joint Secretariat.
- The Joint Secretariat analyses the project progress report and drafts a project monitoring report. The monitoring report includes observations and recommendations and it is sent to the LP.
- The project is recommended to take note and/or implement the recommendations.

The information provided in the project progress report must be detailed enough to enable the Joint Secretariat to assess the joint achievements of the partnership over the past six months. In some cases, the Joint Secretariat may revert the project progress report to the lead partner or the controller for corrections and/or clarifications. The Joint Secretariat might also ask for a revised project or partner report.

Once the project progress report is approved by the Joint Secretariat and the Joint Secretariat's monitoring report is drafted, the payment procedure is launched. Payments are made by the Province of East Flanders (POM) which has the accounting function in the Programme.

The following figure presents the flow of information between projects partners, the lead partner, and the Joint Secretariat during the reporting process.



B. Reporting the contributions to output indicators

Reporting progress towards achieving project outputs is part of the project progress report. Outputs should only be reported when they are **fully completed** (i.e., not during their delivery). This approach prevents the double-counting of outputs and ensures that only those that are completed are counted.

When an output is reported as completed, projects need to provide evidence on its completion. Guidance and templates for the evidence will be provided by the Programme.

Projects must report outputs in line with the:

- Output indicators chosen in the application form
- Quantified values for each output provided in the application form

The information provided must be in line with the definitions and measurement units (**see Annex 1**).

Projects must ensure that the data reported on outputs is of good quality. The Programme aggregates data reported by projects and in turn reports to the European Commission. For this reason, the Joint Secretariat may revert the progress reports to the project lead partner in case the output and indicator data provided in the report is not correctly reported or is incomplete.

Any changes to the project outputs are considered as a major modification of a project and must be discussed and approved by the Joint Secretariat.

C. Active monitoring by the Joint Secretariat

Further to the monitoring done through progress reports, the Joint Secretariat closely follows the overall progress of projects through additional means. The Joint Secretariat keeps track of progress by participating in project meetings, reading supporting

documentation, or via direct contacts with the partnership (formal and informal meetings and phone calls).

The collected information (from progress reports and active monitoring) is beneficial both for the project (accurate and up-to-date feedback to partners on performance and quality) and the Programme (overall Programme performance and strategic considerations).

Active monitoring enables the Joint Secretariat to follow projects and ensure that:

- Good cooperation dynamics drive project implementation
- The project is well-managed (operational aspects)
- The project remains relevant to the Programme (strategic fit) and feasible
- Project objective and results are being achieved (strategic aspects)
- Sustainability and durability issues are being clearly addressed.

Meetings

The Joint Secretariat or a Contact Point may sometimes participate in project meetings on a case-by-case basis. This is an opportunity to hear about the project progress and achievements, provide feedback on the spot and get to know the partnership better.

Documentation

To better support and track project progress, the Joint Secretariat may request additional documents such as a Gantt chart, clarifications on the work plan, or a project risk matrix. Some requests may relate to project communication (e.g., information on events).

In-depth monitoring

Projects with a high-risk component and/or projects that are underperforming may need additional support and monitoring. In such cases, additional reporting or meetings may be required.

D. Quality appraisal

Before project closure, projects undergo a **final quality appraisal**. The goal of this appraisal is to have a discussion with the project on the overall project achievements, and long-term effects. The appraisal is done based on several quality criteria.

The final appraisal provides:

- Supporting evidence of project achievements (complemented project outputs and results).
- Information on the contribution of the project to the Programme's Specific Objective (its target groups, results as well as output and result).
- The impact of the project on reducing territorial disparities between the participating regions.
- Additional results delivered (if any) in the NWE territories or additional benefits produced by projects for project partners, end-users, and society at large.

5.13 Project modifications

During project implementation, situations may arise that require a modification to the originally approved project scope, objective, project specific objectives, work plan, outputs, results, timelines, and/or budget. The nature and potential impact of such modifications need to be identified, analysed, and discussed with the Joint Secretariat as soon as these become apparent.

A project might thus need to go through a modification procedure. The lead partner must contact the Joint Secretariat in case of any intention of a modification. An official request for a project modification must be submitted. The request is analysed and discussed between the project and the Programme (the Joint Secretariat, and sometimes the Member States). Any modification must be agreed by the project partnership and the Programme (Joint Secretariat and, in some cases the Monitoring Committee) before being accepted and implemented.

It should be noted that project modifications remain exceptions, rather than a rule. A modification will only be approved by the Programme in case it does not have a negative effect on the overall project's ambition (i.e., project objective, outputs, and results).

Please note that **modifications are not possible** during the last six months of project implementation.

5.14 Controls and audit

5.14.1 Control rationale

Before submission to the Joint Secretariat, each progress report must be verified and validated by an independent controller.

This process is carried out by a qualified controller, usually an auditor or a certified public accountant, to verify that the expenditure incurred to implement the project is compliant with the relevant EU, national, regional, institutional and Programme rules as well as with the provisions of the subsidy contract and the approved application form. The main goal of the controls is to provide a guarantee for the Managing Authority, the Accounting Function and, most importantly, for the project itself, that costs co-financed under the Interreg NWE Programme are accounted for and eligible.

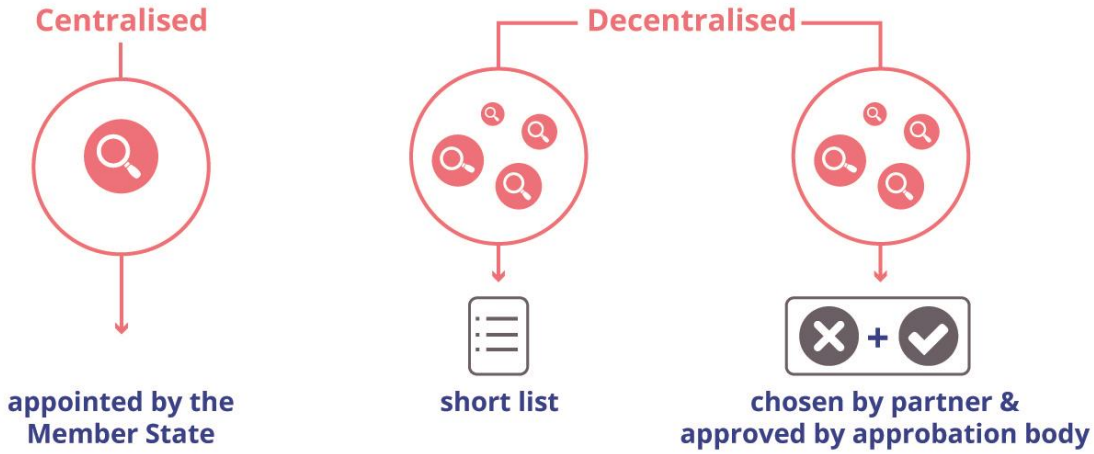
5.14.2 National Control Systems

It is the responsibility of each Member State to designate controllers for the project partners located in their territory. In practice, this means that each partner needs a controller that is authorised by its Member State.

In principle, there are three general models:

- centralised control at Member State level;
- decentralised control through controllers selected from a central shortlist;
- decentralised control through an internal or external controller selected by the project partner and approved at Member State level by the approbation body.

Control systems



Without certification from an approved controller, it is not possible for the Joint Secretariat to approve a project progress report and release payments to a project partner.

The requirements that must be fulfilled to become a controller in the NWE Programme are set by each Member State, the main principle being that controllers must be independent and qualified to carry out the control.

To be considered independent, the controllers must fulfil certain criteria:

- An internal controller, if authorised by the Member State, must belong to a unit that is organisationally separate from the units dealing with project activities and finances.
- An external controller can only be considered independent if there is clear separation between the control task and any other contractual relationships.

Regarding the qualification of the controller, the partners should bear in mind that the task of controlling project expenditure co-financed under the Interreg NWE Programme goes beyond checking the accounts: it also involves a judgment on the compliance with ERDF, national and Programme rules. The controllers are therefore expected to have good knowledge of controlling project expenditure under the structural fund regulations. The Programme and/or the Member States involved will provide training for controllers. They are also expected to have a good knowledge of English (since all Programme documents and reports are in English). The country-specific control requirements are binding and provide further conditions concerning the choice of a controller.

If an external controller is selected by a project partner in a decentralised system, this controller must be designated in accordance with procurement rules.

Please note that it is not the responsibility of the project to grant access to Jems to the controller. This will be done either by the Programme for the centralised countries or the approbation bodies in the decentralised countries.

More detail and contact details will be made available on the Programme website concerning the approbation process for each Member State.

Role of the controller

The controllers' task is to verify that the expenditure reported by the partners in each progress report fulfils the following conditions:

- costs are eligible incurred and paid (**See section 5.1**);
- Programme rules, the approved application form and the subsidy contract have been observed and followed;
- invoices and payments are correctly recorded and sufficiently supported by evidence;
- related activities, sub-contracted supplies and services are in progress or have been delivered or carried out;
- EU rules have been respected, especially regarding information and publicity, public procurement, equal opportunities, and protection of the environment.

Controllers must be familiar with the content of the following documents to be able to confirm compliance with the provisions laid down in EU regulations and directives, in particular with:

- Common Provisions Regulation (EU) No 2021/1060
- Interreg Regulation (EU) No 2021/1059
- EU Directives on public procurement
- the NWE Programme Manual
- the application form
- the subsidy contract
- the partnership agreement

If there are amendments to the project application form, subsidy contract or partnership agreement, both the lead and the project partners need to ensure that the latest version is made available to their respective controllers.

The controller check will no longer be done based on 100% verification as it was done in the 2014-2020 NWE Programme.

A specific risk-based methodology will be established by the Programme in 2022, which will reduce the verifications to be done to the following:

- As a first step single expenditure items (key items) representing more than 10% of the amount claimed in a costs category that is based on direct costs (staff, external expertise and services, equipment and infrastructure and works) should be selected.
- As a second step, a random verification of further 10 items per cost category covering a minimum of 10% of the number of total items claimed should be made. This means that any partner having 100 items per cost category will have 10 of those items checked in addition to the key items. A partner having 230 lines of expenditure, would have 23 items checked.

- For all project partners using the 40% flat rate controllers should check 50% of the amount claimed in the cost category (see **Section 5.2**).

The Programme provides standard documents that give guidelines for the controllers for their control work, to ensure the consistent application of quality standards and to document the control steps properly, and specifically regarding:

- A standard control certificate validated by each project partner's controller (to be found in Jems).
- A standard control report template with a checklist, which must be filled in online - as part of each progress report - by each project partner's controller.
- A special checklist for procurements

Further guidance on control as well as the templates for the control work will be published on the NWE website in 2023.

On-the-spot checks

Controllers must verify that the reported activities have taken place as well as that the delivery of sub-contracted supplies, work and goods is in progress or has been completed with every report that is submitted. This administrative verification does not need to be at the physical location of the project partner.

In line with Regulation (EU) No 2021/1060 Article 74, the Programme expects project partners with an investment identified in the application form to have and on-the-spot check during the second half of project implementation.

Timing of the control process

To ensure timely submission, the controls at project partner level must be scheduled carefully in relation to the submission deadlines. It is up to the partnership to decide on those deadlines considering the availabilities of the controllers.

In this context, it is important to keep in mind that:

- Expenditure should be reported regularly.
- The project partner's controller can only carry out the control after receiving all relevant documents from the partners in Jems.
- Some project partner's controllers have fixed time limits for carrying out the control, which must be respected when documentation is submitted (and which limits the time for potential clarifications).

Considering the complexity of reporting procedures, it is crucial that projects establish a clear timeline for the reporting procedure. The Programme recommends that the project partners should have their payment claims validated and submitted to the lead partner one month before the submission date. This gives the lead partner an additional month for any questions or delays that might arise.

Control costs

Control costs for the verification of expenditure are considered eligible. Projects should therefore earmark a budget for these controls depending on the control arrangements

applicable in the relevant Member State for each of the project partners.

Points of attention:

- Internal independent control should be included under the budget line 'staff'. For example, if the accounting department of a county council carries out the control for the environment department of the (same) county council, the expenditure should be reported under the budget line for staff costs, in accordance with applicable rules for staff costs, because the person(s) carrying out the verification is (are) on the payroll of the partner institution.
- The expenditure for an external independent controller should be reported under the budget line 'external expertise and services'. For example, the environmental department of a county council subcontracts control to a public accountant, in compliance with the relevant public procurement regulations. As this controller is not directly employed by the partner institution, the expenditure should be reported under the budget line 'external expertise and services'.

For the control costs for the final progress report to be eligible, **the activity** (the control work) **and the payment** must be carried out/made before the official end date of the project.

Control systems in the Member States

- **Belgium Wallonia:** Centralised control system
- **Belgium Flanders:** Decentralised system with an established shortlist
- **Belgium Brussels Capital:** Centralised control system
- **Germany:** Decentralised control system
- **France:** Decentralised control system, further information to be published
- **Ireland:** Centralised control system
- **Luxemburg:** Centralised control system
- **Netherlands:** Decentralised control system

Each Member State is responsible for controls carried out on its territory. If a partner registered on the territory of one Member State incurs expenditure that is verifiable only on the territory of another Member State, the controller of the partner shall be assisted by a controller authorised to carry out the verification on the territory of the other Member State. This particular case shall be brought to the attention of the Joint Secretariat as soon as the partner becomes aware of this and before the costs are incurred. The Joint Secretariat will then inform the relevant Member State and seek their agreement. This situation could arise e.g., in the case of an EGTC or EEIG registered in one Member State and employing a staff member based on an employment contract covered by the law of this Member State, but whose workplace is in another Member State which leads to salary payments via a tax office in another Member State and payslips and other supporting documents in the language of the hosting country. The cost for both controllers would be eligible.

Second level audit: sample checks on projects

During the entire programming period, sample checks on projects will be carried out every year to verify that projects have declared their expenditure in their progress reports correctly. These checks will be performed under the responsibility of the Audit Authority, which is assisted by a group of auditors with at least one representative from each participating country. The actual checks will be sub-contracted and carried out by a private audit firm. The purpose of these checks is to ensure that no mistakes are made in the accounting records at the level of individual projects and, on that basis, to obtain an overall picture of whether the management, control procedures and documents set up at Programme level are being applied and if they allow the prevention and correction of potential weaknesses and errors.

Should a project be selected for a sample check, it is incumbent on both the lead partner and the other project partners to cooperate with the auditing bodies, present any documentary evidence or information deemed necessary to assist with the evaluation of the accounting documents as well as to give access to business premises.

5.14.3 Other controls

Besides the sample checks explained above, other responsible Programme bodies such as the European Commission's audit services, the European Court of Auditors, national bodies, and the Managing Authority/Joint Secretariat may carry out audits to check the quality of the implementation of the project and in particular its financial management in relation to compliance with EU and national rules. Projects may be checked even after the project has ended. That is why it is important to ensure not only good documentation but also the safe storage of all project documents at least until the date indicated in the project closure notification.

5.14.4 NWE anti-fraud policy

Fraud is a deliberate act of deception intended for personal gain or to cause a loss to another party. An irregularity on the other hand is an act which doesn't comply with rules, and which has a potentially negative impact on EU financial interests, but which may be the result of genuine errors committed both by beneficiaries claiming funds. If an irregularity is committed deliberately, however, it's considered fraud.

The Programme has a zero-tolerance policy to fraud and corruption.

We are strongly committed to preventing and detecting cases of fraud. For this reason, the Programme has set up robust control systems, measures and procedures and will follow-up on all cases of suspected fraud. We also encourage all partners, controllers and contractors to do their utmost to prevent fraud from happening, to put in place proportionate measures to detect it and to come forward with any suspicion of fraud in relation to the Programme.

For controllers, a specific reporting template will be made available to report cases of suspected or established fraud to the Programme. A whistleblowing procedure will also be put in place to allow partners and members of the public to report to the Managing Authority any suspicion of fraud (by sending an email to the following dedicated email address: lanceur.alertes@hautsdefrance.fr).

The Programme recommends project partners and controllers pay attention to staff costs

(e.g., plausibility of staff costs considering the activities performed, risk of double financing, etc.) and public procurement (e.g., potential conflict of interest, splitting of contracts, etc.) (see **Section 5.6**) as they have been identified as the risk areas for irregularities and fraud in NWE.

6 PROJECT CLOSURE

6.1 General requirements

Once project activities have been completed, the project must undergo a formal closing procedure before the final payment is made. The administrative steps to close a project are currently being defined and will be communicated as soon as possible in this Chapter in a future version of the Programme Manual.

6.2 Requirements after project closure

Although a project has ended, several requirements remain for the partnership regarding durability/ownership and availability of documents. These requirements are aimed at guaranteeing transparency and durability of the projects funded by the Programme. It is the responsibility of the lead partner to ensure that all partners are aware of these rules and follow them.

6.2.1 Durability of investments

Project must ensure the durability of their investments. A project with investments may have to repay the ERDF contribution if, within five years[38] of the final payment to the project, it is subject to any of the following:

- the productive activity ceases or is relocated outside the NUTS2 region in which it received support,
- a change in ownership takes place, giving a firm or a public body an undue advantage,
- a substantial change affecting its nature, objectives, or implementation conditions, undermining the original objectives.

Project partners are obliged to inform the Joint Secretariat where any of the above conditions are not met.

Any unduly paid sums will be recovered by the Programme in proportion to the period for which the requirements are not fulfilled.

In the event of a non-fraudulent bankruptcy of a partner, this measure will not be applied.

6.2.2 Retention of project related supporting documents

All project partners must keep all supporting documents (such as invoices, contracts, public procurement files, etc.) relating to the project for a **five-year period** (known as a 'retention period') starting from 31 December of the year in which the Managing Authority/Joint Secretariat made the last payment to the lead partner. For example, if the

[38] The Programme may reduce the time limit from five years to three years in cases concerning the maintenance of investments or jobs created by SMEs.

MA/JS made the last payment on 12 March 2026, the supporting documents must be retained until 31 December 2031.

If any State aid was granted (de minimis or GBER) to any partner or final beneficiary, all the related documentation must be made available for **10 years** from the date of granting State aid.

Other, possibly longer statutory archiving periods, as required by national law, remain unaffected by the rules mentioned above.

The following rules apply to the archiving of documents:

- The documents must be kept either in the form of the originals, or certified true copies of the originals, or on commonly accepted data carriers including electronic versions of original documents or documents existing in electronic version only.
- Where documents exist in electronic form only, the computer systems used must meet accepted security standards that ensure that the documents held comply with national legal requirements and can be relied on for audit purposes.

6.2.3 Audit after project closure

Representatives of the Managing Authority/Joint Secretariat, Audit Authority, Group of Auditors, auditing bodies of the Member States, authorised officials of the European Commission and the European Court of Auditors are entitled to examine all relevant documentation and accounts of the project even after its closure.

All project partners concerned have the duty to produce all documents required for the audit, to provide necessary information and give access to their business premises.

7 RESOLUTION OF COMPLAINTS

Complaints cover any dispute that applicants may raise about their submitted proposals (on content or on technical issues), as well as any dispute project partners may have with third parties (Joint Secretariat, controllers, auditors, etc.) during the implementation of their projects.

As a first step, the Programme will always favour an amicable settlement of the complaint. During this phase, the Joint Secretariat and the lead applicant/partner will do everything possible to settle the dispute. They will communicate via e-mail their positions and any solution that they consider possible. Meetings can be organised as well.

If the outcome is not satisfactory for the project, or if it goes beyond the remit of the Joint Secretariat, the lead applicant/partner may decide to file a formal complaint following the procedure described below.

7.1 Complaints against the application/selection phase

The lead applicants whose project proposals are rejected are informed in writing about the reasons why their application was not eligible or was not approved. Any questions applicants may have in relation to the assessment of their proposal will be examined and answered by the Managing Authority/Joint Secretariat. Projects that are not selected for funding have the right to make a formal complaint against the Programme's decision not to select a proposal. However, such a complaint must be well-grounded and follow a specific procedure. Please note that further details and specific complaint forms may be published with each call.

Only the project's lead applicant can make a complaint. Potential complaints from partners must be filed through the lead applicant. Complaints must be filed in English and in writing (via post or email) to the Joint Secretariat within five weeks after the official notification of the non-selection of the project by the Joint Secretariat and should be addressed to the Programme Director.

The lead applicant shall detail the specific matter of complaint that is deemed to have occurred and include clear reference to the relevant Programme documents (*Programme Manual*, Terms of Reference of the call, etc.)

The complaints will be examined and answered by a complaints panel comprising the past, current and future chairs of the Monitoring Committee and the Managing Authority/Joint Secretariat. If deemed necessary, the complaint panel may decide to refer a complaint back to the Programme's Monitoring Committee.

7.2 Complaints during the project implementation phase

Complaints against a decision by the Managing Authority/Joint Secretariat

Projects may object to a decision made by the Managing Authority/Joint Secretariat that affects its implementation.

Only the lead partner can make a formal complaint. Potential complaints from partners

must be filed through the lead partner. Complaints must be submitted in English and in writing (post or email) to the Programme Director of the Joint Secretariat.

The objection must contain the subject matter, the reasons for the disagreement with the decision, as well as possible solutions considered by the partnership. It should include clear reference to the Programme Manual and/or other applicable legal documents, such as the subsidy contract, for example.

If no amicable agreement is reached, the dispute may, by common agreement of the parties, be submitted for conciliation to the complaints panel, which is comprised of the past, current and future chairs of the Monitoring Committee and the Managing Authority/Joint Secretariat.

Complaints against control and audit bodies

Complaints related to management verifications performed by controllers of the country where the project partner is located, or related to an audit, must be made to the responsible national authority according to the applicable national rules.

Complaints outside the responsibility of the Programme authorities

Complaints against any other person or institution performing activities that might affect activities of the partnership or the rights of beneficiaries and that are outside the sphere of competence of the Programme authorities must be directed, for example, to the employing or contracting institution or competent administrative or criminal offices and shall not be addressed to the Joint Secretariat.

7.3 Legal action

At any time, but preferably only after the failure of the above procedures, each party may submit the dispute to the courts. The place of jurisdiction is, as defined in the subsidy contract, Lille, France.

8 INTERREG NWE PROGRAMME GLOSSARY

Term	Definition
(Project) Activity	Project activities are the main implementation steps that contribute to the development of project outputs and/or their subsequent roll-out or upscaling.
Applicant	An organisation applying for funding.
Application form (AF)	A binding document and annex to the subsidy contract. It describes the project and gives detailed information on the work plan and budget. The application form is submitted in two steps during calls for proposals and is assessed by the Programme bodies which select the projects to be funded.
Associated organisation (observer)	Partners who do not financially contribute to the project and who do not receive ERDF funding. They have an interest in its outputs and results, and act as observers.
Call for proposals	An announcement by the Programme for new project proposals to be submitted. Dedicated Terms of Reference are published on the NWE website to open a call for proposals. There will usually be two calls each year.
(Programme) Co-financing	The financial support provided by the Programme to the project. In the NWE Programme, this includes support from the ERDF Fund and from ERDF equivalent funds (Swiss co-financing).
(Programme) Co-financing rate	The maximum Programme co-financing rate, which is applied to the eligible expenditure of the project and to each individual partner. In the NWE Programme, the maximum co-financing rate is 60%.
Partner contribution (also referred to as match-funding)	The difference between the total project budget and the Interreg grant is called the partner contribution (sometimes also referred to as match-funding). Partner contribution can be further divided into public and private contributions depending on the origin of the funds.
Deliverable	A deliverable captures the implementation of project activities in e.g., analysis reports, feasibility studies, strategy documents, pilot action reports, training documentations. It presents in an aggregated form outcomes of intermediate steps of a certain activity. Deliverables contribute to the project output. It is recommended to limit the number of project deliverables and design them as efficiently as possible.
Depreciation	Depreciation is a loss in value of an asset over time.
Direct costs	Direct costs are costs that can be attributed directly to the project.

Term	Definition
	They are directly related to an individual activity of the partner organisation where the link with this individual activity can be demonstrated (for instance, through direct time registration, for staff costs).
Eligibility criteria	A list of criteria to which a project must comply to be declared eligible for funding.
(NWE) Joint electronic Monitoring System (Jems)	The entry point for the electronic preparation, submission, and administration (progress reports, modification requests etc.) of an NWE project.
Accounting documents of Equivalent probative value	Invoices, and other documents equivalent to invoices, used as supporting evidence for expenditure incurred by project partners. Accounting documents of equivalent probative value must be provided by project partners in the case of expenditure for which there is no invoice available.
Flat rate	Flat Rate is one of the simplified cost options, and these rates are calculated by applying a percentage fixed ex-ante to one or several other categories of eligible costs.
Horizontal principles	Horizontal principles, as outlined in Regulation (EU) No 2021/1060, are core values of importance that cut across and have relevance to all areas of the work of EU funded projects. Projects need to refer to them in their application form. There are three horizontal principles: sustainable development, equal opportunities and non-discrimination, and equality between men and women.
Indirect costs	Indirect costs are costs that cannot be assigned to the project in full, as they are linked to various activities of the partner organisation. As such costs cannot be connected directly to an individual activity it is difficult to determine precisely the amount attributable to this activity (for instance, telephone, water, electricity expenses, etc.).
Project Intervention logic	Presents the narrative on the causal links between the territorial challenge and/or opportunities that will be tackled (or the objective that needs to be pursued), and the foreseen activities, outputs as well as desired results. It articulates the change to be achieved in the NWE territories.
Lead partner (LP)	Refers to the project partner with overall responsibility for developing and implementing a project. The Lead Partner should handle communications between the project partners and the Programme bodies.
Lump sum	Lump sum is one of the simplified cost options. A lump sum is a fixed amount paid to the project upon completion of predefined terms of agreement on activities and/or outputs. In the NWE Programme, the

Term	Definition
	only lump sum is for preparation costs (EUR 30,000)
North-West Europe Interreg Programme (NWE IP)	The Programme document. It sets out the aims, objectives, and types of actions to be supported. The Programme website contains the full approved version (as submitted to the European Commission).
NUTS (code)	The *Nomenclature of territorial units for statistics*, abbreviated as NUTS (from the French Nomenclature des Unités Territoriales Statistiques) has been created by Eurostat to provide a standard classification of EU territories. It is a geographical nomenclature subdividing the territory of the EU into regions at three different levels.
On-the-spot checks	Refers to checks undertaken by controllers (and/or Managing Authorities) on the premises of a project partner or any other project-related site.
Partnership agreement	A contract between the lead partner and the project partners that defines the rights and obligations of each partner within the context of the project.
(Project) Outputs	Outputs are the final products of the implementation of project activities. In the NWE Programme, outputs must be jointly developed and implemented strategies, action plans, pilot actions and/or solutions, capacity building or training activities. Project outputs need to be clearly consistent with and contribute to the achievement of project specific objectives. Main project outputs must be captured by a Programme output indicator.
(Programme) Output indicator	Refers to the indicators defined in the NWE Programme for each specific objective. An output indicator means an indicator to measure the outputs of the supported project. Each project needs to identify and monitor its contribution to the output indicators.
Programme priority	The fields of policy in which the programme intervenes. There are five priorities in the 2021-2027 NWE Programme.
(Overall) Project objective	Provides the overall strategic aim on what the project aims to achieve. It contributes to one of the Programme's specific objectives.
Project partner	An eligible organisation that forms part of a project partnership and is involved in delivering the project.
(Project) Result	Results describe the ultimate change the partnership aims to accomplish in its target territories by the end of the project. They are the societal benefit brought about by project implementation. The project result must be coherent with the project objective and quantifies the degree to which the objective will be achieved in the project timeframe.
(Programme)	Refers to the indicators defined in the NWE Programme for each

Term	Definition
Result indicator	specific objective. A result indicator means an indicator to measure the results of the supported project. Each project needs to identify and monitor its contribution to the result indicators.
Real costs	Expenditure actually incurred and paid and supported by invoices or other documents of equivalent probative value.
Reporting period	A designated period of time during the project lifetime. Each progress report refers to one reporting period, where activities and expenditure incurred are reported on.
Risk	An uncertain event or set of events that, should it occur, would have an effect on the achievement of project objectives. A risk is measured by a combination of the probability of a perceived threat or opportunity occurring, and the magnitude of its impact on objectives.
Risk assessment	A process that is aimed at obtaining a better understanding of the project, its environment and/or the project partner to identify and assess the risks.
Roll-out	Roll-out refers to the project main outputs and/or results being transferred to other regions, target groups, sectors, organisations, or settings in general.
Shared costs	Means the costs of the project that are common to at least two project partners, and thus shared between them according to a transparent, fair and equitable method. Shared costs derive from the joint implementation of the project, and link to activities that benefit a number of project partners or the whole partnership (e.g., activities related to project management, project communication).
(Programme) Specific Objective (SO)	Refers to an objective that is defined in the NWE Programme for each priority. Each project needs to contribute to one Programme Specific Objective and the associated Programme indicators.
Project Specific Objective	Smaller project objectives that articulate how the overall project objective will be reached. Project should define up to three project specific objectives.
Stakeholder	Anyone, internal or external to an organisation, who has an interest in a project or will be impacted by its outputs and results.
Subsidy contract	Grant agreement between the NWE Managing Authority and the project lead partner that defines the rights and obligations of the partnership.
Sustainability	Capacity of a system or process to endure. In the context of developing such systems or processes, we often refer to sustainable development, which fully considers people, planet, and wealth to ensure that none negatively impact the others.

Term	Definition
Sustainable development	It stands for meeting the needs of present generations without jeopardising the ability of future generations to meet their own needs – a better quality of life for everyone, now and for generations to come. It offers a vision of progress that integrates immediate and longer-term objectives, local and global action, and regards social, economic and environmental issues as inseparable and interdependent components of human progress.
Target	A quantified objective expressed as a value to be reached, which is called an indicator, usually within a given timeframe.
Target group	Individuals and/or organisations that directly benefit from the project's results. Such target groups may exploit project outputs for their own benefit even though they do not necessarily receive a financial grant and may not even be directly involved in the project.
Territorial cohesion	In the NWE Programme, territorial cohesion is mainly understood as balanced development, focusing on European solidarity, stressing smart, inclusive growth and the reduction of disparities across regions.
Total eligible budget	The project's total budget based on the cumulative costs planned by all project partners in the application form.
Value for money	Refers to whether the project budget is used in accordance with the principles of economy (minimising the costs of resources), efficiency (getting the most from the available resources), and effectiveness (meeting the objectives and achieving the intended results).
Work package	A component in the project's work plan that groups related project activities required to produce the project's main outputs and results. A project may have up to three work packages. There are no compulsory work packages.

Annex 1 - Definition of Programme Indicators

The following section provides the definitions of the output and result indicators. The same indicators are applicable to all priorities and SOs.

Output indicators	Definition
O.1 Strategies and actions plans jointly developed	The indicator counts the number of joint strategies or action plans developed by supported projects. A jointly developed strategy aims at establishing a targeted way to achieve a goal-oriented process in a specific domain. An action plan translates an existing jointly developed strategy into actions. Jointly developed strategy or action plan implies the involvement of organisations from at least two participating countries in the drafting process of the strategy or action plan.
O.2 Pilot actions developed jointly and implemented in projects	The indicator counts the pilot actions developed jointly and implemented by supported projects. The scope of a jointly developed pilot action could be to test procedures, new instruments, tools, experimentation, or the transfer of practices. In order to be counted by this indicator, - the pilot action needs not only to be developed, but also implemented within the project and - the implementation of the pilot action should be finalised by the end of the project. Jointly developed pilot action implies the involvement of organisations from at least two participating countries in its implementation.
O.3 Jointly developed solutions	The indicator counts the number of jointly developed solutions from joint pilot actions implemented by supported projects. In order to be counted in the indicator, an identified solution should include indications of the actions needed for it to be taken up or to be upscaled. A jointly developed solution implies the involvement of organisations from at least two participating countries in the drafting and design process of the solution.

Output indicators	Definition
	Jointly developed solutions for administrative or legal frameworks should be excluded under this indicator.
O.4 Participations in joint training schemes	The indicator counts the number of participations in joint training schemes. Participations in a joint training scheme are intended to be counted as registered participants who started the training. A joint training scheme implies the involvement of organisations from at least two participating countries (in the organisation of the training). A joint training scheme requires building knowledge in a certain topic and involves the training of participants over several sessions. A one-off meeting/event/internal session where information is disseminated should not be considered as a training scheme.

Result indicators	Definition
R.1 Joint strategies and action plans taken up by organisations	The indicator counts the number of joint strategies and action plans (not individual actions) adopted and implemented by organisations during or after the project completion. At the time of reporting this indicator, the implementation of the joint strategy or action plan need not to be completed but effectively started. The organisations involved in take-up may or may not be direct participants in the supported project. It is not necessary that all actions identified are taken-up for a strategy/action plan to be counted in this context. The value report should be equal to or lower than the value for 'O.1 Strategies and action plans jointly developed'.
R.2 Solutions taken up or up-scaled by organisations	The indicator counts the number of solutions, other than legal or administrative solutions, that are developed by supported projects and are taken up or upscaled during the implementation of the project. The organisation adopting the solutions developed by the project may or may not be a participant in the project.

Result indicators	Definition
	The uptake / up-scaling should be documented by the adopting organisations in, for instance, strategies, action plans etc.
R.3 Completion of joint training schemes	The indicator counts the number of participants completing the joint trainings schemes organised by supported projects. Completion should be documented by the training organisers either through a record of the confirmed completions or by issuing certificates of completion of the training. The certificates of completion do not necessarily require a previous national certification process of the issuing organisation.
R.4 Organisations with increased institutional capacity due to their participation in cooperation activities across borders	The number of organisations that increased their institutional capacity in the thematic field of the project by actively participating in cooperation activities across borders. Institutional capacity is defined as an organisation's ability to set and achieve goals through knowledge, skills, systems and institutions. An organisation increases its institutional capacity by securing the resources (human or technical) and structures (organisational or governance) it needs to perform its mandated tasks better. A cooperation activity across borders is defined as a process of exchanging knowledge and experience between participants from multiple countries. This process can lead to creating joint objectives and commitments and actions fulfilling these commitments. An organisation may or may not be a project partner. Types of organisations include, but are not limited to, public authorities, research institutions, SMEs, and NGOs. An organisation is to be counted if it has undergone this kind of learning process through project activities. This is defined as more than one instance of exchange in which the organisation played an active role. An organisation is to be counted no more than once per project regardless of how many activities it was involved in or how many departments were involved. An organisation is to be counted only if its increased

Result indicators	Definition
	institutional capacity is in the thematic field of the project.

Annex 2 – Regions in the NWE Programme area

NUTS regions covered by the Programme	DE1 - Baden-Württemberg DE11 - Stuttgart DE111 - Stuttgart, Stadtkreis DE112 - Böblingen DE113 - Esslingen DE114 - Göppingen DE115 - Ludwigsburg DE116 - Rems-Murr-Kreis DE117 - Heilbronn, Stadtkreis DE118 - Heilbronn, Landkreis DE119 - Hohenlohekreis DE11A - Schwäbisch Hall DE11B - Main-Tauber-Kreis DE11C - Heidenheim DE11D - Ostalbkreis DE12 - Karlsruhe DE121 - Baden-Baden, Stadtkreis DE122 - Karlsruhe, Stadtkreis DE123 - Karlsruhe, Landkreis DE124 - Rastatt DE125 - Heidelberg, Stadtkreis DE126 - Mannheim, Stadtkreis DE127 - Neckar-Odenwald-Kreis DE128 - Rhein-Neckar-Kreis DE129 - Pforzheim, Stadtkreis DE12A - Calw DE12B - Enzkreis DE12C - Freudenstadt DE13 - Freiburg DE131 - Freiburg im Breisgau, Stadtkreis DE132 - Breisgau-Hochschwarzwald DE133 - Emmendingen DE134 - Ortenaukreis DE135 - Rottweil DE136 - Schwarzwald-Baar-Kreis DE137 - Tuttlingen DE138 - Konstanz DE139 - Lörrach DE13A - Waldshut DE14 - Tübingen DE141 - Reutlingen DE142 - Tübingen, Landkreis DE143 - Zollernalbkreis DE144 - Ulm, Stadtkreis DE145 - Alb-Donau-Kreis DE146 - Biberach

	DE147 - Bodenseekreis DE148 - Ravensburg DE149 - Sigmaringen DE24 - Oberfranken DE241 - Bamberg, Kreisfreie Stadt DE242 - Bayreuth, Kreisfreie Stadt DE243 - Coburg, Kreisfreie Stadt DE244 - Hof, Kreisfreie Stadt DE245 - Bamberg, Landkreis DE246 - Bayreuth, Landkreis DE247 - Coburg, Landkreis DE248 - Forchheim DE249 - Hof, Landkreis DE24A - Kronach DE24B - Kulmbach DE24C - Lichtenfels DE24D - Wunsiedel i. Fichtelgebirge DE25 - Mittelfranken DE251 - Ansbach, Kreisfreie Stadt DE252 - Erlangen, Kreisfreie Stadt DE253 - Fürth, Kreisfreie Stadt DE254 - Nürnberg, Kreisfreie Stadt DE255 - Schwabach, Kreisfreie Stadt DE256 - Ansbach, Landkreis DE257 - Erlangen-Höchstadt DE258 - Fürth, Landkreis DE259 - Nürnberger Land DE25A - Neustadt a. d. Aisch-Bad Windsheim DE25B - Roth DE25C - Weißenburg-Gunzenhausen DE26 - Unterfranken DE261 - Aschaffenburg, Kreisfreie Stadt DE262 - Schweinfurt, Kreisfreie Stadt DE263 - Würzburg, Kreisfreie Stadt DE264 - Aschaffenburg, Landkreis DE265 - Bad Kissingen DE266 - Rhön-Grabfeld DE267 - Haßberge DE268 - Kitzingen DE269 - Miltenberg DE26A - Main-Spessart DE26B - Schweinfurt, Landkreis DE26C - Würzburg, Landkreis DE27 - Schwaben DE271 - Augsburg, Kreisfreie Stadt DE272 - Kaufbeuren, Kreisfreie Stadt DE273 - Kempten (Allgäu), Kreisfreie Stadt DE274 - Memmingen, Kreisfreie Stadt DE275 - Aichach-Friedberg DE276 - Augsburg, Landkreis

	DE277 - Dillingen a.d. Donau DE278 - Günzburg DE279 - Neu-Ulm DE27A - Lindau (Bodensee) DE27B - Ostallgäu DE27C - Unterallgäu DE27D - Donau-Ries DE27E - Oberallgäu DE5 - Bremen DE50 - Bremen DE501 - Bremen, Kreisfreie Stadt DE502 - Bremerhaven, Kreisfreie Stadt DE7 - Hessen DE71 - Darmstadt DE711 - Darmstadt, Kreisfreie Stadt DE712 - Frankfurt am Main, Kreisfreie Stadt DE713 - Offenbach am Main, Kreisfreie Stadt DE714 - Wiesbaden, Kreisfreie Stadt DE715 - Bergstraße DE716 - Darmstadt-Dieburg DE717 - Groß-Gerau DE718 - Hochtaunuskreis DE719 - Main-Kinzig-Kreis DE71A - Main-Taunus-Kreis DE71B - Odenwaldkreis DE71C - Offenbach, Landkreis DE71D - Rheingau-Taunus-Kreis DE71E - Wetteraukreis DE72 - Gießen DE721 - Gießen, Landkreis DE722 - Lahn-Dill-Kreis DE723 - Limburg-Weilburg DE724 - Marburg-Biedenkopf DE725 - Vogelsbergkreis DE73 - Kassel DE731 - Kassel, Kreisfreie Stadt DE732 - Fulda DE733 - Hersfeld-Rotenburg DE734 - Kassel, Landkreis DE735 - Schwalm-Eder-Kreis DE736 - Waldeck-Frankenberg DE737 - Werra-Meißner-Kreis DE92 - Hannover DE922 - Diepholz DE923 - Hameln-Pyrmont DE925 - Hildesheim DE926 - Holzminden DE927 - Nienburg (Weser) DE928 - Schaumburg DE929 - Region Hannover

	DE94 - Weser-Ems DE941 - Delmenhorst, Kreisfreie Stadt DE942 - Emden, Kreisfreie Stadt DE943 - Oldenburg (Oldenburg), Kreisfreie Stadt DE944 - Osnabrück, Kreisfreie Stadt DE945 - Wilhelmshaven, Kreisfreie Stadt DE946 - Ammerland DE947 - Aurich DE948 - Cloppenburg DE949 - Emsland DE94A - Friesland (DE) DE94B - Grafschaft Bentheim DE94C - Leer DE94D - Oldenburg, Landkreis DE94E - Osnabrück, Landkreis DE94F - Vechta DE94G - Wesermarsch DE94H - Wittmund DEA - Nordrhein-Westfalen DEA1 - Düsseldorf DEA11 - Düsseldorf, Kreisfreie Stadt DEA12 - Duisburg, Kreisfreie Stadt DEA13 - Essen, Kreisfreie Stadt DEA14 - Krefeld, Kreisfreie Stadt DEA15 - Mönchengladbach, Kreisfreie Stadt DEA16 - Mülheim an der Ruhr, Kreisfreie Stadt DEA17 - Oberhausen, Kreisfreie Stadt DEA18 - Remscheid, Kreisfreie Stadt DEA19 - Solingen, Kreisfreie Stadt DEA1A - Wuppertal, Kreisfreie Stadt DEA1B - Kleve DEA1C - Mettmann DEA1D - Rhein-Kreis Neuss DEA1E - Viersen DEA1F - Wesel DEA2 - Köln DEA22 - Bonn, Kreisfreie Stadt DEA23 - Köln, Kreisfreie Stadt DEA24 - Leverkusen, Kreisfreie Stadt DEA26 - Düren DEA27 - Rhein-Erft-Kreis DEA28 - Euskirchen DEA29 - Heinsberg DEA2A - Oberbergischer Kreis DEA2B - Rheinisch-Bergischer Kreis DEA2C - Rhein-Sieg-Kreis BE1 - Région de Bruxelles-Capitale/Brussels Hoofdstedelijk Gewest BE10 - Région de Bruxelles-Capitale/ Brussels

	Hoofdstedelijk Gewest BE100 - Arr. de Bruxelles-Capitale/Arr. Brussel-Hoofdstad BE2 - Vlaams Gewest BE21 - Prov. Antwerpen BE211 - Arr. Antwerpen BE212 - Arr. Mechelen BE213 - Arr. Turnhout BE22 - Prov. Limburg (BE) BE223 - Arr. Tongeren BE224 - Arr. Hasselt BE225 - Arr. Maaseik BE23 - Prov. Oost-Vlaanderen BE231 - Arr. Aalst BE232 - Arr. Dendermonde BE233 - Arr. Eeklo BE234 - Arr. Gent BE235 - Arr. Oudenaarde BE236 - Arr. Sint-Niklaas BE24 - Prov. Vlaams-Brabant BE241 - Arr. Halle-Vilvoorde BE242 - Arr. Leuven BE25 - Prov. West-Vlaanderen BE251 - Arr. Brugge BE252 - Arr. Diksmuide BE253 - Arr. Ieper BE254 - Arr. Kortrijk BE255 - Arr. Oostende BE256 - Arr. Roeselare BE257 - Arr. Tielt BE258 - Arr. Veurne BE3 - Région wallonne BE31 - Prov. Brabant Wallon BE310 - Arr. Nivelles BE32 - Prov. Hainaut BE323 - Arr. Mons BE328 - Arr. Tournai-Mouscron BE329 - Arr. La Louvière BE32A - Arr. Ath BE32B - Arr. Charleroi BE32C - Arr. Soignies BE32D - Arr. Thuin BE33 - Prov. Liège BE331 - Arr. Huy BE332 - Arr. Liège BE334 - Arr. Waremme BE335 - Arr. Verviers — communes francophones BE336 - Bezirk Verviers — Deutschsprachige Gemeinschaft

	BE34 - Prov. Luxembourg (BE) BE341 - Arr. Arlon BE342 - Arr. Bastogne BE343 - Arr. Marche-en-Famenne BE344 - Arr. Neufchâteau BE345 - Arr. Virton BE35 - Prov. Namur BE351 - Arr. Dinant BE352 - Arr. Namur BE353 - Arr. Philippeville CH - Schweiz/Suisse/Svizzera CH0 - Schweiz/Suisse/Svizzera CH01 - Région lémanique CH011 - Vaud CH012 - Valais / Wallis CH013 - Genève CH02 - Espace Mittelland CH021 - Bern / Berne CH022 - Fribourg / Freiburg CH023 - Solothurn CH024 - Neuchâtel CH025 - Jura CH03 - Nordwestschweiz CH031 - Basel-Stadt CH032 - Basel-Landschaft CH033 - Aargau CH04 - Zürich CH040 - Zürich CH05 - Ostschweiz CH051 - Glarus CH052 - Schaffhausen CH053 - Appenzell Ausserrhoden CH054 - Appenzell Innerrhoden CH055 - St. Gallen CH056 - Graubünden / Grigioni / Grischun CH057 - Thurgau CH06 - Zentralschweiz CH061 - Luzern CH062 - Uri CH063 - Schwyz CH064 - Obwalden CH065 - Nidwalden CH066 - Zug CH07 - Ticino CH070 - Ticino CHZ - Extra-Regio NUTS 1 CHZZ - Extra-Regio NUTS 2 CHZZZ - Extra-Regio NUTS 3 DEA2D - Städteregion Aachen DEA3 - Münster

	DEA31 - Bottrop, Kreisfreie Stadt DEA32 - Gelsenkirchen, Kreisfreie Stadt DEA33 - Münster, Kreisfreie Stadt DEA34 - Borken DEA35 - Coesfeld DEA36 - Recklinghausen DEA37 - Steinfurt DEA38 - Warendorf DEA4 - Detmold DEA41 - Bielefeld, Kreisfreie Stadt DEA42 - Gütersloh DEA43 - Herford DEA44 - Höxter DEA45 - Lippe DEA46 - Minden-Lübbecke DEA47 - Paderborn DEA5 - Arnsberg DEA51 - Bochum, Kreisfreie Stadt DEA52 - Dortmund, Kreisfreie Stadt DEA53 - Hagen, Kreisfreie Stadt DEA54 - Hamm, Kreisfreie Stadt DEA55 - Herne, Kreisfreie Stadt DEA56 - Ennepe-Ruhr-Kreis DEA57 - Hochsauerlandkreis DEA58 - Märkischer Kreis DEA59 - Olpe DEA5A - Siegen-Wittgenstein DEA5B - Soest DEA5C - Unna DEB - Rheinland-Pfalz DEB1 - Koblenz DEB11 - Koblenz, Kreisfreie Stadt DEB12 - Ahrweiler DEB13 - Altenkirchen (Westerwald) DEB14 - Bad Kreuznach DEB15 - Birkenfeld DEB17 - Mayen-Koblenz DEB18 - Neuwied DEB1A - Rhein-Lahn-Kreis DEB1B - Westerwaldkreis DEB1C - Cochem-Zell DEB1D - Rhein-Hunsrück-Kreis DEB2 - Trier DEB21 - Trier, Kreisfreie Stadt DEB22 - Bernkastel-Wittlich DEB23 - Eifelkreis Bitburg-Prüm DEB24 - Vulkaneifel DEB25 - Trier-Saarburg DEB3 - Rheinhessen-Pfalz DEB31 - Frankenthal (Pfalz), Kreisfreie Stadt

	DEB32 - Kaiserslautern, Kreisfreie Stadt DEB33 - Landau in der Pfalz, Kreisfreie Stadt DEB34 - Ludwigshafen am Rhein, Kreisfreie Stadt DEB35 - Mainz, Kreisfreie Stadt DEB36 - Neustadt an der Weinstraße, Kreisfreie Stadt DEB37 - Pirmasens, Kreisfreie Stadt DEB38 - Speyer, Kreisfreie Stadt DEB39 - Worms, Kreisfreie Stadt DEB3A - Zweibrücken, Kreisfreie Stadt DEB3B - Alzey-Worms DEB3C - Bad Dürkheim DEB3D - Donnersbergkreis DEB3E - Germersheim DEB3F - Kaiserslautern, Landkreis DEB3G - Kusel DEB3H - Südliche Weinstraße DEB3I - Rhein-Pfalz-Kreis DEB3J - Mainz-Bingen DEB3K - Südwestpfalz DEC - Saarland DEC0 - Saarland DEC01 - Regionalverband Saarbrücken DEC02 - Merzig-Wadern DEC03 - Neunkirchen DEC04 - Saarlouis DEC05 - Saarpfalz-Kreis DEC06 - St. Wendel IE0 - Ireland IE04 - Northern and Western IE041 - Border IE042 - West IE05 - Southern IE051 - Mid-West IE052 - South-East IE053 - South-West IE06 - Eastern and Midland IE061 - Dublin IE062 - Mid-East IE063 - Midland FR1 - Ile-de-France FR10 - Ile-de-France FR101 - Paris FR102 - Seine-et-Marne FR103 - Yvelines FR104 - Essonne FR105 - Hauts-de-Seine FR106 - Seine-Saint-Denis FR107 - Val-de-Marne

	FR108 - Val-d'Oise FRB - Centre — Val de Loire FRB0 - Centre — Val de Loire FRB01 - Cher FRB02 - Eure-et-Loir FRB03 - Indre FRB04 - Indre-et-Loire FRB05 - Loir-et-Cher FRB06 - Loiret FRC - Bourgogne-Franche-Comté FRC1 - Bourgogne FRC11 - Côte-d'Or FRC12 - Nièvre FRC13 - Saône-et-Loire FRC14 - Yonne FRC2 - Franche-Comté FRC21 - Doubs FRC22 - Jura FRC23 - Haute-Saône FRC24 - Territoire de Belfort FRD - Normandie FRD1 - Basse-Normandie FRD11 - Calvados FRD12 - Manche FRD13 - Orne FRD2 - Haute-Normandie FRD21 - Eure FRD22 - Seine-Maritime FRE - Hauts-de-France FRE1 - Nord-Pas de Calais FRE11 - Nord FRE12 - Pas-de-Calais FRE2 - Picardie FRE21 - Aisne FRE22 - Oise FRE23 - Somme FRF - Grand Est FRF1 - Alsace FRF11 - Bas-Rhin FRF12 - Haut-Rhin FRF2 - Champagne-Ardenne FRF21 - Ardennes FRF22 - Aube FRF23 - Marne FRF24 - Haute-Marne FRF3 - Lorraine FRF31 - Meurthe-et-Moselle FRF32 - Meuse FRF33 - Moselle FRF34 - Vosges

	FRG - Pays de la Loire FRG0 - Pays de la Loire FRG01 - Loire-Atlantique FRG02 - Maine-et-Loire FRG03 - Mayenne FRG04 - Sarthe FRG05 - Vendée FRH - Bretagne FRH0 - Bretagne FRH01 - Côtes-d'Armor FRH02 - Finistère FRH03 - Ille-et-Vilaine FRH04 - Morbihan LU - Luxembourg LU0 - Luxembourg LU00 - Luxembourg LU000 - Luxembourg LUZ - Extra-Regio NUTS 1 LUZZ - Extra-Regio NUTS 2 LUZZZ - Extra-Regio NUTS 3 NL1 - Noord-Nederland NL11 - Groningen NL111 - Oost-Groningen NL112 - Delfzijl en omgeving NL113 - Overig Groningen NL12 - Friesland (NL) NL124 - Noord-Friesland NL125 - Zuidwest-Friesland NL126 - Zuidoost-Friesland NL13 - Drenthe NL131 - Noord-Drenthe NL132 - Zuidoost-Drenthe NL133 - Zuidwest-Drenthe NL2 - Oost-Nederland NL21 - Overijssel NL211 - Noord-Overijssel NL212 - Zuidwest-Overijssel NL213 - Twente NL22 - Gelderland NL221 - Veluwe NL224 - Zuidwest-Gelderland NL225 - Achterhoek NL226 - Arnhem/Nijmegen NL23 - Flevoland NL230 - Flevoland NL3 - West-Nederland NL31 - Utrecht NL310 - Utrecht NL32 - Noord-Holland NL321 - Kop van Noord-Holland

	NL323 - IJmond NL324 - Agglomeratie Haarlem NL325 - Zaanstreek NL327 - Het Gooi en Vechtstreek NL328 - Alkmaar en omgeving NL329 - Groot-Amsterdam NL33 - Zuid-Holland NL332 - Agglomeratie 's-Gravenhage NL333 - Delft en Westland NL337 - Agglomeratie Leiden en Bollenstreek NL33A - Zuidoost-Zuid-Holland NL33B - Oost-Zuid-Holland NL33C - Groot-Rijnmond NL34 - Zeeland NL341 - Zeeuwsch-Vlaanderen NL342 - Overig Zeeland NL4 - Zuid-Nederland NL41 - Noord-Brabant NL411 - West-Noord-Brabant NL412 - Midden-Noord-Brabant NL413 - Noordoost-Noord-Brabant NL414 - Zuidoost-Noord-Brabant NL42 - Limburg (NL) NL421 - Noord-Limburg NL422 - Midden-Limburg NL423 - Zuid-Limburg
Strand	Strand B: TN Transnational Cooperation Programme (ETC)