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ANNEX


Work Programme for Greece for 2018 –

amounts transferred under Article 11 of the Structural Reform Support Programme Regulation

Part I - The Structural Reform Support Programme

1. Introduction

Regulation (EU) No 2017/825 (the Structural Reform Support Programme Regulation) set up the Structural Reform Support Programme, with the general objective of contributing "to institutional, administrative and growth-sustaining structural reforms in the Member States by providing support to national authorities [...]" (Article 4).

This support is intended to help reform and strengthen institutions, governance and public administration, as well as to assist with the implementation of reforms in economic and social sectors in response to economic and social challenges, all with a view to enhancing cohesion, competitiveness, productivity, sustainable growth, job creation, and investment, in particular in the context of economic governance processes, including through assistance for the efficient, effective and transparent use of the Union funds.

In accordance with Article 11 of the Structural Reform Support Programme Regulation, the Programme may be financed through additional voluntary contributions from Member States. The additional contributions may consist of contributions from resources provided for technical assistance at the initiative of the Member States under Article 59 of Regulation (EU) No 1303/2013 \(^1\) (Common Provision Regulation) and transferred pursuant to Article 25 of that Regulation, which shall be used to support actions which contribute to delivering the Union strategy for smart, sustainable and inclusive growth in line with Article 11 of the Structural Reform Support Programme Regulation.

By the letter of 30 January 2018, Greece requested the transfer of EUR 20 000 000 from their Technical Assistance Operational Programme to the Commission. Pursuant to Article 25 of the Common Provisions Regulation, the transfer was accompanied by a proposal to amend the Technical Assistance Operational Programme. By Decision C(2018) 1573, the Commission


amended the Decision approving the Technical Assistance Operational Programme to take into account the Greek request.\(^2\)

In the context of the transfer request, Greece submitted to the Structural Reform Support Service 39 requests for the provision of technical support under Article 11 of the Structural Reform Support Programme Regulation.

The requests, following clarifications where needed, were analysed in terms of their eligibility and compliance with the criteria and principles set out in Article 7(2) and Article 11 of the Structural Reform Support Programme Regulation. This assessment also took into account whether actions to be implemented under the Structural Reform Support Programme overlapped with those implemented under other Union instruments in Greece, in particular with measures financed by Union funds, with a view to avoiding double funding and ensuring complementarity.

The estimated cost of the support measures envisaged in response to the requests submitted, exceeded the transferred amount for 2018, which led to a prioritisation exercise by the Commission in the selection of the requests for funding. This prioritisation was based on the criteria defined in the Regulation, bearing in mind the prioritisation made by Greece and the urgency of the reforms under the European Stability Mechanism support programme. In line with the principle of sound financial management, the most mature requests with the highest potential impact were prioritised over others.

As a result of this exercise, 32 requests are being proposed for funding. In accordance with Article 7(2) of the Structural Reform Support Programme Regulation, the Commission should come to an agreement with Greece on the priority areas, the objectives, an indicative timeline, the scope of the support measures to be provided and the estimated global financial contribution for such support. These elements, reflected in a Cooperation and Support Plan for Greece, provide the basis of this Work Programme.

1.1. Priority areas for intervention

In accordance with Article 5(2) of the Structural Reform Support Programme Regulation, the technical support in relation to structural reforms may relate, *inter alia*, to the following broad public policy areas:

(a) public financial and asset management, budget process, debt management and revenue administration;

(b) institutional reform and efficient and service-oriented functioning of public administration, at central and local level including, in a non-exhaustive manner and where appropriate, through the simplification of rules, effective rule of law, reform of the justice system and reinforcement of the fight against fraud, corruption and money laundering;

(c) business environment (including for small and medium-sized enterprises), re-industrialisation, private sector development, investment, public participation in enterprises,

\(^2\) Commission Implementing Decision of 12.3.2018 amending Implementing Decision C(2014) 10190 approving certain elements of the operational programme "Technical Assistance" for support from the European Regional Development Fund, the European Social Fund and the Cohesion Fund under the "Investment for growth and jobs" goal in Greece and approving amendments to certain elements of the Partnership Agreement with Greece (C(2018) 1573 final)

privatisation processes, trade and foreign direct investment, competition and public procurement, sustainable sectoral development and support for innovation and digitalisation;
(d) education and training; labour market policies, including social dialogue, for the creation of jobs; the fight against poverty; the promotion of social inclusion; social security and social welfare systems; public health and health care systems; as well as cohesion, asylum, migration and border policies;
(e) policies for implementing climate action, promoting energy efficiency and achieving energy diversification, as well as for the agricultural sector, fisheries and the sustainable development of rural areas; and
(f) financial sector policies, including the promotion of financial literacy, financial stability, access to finance and lending to the real economy; the production, provision and quality monitoring of data and statistics; and policies aimed at combating tax evasion.

Against this background, the priorities for support measures under Article 11 of the Structural Reform Support Programme Regulation have been set on the basis of Greece's requests for support that were proposed for funding.

Overall, the priorities reflect all six areas set out in Article 5(2) of the Structural Reform Support Programme Regulation and are as follows (grouped by thematic area)\(^3\).

Revenue Administration and Public Financial Management
The Structural Reform Support Programme will support measures in particular in relation to revenue administration, tax policy, budget preparation and spending reviews, budget implementation and transition towards accrual accounting, and fiscal framework.

Governance and Public Administration
The Structural Reform Support Programme will support measures in particular in the fields of overall public administration at central and local levels, procurement, eGovernment, the functioning of the justice system, the fight against fraud, corruption and money laundering, and better absorption of the European Structural and Investment Funds.

Growth, Business Environment and Sectoral Issues
The Structural Reform Support Programme will support measures in particular in the fields of investment climate, management of natural resources and resource efficiency, and the Energy Union.

Labour Market, Health and Social Services
The Structural Reform Support Programme will support measures in particular in the fields of health care systems, education, training and research, labour markets and social policies, and social welfare systems.

Financial Sector and Access to Finance
The Structural Reform Support Programme will support measures in particular in the fields of access to finance, insolvency and non-performing loans, and financial literacy.

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\(^3\) For presentation purposes: support for policies for implementing climate action, promoting energy efficiency and achieving energy diversification are included under the support area of "growth, business environment and sectoral policies"; support for policies aimed at combating tax evasion are included under "revenue administration and public financial management"; and support for public procurement is included under "governance and public administration".
The above priorities for intervention are detailed in the following sections.

1.1.1. Revenue administration and public financial management

a) Priorities

A first important area of funding relates to revenue administration. Ensuring a system of fair taxation across the European Union requires, inter alia, that inefficiencies in revenue administration are addressed in a timely and effective manner. A new Independent Authority for Public Revenue in Greece was set-up with technical support in 2017. Greece requested support to improve its operationalisation, structures and processes. The requests of Greek authorities are linked to reforms, which are ongoing and have been initiated on the basis of commitments undertaken under the European Stability Mechanism support programme. The implementation of these reforms will continue beyond this support programme.

It is a priority to support the Independent Authority for Public Revenue in enhancing its performance through: a) institutional reforms with the view to safeguard independence of public revenue agency, improve its human resources policy, modernise and streamline processes, enhance its information technology capacity, consolidate local offices, etc.; and b) reinforcement of its core functions of audits, revenue collection, including social security contributions, customs, investigation, dispute resolution, etc. with a view to optimizing revenue collection, reducing tax arrears, combatting high-scale tax evasion, enhancing voluntary compliance, and fighting against smuggling. Support measures will be closely coordinated with actions under the FISCALIS and CUSTOMS 2020 programmes. Moreover, in line with the European Stability Mechanism support programme, priority is given to the continuation of support to the implementation of a unified collection system for taxes, customs duties and social security contributions.

In line with the European Stability Mechanism support programme, priority will be also given to continuation of technical support in the area of public financial management for enhancing the comprehensiveness and quality of fiscal information; improving government banking arrangements and cash management; arresting the accumulation of arrears; and strengthening the information technology systems.

In order to improve the fiscal information, technical support will be provided to the general accounting office for the implementation of a new chart of accounts, marking also the transition towards accrual accounting. Accrual accounting represents an important tool for improving the accuracy and reliability of financial information. Actions in this field will build upon expertise acquired by EUROSTAT.

In order to improve the cash management, technical support will be provided for the progressive implementation of a treasury single account. While the payment processes have been streamlined to a large extent and significant progress has been made in clearing arrears through special arrears clearance programmes, additional work is needed to further simplify the procedures, to ensure timely payments and to avoid arrears accumulation in the future. The implementation of recent reforms required frequent ad hoc upgrades of the information technology system. In order to ensure that the information technology system can adequately handle the implementation of any future changes, technical support will be provide for the design of a medium-term information technology strategy.

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For the future, the Greek Authorities plan to develop a comprehensive long-term public financial management strategy. In this context, technical support will be provided for the first step of strategy development, i.e. a stock-taking exercise of all past reforms and identification of the remaining weaknesses, with the help of internationally recognized assessment tools.

Technical support will be also provided for the improved underpinning of tax policy, in particular in relation to the assessment of the impact of reforms, inter alia, on revenue collection and the business environment.

b) Objectives pursued

The support measures in the field of revenue administration aim at assisting the authorities in modernizing and improving the core functions of the revenue administration, including customs, by optimizing revenue collection through collection strategies, reducing tax arrears including by debt restructuring (e.g. out-of-court workout mechanisms), putting in place effective risk assessment aimed at combatting high-scale tax evasion, enhancing voluntary compliance from taxpayers and fighting against smuggling. Moreover, the support measures aim to help the Independent Authority for Public Revenue in increasing its overall capacity through implementation of modern human resources policies, development of information technology capacity, and the implementation of the Blueprint of the revenue agency for the period 2017-2020.

The support to the Independent Authority for Public Revenue and the Ministry of Labour in the field of the unified collection system aims at increasing administrative capacity by improving efficiency and harmonization of procedures within the collection system, by simplifying the registration system, as well as by improving debt management and enforcement, audit and inspection, including through measures to increase efficiency in the area of information technology and to improve human resources capacity.

In the field of public financial management, the support measures to be put into place for budget preparation aim at enhancing capacity to conduct spending reviews and implementing the new chart of accounts. In the field of budget implementation, the Structural Reform Support Programme will support reforms that aim at achieving a more performance-oriented and more transparent budget framework, including transition towards accrual accounting. Support will also be provided to ensure transition towards a fully-fledged single treasury account to make best use of the funds available to general government entities, rationalize bank accounts and centralize the cash holdings in the Bank of Greece to minimize the cost of borrowing. These actions have the goal of contributing to better use of public funds and increased transparency and quality of decisions pertaining to the allocation of public money.

In the area of tax policy, the support will aim at improving the capacity for conducting impact assessments of tax reforms.

c) Expected results

In the area of revenue administration, the various support measures are expected to enhance the capacity of the Greek revenue authority in the core functions of audit techniques, risk

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5 The Blueprint is the strategic document issued by the Independent Authority for Public Revenue which describes the aspired state of the organisation in 2020 and the reforms to be implemented to reach the ultimate goal.
assessment (including transfer pricing and control of cross-border transactions), taxpayer services and debt collection, customs, dispute resolution, tax investigation and taxpayer services. This is expected to increase voluntary compliance, revenue collection, as well as to contribute to fair taxation. Moreover, support for the institutional reforms is expected to enable a more effective delivery of reforms and therefore enhance their impact.

In the field of the **unified collection system**, the expected results of the support measures are the successful implementation of the reform of the overall collection systems of personal income taxes and social security contributions, which would reduce administrative burden on payers and administrators. It would also ensure better coordinated efforts across both systems, resulting in more effectiveness, efficiency and transparency within the overall collection systems.

In the area of **public financial management**, the support to be provided is expected to advance the implementation of the new chart of accounts, improve the capacity to conduct spending reviews and help achieve structural improvements in the budget preparation process. The support to be provided to budget implementation and transition towards accrual accounting is expected to contribute to a more effective budget implementation process, including more transparent and accurate financial statements and accounting information.

In the area of **tax policy**, the support is expected to contribute to the design of growth enhancing and fair tax reforms.

1.1.2. **Governance and public administration**

a) Priorities

In the area of **governance**, support will focus on improving the cooperation among Greek municipalities with a view to increasing the quality and efficiency of the delivery of essential public goods and services to citizens by local authorities. Support will aim at helping the Greek authorities to avoid any overlap of competencies and to increase the quality of public administrations, including both the efficiency and effectiveness of the organisation and administrative processes, as well as the quality of human resources and their management in different areas, such as in cases of emergency and natural disasters.

Technical support in the area of **anti-corruption** will continue to be based on the implementation of the National Anti-Corruption Action Plan\(^6\). Focus will be on helping the relevant authorities with the planning, drafting and implementation of risk-sector strategies against corruption, fraud and other economic crimes as well as with training in operational techniques. Moreover, the support will be provided for the acquisition and analysis of more detailed information and data on corruption in order to plan well-targeted anti-corruption policies and measures to support integrity and transparency in public administration.

In the area of **digital, e-government and digital public administration**, Greece continues to pursue the digitisation effort of the Government and the Economy as the country ranks low on the digital economy and society indexes\(^7\). The government established a 5-year National

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\(^6\) National Anti-Corruption Action Plan is implemented by the General Secretariat Against Corruption (GSAC) with the help of the technical support, more information is available at: [http://www.gsac.gov.gr/index.php/el/ethnico-sxedio](http://www.gsac.gov.gr/index.php/el/ethnico-sxedio)

\(^7\) The Digital Economy and Society Index is a composite index that summarises relevant indicators on Europe’s digital performance and tracks the evolution of EU member states in digital competitiveness. [https://ec.europa.eu/digital-single-market/en/desi](https://ec.europa.eu/digital-single-market/en/desi)
Digital Strategy 2016-2021\(^8\) which guides its actions in 7 major areas (infrastructure, digitisation of economy, information and communications technology businesses, digital skills, digital public administration/e-government, digital market, cybersecurity). Responsible for the co-ordination of the strategy's implementation is the Secretariat General for Digital Policy, an organisation created for the purpose which has still to build capacity to deliver its mission. The National Digital Strategy of Greece takes into account the European Union e-government Action Plan 2016-2020\(^9\) which refers to a number of initiatives to accelerate the digital transformation of public administrations. It also builds on the work of the European Interoperability Framework\(^10\) to achieve open, efficient and inclusive government, providing borderless interoperable, personalised, and user-friendly, end-to-end digital public services to all citizens and businesses in the European Union.

While existing technical support has concentrated mainly on the e-government/digital public administration area, the priority is now extended to the other areas of the National Digital Strategy, especially around the digitisation of the economy, information and communications technology businesses and the digital market. Technical support projects will include support for the preparation of action plans in those areas, helping the Secretariat General for Digital Policy in building capacity, with a general goal of accelerating the digitisation of the economy and supporting the information technology small and medium-sized enterprises.

Effective justice systems support economic growth and defend fundamental rights. Support to the Greek authorities in the area of the justice system will focus on five strands: 1) enhancing the efficiency of the national justice system; 2) implementation of E-justice; 3) improving the collection of reliable and comprehensive court statistics; 4) enhancing the penitentiary system; and 5) improving alternative dispute resolution procedures.

Support will be provided in the area of regional policy and for the implementation of the European Structural and Investment Funds in Greece with a view to contributing to the preparation for the implementation of the cohesion policy in the next programming period 2021-2027) and with a view to enhancing strategic project selection.

\(b\) Objectives pursued

On governance, the Commission aims to help Greece improve the functioning and hence the efficiency of its administrations at central and local levels in terms of the cost and quality of public services. The objectives pursued include: revision of administrative processes and their organisation; improvement in the quality of human resources and their management; development; and standardisation of internal audit and internal control (including performance-based audit) better cooperation among local authorities; better management and


control of public sector organisations; and improving the monitoring of administrative processes and structures.

Support measures in the area of **anti-corruption** aim to help the relevant authorities to implement various actions under the National Anti-Corruption Action Plan with the objectives of strengthening governance and integrity frameworks in law enforcement and the judiciary, delivering standardized and well-organized collection and reporting of data on corruption and fraud cases. This would also include support to: measures to enhance anti-corruption and anti-fraud functions between national agencies in protecting the European Union's financial interests; developing operational training programmes, and developing special anti-corruption strategies for some sector at risk of corruption.

Support in the area of **procurement** aims to contribute to map the current situation, identifying weaknesses, exchanging best practices and providing recommendations for the improvement of the public procurement system.

Support measures in the area of **e-government and digital public administration** aim to enhance Greece's capacity to accelerate the digital transformation of the economy and public administrations by building on the expertise of more developed public administrations and institutions and taking advantage of solutions developed under the ISA² programme¹¹.

Support measures in the area of the **justice system** aim to assist the Greek authorities in particular at: enhancing the efficiency of the justice system (e.g. to reduce the backlogs of cases); increasing the quality of the justice system by enhancing the implementation of e-justice systems; and improve the collection of reliable and comprehensive court statistics (e.g. through the development of an electronic platform facilitating the collection of data and its aggregation). Other measures aim at: enhancing the penitentiary system (e.g. through the establishment of a framework in relation to the training of the penitentiary staff and the creation of prison co-operatives and by setting up vocational trainings for prisoners with a view to facilitating their reintegration); and improving alternative dispute resolution procedures (e.g. through support measures that will increase the use of mediation).

The support measures in the area of **cohesion policy** aim to help the relevant national authorities in their efforts to determine the development priorities based on the comparative advantages of the country as a whole and for each region, including an improvement of the governance model.

c) **Expected results**

Technical support is expected to contribute to improving the quality of the work performed in the public administration, e.g. **modernised human resources policy and enhanced efficiency of public management**. Better coordination of public-sector entities and a focus on better accessibility should, in turn, result in an improved level of service provision to citizens. Overall, support is expected to contribute to better-quality public management in the public sector.

¹¹ ISA² is a programme which supports the development of digital solutions that enable public administrations, businesses and citizens in Europe to benefit from interoperable cross-border and cross-sector public services. More information is available at: [https://ec.europa.eu/isa2/isa2_en](https://ec.europa.eu/isa2/isa2_en)
Technical support in the area of anti-corruption is expected to produce special anti-corruption strategies for some sectors at risk of corruption, as well as work plans, proposals, recommendations, codes of conduct, and training. On-site expert missions are to enhance national, operational and co-operation procedures in law enforcement, the judiciary and government authorities and the private sector. Other technical support is expected to produce organised methodology and organisation of collection of data for statistics, regular reporting, and planning of further policies against corruption.

The support that could be provided in the area of procurement is expected to enhance the capacity of national contracting authorities to prepare, launch and monitor sound tendering procedures, possibly leading to better implementation of the relevant European Union legislative framework.

The support measures in the area of e-government/digital public administration are expected to contribute to a successful implementation and/or measurable progress in the actions of Priorities 2 and 3 of the Greek National Digital Strategy. Actions in this policy area will aim at improving the maturity of information and communications technology in Greece, enabling the public administration to deliver better e-services to citizens and to deploy suitable back-office solutions supporting a transformed, open, transparent, interoperable and efficient public service.

The support measures in the area of the justice system are expected to contribute to an improved functioning of the justice system, e.g. through enhancing the efficiency of the justice system, especially by the introduction of new procedures, enhancement and reinforcement of alternative dispute resolution procedures, improvement of court statistics and enhancement of the implementation of e-justice. The support is also expected to contribute to increasing social cohesion and social serenity through an enhancement of the penitentiary system.

In the area of cohesion policy, the support measures are expected to be used in order to: a) form the basis of the development vision and the strategic framework of regional policies in Greece for the new programming period 2021-2027, and b) helped the Greek government to act timely and effectively in the preparation for the next programming period.

1.1.3. Growth, business environment and sectoral issues

a) Priorities

Under the European Stability Mechanism support programme, Greece committed to develop a genuine growth strategy that is Greek-owned and Greek-led building upon the agreed recovery strategy. The growth strategy will aim at strengthening further the fundamentals for sustainable growth, investment and job creation. The Greek authorities have requested support for its implementation.

The improvement of the investment climate is a key priority. Under the European Stability Mechanism support programme, Greece committed to intensifying its efforts to bring key initiatives and reform proposals to fruition as well as to enriching the agenda with further ambitious reforms that would support the country’s return to sustainable growth, help attract investments and create jobs. Greece has requested support for the implementation of reforms with the aim of: bolstering productivity and innovation in sectors such as trade and digital economy; attracting investment; promoting regional development; easing the time and efforts of business in dealing with public administration; supporting competition; and improving the
collection and compilation of business statistics. In the area of **public assets**, under the European Stability Mechanism support programme, the Greek authorities committed to making full use of the Investment Plan\(^\text{12}\) and technical help for public and private investors to identify, promote and develop high-quality and feasible projects to fund. High-quality public and private investments are crucial for increasing potential growth in the medium-to-long run. In line with the European Stability Mechanism support programme, Greece has requested support for leveraging public investment, improving the use of public assets, clarifying land rights to boost growth and providing more efficient public services.

Regarding **natural resources** and, in line with the European Stability Mechanism stability support programme, Greece has requested support to better manage natural resources such as land and waste and to design measures to improve management of waste. These requests are also closely aligned with strategic policy priorities, such as the circular economy, sustainable investments and improved implementation of European Union environmental legislation\(^\text{13}\).

In line with its commitments under the European Stability Mechanism support programme, Greece has requested support for reforming the energy sector, including support for removing barriers to investments in clean energy technologies and for the finalisation of the National Energy and Climate Plan.

\[b)\] **Objectives pursued**

With the view to improve further the **investment climate**, the support measures to be put in place aim *inter alia* at helping Greece with their reform efforts to attract high quality investment; to ensure better regulation and reduce the administrative burden for enterprises; including through removing regulatory horizontal and sectoral barriers. In the area of management of **public assets**, the support measures aim to support Greece to contribute to achieving more effective and efficient public investment and optimising the use of public assets. This includes improving public investment management, enhancing the utilization of public private partnerships, continuing reforms of the cadastre, and strengthening the governance and restructuring of state-owned enterprises.

In the area of **natural resources**, the support measures contribute to overall improving of the management of natural resources and waste, as well as to improving the implementation of environmental legislation.

In the area of **energy**, the support measures contribute to removing administrative and regulatory barriers and bottlenecks to clean energy investments. Support will be also provided for the finalisation of the National Energy and Climate Plan and the development of a roadmap to diversify regional economies in their transition from coal.

\[c)\] **Expected results**

In the area of **investment climate**, the different support measures are expected to, *inter alia*, help promote private investment, including foreign direct investment; improve cross-cutting and sector-specific regulation; improve the application of better regulation principles; reduce

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the administrative burden for business; foster the development of trade logistics, and transport; promote innovation and digital tools; and promote regional development.

In the area of management of public assets, the different support measures are expected to, *inter alia*, contribute to building capacity for preparing and managing public investment and public private partnerships, completing reforms of the cadastre, and strengthening the management of state-owned enterprises.

In the area of natural resources, the different support measures are expected to, *inter alia*, contribute to improving the management of natural resources, strengthening waste management, and improving the implementation of environmental legislation.

In the area of energy, the different support measures are expected to, *inter alia*, contribute to increasing investments and competitiveness in the clean energy sector, including an increased use of renewable energy sources in the transport sector, and raising awareness among public stakeholders about smart building concepts. Support is also expected to help with the development of a coherent long-term energy strategy and to build the capacity to implement measures for the transition out-of-coal.

1.1.4. Labour market, health and social services

a) Priorities

In line with the commitment under the European Stability Mechanism support programme, the Structural Reform Support Programme will support the Greek authorities in the field of labour market. In particular, tackling long-term unemployment by pursuing active labour market policies could help a speedier recovery of the labour market.

In parallel, it remains crucial to create supportive conditions for greater labour market participation, better quality jobs and a better working environment by continuing to address the problem of undeclared work and enhancing the social and solidarity economy.

In line with and the commitments under the European Stability Mechanism support programme, the Structural Reform Support Programme will support the implementation of structural reforms in the field of social security and social welfare. Firstly, support will be provided for reforms aimed to contribute to modernisation of the social security administration in Greece. Secondly, Greece will be supported in implementing measures reinforcing the transition of disabled people from institutional to community-based services. In addition, Greece has committed to ensure the right to minimum-income benefits for people lacking sufficient resources. Under the Structural Reform Support Programme, support will be provided across different social policy areas to help strengthen the administrative capacity for quality service delivery at both national and local levels.

Part of the funding will also support the implementation of digital education and training reform, also in response to the Digital Skills and Jobs Coalition initiative, which calls on Member States to adopt concrete measures to bring digital skills to all levels of education and training.

b) Objectives pursued

The support measures in the area of labour market policies aim at enhancing the capacity of the Greek authorities to: (i) provide relevant and adequate active labour market policies measures to unemployed people; (ii) combatting undeclared work and the segmentation of
labour markets; and (iii) building up capacity and awareness over social and solidarity economy in order to achieve social inclusion through increasing the employability of vulnerable groups of the population. The support measures also aim to contribute to improved administrative and analytical capacities of labour market administrations (including through the creation of tools for better monitoring and evaluation of labour market policies and the modernisation of information technology systems and registries).

The support measures to be put in place in the area of **social security and social welfare** aim at contributing to the reforms of the Greek social protection system. In the field of pensions, the objective is to strengthen the capacity of the social security administration by increasing efficiency and improving the collection of social security contributions through modern and appropriate business processes and information technology systems. The support for the organizational development of a single social welfare agency aims in particular to contribute to more efficient customer service. In the area of social welfare, the envisaged measures aim to help: (i) improve the collection and processing of administrative data; (ii) address the social exclusion of disadvantaged groups; (iii) review the effectiveness and efficiency of existing benefits and services; and (iv) modernise the agency's administration and provision of benefits and services, including through better integration. Across the different social policy fields, measures will also support: (i) a review and integration of information technology systems and databases and the provision of e-services to citizens; and (ii) a strengthening of analytical capacities and tools to design, implement and monitor policies.

The support measures in the area of **education and training** aim to contribute to improve the quality and efficiency of Greece's education system, mainly in the pedagogical use of digital technologies and the teaching of digital competences through all levels of formal schooling.

c) **Expected results**

In the area of **labour market policies**, the different support measures are expected to contribute to: (i) increasing the quality and targeting of active labour market policies measures; (ii) strengthening the link between active labour market policies measures and the skills of job-seekers; and (iv) evaluating and addressing the drivers of undeclared work. The support measures are also expected to contribute to enhancing Greece's analytical capacity in this area, including through: (i) systematic collection of data needed for policy design purposes; (ii) new information technology systems; and (iii) analytical tools to assess and predict labour market developments.

In the area of **social security and social welfare**, the support measures are expected to contribute, in the field of pensions, to enhance the administrative capacity of the social security administration and improve the collection of social security contributions and debt. The support provided for the organisational development of the single social welfare agency is expected to contribute to more efficient and reliable administrative processes for the claimants and more targeted professional development for the staff. In the field of social welfare, the measures to be put in place are expected to contribute to enhancing the capacity of the relevant authority to prepare, monitor, and evaluate reforms of relevant social policies and services, particularly those targeted at the disabled who are institutionalized. In various social policy areas, the support measures are expected to contribute to more integrated data collection, enhanced analytical capacities and a more integrated and interconnected administration and provision of benefits and services.
In the area of education and training, the different support measures are expected to contribute to improving the use of information and communication technologies in education. In this respect, teachers are expected to improve their teaching methods with regard to information and communications technology and students to enhance their digital skills.

1.1.5. Financial sector and access to finance

a) Priorities

In line with the objectives of the Capital Markets Union Action Plan 2015\textsuperscript{14} and in accordance with the Communication of the Commission to the European Parliament and the Council Working together for jobs and growth: The role of National Promotional Banks in supporting the Investment Plan for Europe\textsuperscript{15}, Member States across the European Union, including Greece, are seeking to support the development of their local capital markets. A portion of funding will be used to assist the Greek authorities in designing and implementing a national development bank and financial instruments to increase access to finance, in particular for small-and-medium-sized enterprises.

Over the previous years, Greece has introduced a significant number of reforms in the area of insolvency to address private debt overhang, including the introduction of an out-of-court workout mechanism. Given the impact on attracting investment and resolving non-performing loans, the Commission will offer support to Greece in implementing the reforms that have been legislated, in particular in the area of out-of-court workout. A portion of funding in 2018 will be utilized for providing support to the area of insolvency and out-of-court workout.

In the area of financial literacy, funding in 2018 will be used to support Greece to increase the level of financial education of owners of small-and-medium-sized enterprises in the area of access to finance.

b) Objectives pursued

In the area of access to finance, the objective of the support will be to assist the Greek authorities with the implementation of a national development bank with the view to improving access to finance in Greece, in order to enhance investment.

Measures put in place in the area of insolvency and out-of-court workout will have as their objective supporting Greece in their efforts to improve the functioning of its insolvency and out-of-court workout systems, and to help remove impediments to addressing non-performing loans.

In the area of financial literacy, the objective of the support is to help Greece to better communicate financial literacy concepts to owners of small-and-medium-sized enterprises. This support aims to lead to a greater understanding of financial literacy, in particular in the area of alternative sources of financing for small-and-medium-sized enterprises.

\textsuperscript{14} Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Action Plan on Building a Capital Markets Union (COM(2015) 468 final)

c) Expected results

Supporting Greece with its efforts for access to finance by assisting with the creation of a national development bank is expected to contribute to overcoming existing market failures by improving access to finance to companies, in particular small-and-medium-sized enterprises.

The support measures in the area of insolvency and out-of-court workout are expected to help achieve a more efficient insolvency process, with reduced decision times and better outcomes via a full implementation of the out-of-court workout mechanism. The targeted identification of impediments should result in a better understanding by the national authorities of potential areas for improvement.

In the area of financial literacy, the different support measures are expected to lead to an increase in the level of understanding by the target audience of topics included under financial literacy. The support should increase the capacity of the recipient authorities to support the promotion of financial literacy.

In conclusion, and as explained in Part II, based on the requests for support received, analysed, and selected for funding, the allocation of financial resources for support measures by thematic area is summarised in the following table:

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<th>(a) Revenue administration and public financial management</th>
<th>(b) Governance and public administration</th>
<th>(c) Growth and business environment</th>
<th>(d) Labour market, health and social services</th>
<th>(e) Financial sector and access to finance</th>
<th>Total</th>
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<tbody>
<tr>
<td>TOTAL</td>
<td>3 150 000</td>
<td>4 300 000</td>
<td>8 710 000</td>
<td>3 120 000</td>
<td>720 000</td>
<td>20 000 000</td>
</tr>
<tr>
<td>Of which:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1) Grants</td>
<td>2 350 000</td>
<td>4 300 000</td>
<td>6 510 000</td>
<td>3 120 000</td>
<td>200 000</td>
<td>16 480 000</td>
</tr>
<tr>
<td>2) Public procurement</td>
<td>800 000</td>
<td>2 000 000 + 200 000 (TAIEX)</td>
<td>0</td>
<td>520 000</td>
<td></td>
<td>3 520 000</td>
</tr>
</tbody>
</table>

Part II – Actions to be financed
1.1. Introduction

On the basis of the objectives given in the Structural Reform Support Programme Regulation, this work programme contains the actions to be financed and the budget breakdown for year 2018 as follows:

- for grants (implemented under direct management) (1.2): EUR 16 480 000
- for procurement (implemented under direct management) (1.3): EUR 3 520 000

LEGAL BASIS


BUDGET LINE

(a) budget line 04 02 63 02: EUR 6 179 352
(b) budget line 13 03 65 02: EUR 13 820 648
(c) budget line 13 04 61 02

1.2. Grants

1.2.1. Direct Grants to support structural reforms in the area of revenue administration and public financial management

Priorities of the year, objectives pursued and expected results

The priorities for the year, objectives pursued and expected results for these grants are those of point 1.1.1 of Part I.

Description of the activities to be funded by the grants awarded without a call for proposals on the basis of Article 190 of Delegated Regulation (EU) No 1268/2012

Support will be provided to carry out, inter alia, the following activities:

(a) expertise related to policy advice, policy change, formulation of strategies and reform roadmaps, as well as to legislative, institutional, structural and administrative reforms; examples: 1) provision of policy inputs on specific Value for Money methodologies or related sectoral topics; 2) formulation of a strategy for voluntary tax compliance, including recommendations and of an action plan for the implementation of the voluntary tax compliance strategy, drafting of a concept note for the implementation of tax policy relating to groups with special needs; and 3) provision of consultancy to design and implement new structures for enhancement of revenue collection (including collection of social security contributions through the unified collection system);

(b) the provision of experts, including resident experts, for a short or a long period, to perform tasks in specific domains or to carry out operational activities, where
necessary with interpretation, translation and cooperation support, administrative assistance and infrastructure and equipment facilities; examples: 1) provision of short-term expert missions (up to 3 missions per year) providing feedback on ongoing institutional reforms of tax administration in the field of staff performance assessment or feedback on spending reviews; and b) long term embedded in the national administration providing advice on institutional reforms of revenue administration, on enhancement of performance of core functions of revenue administration (tax audit, collection, customs, including collection of social security contributions through the unified collection system, dispute resolution, etc.), assistance on the chart of accounts;

(c) organisation of seminars, conferences and workshops;

(d) organisation of study visits to relevant Member States [or third countries]: examples: study visits for gathering information about relevant experience of others countries in managing the changes after implementation of a complex information technology system introduced in the tax administration area;

(e) training actions and the development of online or other training modules;

(f) collection of data and compilation of statistics, development of common methodologies and indicators or benchmarks;

(g) information technology capacity building: expertise related to development, maintenance, operation and quality control of the information technology infrastructure and applications needed to implement the reforms (namely in public financial management), as well as expertise related to programmes geared towards the digitalisation of public services;

(h) studies, research, analyses and surveys, evaluations and impact assessments, and the development and publication of guides, reports and educational material; examples: carrying out an analysis of the current legal framework on tax compliance and an analysis of the current state of play of tax compliance;

(i) communication projects for learning, cooperation, awareness raising, dissemination activities and exchange of good practices; organisation of awareness-raising and information campaigns, media campaigns and events, including corporate communication and communication, examples: support for the elaboration of bulletins, newsletter, brochures, posters and videos on topics proposed in an organisational change communication plan, and deliver them in electronic format, such as e-mail, social networks, intranet, blogs, and printed format.

Essential eligibility, selection and award criteria
Direct grants may be awarded to International Financial Institutions, other international organisations or Member State ministries and public bodies and other bodies with a public service mission, which, in view of the nature of the action, have recognised and relevant technical competence, and high degrees of specialisation or administrative power in the field of budget preparation, budget implementation and revenue administration reform. Such entities will be identified on the basis of their specific experience in providing support in the field of budget preparation and budget implementation and in supporting large-scale tax-administration reform processes in recent years in European and neighbouring countries and proven knowledge of the local context. Direct grants may be awarded also to entities which are in a monopoly position or enjoy exclusive intellectual property rights on products/services related to the reforms.

Beneficiaries will demonstrate their financial capacity by proving that they have stable and sufficient sources of funding to maintain their activity during the period of the grant. Operational capacity will be assessed based on thematic experience in the policy field linked to the action.

In accordance with Article 131(3) of the Financial Regulation, the financial capacity of those beneficiaries that are public bodies or international organisations will not be verified.

The award of grants without a call for proposals in accordance with Article 190 (1) (c) or (f) RAP\(^{16}\) will be justified in the award decision. The potential beneficiary will be invited to submit an application, which will be evaluated according the following main award criteria:

- The extent to which the proposed action is in line with the objectives pursued and the extent to which the proposed outputs present added value in this context; and

- The financial quality of the proposal including a reasonable and realistic budget as well as a sound cost-efficiency ratio.

### Implementation

**Directly by the Secretariat General-Structural Reform Support Service**

Indicative timetable and indicative amount of the grants awarded without a call for proposals

<table>
<thead>
<tr>
<th>Reference</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue administration and public financial management</td>
<td>Q3 2018 - Q4 2020</td>
<td>EUR 2 350 000</td>
</tr>
</tbody>
</table>

Maximum possible rate of co-financing of the eligible total costs

100%

### 1.2.2. Direct grants to support structural reforms in the area of governance and public administration

**Priorities of the year, objectives pursued and expected results**

The priorities for the year, objectives pursued and expected results for these grants are those of point 1.1.2 of Part I.

**Description of the activities to be funded by the grants awarded without a call for proposals on the basis of Article 190 of Delegated Regulation (EU) No 1268/2012**

Support will be provided to carry out, *inter alia*, the following activities:

(a) expertise related to policy advice, policy change, drafting, formulation and implementation of strategies and legislation, reform roadmaps and action/work plans, as well as to legislative, institutional, structural and administrative reforms and procedures; examples: Development of special anti-corruption risk-sector strategies in the sports and environmental sectors;

(b) the provision of experts, including resident experts, for a short or long period, to perform tasks in specific domains or to carry out operational activities, where necessary with interpretation, translation and cooperation support, administrative assistance and infrastructure and equipment facilities;

(c) organisation of seminars, conferences, workshops, start-up hubs and (digital) entrepreneurship initiatives;

(d) organisation of study visits to relevant Member States [or third countries];

(e) training programmes and actions and the development of online or other training modules;

(f) collection of data and compilation of statistics, development of common methodologies and, indicators or benchmarks;

(g) information technology capacity building: strategies, action plans, analyses, studies, surveys, specifications, training curricula and expertise related to the reform of the information technology function (information technology supply & demand management), the digitalisation of public services and the implementation of the National Digital Strategy, including information technology strategy, information technology governance, methodology, organisation and digital services. Examples: action plan for the implementation of priority actions of the National Digital Strategy; support for the implementation of a strategy for eJustice;

(h) studies, research, mapping, analyses, reports and surveys, evaluations and impact assessments with guidelines, expert proposals and recommendations, and the development and publication of guides, reports and educational material;

(i) communication projects for learning, cooperation, awareness raising, dissemination activities and the exchange of good practices; organisation of awareness-raising and information campaigns, media campaigns and events, including corporate communication and communication; examples: support for the elaboration of bulletins, newsletter, brochures, posters and videos on topics proposed in an
organisational change communication plan, and deliver them in electronic format, such as e-mail, social networks, intranet, blogs, and printed format.

Essential eligibility, selection and award criteria

Direct grants may be awarded to international organisations and Member States bodies and other bodies with a public service mission, which, in view of the nature of the action, have recognised and relevant technical competence, high degrees of specialisation or administrative power in the field of governance and public administration and, more precisely, in the areas of reform of human resources, state organisation, judicial reform, e-government, transparency and anti-corruption. Such entities will be identified on the basis of their specific experience in supporting structural reforms in the above-mentioned areas in recent years in European and neighbouring countries, and proven knowledge of the local context. Direct grants may be awarded also to entities that are in a de jure or de facto monopoly situation.

Beneficiaries will demonstrate their financial capacity by proving that they have stable and sufficient sources of funding to maintain their activity during the period of the grant. Operational capacity will be assessed based on thematic experience in the policy field linked to the action.

In accordance with Article 131(3) of the Financial Regulation, the financial capacity of those beneficiaries that are public bodies or international organisations will not be verified.

The award of grants without a call for proposals in accordance with Article 190 (1) (c) or (f) RAP will be justified in the award decision.

The potential beneficiary will be invited to submit an application, which will be evaluated according the following main award criteria:

- The extent to which the proposed action is in line with the objectives pursued and the extent to which the proposed outputs present added value in this context; and

- The financial quality of the proposal including a reasonable and realistic budget as well as a sound cost-efficiency ratio.

Implementation

Directly by the Secretariat General-Structural Reform Support Service

Indicative timetable and indicative amount of grants awarded without a call for proposals

<table>
<thead>
<tr>
<th>Reference</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance and public administration</td>
<td>Q3 2018 – Q1 2019</td>
<td>EUR 4 300 000</td>
</tr>
</tbody>
</table>

Maximum possible rate of co-financing of the eligible total costs
### 1.2.3. Direct grants to support structural reforms in the area of growth, business environment and sectoral issues

Priorities of the year, objectives pursued and expected results

The priorities for the year, objectives pursued and expected results for these grants are those of point 1.1.3 of Part I.

Description of the activities to be funded by the grants awarded without a call for proposals on the basis of Article 190 of Delegated Regulation (EU) No 1268/2012

Support will be provided to carry out, inter alia, the following activities:

(a) collection of data and compilation of statistics, development and application of common methodologies and, indicators or benchmarks; examples: (i) application of a methodology for identifying export opportunities; (ii) guidelines for carrying out inspections; (iii) identifying information, administrative and regulatory barriers and bottlenecks with regard to clean energy investments;

(b) studies, research, analyses and surveys, evaluations and impact assessments, and the development and publication of guides, reports and educational material; examples: (i) analysis of barriers and challenges affecting small and medium-sized enterprises development; (ii) impact assessment of rules and regulations; (iii) assessment of the functioning of the waste sector;

(c) expertise related to policy advice, policy change, formulation of strategies and reform action plans and roadmaps, as well as to legislative, institutional, structural and administrative reforms; examples: (i) recommendations on simplification of licensing and inspection reform; (ii) recommendations on expanding the export base; (iii) recommendations on the implementation of the cadastre reforms; (iv) recommendations for supporting clean energy investments; (v) recommendations for managing transitions out-of-coal; (vi) recommendations for removing barriers to investment in clean energy technologies and for finalising the national energy and climate plan; and (vii) recommendations for defining and implementing appropriate processes and measures for improving waste management;

(d) organisation of seminars, conferences and workshops; examples: (i) capacity building on public private partnerships; (ii) training for inspections; and (iii) workshops to develop capacity on transition out-of-coal; and

(e) the provision of experts, including resident experts, for a short or a long period, to perform tasks in specific domains or to carry out operational activities, where necessary with interpretation, translation and cooperation support, administrative assistance and infrastructure and equipment facilities; examples: (i) provision of experts to support the elaboration of clean energy investment policies; and (ii) expert missions to support the implementation of methodologies related to the strategic planning of public private partnerships.

Essential eligibility, selection and award criteria
Direct grants may be awarded to international organisations and Member State bodies and other bodies with a public service mission, which, in view of the nature of the action, have recognised and relevant technical competence, high degrees of specialisation or administrative power in the field of licensing and inspections, trade and other key economic sectors, as well as land use, energy, and environment. Such entities will be identified on the basis of their specific experience in inspection and licensing systems, export promotion, regulatory impact assessment, cadastral reform, Energy Union, environment legislation and circular economy in recent years in European countries as well as their proven knowledge of the local context. Direct grants may be awarded also to entities that are in a *de jure or de facto* monopoly situation.

Beneficiaries will demonstrate their financial capacity by proving that they have stable and sufficient sources of funding to maintain their activity during the period of the grant. Operational capacity will be assessed based on thematic experience in the policy field linked to the action.

In accordance with Article 131(3) of the Financial Regulation, the financial capacity of those beneficiaries that are public bodies or international organisations will not be verified.

The award of grants without a call for proposals in accordance with Article 190 (1) (c) or (f) RAP will be justified in the award decision.

The potential beneficiary will be invited to submit an application, which will be evaluated according the following main award criteria:

- The extent to which the proposed action is in line with the objectives pursued and the extent to which the proposed outputs present added value in this context; and

- The financial quality of the proposal including a reasonable and realistic budget as well as a sound cost-efficiency ratio.

**Implementation**

**Directly by the Secretariat General-Structural Reform Support Service**

Indicative timetable and indicative amount of the grants awarded without a call for proposals

<table>
<thead>
<tr>
<th>Reference</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Growth and Business Environment</td>
<td>Q2 2018 – Q4 2020</td>
<td>EUR 6 510 000</td>
</tr>
</tbody>
</table>

Maximum possible rate of co-financing of the eligible total costs

100%
1.2.4. **Direct grants to support structural reforms in the area of labour market, health and social services**

Priorities of the year, objectives pursued and expected results

The priorities for the year, objectives pursued and expected results for these grants are those of point 1.1.4 of Part I.

Description of the activities to be funded by the grants awarded without a call for proposals on the basis of Article 190 of Delegated Regulation (EU) No 1268/2012

Support will be provided to carry out, *inter alia*, the following activities:

(a) expertise related to policy advice, policy change, formulation of strategies and reform roadmaps, as well as legislative, institutional, structural and administrative reforms; *examples*: policy advice on the implementation of a reform in digital education; policy advice for the design and implementation of active labour market policies; policy advice on labour inspections; support in formulation of social security reform and improvement of collection.

(b) the provision of experts, including resident experts, for a short or long period, to perform tasks in specific domains or to carry out operational activities, where necessary with interpretation, translation and cooperation support, administrative assistance and infrastructure and equipment facilities; *examples*: provision of experts to help assess the teachers training system; provision of hands-on advice on various aspects related to integration of disadvantaged groups into the labour market and the social welfare system;

(c) organisation of seminars, conferences and workshops; *examples*: workshop and exchange of best practice on improving digital skills in schools; workshops and exchange of best practices on activation and employability schemes for the unemployed; workshops and exchange of best practices for the operational development of the single social welfare agency; workshops and exchange of best practices in the social and solidarity economy;

(d) organisation of study visits to relevant Member States;

(e) training actions and the development of online or other training modules; *example*: teacher training as part of the curricular reform embedding digital education in primary and secondary education; preparation of a training needs analysis for management and staff in the different departments of the single social welfare agency; development of a massive open online courses (mooc) for the regional support centres for social and solidarity economy;

(f) collection of data and compilation of statistics, development of common methodologies and, indicators or benchmarks; *example*: setting up of an analytical tool for quantitative impact and monitoring of active labour market policies; development of a scientifically validated methodology to apply for the deinstitutionalisation of disabled people;

(g) information technology capacity building: expertise related to development, maintenance, operation and quality control of the information technology infrastructure and applications needed to implement the reforms, as well as expertise related to programmes geared towards the digitalisation of public services; *examples*: support for the development of an integrated management information system in the field of active labour market policies; support for the creation of information technology systems for social securities; streamlining efforts and
development of common registries for revenue collection (social securities and tax); 

(h) studies, research, analyses and surveys, evaluations and impact assessments, and the development and publication of guides, reports and educational material; examples: carrying out a study on the obstacles of upper secondary education teachers in teaching information and communications technology; carrying out studies, research, and evaluation on good practices to move disabled people from institutional to community based services; impact assessment and analysis of good practices for improving administration of labour inspections; and

(i) communication projects for learning, cooperation, awareness raising, dissemination activities and the exchange of good practices; organisation of awareness-raising and information campaigns, media campaigns and events, including corporate communication and communication; examples: support for the dissemination of activities related to labour market activation programmes

Essential eligibility, selection and award criteria

Direct grants may be awarded to United Nations Organizations, other international organisations, Member State ministries, agencies and bodies, other bodies with a public service mission and non-for-profit international or European expertise associations and networks, which, in view of the nature of the action, have recognised and relevant technical competence, high degrees of specialisation or administrative power in the field of labour market, social services and education. Such entities will be identified on the basis of their specific experience in supporting structural reforms in the areas of education and training, labour market and social security and social welfare in recent years in European and neighbouring countries and proven knowledge of the local context. Direct grants may be awarded also to entities that are in a de jure or de facto monopoly situation.

Beneficiaries will demonstrate their financial capacity by proving that they have stable and sufficient sources of funding to maintain their activity during the period of the grant. Operational capacity will be assessed based on thematic experience in the policy field linked to the action.

In accordance with Article 131(3) of the Financial Regulation, the financial capacity of those beneficiaries that are public bodies or international organisations will not be verified.

The award of grants without a call for proposals in accordance with Article 190 (1) (c) or (f) RAP will be justified in the award decision.

The potential beneficiary will be invited to submit an application, which will be evaluated according the following main award criteria:

- The extent to which the proposed action is in line with the objectives pursued and the extent to which the proposed outputs present added value in this context; and

- The financial quality of the proposal including a reasonable and realistic budget as well as a sound cost-efficiency ratio.

Implementation
Directly by the Secretariat General-Structural Reform Support Service

Indicative timetable and indicative amount of the grants awarded without a call for proposals

<table>
<thead>
<tr>
<th>Reference</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Labour market, health, social</td>
<td>Q3 2018 – Q2 2019</td>
<td>EUR 3 120 000</td>
</tr>
<tr>
<td>services and education</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Maximum possible rate of co-financing of the eligible total costs

100%

1.2.5. Direct grants to support structural reforms in the area of financial sector and access to finance

Priorities of the year, objectives pursued and expected results

The priorities for the year, objectives pursued and expected results for these grants are those of point 1.15 of Part I.

Description of the activities to be funded by the grants awarded without a call for proposals on the basis of Article 190 of Delegated Regulation (EU) No 1268/2012

Support will be provided to carry out, inter alia, the following activities:

(a) expertise related to policy advice, policy change, formulation of strategies and reform roadmaps, as well as to legislative, institutional, structural and administrative reforms; examples: 1) provision of policy inputs on specific Value for Money methodologies or related sectoral topics; and 2) formulation of a strategy for voluntary tax compliance, including recommendations and of an action plan for the implementation of the voluntary tax compliance strategy, drafting of concept note for the implementation of tax policy relating to groups with special needs

(b) the provision of experts, including resident experts, for a short or long period, to perform tasks in specific domains or to carry out operational activities, where necessary with interpretation, translation and cooperation support, administrative assistance and infrastructure and equipment facilities; examples: 1) provision of short-term expert missions (up to 3 missions per year) providing feedback on ongoing spending reviews) Embedded expert for spending review / budget tie-in (3 to 6 months + periodic check-in visits)

(c) organisation of seminars, conferences and workshops;

(d) organisation of study visits to relevant Member States [or third countries]: examples: study visits for gathering information about relevant experience of others countries in managing the changes after implementation of a complex information technology system introduced in the tax administration area.
(e) training actions and the development of online or other training modules;
(f) collection of data and compilation of statistics, development of common methodologies and, indicators or benchmarks;
(g) information technology capacity building: expertise related to development, maintenance, operation and quality control of the information technology infrastructure and applications needed to implement the reforms, as well as expertise related to programmes geared towards the digitalisation of public services;
(h) studies, research, analyses and surveys, evaluations and impact assessments, and the development and publication of guides, reports and educational material; and
(i) communication projects for learning, cooperation, awareness raising, dissemination activities and the exchange of good practices; organisation of awareness-raising and information campaigns, media campaigns and events, including corporate communication and communication, examples: support for the elaboration of bulletins, newsletter, brochures, posters and videos on topics proposed in an organisational change communication plan, and deliver them in electronic format, such as e-mail, social networks, intranet, blogs, and printed format.

Essential eligibility, selection and award criteria

Direct grants may be awarded to international organizations and Member States bodies and other bodies with a public service mission, which, in view of the nature of the action, have recognized and relevant technical competence, high degrees of specialization or administrative power in the field of: access to finance; national promotional bank best practices, insolvency and non-performing loans and financial literacy. Such entities will be identified on the basis of their specific experience, in the respective field and, specifically, the topic of the respective support measure in recent years in Member States and, where appropriate, major economies and proven knowledge of the local context in Greece. Direct grants may be awarded also to entities that are in a de jure or de facto monopoly situation.

Beneficiaries will demonstrate their financial capacity by proving that they have stable and sufficient sources of funding to maintain their activity during the period of the grant. Operational capacity will be assessed based on thematic experience in the policy field linked to the action.

In accordance with Article 131(3) of the Financial Regulation, the financial capacity of those beneficiaries that are public bodies or international organisations will not be verified.

The award of grants without a call for proposals in accordance with Article 190 (1) (c) or (f) RAP shall be justified in the award decision.

The potential beneficiary will be invited to submit an application which will be evaluated according the following main award criteria.

The extent to which the proposed action is in line with the objectives pursued and the extent to which the proposed outputs present added value in this context; and

The financial quality of the proposal, including a reasonable and realistic budget as well as a sound cost-efficiency ratio.
Implementation

Directly by Secretariat General-Structural Reform Support Service

Indicative timetable and indicative amount of the grants awarded without a call for proposals

<table>
<thead>
<tr>
<th>Reference</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial sector and access to finance</td>
<td>Q4 2018 - Q3 2019</td>
<td>EUR 200 000</td>
</tr>
</tbody>
</table>

Maximum possible rate of co-financing of the eligible total costs

100%
Procurement

The overall budgetary allocation reserved for procurement contracts in 2018 amounts to EUR 3 520 000

1.2.6. Procurement activities for the implementation of the Structural Reform Support Programme in Greece further to Article 11 of Regulation (EU) No 2017/825

Subject matter of the contracts envisaged (study/technical assistance/evaluation/survey/information technology/ communication services/etc.)

Based on Greek request, specific technical support projects will be undertaken in the policy areas referred to in Article 5(2) of the Regulation on the Structural Support Reform Programme for the period 2017-2020. The contracts may, inter alia, be used for studies, provision of technical assistance, carrying out surveys, etc.

Those projects will assist the Greek authorities in preparing and implementing growth-enhancing administrative and structural reforms. The contracts will serve the priorities and objectives referred to in Part I.

Type of contract (new Multiple Framework Contract/direct contract/specific contract based on an existing Multiple Framework Contract/contract renewal) and type of procurement (service/supply/works)

Type of contract: direct contracts and specific contracts based both on existing framework contracts and on the Multiple Framework Contract for the provision of technical support for the implementation of structural reforms under the Structural Reform Support Programme. The Multiple Framework Contract\(^\text{17}\) signed with several operators will allow for the Structural Reform Support Programme needs to be met in a better way.

Type of procurement: service contracts.

Indicative number of contracts envisaged: 14

Indicative timeframe for launching the procurement procedure

Q3 2018 - Q2 2019

Implementation

Directly by the Structural Reform Support Service and EUR 200 000 by DG NEAR for the provision of technical assistance under TAIEX.