COMMISSION IMPLEMENTING DECISION

of 7.4.2021

on the financing of the use of technical assistance in the framework of the European Regional Development Fund and the Cohesion Fund and the adoption of the annual work programme for 2021
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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,


Having regard to the future Regulation of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime and Fisheries Fund and financial rules for those and for the Asylum and Migration Fund, the Internal Security Fund and the Border Management and Visa Instrument (‘the future CPR’), and in particular Article 29 thereof,

Having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006, and in particular Articles 58(2) and 92a thereof,

Whereas:

(1) In order to ensure the implementation of the technical assistance in the framework of the European Regional Development Fund (‘ERDF’) and the Cohesion Fund, including additional resources stemming from the European Union Recovery Instrument providing assistance for fostering crisis repair in the context of the COVID-19 pandemic and its social consequences and for preparing a green, digital and resilient recovery of the economy (‘REACT-EU resources’), it is necessary to adopt an annual financing decision, which constitutes the annual work programme for 2021. Article 110 of Regulation (EU, Euratom) 2018/1046 (‘the Financial Regulation’) establishes detailed rules on financing decisions.

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The envisaged assistance is to comply with the conditions and procedures set out by the restrictive measures adopted pursuant to Article 215 of the Treaty on the Functioning of the European Union (‘TFEU’).

It is appropriate to authorise the award of grants without a call for proposals and to provide for the conditions for awarding those grants.

Pursuant to Article 62(1), point (c), of the Financial Regulation, indirect management shall be used for the implementation of the programme.

The Commission shall ensure a level of protection of the financial interests of the Union with regard to entities and persons entrusted with the implementation of Union funds by indirect management as provided for in Article 154(3) of the Financial Regulation. To this end, such entities and persons are to be subject to an assessment of their systems and procedures in accordance with Article 154(4) of the Financial Regulation and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) of the Financial Regulation before a contribution agreement can be signed.

It is necessary to allow for the payment of interest due for late payment based on Article 116(5) of the Financial Regulation.

In order to allow for flexibility in the implementation of the work programme, it is appropriate to allow changes that should not be considered substantial for the purposes of Article 110(5) of the Financial Regulation.

In accordance with Article 29 of the future CPR, and point (a) of the second subparagraph of Article 193(2) of the Financial Regulation, if duly justified, activities and costs in grants financed under this Decision may be eligible from the beginning of the 2021 financial year, even if implemented and incurred before the grant application was submitted.

The implementation of the work programme is subject to the adoption and entry into force of the future CPR by the legislative authority without significant modifications.

In relation to appropriations attributed as external assigned revenue under Article 3(1) of Council Regulation (EU) 2020/2094, and Article 92a of Regulation (EU) No 1303/2013, the implementation of this Decision is subject to additional suspensive conditions.

HAS DECIDED AS FOLLOWS:

Article 1
The work programme

The annual financing decision, constituting the annual work programme for the implementation of the technical assistance in the framework of the ERDF and the Cohesion Fund for the year 2021, as set out in the Annex, is hereby adopted.

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**Article 2**

*Union contribution*

1. The maximum Union contribution for the implementation of the technical assistance for the year 2021 is set at EUR 208 814 493, and shall be financed from the appropriations entered in the following budget lines of the general budget of the Union:

   (a) 05 02 02 00 (ERDF): EUR 96 419 047;
   (b) 05 03 02 00 (Cohesion Fund): EUR 14 896 963;
   (c) 05 02 05 02-NGEU (REACT-EU): EUR 97 498 483.

2. The appropriations provided for in the first paragraph may also cover interest due for late payment.

3. The implementation of the work programme is subject to:
   - the final adoption and entry into force of the future CPR by the legislative authority without significant modifications,
   - the availability of the appropriations as provided for in the general budget of the Union for 2021.

4. In relation to appropriations attributed as external assigned revenue under Article 3(1) of Regulation (EU) 2020/2094 and Article 92a of Regulation (EU) No 1303/2013, the implementation of this Decision is also subject to:
   - the entry into force of Council Decision (EU, Euratom) 2020/2053⁵,
   - the availability of the corresponding external assigned revenues.

**Article 3**

*Methods of implementation and entrusted entities or persons*

The implementation of the actions carried out by way of indirect management, as set out in the Annex, may be entrusted to the entities or persons referred to or selected in accordance with the criteria laid down in point 5 of that Annex.

**Article 4**

*Flexibility clause*

Cumulated changes to the allocations to specific actions not exceeding 20% of the maximum Union contribution set out in the first paragraph of Article 2 of this Decision shall not be considered to be substantial for the purposes of Article 110(5) of the Financial Regulation, where those changes do not significantly affect the nature of the actions and the objective of the work programme.

The authorising officer responsible may apply the changes referred to in the first paragraph. Those changes shall be applied in accordance with the principles of sound financial management and proportionality.

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Article 5

Grants

Grants may be awarded without a call for proposals in accordance with the conditions set out in the Annex. Grants may be awarded to the bodies referred to in the Annex.

Done at Brussels, 7.4.2021

For the Commission
Elisa FERREIRA
Member of the Commission