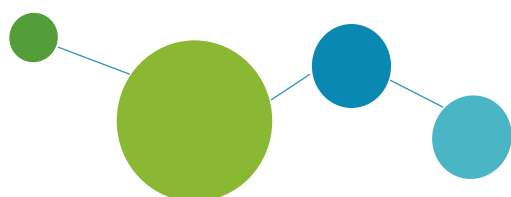




MANUAL FOR BENEFICIARIES FOR STANDARD PROJECTS

PART 2 – PROJECT DEVELOPMENT





Manual for Beneficiaries for standard projects

PART 2: PROJECT DEVELOPMENT

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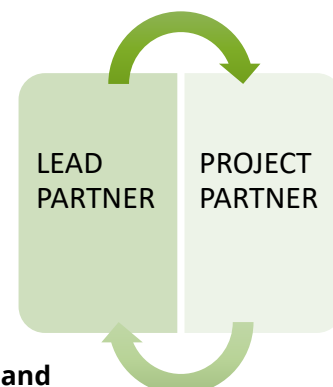
1 HOW TO PARTICIPATE?

1.1 PARTNERSHIP REQUIREMENTS

Project partners are organisations that are directly participating in the development and implementation of the IP SI-HU projects and are officially listed in the application form.

The minimum requirement is to have at least **one Project Partner from Slovenia and one** from **Hungary**. An EGTC registered in one of the participating countries consisting of members from both Member States can be a sole partner implementing a project. **The recommended upper number of Project Partners is 6.**

Natural person and political parties are excluded from participation. All other legal entities can participate provided they are not acting as external service providers in the same project and **have financial, administrative and operational capacity to participate in the programme.**



Partners should bear in mind that the absence of advance payments and the time gap between incurring the expenditure and having it reimbursed may lead to cash-flow problems. This might be particularly relevant for private institutions and associations.

As a general rule, the programme supports cooperation between partners located in the programme area (see chapter 2. 1 of PART 1 of the Manual for beneficiaries). Considering that the programme area is only partially covering the territory of Slovenia and Hungary, there are exceptions to this rule on the geographical location of the Project Partners. They concern cases where a partner is located outside the programme area but still on the territory of a Member State involved in the programme. Such Project Partners can also participate in the projects if at least the following is met:

- The institution has a competence for covering the whole country or participating region
- The contribution of the Project Partner brings clear added-value for the project and the cooperation area

Project Partners located outside the programme area but inside the European Union can become Project Partners only in justified cases. Please note that, in case of project approval, the effective participation of partners from European Union regions outside the programme area is subject to the condition that the Member States where they are located accept all of the implementing provisions in relation to management, control and audit.

1.2 LEAD PARTNER PRINCIPLE AND REQUIREMENTS

The partners appoint a Lead Partner for each project among themselves. When applying for the co-financing the **Lead Partner** must be located within the programme area and assumes the following responsibilities:

- ✓ It shall lay down the arrangements for its relations with the Project Partners participating in the project in an agreement comprising, inter alia, provisions guaranteeing the sound financial

management of the funds allocated to the project, including the arrangements for recovering amounts unduly paid.

- ✓ It shall be responsible for ensuring the implementation of the entire project.
- ✓ It shall ensure that the expenditure presented by the Project Partners participating in the project was paid for the purpose of implementing the project and corresponds to the activities agreed between those partners.
- ✓ It shall verify that the expenditure presented by the partners participating in the project was validated by the controllers.
- ✓ It shall be responsible for transferring the ERDF contribution to the Project Partners participating in the project.

Beside these responsibilities, the Lead Partner is also responsible for:

- ✓ Collecting the information from the Project Partners, cross-checking the verified activities with the progress of the project and submitting the reports to the JS;
- ✓ Signing the ERDF Subsidy Contract;
- ✓ Harmonizing the project changes with the JS and other Project Partners.

Responsibilities of the Lead Partner are laid down in detail in the ERDF Subsidy Contract signed with the Programme Managing Authority. In turn, the Lead Partner concludes the partnership agreement with all Project Partners. Templates of the ERDF Subsidy Contract and the Partnership Agreement are available on the programme website www.si-hu.eu.

1.3 PROJECT SIZE AND PROJECT DURATION

Scope	Standard projects for the implementation of Priority 1 and Priority 2
Applicability	Projects related to SO 1.1, SO2.1
Duration	As recommendation up to 36 months
Budget	Above 160.000 up to 1,5 mio EUR ERDF
Partnership	As a recommendation max. 6 project partners

Scope	Standard projects for the implementation of SO 3.1 within the Priority 3
Applicability	Projects related to SO 3.1
Duration	As recommendation up to 24 months
Budget	Above 160.000 up to 350.000 EUR ERDF
Partnership	As a recommendation max. 6 project partners

Scope	Small scale projects for the implementation of SO 3.2 within the Priority 3
Applicability	Projects related to SO 3.2
Duration	As recommendation up to 12 months
Budget	Up to 22.500 EUR ERDF
Partnership	As a recommendation 2 project partners

The earliest possible start of the period of eligibility of expenditure is 1st January 2022. The project's end date shall be the date defined in the ERDF Subsidy Contract but shall not be later than 31 December 2028.

1.4 Co-FINANCING

Only eligible expenditure can be co-financed by the programme, whereas the co-financing from the ERDF can amount to a maximum of 80% of the total eligible costs. At least 20% must be ensured from Project Partner own contribution and/or other sources.

For all Project Partners, it is strongly recommended to contact their National Authority before registering their project activities in the Jems, in order to ensure the compliance of their project with the national strategic interests.

1.5 CROSS-BORDER COOPERATION CRITERIA

The cooperation has to be at the heart of each project. All Project Partners must work together actively for producing the project outputs and results and achieving their planned use. Project Partners shall cooperate in the project development and project implementation. In addition, they shall cooperate in the financing or the staffing.

At least three of the following cross-border criteria must be fulfilled to have the project eligible for funding.

- ✓ **Joint development (compulsory)** – i.e. partners have to be involved in an integrated way in developing ideas, priorities and actions in the project development process.
- ✓ **Joint implementation (compulsory)** – i.e. project activities must be carried out by partners in a cooperative way that ensures clear content-based links and be coordinated by the Lead Partner.
- ✓ **Joint financing (compulsory)** – i.e. the joint project budget shall be organised in line with activities carried out by each Project Partner. The Lead Partner is responsible for the administration and reporting towards the programme bodies as well as the distribution of the funds to the partners.
- ✓ **Joint staffing** – i.e. the project should not duplicate functions within the partnership. Staff members coordinate their activities with others involved in the activities and exchange information regularly.

1.6 STATE AID AND DE MINIMIS AID

1.6.1 General about State aid and De minimis aid

Public support granted by the IP SI-HU 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 insofar as it affects trade between Member States, which is incompatible with the internal market¹.

¹ Article 107(1) of TFEU (Treaty on the Functioning of the European Union)

The support applies not only to EU funds but also to all public grants (including national, regional and local levels).

The following five criteria define whether the support received is State aid or not. The State aid rules apply only to measures that satisfy all of the criteria listed in Article 107(1) of the TFEU²:

Undertaking: The recipient of the aid is an “undertaking”, which is carrying out an economic activity in the context of the project.

Transfer of state resources: The aid comes from the State, which is always the case for any Interreg programme.

Economic advantage: The aid gives an economic advantage (a benefit), which an undertaking would not have obtained under normal market conditions.

Selectivity: Aid favours certain undertakings or the production of certain goods.

Effect on competition and trade: Aid affects trade between Member States because concerned activities are open to competition in various Member States. Such aid (directly or indirectly) distorts or threatens to distort competition and trade within the European Union.

It is important to mention that the concept of an undertaking covers any entity engaged in an economic activity, regardless of its legal status and the way in which it is financed. Therefore, the nature of activities of the undertaking in question is relevant to define if State aid rules will be applied.

Economic activity is broadly defined as offering goods or services on a given market. The key question is whether, in principle, an undertaking could carry out the activity in order to make profit.

1.6.2 State aid/de minimis aid measures

When activities are considered as State aid relevant, direct or indirect State aid will be granted. The direct state aid concerns Project Partners directly involved in the project. Indirect state aid concerns third parties involved in the project.

Direct aid will be preferably granted:

- under the General Block Exemptions regulation (GBER)³. The programme will open schemes under Article 20 (direct state aid) and 20a (indirect state aid). The maximum aid intensity granted under GBER Article 20 is 80%, which is also the maximal co-financing rate of the programme. The maximum amount under GBER article 20a is 20.000 EUR per third party involved in the project. This indirect aid (e.g. free of charge services, consultancy to companies) is to be determined by the concerned Project Partners prior to the implementation of project activities. The Project Partner is obliged to make sure that the upper ceiling is not exceeded during the implementation of the project activities under de minimis⁴ regime. In this case the entire budget of the concerned project partner will be regarded as State aid granted.

² Official Journal 115, 09/05/2008, P.: 91-92.

³ Regulation (EU) No 650/2014 as further amended

⁴ Regulation (EU) No 1407/2013 as further amended

The usage of following State Aid schemes is planned for the IP SI-HU 2021-2027: GBER Article 20 and 20a and *de minimis*.

The Commission has taken the view that small amounts of aid (de minimis aid of less than 200.000 EUR of total public advantages over a 3-budgetary year period per Project Partner) do not have a potential effect on competition and trade between Member States. Therefore, funds can be also granted under *de minimis* regime.

Besides EU and programme rules, the national rules have to be respected.

1.7 PROJECT MODIFICATIONS

During the project implementation, partners might face the need to modify the Application Form in order to adapt it to the actual needs, complete the project successfully and achieve the set objectives.

Depending on the focus the following types of project modifications may occur:

- ✓ Change of the project partnership;
- ✓ Budget changes;
- ✓ Change of the work plan;
- ✓ Extension of the project duration.

The LPs should always inform the Joint Secretariat as soon as they become aware that a change of the project might be needed. In any case the change must not affect the achievement of the result indicators.

Depending on the impact on the project, it can be distinguished between **minor and major project modifications**. All project modifications must be justified and agreed between the Project Partners before they are communicated to the JS. Changes **have** to be approved by the programme bodies.

1.7.1 Minor modifications

Minor modifications are adjustments of the project, which do not have a significant impact on the project objectives and/or implementation. They may concern administrative/ management issues as well as work plan and budget within the limits allowed by the programme. Minor modifications can be approved by the JS, which also may decide to put the decision on the level of the MC.

Examples of modifications:

- ✓ minor adaptations of the work plan (modifications which do not change the nature, and use of the planned outputs and investments, minor modifications of deliverables or outputs e.g. change of the output values not exceeding 20% of the initially approved ones, etc.);
- ✓ extension of the project duration for less than 12 months from the end date defined in the ERDF Subsidy Contract.

1.7.2 Major modifications

Major modification is any deviation from the latest version of the approved Application Form going beyond the flexibility limits applicable to minor modifications. They are to be considered as exceptional and may be approved only in justified cases. The **major modifications shall be approved by the MC**.

Examples of modifications:

- ✓ extension of the project duration for more than 12 months from the end date defined in the ERDF Subsidy Contract,
- ✓ changes in project partnership (replacement of a partner, withdrawal of a partner, additional partner),
- ✓ modification of the financing plan (influencing the amount of the approved ERDF),
- ✓ reallocation of the funds between cost categories exceeding the sum of 20% of total eligible costs of the project,
- ✓ changes of output values exceeding 20% of the initially approved ones.

The project modifications can be approved only if the project is still reaching the main project and programme indicators.

As a general rule, only two major modifications of the project are allowed during the project duration.

In case of changes of administrative elements (e.g. change of contact data, bank account, legal representatives, type of employment, name of the PPs institution) the LP shall **inform the JS as soon as possible**. The JS will then analyse the LP request and, if applicable, open the respective section in the Jems. The Lead Partner will then be able to update the information in the Jems.

1.7.3 Flexibility rule at the Project Partner level

There is flexibility between the cost categories. This flexibility can be used e.g. when planned activities cost more than originally expected. Minor modifications to the individual cost categories are not monitored by the Joint Secretariat: projects are allowed to shift a maximum of 20% of the individual cost categories at Project Partner level, given that the partner total budget is not exceeded. Restrictions for flexibility rule:

- ✓ Shifts are cumulative on Project Partner level. Shifts above the 20% threshold need an official modification process.
- ✓ The flexibility rule does not apply to the predefined calculation methods of Simplified Cost Options.
- ✓ Note that due to several simplified cost options can be linked on staff costs, you must carefully consider the flexibility for increasing staff costs. Several other cost categories (e.g. office and administration, travel and accommodation) will increase at the same time.

1.7.4 The process for requesting project modifications

Once the project partnership agrees on the project modification, the Lead Partner should inform the JS about the upcoming project modifications.

The Lead Partner needs to fill in a modification request and submit it through the Jems. The requested project change needs to be clearly described and justified, including also the cause and effects of the proposed project modifications. The technical support through the project modification process will be provided by the JS.

Once the project modification is submitted by the Lead Partner, the JS screens the provided request and depending on the type of the project change performs the decision procedures. In case of minor changes,

the decision can be taken by the JS, for major changes, the materials for the MC decision will be prepared and the final decision will be taken by the MC members.

Obligations deriving from the ERDF Subsidy Contract and the Partnership Agreement in terms of audits, retention of supporting documents and durability of outputs remain applicable after any type of the project modification.

If the outcome of the proceedings is positive, the JS grants to the Lead Partner the possibility to revise the Application Form in the Jems. The Lead Partner then updates the relevant parts of the Application Form (partnership, work plan or budget) in line with the approved project change request. In case the requested project change requires additional supporting documents (e.g. partner declaration, withdrawal letters etc.), they have to be uploaded in the Jems as annexes of the revised Application Form.

The JS examines the revisions done in the Application Form. The LP can be asked to provide further clarifications and/or amendments of the Application Form, in case the changes done in the Jems and

related explanatory information is not sufficient.

Based on the final submission of the revised Application Form in the Jems, the JS informs the Lead Partner on the final decision on the requested project change.

1.8 AUDIT TRAIL AND DURABILITY OF OWNERSHIP

An audit trail is to be understood as a chronological set of accounting records that provide documentary evidence of the sequence of steps undertaken by the PPs and programme bodies for implementing an approved project. According to this definition, the proper keeping of accounting records and supporting documents held by the PPs and its controller plays a key role in ensuring an adequate audit trail. In turn, setting up and maintaining an adequate project audit trail is a basic requirement for the eligibility of the expenditure claimed. At the level of each PP, an adequate audit trail is composed at least of the following elements:

- ✓ The ERDF subsidy contract (and its amendments), only valid for LPs;
- ✓ The partnership agreement (and its amendments);
- ✓ The latest version of the approved application form in Jems;
- ✓ Adequate evidence and documentation of all outputs and deliverables produced during the project lifetime;
- ✓ For real costs claimed within the project, the documents proving the expenditure incurred and the payment made;
- ✓ Adequate documentation of all procurement procedures implemented for selecting experts, service providers and suppliers;
- ✓ Any other supporting document applicable to each cost category as further specified in part 4 – Eligibility Rules of this Manual;
- ✓ Reports submitted in Jems to the control with the purpose of validating project expenditure;
- ✓ Documents issued by the control validating expenditure claimed within the project.

One important element to be taken into account when setting up the audit trail is the need to avoid double funding from different co-financing sources for the same expenditure item.

Project Partners need to be aware that the outputs having the character of investments in infrastructure or productive investments realised within the project must remain in the ownership of the concerned

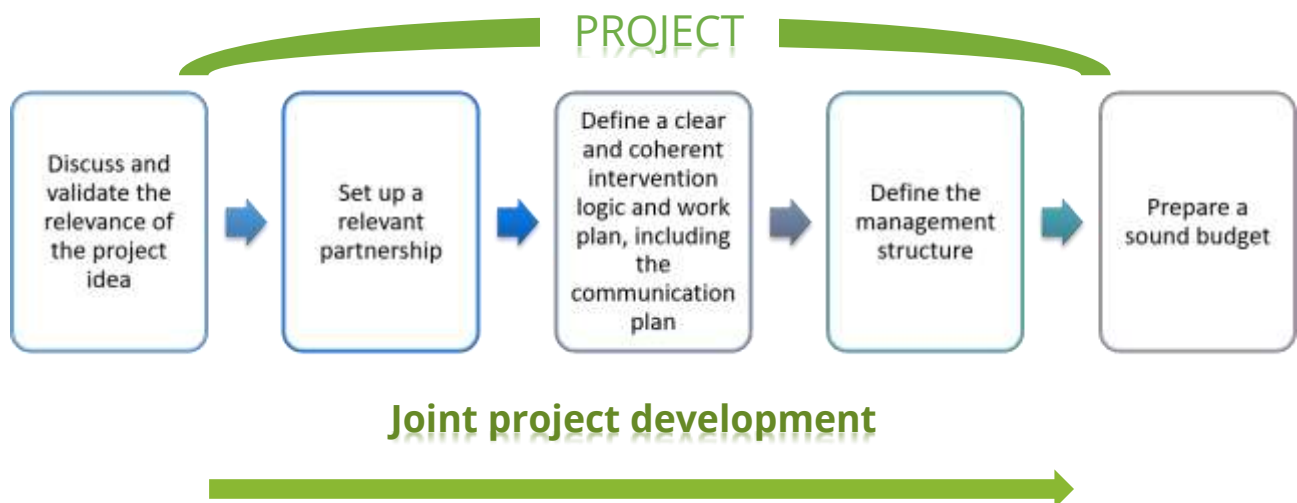
Project Partner for at least five years following the final payment to the beneficiary, or where applicable, within the period set out in state aid rules. Examples where a violation of rules⁵ concerning durability of ownership would occur:

- ✓ relocation of a productive activity to outside the programme area⁶,
- ✓ substantial changes affecting the nature, objectives or implementation conditions of the investment,
- ✓ change of the ownership of an infrastructure item which gives a firm or a public body an undue advantage.

2 HOW TO DEVELOP A GOOD PROJECT?

The preparation of a project application is a challenging process, especially in the cooperation context. It usually starts with a first project idea, which is then further developed through the inputs of the future Project Partners and according to the programme guidance. It is therefore recommended to follow the structure of the Application Form in order to see which information is expected and not to miss out on any relevant topics. This chapter aims at helping you in preparing your Application Form. There are practical hints for advancing from the initial project idea to a successful application. The subsequent chapters guide you through the workflow from the project idea to the application ready for submission (as illustrated in figure 1).

Figure 1 – Project development: from a project idea to the application



2.1 DEVELOPING THE PROJECT CONCEPT AND INTERVENTION LOGIC

As the programme, also the projects have to follow a clear intervention logic that reflects the current context (e.g. particular territorial challenge or need). The project intervention logic needs to show how a

⁵ According to EC Regulation 2021/1060, Article 65(3) this shall not apply for operation, which undergoes cessation of a productive activity due to a non-fraudulent bankruptcy.

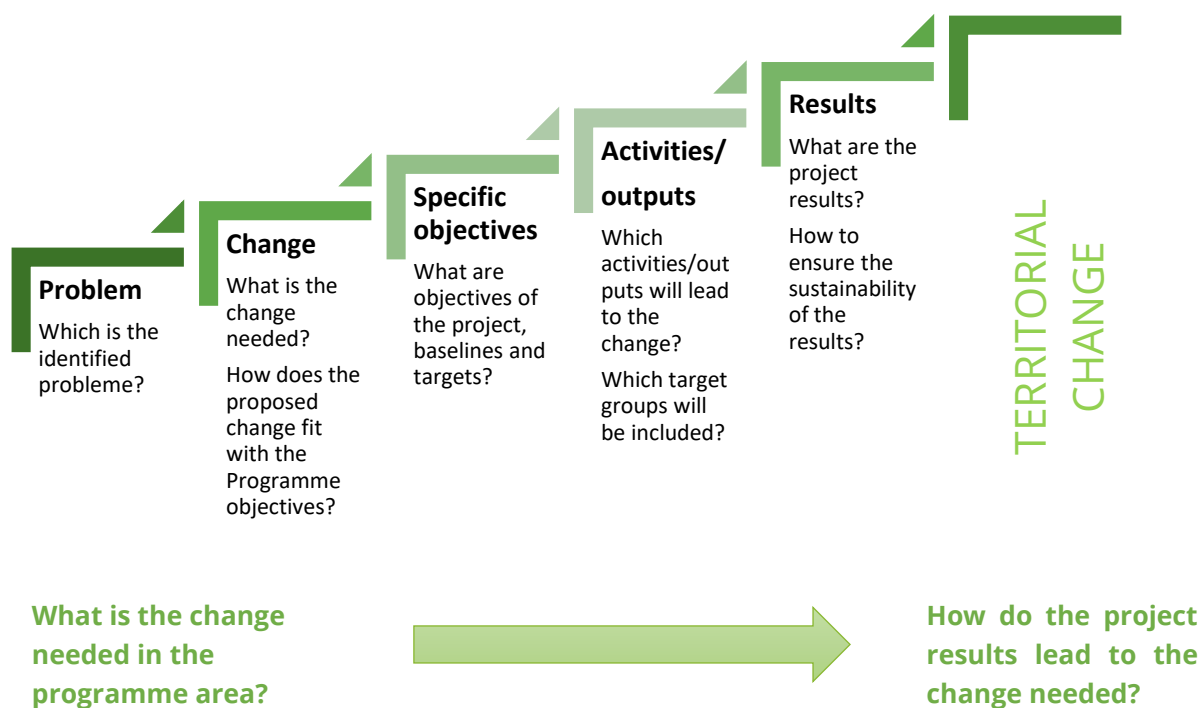
⁶ This requirement is to be observed for 10 years following the final payment to the beneficiary or for the applicable timeframe according to state aid rules in case of grant released under state aid conditions.

desired change will be achieved. It should duly reflect the current situation (e.g. the problem), its underlying causes and the change which the project seeks to achieve by implementing the planned activities. It also needs to indicate the activities needed to result in the change.

Project partners are encouraged to use results of already implemented projects⁷, especially those supported by INTERREG (CBC, transnational and interregional) in which partners were involved. Additionally, synergies with running projects leading to improved know-how transfer and project results should be investigated and in the same way incorporated in the project concept.

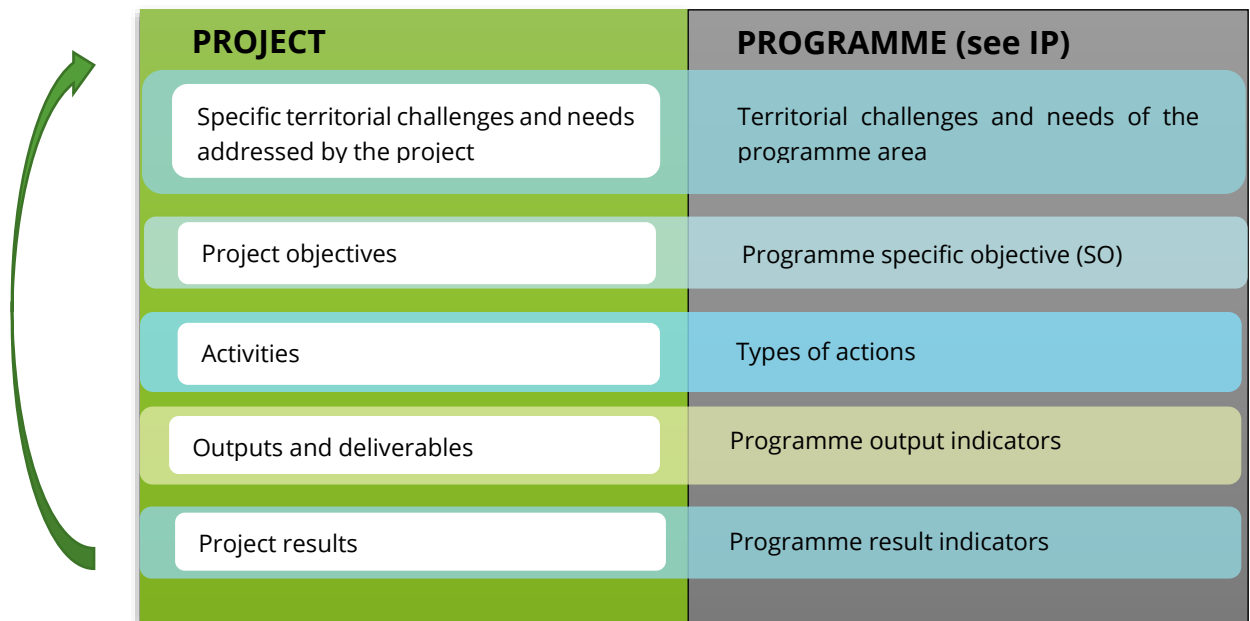
The following figure illustrates different components of the project development and basic questions to be addressed during the development of the project.

Figure 2: How to develop the project intervention logic?



Each project needs to clearly indicate **why** it is needed, **what** cross-border common issues or challenges it will address and what change (project results) will result out of the project activities. These envisaged results have to reflect in the desired change and need to be translated into specific project objective.

⁷ For that purpose, project partners can in particular use output libraries developed by some Interreg programs and the EU database www.keep.eu.



After the intervention logic is set in place (starting from the initial situation and ending with the envisaged change), preconditions, activities and outputs necessary to reach the objectives and results need to be defined.

The project intervention logic must be coherent with the targeted specific objectives of the IP SI-HU.

2.2 SETTING UP A RELEVANT PROJECT PARTNERSHIP

The quality of a project depends largely on the composition of its partnership. A good partnership should pool all skills and competences of relevant institutions necessary to address the issues tackled by the project in order to achieve the set objectives.

When building a partnership, the following general aspects should be taken into account:

- ✓ Involve as Project Partners only institutions whose **interests are closely linked to the project objectives** and planned interventions. They should also have the capacity to create strong links to target groups addressed by the project.
- ✓ Focus your partnership on institutions **relevant for reaching the project results** (e.g. thematically, geographically, level of governance). Apply a result-oriented approach by involving institutions who are able to realise and subsequently **implement the project outputs and results**. Ensure that they have fitting **competences** (e.g. involve environmental authorities if you work on the development of environmental policies).
- ✓ Ensure a **balanced partnership** in terms of number of institutions involved per country. Distribution of project activities, responsibilities and results should be also adequately balanced.
- ✓ Ensure that decision makers (e.g. ministries) are either directly included in the partnership (where needed) or can be effectively reached by the Project Partners.
- ✓ Where necessary, involve **expert organisations** (e.g. universities, research institutions) as a source of knowledge.
- ✓ Keep the **partnership size** manageable (recommended **maximum of 6 partners**). Having a broad partnership should not be the goal when preparing a project.

- ✓ Ensure the **commitment of all partners from the very beginning**.
- ✓ Institutions from **outside the programme area should only be involved in exceptional and justified cases**. Their involvement should bring a clear benefit to the programme area and add value to the partnership.

2.3 DEVELOPING A SOUND PROJECT MANAGEMENT STRUCTURE

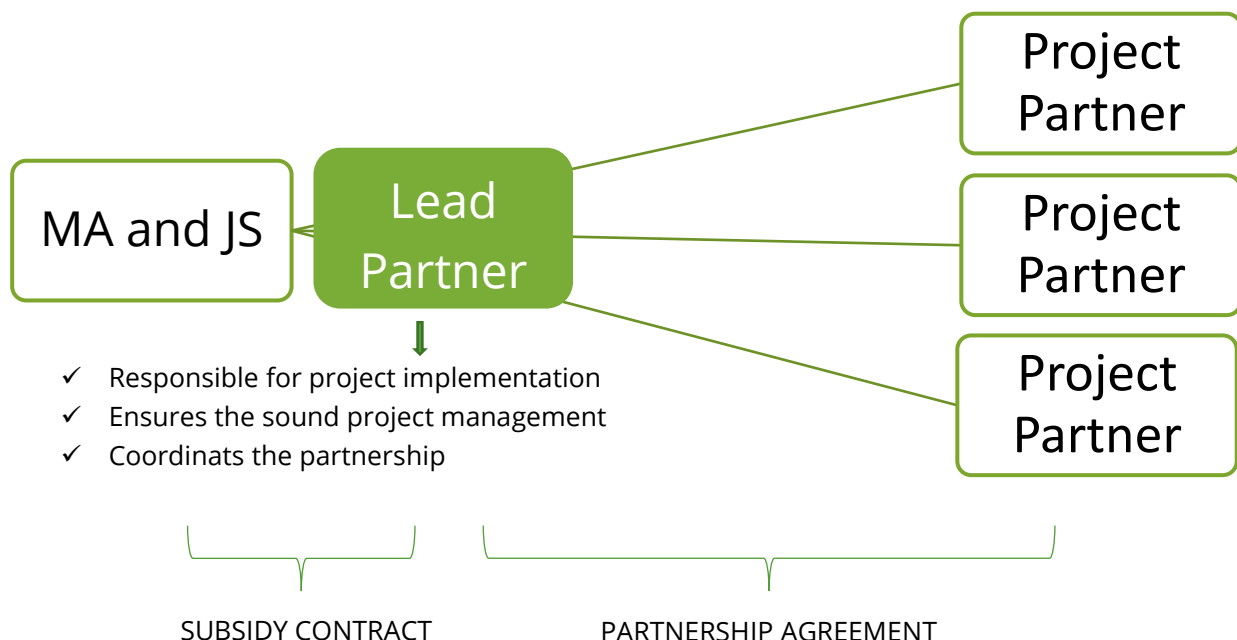
The sound project management is secured by adopting quality management tools. The partnership is governed by the **Lead Partner principle**. This means that among the partners implementing the project, one partner is appointed as Lead Partner acting as project interface with the programme (MA and JS) and is responsible for the successful implementation of the entire project. The Lead Partner is also responsible to ensure the sound project management (including internal communication among the Project Partners).

The Lead Partner takes over the role of the “engine” of the partnership, coordinating the work of the partners and being also the link between the project and the programme (MA and JS).

On the level of the Lead Partner, as well as on the Project Partner level, it is recommended to establish the project management team comprised of the project manager, financial manager and communication manager in order to enable a good information flow and coordination.

The following figure illustrates the relations between the Programme, Lead Partner and the Project Partners.

Figure 3: Project management structure



2.4 SETTING UP RELEVANT PROJECT COMMUNICATION

Communication plays an important role in the project implementation and requires careful planning as well as the adequate resources (human and financial). The communication activities raise awareness and provide information on thematic activities or help to change the attitude of relevant stakeholders towards the improvements aimed for by the project.

Communication activities can also contribute to the capitalisation of achieved project outputs and results and aim at their roll out into broader policies, strategies and action plans. Communication activities focused on capitalisation should address audiences/target groups that go beyond the partnership and participating regions. Already in their application form, projects have to lay down what they aim for with communication activities and through which activities the partnership wants to achieve these targets. There is no dedicated communication work package in the application form, therefore communication and capitalisation activities have to be integrated throughout the project work plan (see also part 3, chapter C.4 Project work plan).

Communication objectives for projects need to be linked to:

- ✓ spreading knowledge
- ✓ raising awareness
- ✓ changing attitude
- ✓ changing behaviour or mind-set

Communications" must be understood as a strategic project tool, which contributes to achieving the project objectives. It cannot simply be an 'add-on' at the end of the project.

More information on communication requirements concerning the information and communication rules is provided in part 6 of this Manual.

2.5 DESIGNING A SOUND PROJECT BUDGET

The budget of the project must be drafted following the real cost principle⁸, fulfilling the principles of adequacy of costs and sound financial management (i.e. economy, efficiency and effectiveness). Accordingly, the project budget shall reflect the work plan, i.e. activities, deliverables and outputs planned by each Project Partner in order to achieve the intended results.

When designing the project budget, it is important to plan at the level of each partner (and allocate the funds according to cost categories, work packages and reporting periods).

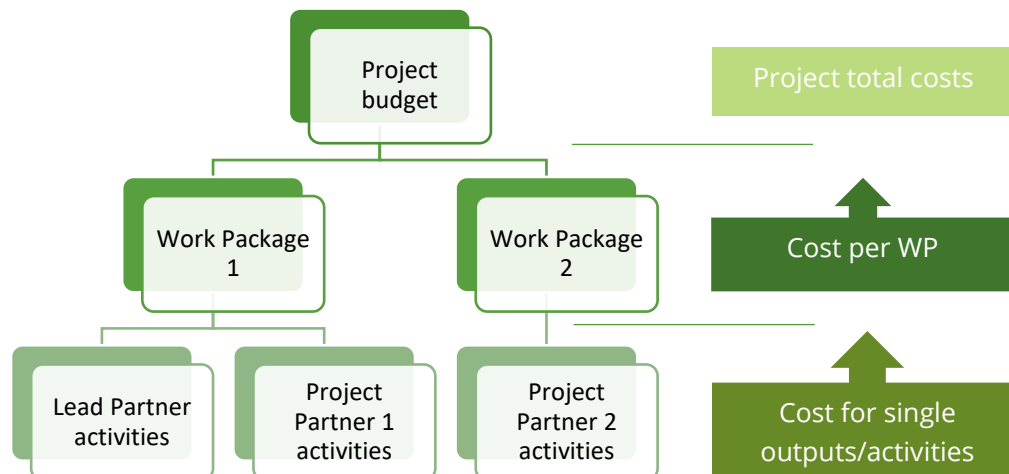
Concerning the allocation of budget to reporting periods, the following elements are to be taken into consideration:

- ✓ The reporting periods run as a general rule on a six-month basis as from the project start date.
- ✓ The budget allocated to each reporting period should be an estimation of the actual payments to be done in the respective reporting period. Therefore, the budget only partly reflects the activities taking place in a certain period. Indeed, if an activity is carried out close to the end of a

⁸ Except when simplified cost options are used for calculating costs. For further information please refer to Part 4.

reporting period, the related payment may take place in the following period and the costs should therefore be budgeted only in the following reporting period. The budget shall be planned realistically and not inflated.

Figure 4: Project budget planning



2.6 SUPPORT PROVIDED BY THE PROGRAMME

The following information and support related to project development and preparing of applications will be provided by the Joint Secretariat (Info Points):

- ✓ information about the programme and the Open Call;
- ✓ information concerning preparation and submission of applications;
- ✓ organisation of informative workshops;
- ✓ publication of frequently asked questions and answers;
- ✓ publication of information on approved projects on the programme website.

Support concerning specific project content related topics, including information on State aid, Project Partners search or information on national co-financing will be provided by the representatives of both Member States (National Authorities).

Joint Secretariat

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To take part in a project co-financed within the Interreg Programme Slovenia-Hungary every Project Partner is advised to get in contact with the competent National Authority before the project application submission/preparation, to obtain the necessary information on the content, State aid etc. Experience has shown that with this approach a successful project preparation is possible and in the case of an approval unexpected EU funds losses or repayments can be counteracted/avoided.

Project partners are advised to devote enough time for preparation and coordination of project ideas within the partnership.