

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2093**of 18 November 2015****amending Regulation (EC) No 718/2007 implementing Council Regulation (EC) No 1085/2006 establishing an instrument for pre-accession assistance (IPA)**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1085/2006 of 17 July 2006 establishing an Instrument for Pre-Accession Assistance (IPA) ⁽¹⁾, and in particular Article 3(3) thereof,

Whereas:

- (1) Regulation (EC) No 1085/2006 (the IPA Regulation) lays down the objectives of and the main principles regarding pre-accession assistance to candidate and potential candidate countries. The detailed rules for implementing the pre-accession assistance are set out in Commission Regulation (EC) No 718/2007 ⁽²⁾.
- (2) Although the IPA Regulation only applied until 31 December 2013, the IPA Regulation continues to regulate the implementation of budgetary commitments made up to 31 December 2013. Furthermore, Article 212 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council ⁽³⁾ provides that Article 166(3) of Council Regulation (EC, Euratom) No 1605/2002 ⁽⁴⁾ continues to apply to those budgetary commitments which remain available until 31 December 2018.
- (3) Regulation (EU, Euratom) No 966/2012 introduced the possibility for the Commission to create and manage Union trust funds for external action. Such Union trust funds could be an appropriate way to implement pre-accession assistance in order to achieve the objectives of the IPA Regulation, in particular those pursued under its transition assistance and institution building, regional development and human resources development components.
- (4) The use of a Union trust fund for external action could therefore be an appropriate way to implement assistance in the context of the crisis in Syria. Since the start of the crisis in Syria, Turkey has undertaken remarkable efforts in hosting a growing number of refugees, reaching more than 2 million people in October 2015. As a consequence, the country is facing the challenge of responding to short-term humanitarian needs of refugees, including minors and vulnerable persons, but is also facing more medium- and long-term challenges, in particular, in the regions hosting most of the refugees, relating to social services, competitiveness and infrastructures as well as access to education, including for refugees.
- (5) The efficiency of the Union assistance provided under the regional development component and the human resources development component of IPA in Turkey could be increased in terms of addressing the challenges described above if the assistance were to be implemented by the Regional Trust Fund established in response to the Syrian crisis. The Regional Trust Fund was established by Decision C(2014) 9615 ⁽⁵⁾ for a duration of 60 months. All financial contributions of the Union to the Regional Trust Fund should comply with the relevant financial instruments contributing to it, including as regards geographical scope.
- (6) The regional development component of IPA may contribute toward the financing of the type of actions provided for under Regulation (EC) No 1080/2006 of the European Parliament and the Council ⁽⁶⁾. This type of

⁽¹⁾ OJ L 210, 31.7.2006, p. 82.

⁽²⁾ Commission Regulation (EC) No 718/2007 of 12 June 2007 implementing Council Regulation (EC) No 1085/2006 establishing an instrument for pre-accession assistance (IPA), OJ L 170, 29.6.2007, p. 1.

⁽³⁾ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

⁽⁴⁾ Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1).

⁽⁵⁾ Commission Decision C(2014)9615 of 10 December 2014 on the establishment of a European Union Regional Trust Fund in response to the Syrian Crisis, 'the Madad Fund'.

⁽⁶⁾ Regulation (EC) No 1080/2006 of the European Parliament and the Council of 5 July 2006 on the European Regional Development Fund, OJ L 210, 31.7.2006, p. 1.

actions includes promoting: innovation and entrepreneurship; investments connected with water supply and water and waste management; waste-water treatment and air quality; education investments, including in vocational training; and investments in health and social infrastructure which contribute to regional and local development.

- (7) The human resource development component of IPA may contribute toward the financing of the type of actions provided for under Regulation (EC) No 1081/2006 of the European Parliament and the Council ⁽¹⁾. This type of actions includes measures aiming at increased participation in education and training throughout the life-cycle, including through actions aiming to achieve a reduction in early school leaving and increased access to initial, vocational and tertiary education and training.
- (8) Considering all the above, it is appropriate to provide for the possibility of using Union trust funds, established under Article 187 of Regulation (EU, Euratom) No 966/2012, for implementing pre-accession assistance.
- (9) In particular, it is necessary to provide for the rules relating to planning, programming, reporting, monitoring and drawing up payment applications, as well as managing the contribution from the Union trust fund when pursuing pre-accession assistance objectives within the respective programme areas, particularly regarding budgetary implementation, publicity and eligibility.
- (10) In order to allow for the prompt application of the measures provided for in this Regulation, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the IPA II Committee set up by Article 13 of Regulation (EU) No 231/2014 of the European Parliament and of the Council ⁽²⁾.
- (12) Regulation (EC) No 718/2007 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 718/2007 is amended as follows:

- (1) In Article 65 a new paragraph 4 is added;

‘4. Under this component assistance may also be implemented by a contribution to a Union trust fund for external action (trust fund contribution), created under Article 187 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council ^(*), in pursuing the objectives set out in the relevant programmes within the respective programme area.

^(*) Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).’

- (2) In Article 147(1) point (c) is amended as follows:

- (a) Point (vii) is replaced by the following:

‘(vii) education and training investments, including for vocational training’;

- (b) The following point (viii) is added:

‘(viii) investments in health and social infrastructure which contribute to regional and local development.’;

⁽¹⁾ Regulation (EC) No 1081/2006 of the European Parliament and the Council of 5 July 2006 on the European Social Fund, OJ L 210, 31.7.2006, p. 12.

⁽²⁾ Regulation (EU) No 231/2014 of the European Parliament and of the Council of 11 March 2014 establishing an Instrument for Pre-accession Assistance (IPA II), OJ L 77, 15.3.2014, p. 11.

(3) The following Article 159a is inserted:

Article 159a

Contribution to a Union trust fund for external action

1. Under the regional development and human resources development components, in pursuing the objectives set out in the relevant operational programme within the respective programme area, operations may be implemented through contributions to EU trust funds.

2. With regard to the trust fund contribution, the relevant operational programme shall only contain the following information:

- (a) a summary assessment of the coherence of that contribution with the objectives of the trust fund;
- (b) for the regional development component, information on the single operation priority axis, also referring to the other priority axes with regard to eligible expenditure which may also cover a share of the management costs of the trust fund, as provided for in Article 187(7) of the Regulation (EU, Euratom) No 966/2012;
- (c) for the human resources development component, information on the single operation measure under a given priority axis, also referring to the other measures of that priority axis with regard to eligible expenditure which may also cover a share of the management costs of the trust fund, as provided for in Article 187(7) of the Regulation (EU, Euratom) No 966/2012;
- (d) the identification of the trust fund as final beneficiary;
- (e) the amount of the contribution.

3. Articles 150 and 157 shall not apply to trust fund contributions.

4. The trust fund contribution shall not be subject to *ex ante* controls pursuant to Article 14; to monitoring by the sectoral monitoring committee pursuant to Articles 59, 167 and 169; to the procedure to select operations provided for in Article 158; and to evaluations pursuant to Article 166.

5. The relevant financing agreement between the Commission and the beneficiary country shall set out detailed implementing rules with regard to the trust fund contribution. Where appropriate, the relevant operational programme may also set out those rules.

The detailed implementing rules shall concern in particular:

- (a) the obligations of the authorities in the beneficiary country;
 - (b) reporting, evaluation and monitoring;
 - (c) provisions requiring the amount of the contribution or part of it to be returned, as the case may be, to the relevant programme in the event of liquidation of the trust fund, in accordance with Article 187(5) of Regulation (EU, Euratom) No 966/2012.
6. Expenditure with regard to a trust fund contribution shall be eligible from the date of establishing that trust fund.

At closure, the certified statement of expenditure shall present the total amount of the contribution for which a decision on the allocation of funds to individual actions has been taken by the operational board of the trust fund up to 31 December 2017 in pursuing the objectives set out in the relevant programme and within the respective programme area.

7. For a payment application for an interim payment on a trust fund contribution from budget commitments made up to 31 December 2012, the last sentence of the third subparagraph of Article 161(1) shall not apply.

The national authorising officer shall certify in the certified statement of expenditure to be submitted by 31 December 2015 that the contribution was paid to the trust fund identified in the relevant programme.'

Article 2

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 November 2015.

For the Commission
The President
Jean-Claude JUNCKER
