

**COMMISSION IMPLEMENTING REGULATION (EU) 2021/2236****of 15 December 2021****on the specific rules for implementing Regulation (EU) 2021/1529 of the European Parliament and of the Council establishing an Instrument for Pre-accession Assistance (IPA III)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2021/1529 of the European Parliament and of the Council of 15 September 2021 establishing an Instrument for Pre-accession Assistance (IPA III) <sup>(1)</sup>, and in particular Article 16 thereof,

Whereas:

- (1) Regulation (EU) 2021/947 of the European Parliament and of the Council <sup>(2)</sup> lays down rules and procedures for the implementation of assistance, which are applicable to IPA III assistance. Recital 52 and Article 16 of Regulation (EU) 2021/1529 empowers the Commission to set out specific rules establishing uniform conditions for the implementation of the Regulation. Specific rules should be laid down for addressing the specific situations in particular for indirect management with beneficiaries listed in Annex I to the Regulation (EU) 2021/1529 (the 'IPA III beneficiaries'), for cross-border cooperation as defined in Article 2(b) of Regulation (EU) 2021/1529 and rural development assistance.
- (2) In order to ensure that pre-accession assistance is implemented in all IPA III beneficiaries in a uniform manner and respecting the principle of sound financial management, the Commission and the IPA III beneficiaries should conclude arrangements in the form of financial framework partnership agreements and sectoral agreements laying down the principles for their cooperation under this Regulation.
- (3) The Commission should support the IPA III beneficiaries in their efforts to develop their capacity to manage Union funds according to the principles and rules provided for in Union legislation. To this effect and where appropriate, the Commission should entrust budget implementation tasks to the IPA III beneficiaries.
- (4) It is necessary to set out specific rules for entrusting budget implementation tasks to the IPA III beneficiaries in accordance with Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council <sup>(3)</sup>.
- (5) It is necessary to set out detailed rules on monitoring and evaluation by the IPA III beneficiaries when implementing IPA III assistance under indirect management.
- (6) It is necessary to set specific rules for reporting in order to further detail the reporting requirements to be complied with by the IPA III beneficiaries.
- (7) IPA III will continue to support setting up and strengthening of sector coordination and monitoring systems proportionate to the responsibilities of the IPA beneficiary. The structures set up in the context of the sector approach under IPA and IPA II may continue to perform their duties and new sectoral monitoring committees should be established when the responsibilities of the IPA beneficiary so justify.

<sup>(1)</sup> OJ L 330, 20.9.2021, p. 1.

<sup>(2)</sup> Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU and repealing Regulation (EU) 2017/1601 and Council Regulation (EC, Euratom) No 480/2009 (OJ L 209, 14.6.2021, p. 1).

<sup>(3)</sup> Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).

- (8) It is necessary to set out specific rules for establishing financial correction and the procedure to be applied towards the IPA III beneficiaries when implementing IPA III assistance under indirect management.
- (9) IPA III assistance should be used to promote cross-border cooperation between IPA III beneficiaries. Genuine cross-border cooperation between IPA III beneficiaries should include the joint development, implementation and financing of activities resulting in the intensification of neighbourly relations, sustainable partnerships for socio-economic development or the removal of obstacles to this development.
- (10) It is therefore necessary to define uniform rules for the management of cross-border cooperation between IPA III beneficiaries, including the roles and responsibilities of the structures and authorities involved in the management of the cross border cooperation programmes.
- (11) Cross-border cooperation between one or more Member States and one or more IPA III beneficiaries, as defined in Article 2(a) of Regulation (EU) 2021/1529 should not be covered by this Implementing Regulation, unless financing agreements concluded in accordance with Article 59 of Regulation (EU) 2021/1059 of the European Parliament and of the Council (\*) refer to this Implementing Regulation, a given financial framework partnership agreement or a specific provision thereof.
- (12) Rural development assistance under IPA III should increase competitiveness of the agri-food sector and promote a gradual alignment with the *acquis* on the Common Agricultural Policy of the Union. Specific rules are necessary to finance assistance of a similar nature to that under the European Agriculture Fund for Rural Development, through management and control systems respecting good governance principles and resembling structures with functions of a similar nature in the Member States.
- (13) In order to allow for timely programming and implementation of the IPA III programmes for 2021, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (14) The measures provided for in this Regulation are in accordance with the opinion of the IPA III committee,

HAS ADOPTED THIS REGULATION:

#### TITLE I

### SUBJECT MATTER AND GENERAL FRAMEWORK FOR IMPLEMENTATION OF IPA ASSISTANCE

#### Article 1

#### Subject matter and scope

This Regulation lays down specific rules establishing uniform conditions for implementing Regulation (EU) 2021/1529 with regard to structures of implementation of IPA III assistance, indirect management with IPA III beneficiaries and specific rules for cross-border cooperation and agriculture and rural development assistance. Cross-border cooperation between one or more Member States and one or more IPA III beneficiaries, as defined in Article 2(a) of Regulation (EU) 2021/1529 is not covered by this implementing Regulation, unless financing agreements concluded in accordance with Article 59 of Regulation (EU) 2021/1059 refer to this Implementing Regulation, a given financial framework partnership agreement or a specific provision thereof.

(\*) Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments (OJ L 231, 30.6.2021, p. 94).

## Article 2

### Definitions

For the purposes of this Regulation, the following definitions shall apply:

- (a) 'IPA III beneficiary' means one of the beneficiaries listed in the Annex I to Regulation (EU) 2021/1529;
- (b) 'financial framework partnership agreement' means an arrangement concluded between the Commission and an IPA III beneficiary laying down the principles of the financial cooperation between the IPA III beneficiary and the Commission under this Regulation;
- (c) 'sectoral agreement' means an arrangement concluded between the Commission and an IPA III beneficiary for implementing a specific IPA III programme, setting out the rules and procedures to be respected, which are not contained in the financial framework partnership agreement or financing agreements;
- (d) 'financing agreement' means an annual or multi-annual agreement concluded between the Commission and an IPA III beneficiary, for implementing the IPA III assistance;
- (e) 'authority' means a public entity or body of an IPA III beneficiary or a Member State at central, regional or local level;
- (f) 'major project' means a project comprising of a series of works, activities or services which is intended, in itself, to accomplish a definite and indivisible task of a precise economic or technical nature, which has clearly identified goals and whose total cost exceeds that which is specified in the financial framework partnership agreement;
- (g) 'beneficiary' means a public or private body, responsible for initiating and implementing operations within a cross-border cooperation programme;
- (h) 'operation' means a project, contract, action or group of projects selected by the contracting authority of the programme concerned, or under its responsibility, contributing to the objectives of the priority or priorities to which it relates;
- (i) 'lead IPA III beneficiary' means the IPA III beneficiary, which has been appointed as leader and therefore hosts the contracting authority for the cross-border programme.

## Article 3

### Principles of Union financing

IPA III assistance shall support the adoption and implementation of the IPA III beneficiaries' reforms as referred to in Article 3 of Regulation (EU) 2021/1529. Specific programmes and stand-alone actions may require both IPA III beneficiary and Union financial contributions.

## Article 4

### Principle of ownership

1. The ownership of the programming and implementation of IPA III assistance shall lay primarily with the IPA III beneficiary.
2. The IPA III beneficiary shall appoint a National IPA Co-ordinator (NIPAC).
3. The NIPAC shall ensure a close link between the use of IPA III assistance and the general accession process.
4. The NIPAC shall be the main counterpart of the Commission for the overall process of coordination of programming in line with the objectives and thematic priorities of the IPA III programming framework referred to in Article 7 of Regulation (EU) 2021/1529 (the 'IPA III programming framework'), monitoring of implementation, evaluation and reporting of IPA III assistance, including the coordination within the IPA III beneficiary's administration and with other donors. The NIPAC shall also endeavour that the IPA III beneficiary's administration takes all necessary steps to facilitate the implementation of the related programmes.

5. The NIPAC shall co-ordinate the participation of IPA III beneficiaries in the relevant territorial and cross-border cooperation programmes under Regulation (EU) 2021/1529 and Regulation (EU) 2021/1059. The NIPAC may delegate this coordination task to a structure established for the management of cross-border cooperation, as appropriate.

6. The NIPAC shall be a high-ranking representative of the government or the central administration of the IPA III beneficiary with the appropriate authority.

#### *Article 5*

### **Financial framework partnership agreement, sectoral agreements and financing agreement**

1. The Commission and the IPA III beneficiary shall conclude a financial framework partnership agreement setting out specific arrangements for the management, control, supervision, monitoring, evaluation, reporting and audit of IPA III assistance committing the IPA III beneficiary to transpose into its legal order the relevant Union regulatory requirements. The financial framework partnership agreement may be complemented by sectoral agreements setting out specific provisions for the management and implementation of IPA III assistance in specific policy areas or programmes.

2. With the exception of duly justified cases, IPA III assistance shall only be granted to the IPA III beneficiary after the financial framework partnership agreement and, where relevant, the applicable sectoral agreement, have entered into force.

3. Financing agreements shall provide the terms on which the IPA III assistance shall be granted, including the applicable methods of implementation of IPA III assistance, implementation deadlines, as well as rules on the eligibility of expenditure.

4. Where programmes are implemented under indirect management by an IPA III beneficiary, the financial framework partnership agreement, sectoral agreement, where applicable, and the financing agreement taken as a whole shall comply with Article 129, Article 155(6) and Article 158 of Regulation (EU, Euratom) 2018/1046.

5. The financial framework partnership agreement shall apply to all financing agreements. Sectoral agreements, where relevant, shall apply to all financing agreements concluded in relation to the policy area or programme covered by the sectoral agreement.

6. In addition to the elements provided for in Article 130 of Regulation (EU, Euratom) 2018/1046, the financial framework partnership agreements and, where relevant, sectoral agreements shall lay down, in particular, detailed provisions concerning:

- (a) the structures and authorities needed for the management, control, supervision, monitoring, evaluation, reporting and audit of IPA III assistance, as well as their functions and responsibilities;
- (b) conditions and control requirements for the establishment of the required structures and authorities by the IPA III beneficiary in order to allow for entrusting budget implementation tasks of IPA III assistance;
- (c) rules on taxes, duties and charges in accordance with Article 27(9) and (10) of Regulation (EU) 2021/947;
- (d) requirements for payments, examination and acceptance of accounts and financial corrections procedures, de-commitment of unused funds and closure of the programmes.

#### *Article 6*

### **Reporting**

By 15 February of the following financial year, the NIPAC shall provide the Commission with an annual report on the implementation of financial assistance under IPA III. Other reporting requirements shall be set out in the financial framework partnership agreement.

*Article 7***IPA monitoring committee**

1. The Commission and the IPA III beneficiary shall have in place an IPA monitoring committee no later than six months after the entry into force of the first financing agreement. That committee shall also fulfil the responsibilities of the IPA monitoring committee under Council Regulation (EC) No 1085/2006 <sup>(5)</sup> and Regulation (EU) No 231/2014 of the European Parliament and of the Council <sup>(6)</sup>.
2. The IPA monitoring committee shall review the overall effectiveness, efficiency, quality, coherence, coordination and compliance of the implementation of all actions towards achieving the results set out in the financing agreements and in the IPA III programming framework. For that purpose, it shall base itself, where relevant, on the information provided by the sectoral monitoring committees referred to in Article 10 and other existing central coordination structures of the IPA III beneficiary.
3. The IPA monitoring committee shall be composed of representatives of the Commission, the NIPAC, of other relevant authorities and bodies of the IPA III beneficiary, as well as, where relevant, bilateral donors, international organisations, international financial institutions and other stakeholders, including civil society and private sector organisations.
4. A representative of the Commission and the NIPAC shall co-chair the IPA monitoring committee meetings.
5. The IPA monitoring committee shall adopt its rules of procedure.
6. The IPA monitoring committee shall meet at least once a year. Ad hoc meetings may be convened at the initiative of the Commission or of the IPA III beneficiary in particular on a thematic basis.

## TITLE II

**INDIRECT MANAGEMENT BY IPA III BENEFICIARIES***Article 8***Structures and authorities**

1. In the event of indirect management by the IPA III beneficiary, the following structures and authorities shall be established by the IPA III beneficiary:
  - (a) the National IPA Co-ordinator (NIPAC);
  - (b) the National Authorising Officer (NAO);
  - (c) the Management Structure composed of the NAO Support Office and the Accounting Body;
  - (d) the Managing Authorities and Intermediate Bodies;
  - (e) the Audit Authority.
2. The roles and responsibilities of the structures referred to in paragraph 1 shall be defined in the financial framework partnership agreement.
3. The IPA III beneficiary shall ensure adequate segregation of duties between and within the structures and authorities referred to in paragraph 1.

<sup>(5)</sup> Council Regulation (EC) No 1085/2006 of 17 July 2006 establishing an Instrument for Pre-Accession Assistance (IPA) (OJ L 210, 31.7.2006, p. 82).

<sup>(6)</sup> 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).

*Article 9***Indirect management with an IPA III beneficiary**

1. The Commission may implement IPA III assistance in indirect management with an IPA III beneficiary by concluding a financing agreement in accordance with Articles 154 and 158 of Regulation (EU, Euratom) 2018/1046.
2. Prior to signing a financing agreement, the Commission shall obtain evidence that the conditions set out in Article 154(4), first subparagraph, points (a) to (f), of Regulation (EU, Euratom) 2018/1046 are fulfilled. The Commission shall also ensure that the structures and authorities referred to in Article 8 of this Regulation have been set up.
3. The NAO shall monitor the continued fulfilment by the structures and authorities referred to in Article 8 of the requirements referred to in paragraph 2 of this Article. In case of failure to satisfy those requirements, the NAO shall inform the Commission immediately, and shall take the appropriate safeguard measures regarding payments made or contracts signed.
4. Multiannual programmes covered by a financing agreement and making use of the provisions of Article 30(3), first subparagraph, of Regulation (EU) 2021/947 shall be implemented in indirect management with IPA III beneficiaries. Decisions adopting multi-annual action plans as referred to in Article 23 of Regulation (EU) 2021/947 shall, where appropriate, include an indicative list of major projects. The Commission shall apply Article 30(3), second and third subparagraph of Regulation (EU) 2021/947, unless an earlier deadline for the automatic decommitments has been specified in a sectoral or financing agreement.
5. The amount concerned by the de-commitment referred to in paragraph 4 shall be reduced by the amounts equivalent to that part of the budget commitment to which one of the following conditions applies:
  - (a) the action is suspended by a legal proceeding or by an administrative appeal having suspensory effect;
  - (b) it has not been possible to make a payment request for reasons of *force majeure* seriously affecting implementation of all or part of the programme.

The IPA III beneficiary claiming *force majeure* shall demonstrate the direct consequences of the *force majeure* on the implementation of all or part of the programme.

6. The IPA III beneficiary shall send to the Commission information on the conditions referred to in paragraph 5, points (a) and (b) of this Article in the annual report referred to in Article 6.

*Article 10***Sectoral monitoring committees**

1. The IPA III beneficiary shall have in place IPA sectoral monitoring committees to monitor annual and multiannual programmes implemented in indirect management by the IPA III beneficiary, which are financed under Regulation (EC) No 1085/2006, Regulation (EU) No 231/2014 and Regulation (EU) 2021/1529 in a specific sector. Such committees shall be in place no later than six months after the entry into force of the first financing agreement in that sector.
2. In accordance with the principle of proportionality, in the case of annual programmes implemented in indirect management, the obligation of having in place an IPA sectoral monitoring committee may be waived in the financing agreement.
3. Where an IPA sectoral monitoring committee has been established, that committee may, in addition to the multiannual programmes implemented in indirect management, monitor other annual programmes financed by under Regulation (EC) No 1085/2006, Regulation (EU) No 231/2014 and Regulation (EU) 2021/1529 implemented in direct or indirect management in the same specific sector.
4. For cross-border cooperation programmes, the Joint Monitoring Committee referred to in Article 18 shall fulfil the functions of IPA sectoral monitoring committee.

5. Each IPA sectoral monitoring committee shall monitor the progress of programme implementation. It shall review the effectiveness, efficiency, quality, coherence, coordination and compliance of the implementation of the actions in the programme and their consistency with the relevant strategies.
6. Each IPA sectoral monitoring committee shall adopt its rules of procedure.
7. The IPA sectoral monitoring committee shall be composed of representatives of relevant IPA III beneficiary authorities and bodies, other stakeholders such as economic, social and environmental partners and international organisations, international financial institutions and civil society. The Commission shall participate in the work of the committee. A senior representative of the IPA III beneficiary shall chair the IPA sectoral monitoring committee meetings. Depending on the policy area or programme, the Commission may co-chair the committee meetings.
8. The IPA sectoral monitoring committees shall meet at least twice every twelve months.

#### *Article 11*

### **Evaluations by the IPA III beneficiary in indirect management**

1. The IPA III beneficiary implementing IPA III assistance in indirect management shall be responsible for carrying out evaluations of the programmes it manages, in accordance with Article 34 of Regulation (EU, Euratom) 2018/1046, Article 42 of Regulation (EU) 2021/947 and applicable Commission guidelines.
2. The IPA III beneficiary shall, in consultation with the Commission, draw up an evaluation plan presenting the evaluation activities to be carried out.

#### *Article 12*

### **Financial corrections by the Commission**

1. In order to ensure that the IPA III assistance has been used in accordance with the applicable rules, the Commission shall apply financial correction mechanisms.
2. A financial correction may arise from either of the following causes:
  - (a) identification of any error, irregularity, fraud, corruption;
  - (b) identification of a weakness or deficiency in the management and control systems of the IPA III beneficiary;
  - (c) failure to ensure achievement of results or the sustainability of the action, or both;
  - (d) follow-up by the Commission on the audit activity reports and opinions of the audit authority.
3. If the Commission finds that expenditure under the programmes covered by IPA III has been incurred and paid in a way that has infringed applicable rules, it shall decide what amounts are to be excluded from Union financing.
4. Financial corrections shall be made as appropriate by compensation, in the situations referred to in paragraph 2.
5. The Commission shall apply the financial corrections on the basis of identification of the amounts unduly spent and the financial implications for the budget. Where such amounts cannot be identified precisely in order to apply individual corrections, the Commission may apply flat-rate corrections or corrections based on an extrapolation of the findings. When deciding the amount of a correction, the Commission shall take into account the nature and gravity and/or the extent and financial implications of any situation referred to in paragraph 2.

*Article 13***Examination and acceptance of accounts**

The Commission shall satisfy itself that the accounts are complete, accurate and true by applying an examination and acceptance of accounts procedure specified in the financial framework partnership agreement, or in the sectoral agreement where applicable.

## TITLE III

**CROSS-BORDER COOPERATION BETWEEN IPA III BENEFICIARIES***Article 14***Thematic priorities and co-financing**

1. The thematic priorities of IPA III assistance for cross-border cooperation shall be those defined in Annex III to Regulation (EU) 2021/1529.
2. The Union co-financing rate at the level of each thematic priority shall not be higher than 85 % of the eligible expenditure of a cross-border cooperation programme.

*Article 15***Technical assistance**

1. Each cross-border cooperation programme shall include a specific budget allocation for technical assistance support, which shall be limited to 10% of the Union contribution to the cross-border cooperation programme.

Technical assistance may support preparatory, management, monitoring, evaluation, information, communication, networking, dispute resolution, control and audit activities related to the implementation of the programme as well as activities to reinforce the administrative capacity for implementing the programme. The technical assistance may support in particular the financing of the Joint Technical Secretariat, activities for the reduction of the administrative burden for beneficiaries, including electronic data exchange systems, and actions to reinforce the capacity of, and exchange best practices between, authorities in the participating countries and of beneficiaries to manage IPA III assistance.

2. Technical assistance support may also concern the preceding and subsequent programming periods.

*Article 16***Programming and selection of operations**

1. Cross-border cooperation programmes shall be drawn up in accordance with the model programme provided by the Commission and shall be prepared jointly by the participating IPA III beneficiaries and submitted to the Commission by electronic means. The participating IPA III beneficiaries and the Commission shall agree on the list of eligible regions, which shall be included in the relevant cross-border cooperation programme.
2. Operations selected under a cross-border cooperation programme shall deliver clear cross-border impacts and benefits.
3. Operations under cross-border cooperation programmes shall be selected by the contracting authority through calls for proposals covering the whole eligible area.
4. Participating IPA III beneficiaries may also identify operations outside call for proposals. In that event, the operations shall be specifically mentioned in the cross-border cooperation programme referred to in paragraph 1.



5. Operations selected for cross-border cooperation shall involve beneficiaries from at least two participating IPA III beneficiaries. Beneficiaries shall cooperate in the development and implementation of operations. In addition, they shall cooperate in either the staffing or the financing of operations or both.

6. An operation may be implemented in a single participating IPA III beneficiary, provided that cross-border impacts and benefits are identified.

#### Article 17

### Beneficiaries

1. The beneficiaries shall be established in an IPA III beneficiary participating in the programme.

2. The beneficiaries shall appoint one of them as lead beneficiary. The lead beneficiary shall ensure the implementation of the entire operation, monitor that the operation is implemented in accordance with the conditions set out in the contract and lay down the arrangements with other beneficiaries to guarantee the sound financial management of the funds allocated to the operation, including the arrangements for recovering amounts unduly paid.

#### Article 18

### Structures and authorities

1. The following structures shall be involved in the management of cross-border cooperation programmes in the IPA III beneficiaries:

- (a) the NIPACs of the IPA III beneficiaries participating in the cross-border cooperation programme, which are jointly responsible for ensuring that the objectives set out in the proposed cross-border cooperation programmes are consistent with the objectives in the IPA III programming framework;
- (b) the NAO and the Management Structure, referred to in Article 8(1), point (c), of the lead IPA III beneficiary when the cross-border programme is implemented in indirect management;
- (c) the cross-border cooperation structures in all the participating IPA beneficiaries which shall cooperate closely in the programming and implementation of the relevant cross-border cooperation programme. In case of indirect management, the cross-border cooperation structure in the lead IPA III beneficiary shall perform the tasks of Managing Authority referred to in Article 8(1), point (d). The Managing Authority shall designate intermediate bodies;
- (d) the Audit Authority referred to in Article 8(1), point (e), when the cross-border programme is implemented in indirect management with the IPA III beneficiary. Where the Audit Authority does not have the authorisation to carry out its functions in the whole territory covered by a cross-border cooperation programme, it shall be assisted by a group of auditors comprising representatives of each country participating in the cross-border cooperation programme.

2. The roles and responsibilities of the structures referred to in paragraph 1 shall be further defined in the financial framework partnership agreement.

3. The participating IPA III beneficiaries shall establish for each cross-border cooperation programme a Joint Monitoring Committee ('JMC') which shall also fulfil the role of the sectoral monitoring committee referred to in Article 10.

4. A Joint Technical Secretariat ('JTS') shall be set up to assist the Commission as well as other structures and authorities including the JMC. The same JTS may assist in the preparation and implementation of more than one cross-border cooperation programmes.

5. In indirect management by IPA III beneficiary, the participating IPA III beneficiaries shall conclude a bilateral or multilateral arrangement setting out their respective responsibilities for implementing the relevant cross-border cooperation programme. The minimum requirements for such arrangement shall be defined in the financial framework partnership agreement.

#### Article 19

### **Specific financing provisions**

Cross-border cooperation programmes under IPA III shall be implemented in direct or indirect management, through multiannual programmes.

#### TITLE IV

### **AGRICULTURE AND RURAL DEVELOPMENT**

#### Article 20

### **Specific provisions of rural development assistance**

1. Rural development assistance shall be subject to a multi-annual programme, which is a multiannual action plan in accordance with Articles 23 and 24 of Regulation (EU) 2021/947, to be drawn up at central level, prepared by the relevant authorities designated by the IPA III beneficiary and submitted to the Commission after consulting the appropriate stakeholders.
2. Rural development programmes shall be implemented by the IPA III beneficiaries in indirect management in accordance with Article 62(1), point (c) of Regulation (EU, Euratom) 2018/1046 and shall enable financing of selected types of actions as funded under the European Agricultural Fund for Rural Development.
3. For rural development programmes, the structures referred to in Article 8(1), point (d) shall consist of the IPA Rural Development (IPARD) Agency and the IPARD Managing Authority, which shall operate in close cooperation.
4. In determining the share of public expenditure as a percentage of total eligible cost of investment, account shall not be taken of national aid to facilitate access to loans granted without any Union contribution provided under Regulation (EU) 2021/1529.
5. Investment projects under rural development programmes shall remain eligible for Union financing provided they do not undergo a substantial modification within five years from the final payment.
6. For rural development programmes, the sectoral monitoring committee referred to in Article 10 shall be the sectoral IPARD monitoring committee.

#### TITLE V

### **FINAL PROVISION**

#### Article 21

### **Entry into force and application**

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

It shall apply from 1 January 2021.

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

Done at Brussels, 15 December 2021.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

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