Ref. Ares(2026)10568041 - 12/11/2026

DECISION

authorising the use of lump sum contributions for twinning support actions under the Neighbourhood, Development and International Cooperation Instrument – Global Europe, the European Instrument for International Nuclear Safety Cooperation, the Decision on the Overseas Association including Greenland, the Instrument for Pre-accession Assistance, the Ukraine Facility, the Reform and Growth Facility for the Western Balkans and the Reform and Growth Facility for the Republic of Moldova

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

Having regard to 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[1], and in particular Articles 26 and 27 thereof,

Having regard to Regulation (EU) 2021/1529 of the European Parliament and of the Council of 15 September 2021 establishing the Instrument for Pre-accession Assistance (IPA III)[2], and in particular Article 9 thereof,

Having regard to Council Regulation (Euratom) 2021/948 of the European Parliament and of 27 May 2021 establishing a European Instrument for International Nuclear Safety Cooperation complementing the Neighbourhood, Development and International Cooperation Instrument – Global Europe on the basis of the Treaty establishing the European Atomic Energy Community, and repealing Regulation (Euratom) No 237/2014[3], and in particular Article 10 thereof,

Having regard to Council Decision (EU) 2021/1764 of 5 October 2021 on the association of the Overseas Countries and Territories with the European Union including relations between the European Union on the one hand, and the Greenland and the Kingdom of Denmark on the other (Decision on the Overseas Association including Greenland)[4], and in particular Article 81 thereof,Having regard to Regulation (EU) 2024/792 of the European Parliament and of the Council of 29 February 2024 establishing the Ukraine Facility[5], and in particular Article 8 thereof,

Having regard to Regulation (EU) 2024/1449 of the European Parliament and of the Council of 14 May 2024 establishing the Reform and Growth Facility for the Western Balkans[6], and in particular Article 7 thereof,

Having regard to Regulation (EU) 2025/535 of the European Parliament and of the Council of 18 March 2025 establishing the Reform and Growth Facility for the Republic of Moldova[7], and in particular Recitals 29 and 33 and Article 6 thereof,

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1 OJ L 209, 14.6.2021, p. 1.
2 OJ L 330, 20.92021, p. 79.
3 OJ L 209, 14.6.2021, p. 79.
4 OJ L 335, 7.10.2021, p. 6.
5 OJ L 2024/792, 29.02.2024, p. 1.
6 OJ L 2024/1449, 24.5.2024, ELI: http://data.europa.eu/eli/reg/2024/1449/oj.
7 OJ L 2025/535, 21.3.2025, ELI: http://data.europa.eu/eli/reg/2025/535/oj.

Having regard to Regulation (EU, Euratom) No 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union[8], and in particular Articles 125 and 184 thereof,

Whereas:

(1) Simpler funding rules reduce the administrative costs for participation and contribute to the prevention and reduction of financial errors. They also simplify the calculation of grant amounts leading to decreased workload for both beneficiaries and the granting authority, as well as to accelerated payment procedures.

(2) Administrative cooperation organised in the framework of medium- to long-term twinning projects focuses on the provision of peer-to-peer assistance to partner countries via the mobilisation of Member States' officials and other public agents. Member States should be compensated for costs incurred in the implementation of the actions concerned.

(3) The use of simplified forms of financing in twinning projects is justified by its implementation by Member States in the framework of institutional cooperation with partner countries. In this context, the costs are largely predictable and the risk of irregularities is limited. The use of lump sums is therefore appropriate, as it reduces administrative burden and is expected to foster the engagement of Member State institutions.

(4) The use of lump sums for twinning actions under the Neighbourhood, Development and International Cooperation Instrument – Global Europe, the Instrument for Pre-accession Assistance, the Decision on the Overseas Association including Greenland, the Ukraine Facility, the Reform and Growth Facility for the Western Balkans and the Reform and Growth Facility for the Republic of Moldova should therefore be authorised.

THE FOLLOWING HAS BEEN DECIDED:

Sole Article

The use of the Union contribution in the form of lump sum contributions is authorised for twinning actions under the Neighbourhood, Development and International Cooperation Instrument – Global Europe, the Instrument for Pre-accession Assistance, the European Instrument for International Nuclear Safety Cooperation, the Decision on the Overseas Association including Greenland, the Ukraine Facility, the Reform and Growth Facility for the Western Balkans and the Reform and Growth Facility for the Republic of Moldova for the reasons and under the conditions set out in the Annex.

Done at Brussels,

[8] OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj.

Gert Jan Koopman (DG ENEST)

Koen Doens (DG INTPA)

Michael Karnitschnig (DG MENA)

Annex

1. Form of Union contribution and categories of costs covered

The Union contribution for twinning actions under the Neighbourhood, Development and International Cooperation Instrument – Global Europe, Instrument for Pre-accession Assistance, the European Instrument for International Nuclear Safety Cooperation, the Decision on the Overseas Association including Greenland, the Ukraine Facility, the Reform and Growth Facility for the Western Balkans and the Reform and Growth Facility for the Republic of Moldova shall exclusively take the form of lump sum contributions for:

a) the monthly compensation for wage and non-wage labour costs of the resident twinning adviser (RTA);
b) the daily fees to compensate for the absence from duty of officials or assimilated agents dispatched to the partner country or for online and/or hybrid activities in which they participate on a full-time basis (days of full-time remote work) as short-term experts (STEs);
c) the monthly or quarterly (INTPA regions) travel allowance for the RTA who does not move to the partner country with household effects or family, or both, as alternative to the item referred to in point (d);
d) the yearly travel allowance for the RTA and each accompanying member of the family who moves with him or her to the partner country, as alternative to the item referred to in point (c);
e) the travel allowance for short-term experts going on mission to the partner country;
f) the daily subsistence allowance for the RTA aimed at covering all extra costs related to daily life in the partner country including, among other things, lodging and insurances;
g) the daily subsistence allowance for STEs while on mission in the partner country, aimed at covering, among other things, lodging, local transport, meals and sundry expenditures;
h) the daily subsistence allowance for officials or other agents of the recipient partner country administration while on study visits to a Member State, aimed at covering, among other things, lodging, local transport, meals and sundry expenditures.
i) twinning project support costs, and in particular costs for work performed outside the partner country by Member State's officials and assimilated agents. Such work includes among other things:
    - preparation and follow-up of missions, analysis of legal acts, drafting of documents and guidelines, reporting
    - preparation and organisation of activities during study visits to Member States of recipient administrations' staff;
    - coordination and supervision activities by the Member State(s) project leader(s);
j) other necessary eligible direct costs, in particular RTA assistant(s), interpretation, translation and visibility costs;
k) indirect costs.

The amounts of the lump sum contributions to be used shall be calculated in accordance with point 3.

2. Justification

The use of lump sum contributions are considered appropriate for the reasons set out in points 2.1. and 2.2.

2.1. Nature of the supported actions

Twinning projects consist of institutional cooperation between public administrations of EU Member States and partner countries. It supports the achievement of EU external policy objectives by strengthening the administrative and institutional capacity of partner country public authorities and by supporting the alignment of their national legislation with EU and international standards. Twinning projects are financed by a Union grant supporting administrative cooperation, in which the parties jointly commit themselves to achieving a set of detailed results. Following a call for proposal and the signature of the grant agreement, (one or more) Member State(s) receive and manage the grant funding for the implementation of a twinning project in a partner country.

The actions supported under twinning consist of the mobilisation of public sector expertise and the provision of institutional support through, inter alia, the secondment of an RTA and STE missions in partner countries, during which experts deliver training courses, workshops, seminars, advisory services, coaching, drafting support and other capacity-building activities, as well as organising study visits and internships in EU Member States, as necessary to achieve the results defined for the project. The Union financial support compensates the costs incurred by the grantee beneficiary Member State(s) for the implementation of the twinning project.

Twinning projects are implemented according to a standardised methodology based on a work plan comprising clearly identified activities and outputs. This implementation model allows the progress of the action to be monitored on the basis of the completion of agreed activities and the achievement of predefined outputs, rather than on the verification of individual expenditure items. In view of the recurring nature of twinning projects, the standardised implementation methodology and the objective of reducing the administrative burden for beneficiaries and the Commission while maintaining sound financial management, twinning projects are particularly well suited to financing in the form of lump sums.

2.2. Risks of irregularities and fraud and costs of control

Beneficiaries of twinning grants are exclusively Member States, which have reliable accounting and auditing systems. Moreover, each twinning project is implemented under the control of a project leader who, as a rule, is an official or assimilated agent with the authority to ensure operational dialogue and backing also at political level.

Considering the above, the risks of irregularities (including fraud) are low, in particular because Member States' audit procedures are designed to provide reasonable assurance that possible ineligible costs items will be detected.

Since the beginning, a significant part of costs incurred in twinning projects by the grantee beneficiary Member States have been reimbursed in the form of unit costs, flat rates and lump sums. However, reimbursement based on evidence of actual costs has remained significant. This creates a considerable burden in terms of invoicing, verification, auditing and reporting and represents a source of errors and controversy, sometimes years after the conclusion end of a twinning project.

The use of lump sums reduces the need for financial verification of individual expenditure items and allows controls to focus on the effective implementation of the action. Under the lump-sum approach, the granting authority will verify the fulfilment of the conditions for payment set out in the grant agreement. Controls will therefore focus primarily on the technical implementation of the action and on the evidence demonstrating that the conditions for releasing the lump-sum contributions per work package have been met.

Therefore, the use of lump sums in twinning projects is not considered to increase the risk of irregularities or fraud compared with reimbursement based on actual costs. On the contrary, by removing the obligation to report and verify actual expenditure for reimbursement purposes, the approach reduces the risk of irregularities linked to cost declarations while allowing control resources to be directed towards the achievement of the objectives of the action. Where the conditions for payment of a lump-sum contribution are not fulfilled, the granting authority may reduce or recover the corresponding amount of the grant.

An extensive recourse to simplified costs options can be particularly beneficial with regard to the use of human resources in EU Delegations, as twinning projects are implemented either in direct management, with EU Delegations acting as granting authorities, or in indirect management, with EU Delegations performing ex-ante or ex-post control. The lower volume and level of controls to be performed in case of simplified costs options can help to reduce the workload of staff concerned.

3. Method to determine the amount of the Union contribution mentioned in point 1.

3.1.Application stage

Applicants shall propose the amount of the lump sum contributions on the basis of their estimated direct and indirect costs as described in sections 3.1.1 to 3.1.11. They shall provide a breakdown of the lump sum contribution showing the share per work package. The proposal shall describe key activities covered by each work package and all related resources.

The detailed cost estimation per work package shall include only costs that would be considered eligible under a grant based on actual costs and which comply with the cost eligibility conditions set out in the call document. Ineligible costs shall not be included.

Indirect costs shall be calculated by applying a flat rate of 6% to the eligible direct costs.

Applicants must prepare their detailed budget by using the relevant templates published by the granting authority.

3.1.1. Resident twinning adviser (RTA) monthly compensation for wage and non-wage labour costs

The assignment of a Member State official or assimilated agent as RTA for a twinning project means that the concerned person will be absent from duty in his or her institution for a period. All costs sustained by an institution for the remuneration of a member of its staff being assigned as RTA shall be fully compensated.

The estimated costs of dispatching the RTA shall include the remuneration of the RTA on the basis of an analytical accounting statement of the last closed accounting year taking full account of all statutory rights according to the civil service legislation of the given Member State (among other things salary, incentives, statutory bonus schemes, and predictable salary changes). They shall also include the non-wage labour costs incurred for the RTA, including compulsory social security contributions such as those related to health, pension, unemployment), based on an analytical accounting statement of the last closed accounting year. The non-wage labour costs should take full account of statutory rights according to the civil service legislation of the given Member State in particular rights of civil servants' working abroad, family allowances and insurances.

While submitting their analytical accounting statements, Member States shall pay particular attention to specifying all elements taken into consideration.

In the case of wages, reference shall be made to the basic salary and to statutory benefits. The basic salary shall be determined in accordance with the pay grade held; functions performed

by the civil servant are therefore irrelevant and solely the pay grade established on the basis of the official remuneration schemes for the public service at national or local level is considered. The other statutory costs shall include all additional pays in form of statutory benefits linked to specific functions, responsibilities and conditions, as well as specific salary components that are not paid on a monthly basis, such as holiday allowances and additional month(s)'s pay at the end of the year. Since the diversity of national legislative conditions for remunerating personnel does not allow compiling an exhaustive list of eligible cost components, Member States shall be guided by the principle that costs which are in line with their usual policy on remuneration and in compliance with the national legislation can be included. Non-statutory, non-mandatory and discretionary premiums or bonuses shall not be included.

In the case of non-wage labour costs, reference shall be made to the employer's social contributions such as insurance contributions, payments for healthcare, labour disability, unemployment and other statutory allowances.

3.1.2. Short-term experts (STE) daily fees

Member States shall be compensated for the absence from duty of officials or assimilated agents who act as short-term experts (STEs), which means experts being dispatched for less than 29 consecutive calendar days in the partner country or participating in online and/or hybrid activities on a full-time basis (days of full-time remote work).

Commission Decision C(2017)1122[9] established a daily fee of 350€/day for the costs of short-term experts. Given that the role and scope of activities will not change, that unit cost is still relevant and can be reused.

However, in order to maintain the real value of the daily fee established in 2017, the amount has been updated in line with price developments in the European Union, as measured by the harmonised index for consumer prices (HICP) published by Eurostat.

Taking into account the cumulative increase in the HICP for the European Union (EU27) between 2017 and 2025, the amount of 350€ is updated to 457€/day.[10]

3.1.3. Daily subsistence allowance for the RTA

While it can be expected that the RTA's salary covers expenses that continue to be borne in the place of origin, the Member State may pay the RTA a daily subsistence allowance to meet the extra costs of living in the partner country, such as lodging, extra security and additional health insurance.

This rate will normally be calculated in accordance with the usual practices of the Member State administration. The maximum amount of this allowance will however be limited to the *per diem* rate for the partner country published by DG INTPA in the Guidance on per diem rates and applicable at the signature of the twinning grant.

[9] Commission Decision C(2017) 1122 of 21 February 2017 authorising the reimbursement on the basis of unit costs and flat-rates in the framework of Twinning projects implemented by Memer States through peer-to-peer administrative cooperation and for financing of Technical Assistance and Information Exchange's activities, Annex I, point 4.1.3.

[10] Eurostat, Harmonised Index of Consumer Prices (HICP), ECOICOP ver. 2, indices and rates of change, annual data, online data code prc_hicp_ainr, DOI: 10.2908/prc_hicp_ainr, available at: https://ec.europa.eu/eurostat/web/hicp. The data used for the calculation are the annual HICP indices for the European Union – 27 countries (from 2020), with 76.58 for 2017 and 100.00 for 2025. The adjustment is calculated as follows: 350€ × (100.00 / 76.58) = 457.04€, which is rounded to 457€.

Considering that the subsistence allowance for the RTA covers costs that need to be met also during temporary absences such as holidays and business trips, Member States can pay it for the whole duration of the assignment of the RTA in the partner country.

3.1.4. Daily subsistence allowance for short-term experts

A Member State can pay its officials or assimilated agents a subsistence allowance when they are on mission to the partner country.

This rate will normally be calculated in accordance with the usual practices of the Member State administration. The maximum amount of this allowance will however be limited to the *per diem* rate for the partner country published by DG INTPA in the Guidance on per diem rates and applicable at the signature of the twinning grant.

3.1.5. Daily subsistence allowance for officials or agents of the recipient administration

Officials or agents of a recipient administration can receive a subsistence allowance when on mission to a Member State.

This rate will normally be calculated in accordance with the usual practices of the administration. The maximum amount of this allowance will however be limited to the *per diem* rate for the Member State concerned published by DG INTPA in the Guidance on per diem rates and applicable at the signature of the twinning grant.

3.1.6. Travel allowances for the RTA

If the RTA moves to the partner country without household effects or family, or both, the estimated travel costs shall be calculated as a monthly (quarterly for INTPA regions) travel allowance to cover return fares with one registered luggage. The amount of this monthly allowance shall be established based on the economically most favourable quote among those provided by three travel agencies before the signature of the twinning grant.

If the RTA moves to the partner country with household effects or family, or both, the estimated travel costs shall be calculated as a yearly travel allowance to cover return fares with one registered luggage for the RTA and each accompanying member of his or her family. The amount of this yearly allowance shall be established based on the economically most favourable quote among those provided by three travel agencies before the signature of the twinning grant or on the quote provided by the entity of the MS administration selected by competitive procedure in charge of travel arrangements.

3.1.7. Travel allowance for STEs

Estimated travel costs for official or assimilated agents dispatched to the partner country to act as short-term experts shall be calculated on the basis of a travel allowance established based on the economically most favourable quote among those provided by three travel agencies before the signature of the twinning grant or on the quote provided by the entity of the MS administration selected by competitive procedure in charge of travel arrangements.

3.1.8. Travel allowance for officials or agents of the recipient administration

Estimated travel costs for official or assimilated agents of the recipient administration travelling to EU Member States to participate to project activities shall be calculated on the basis of a travel allowance established based on the economically most favourable quote among those provided by three travel agencies before the signature of the twinning grant or on the quote provided by the entity of the MS administration selected by competitive procedure in charge of travel arrangements.

3.1.9. Twinning project support costs

Twinning projects do not remunerate the experts mobilised, but compensate the Member State administration which, for certain periods of time, cannot expect that its officials perform the work for which it pays them. Therefore, in addition to the daily fee for short term experts (see section 3.1.2) for the days of work of officials or assimilated agents in the partner country, it is necessary to envisage a flat rate covering twinning project support costs which compensates the Member State for other direct eligible costs incurred by engaging in a twinning project.

The following twinning project support costs are covered by this flat rate:

a) Costs related to time spent by officials or assimilated agents in the Member State in order to prepare and follow-up their missions in the partner country;

b) Costs related to time spent by the Member State(s) project leader(s) in order to coordinate project implementation from his/her home administration without being seconded from his/her post;

c) Costs related to time spent and costs incurred for the organisation of activities during study visits of partner country's officials or agents to a Member State;

d) Costs related to time devoted to the logistical arrangements necessary for the organisation of activities in the partner country.

These costs will be compensated on the basis of a flat rate of 136% of all daily fees paid for short-time experts (STEs). This rate was established in the above-mentioned 2017 Commission Decision on the basis of a methodology developed by the Commission, relying on empirical data collected through an external study.[11] Given that it has been used in twinning projects in the interim period and given that the nature of the activities and costs covered are still considered relevant for future twinning projects, it is considered as continuing to provide a reliable and representative approximation of the costs associated with items a), b), c) and d).

3.1.10 Other eligible direct costs

Other direct costs that are necessary for implementing the action, specifically mentioned as being eligible under the call document, and that are not covered by the calculation methods set out in 3.1.1 to 3.1.9 (e.g. RTA assistant, translation, interpretation, visibility costs) shall be estimated based on the applicant's own accounting practice and comply with the cost eligibility conditions for the underlying types of costs in grants based on actual costs and specific cost eligibility conditions set out in the call document, if any.

3.1.11 Indirect costs

A flat rate of 6% applied to eligible direct costs set out in points 3.1.1 to 3.1.10 above will be used to calculate eligible indirect costs.

The indirect costs flat rate shall be considered to cover:

a) Costs related to time devoted to support the drafting of interim and final reports;

b) Other costs such as training provided to officials, office space and equipment, human resources management, general management and administrative costs of the Member State(s) beneficiary(ies) linked, among other things, to accounting or book-keeping or invoicing.

3.2. Assessment of estimated budget and setting of lump sum contribution

[11] ALTAIR Consortium, "Study regarding the methodology to be applied for the determination of unit costs, flat rates and lump sums in the implementation of Institutional Twinning Projects and TAIEX activities", 30 June 2016, available at: https://enlargement.ec.europa.eu/study-regarding-methodology-be-applied-determination-unit-costs-flat-rates-and-lump-sums_en.

The technical and financial assessment of the activities and related costs proposed will be carried out by the evaluation committee, when applicable, assisted if needed by external experts, against the award criteria. For each work package, the budget estimate shall be checked on the basis of relevant benchmarks on costs and resources such as market prices, statistical data or historical data on previously funded and comparable actions, and assess whether the resources proposed and the split of lump sum shares allows achieving the activities and expected outputs.

The amount of the lump sum contribution shall be set taking into account the funding rate of 100% established in the call/invitation.

3.3. Finalisation of the lump sum contribution

Following proposal evaluation, the authorising officer will establish the amount of the lump sum taking into account the findings of the assessment carried out. If costs items are adapted, the lump sum contribution and the lump sum breakdown shall be modified accordingly during grant preparation. The final lump sum contribution shall be included in the grant agreement as the maximum grant amount.

4. Sound financial management and co-financing and absence of double financing

The principles of sound financial management, co-financing and no double financing are ensured. The methodology explained in point 3 ensures sound financial management and the appropriateness of the amounts with regard to the required outputs or results since they are based on relevant benchmarks on costs and resources such as market prices, statistical data or historical data on previously funded and comparable actions, or on the estimated real costs of the beneficiary.

Given the significant divergences in the levels of remuneration of civil servants among the 27 Member States, it is inevitable that setting one single rate for the flat daily allowance for short-term expertise may over-compensate in some instances and under-compensate in others. The weighting of all averages used in the methodology illustrated above ensures that the amount considered can be acceptable for all Member States, while warranting reasonable compliance with the no-profit principle as a whole aiming at achieving the political objectives.

Unlike standard technical assistance provided through private sector consultants, twinning projects offer not only first-hand experience sharing and administrative support, but the unique advantage of involving Member States and administrations also in monitoring the depth and success of the targeted sector reforms, hereby making it an excellent instrument of concrete subsidiarity.

In light of its political importance, the execution of twinning projects should not be monopolised, for any reason, by a limited number of Member States. No Member State should feel discouraged from participating in twinning activities because of the rules governing the instrument. Therefore, only the use of simplified cost options valid for all Member States can create a level playing field offering equal conditions to all players.

Each twinning project foresees co-financing by the partner country not as a direct provision of funds, but through the support made available to the RTA and to the short-term experts (STEs) in the form of office facilities, infrastructure, etc.

Twinning projects are currently coordinated by the Directorate-General for Enlargement and the Eastern Neighbourhood (DG ENEST) throughout their implementation, while EU delegations provide close oversight in the partner country. In addition, twinning projects are subject to 'results oriented monitoring' missions, the regular evaluations of assistance and the

controls by the European Court of Auditors. The supervision of European Union institutions offers wide reassurance that risks of double financing are avoided in the area covered by a twinning project. In addition, compliance with this principle is ensured by the fact that simplified cost options cover distinct eligible costs that are not covered by other forms of grants.

Electronically signed on 11/11/2026 11:10 (UTC+01) in accordance with Article 11 of Commission Decision (EU) 2021/2121