

De minimis offers an attractive and flexible solution for the management of small public grants. Independent from the nature of the supported activities and the legal status of the funded entities, up to EUR 200.000,00 of de minimis aid can be granted to an undertaking within three fiscal years. As clearly stipulated in the applicable regulation, de minimis aid is granted per undertaking and Member State.¹ Consequently, looking at the trilateral character of the Interreg V-A EMR Programme, the approved ERDF funding for an undertaking can be granted proportionally by the three Member States involved in the Programme (BE, DE, NL).² In this respect, a clear distinction should be made between the ERDF as public finance and the additional co-financing provided by national/regional authorities. In fact, while the “proportional approach” can be applied for the approved ERDF funding, supplementary co-financing amount(s) granted at national/regional level should be counted as additional de minimis aid granted by the Member State in which the co-financier is located.

Of course, before deciding on the use of the proportional approach, beneficiaries should carefully consider the thresholds set by the de minimis framework (up to EUR 600.000,00 of public aid in three fiscal years under Interreg V-A EMR). In particular, de minimis aids received and/or expected from other European, national or regional sources have to be taken into account when checking whether the aid amounts are in line with the above-indicated threshold. Consequently, the possibilities of the General Block Exemption Regulation (GBER) may offer an alternative to the presented de minimis framework, in particular for beneficiaries receiving public support through different projects or sources.

Calculation example:

Assumptions:	
▪	Undertaking (= project partner) from NL;
▪	Solely activities of economic nature (= all activities fall under state aid);
▪	De minimis considered as the most suitable legal solution to ensure the state aid compliance of the undertaking.
Budget and public funding:	
Total budget of the undertaking:	EUR 450.000,00
ERDF co-financing (50%):	EUR 225.000,00
Additional public co-financing from NL:	EUR 50,000.00
State aid implications:	
De minimis aid granted by BE:	EUR 75.000,00 (split in equal shares for ERDF)
De minimis aid granted by DE:	EUR 75.000,00 (split in equal shares for ERDF)
De minimis aid granted by NL:	EUR 125.000,00 (EUR 75.000,00 – split in equal shares for ERDF + EUR 50.000,00 of co-financing)
Conclusions:	
In the presented example, the proportional approach to de minimis aid allows the project partner to ensure the state aid compliance of the envisaged project activities (public funding under the Interreg EMR project amounting to EUR 275.000,00; de minimis threshold under Interreg V-A EMR: EUR 600.000,00). At the same time, if not yet granted, the entity is entitled to receive additional de minimis aids of up to EUR 325.000,00 under Interreg V-A EMR or up to EUR 75.000,00 from other public sources in the Netherlands (within three fiscal years).	

¹ Art. 3 (2) of the De Minimis Regulation (EU No. 1407/2013): http://ec.europa.eu/competition/state_aid/legislation/de_minimis_regulation_en.pdf. Certain limitations/constraints exist for the sectors of fishery, aquaculture, agriculture, freight transport and export aid.

² The approach has been validated by the Programme and reconfirmed by the European Commission (DG Comp). See: http://www.interact-eu.net/library?field_fields_of_expertise_tid=14#584-qa-state-aid, page 19.