

# Programme Manual

## Regular projects

Part 1 – application

Version 4  
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## List of abbreviations

CBC	Cross-border Cooperation
CPR	Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy
DNSH	'Do no significant harm' principle
EC	European Commission
ERDF	European Regional Development Fund
EU	European Union
GBER	Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty
GDPR	Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC
Interreg Regulation	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
Programme	Interreg NEXT Poland – Ukraine 2021-2027 Programme
Programme website	<a href="http://www.pl-ua.eu">www.pl-ua.eu</a>
TFEU	Treaty on the Functioning of the European Union

# 1. MAIN INFORMATION ABOUT THE PROGRAMME AND REGULAR PROJECTS

The Programme was adopted by the European Commission on 30 November 2022 and is available on the [Programme website](#).

## 1.1. Background

Poland and Ukraine have been cooperating across their border for many years and in spite of the existing adversities, joint actions have been undertaken and common solutions have been sought by both countries.

In 2004-2006 the Neighbourhood Programme Poland-Belarus-Ukraine INTERREG IIIA / TACIS CBC 2004-2006 was established. It continued as the ENPI Poland-Belarus-Ukraine CBC Programme 2007-2013. For many years, such trilateral cooperation was fruitful and successful. Nevertheless, due to i.a. human rights violations, stirring up crisis at EU's external borders and use of migrants for political purposes, which was initiated by Belarus in 2021, the involvement of Belarus in Russia's unprovoked and unjustified military aggression against Ukraine of 24 February 2022 and a gross violation of international law, the CBC cooperation with Belarus has been suspended. Therefore, the 2021-2027 Programme is bilateral: Interreg NEXT Poland – Ukraine.

The overall aim of the Programme is to support cross-border development processes in the borderland of Poland and Ukraine, in line with the Interreg objectives laid down in Interreg Regulation (2021/1059). As its predecessors, the Programme is directed at Polish and Ukrainian border regions and all non-profit oriented institutions coming from these regions.

## 1.2. The Programme area

The Programme is addressed to the Polish and Ukrainian border regions and covers NUTS3 units (subregions) on the Polish side and territorial units at the level of oblasts in Ukraine.

The geographical coverage of the Programme is as follows:

- **Poland:** Podlaskie, Mazowieckie (Ostrołęcki and Siedlecki subregions only), Lubelskie and Podkarpackie voivodeships;
- **Ukraine:** Volyn, Lviv, Zakarpattia, Rivne, Ternopil and Ivano-Frankivsk oblasts.

The Programme covers 177 128 km<sup>2</sup>, of which 57% is in Ukraine and 43% in Poland.



### 1.3. Programme institutions

#### Joint Secretariat

The main contact for applicants and beneficiaries is the Joint Secretariat of the Programme. It assists the Managing Authority in the daily management of the Programme. The Joint Secretariat supports applicants during calls for proposals and beneficiaries during the implementation of the contracted projects. The Joint Secretariat is located in the Center for European Projects in Warsaw.

#### Joint Secretariat of Interreg NEXT Poland – Ukraine Programme

Center of European Projects  
 180 Puławska St., 02-670 Warsaw  
 tel.: +48 22 378 31 00

e-mail: js@pl-ua.eu, website: www.pl-ua.eu.

In Ukraine, the Joint Secretariat is assisted by its branch located in Lviv:

**Branch Office of the Joint Secretariat (Lviv)**

14 Vynnychenka St., Lviv, Ukraine

tel.: +38 0322 61 02 59

e-mail: branch@pbu.lviv.ua

Information about the Programme can also be obtained in<sup>1</sup>:

– **Podkarpacki Regional Contact Point**

Marshal Office of the Podkarpackie Voivodeship

6 Księcia Józefa Poniatowskiego St., 35-026 Rzeszów

Tel.: +48 17 85 34 188

e-mail: branch@pbu.rzeszow.pl

**The main Programme institutions are:**

**Monitoring Committee** – main decision-making body of the Programme, responsible i.a. for the selection of projects for financing. It is composed of representatives of national, regional and local governments from both Poland and Ukraine as well as socio-economic partners from both countries. The full list of Monitoring Committee members can be found on the [Programme website](#).

**Managing Authority** – executive body of the Programme, represented by the Ministry of Development Funds and Regional Policy of the Republic of Poland. The Managing Authority signs Grant contracts with projects, approves reports and makes pre-financing and balance payments.

**National Authority** – body responsible for coordination of the Programme management in Ukraine. This role is performed by the Secretariat of the Cabinet of Ministers of Ukraine.

**Controllers** – verify the expenditures declared by Project Partners:

– in **Poland**:

- for Project Partners from Podlaskie Voivodeship – Podlaskie Voivodeship Office in Białystok;
- for Project Partners from Lubelskie and Mazowieckie voivodeships – Center of European Projects, Control Department<sup>2</sup>;
- for Project Partners from Podkarpackie Voivodeship – Podkarpackie Voivodeship Office in Rzeszow;

– in **Ukraine**: State Audit Service of Ukraine.

**Audit Authority** – provides different types of audits of the Programme and projects, it is located in the Ministry of Finance of Poland (Head of the National Revenue Administration of Poland).

**Group of Auditors** – assists the Audit Authority on the territory of Ukraine. It is located in the Accounting Chamber.

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<sup>1</sup> Contact points are to be established also other three marshal offices on the Programme area as well as in Ukraine – National Contact Point. The contact details to these points will be provided once they become operational.

<sup>2</sup> By the decision of the MA, individual beneficiaries may be allocated to a different controller than indicated in this Manual.

## 1.4. Thematic scope and budget

The 2021-2027 Programme strengthens the existing links between Poland and Ukraine and builds new ones in the fields of:



which constitute **priorities** of the Programme. The priorities are further divided into **specific objectives** as presented in the table below. Regular projects are to be implemented under priorities ENVIRONMENT and HEALTH. A detailed description of the Programme specific objectives, related types of action, indicators and main target groups is provided in [p. 1.5](#) below (for priorities ENVIRONMENT and HEALTH) and in Chapter 2 of the [Programme document \(all priorities\)](#).

The Programme's total budget amounts to 262.1 M EUR. It is co-financed in 90% (235.8 M EUR) by the European Regional Development Fund (ERDF) and the Neighbourhood, Development and International Cooperation Instrument (NDICI). Remaining 10% will come from Polish and Ukrainian contributions. The budget allocation for regular projects under the Programme is 121 813 850 EUR.

**Table 1. Thematic scope and budget**

PRIORITIES	SPECIFIC OBJECTIVES	BUDGET REGULAR PROJECTS (EUR)
<b>1. ENVIRONMENT</b>	1.1. Promoting climate change adaptation and disaster risk prevention and resilience, taking into account ecosystem-based approaches	28 535 205
	1.2. Promoting access to water and sustainable water management	34 969 706
	1.3. Enhancing protection and preservation of nature, biodiversity and green infrastructure, including in urban areas, and reducing all forms of pollution	18 391 578
	1.4. Promoting the transition to a circular and resource efficient economy	0
<b>2. HEALTH</b>	2.1. Ensuring equal access to health care and fostering resilience of health systems, including primary care and promoting the transition from institutional to family-based and community-based care	39 917 361
<b>3. TOURISM</b>	3.1. Enhancing the role of culture and sustainable tourism in economic development, social inclusion and social innovation	0

<b>4. COOPERATION</b>	4.1. Build up mutual trust, in particular by encouraging people-to-people actions	0
<b>5. BORDERS</b>	5.1. A safer and more secure Europe	0
<b>6. ACCESSIBILITY</b>	6.1. Developing and enhancing sustainable, climate resilient, intelligent and intermodal national, regional and local mobility, including improved access to TEN-T and cross-border mobility	0
<b>TOTAL</b>		<b>121 813 850</b>

### 1.5. Regular projects – main characteristics

- **TOTAL PROGRAMME FINANCING FOR REGULAR PROJECTS:** 121.8 M EUR
- **SELECTION:** only via call for proposals
- **CALL / PRIORITIES:**
  - 1<sup>st</sup> Call: ENVIRONMENT (specific objectives 1.1, 1.2, 1.3), HEALTH
- **GRANT VALUE:** 200 000 – 2 500 000 EUR
- **CO-FINANCING:** up to 90%
- **DURATION:** up to 24 months
- **RANGE OF ACTIVITIES:** soft, investment, infrastructure
- **TERRITORY:** the Programme area ([p. 1.2](#) above). Some activities may be carried out outside of it but with clear benefit to the Programme area.

#### 1.5.1. Types of projects

Three types of projects may be financed within the Programme:

- **Infrastructure project**
  - project which requires building permission or its equivalent (e.g. notification of works component – zgłoszenie robót budowlanych, declaration on the beginning of construction works etc.) according to the national legislation in force for the country where works take place or
  - project including infrastructure activities (defined in the Budget heading *Infrastructure and works*) with a total value over 50 000 EUR.

The Infrastructure component shall include the total costs of:

- works and services related to (re)construction, renovation, installation of infrastructure and its supervision,

- other activities related to planned works like e.g.: costs of preparation of the technical documentation, costs of supplies including purchase of fixed assets.

The total amount of costs foreseen in the Infrastructure component (Budget heading *Infrastructure and works*) shall be lower than 2 500 000 EUR.

– **Investment project**

- project with supplies of fixed assets within the budget category for equipment (e.g. equipment like: computers, machines, tools, licences etc.) worth more than 50 000 EUR.

If a project can be defined at the same time as infrastructure and investment, its categorisation should be decided basing on the costs proportion in the budget (i.e. if more costs are related to works or to purchase of equipment). Nevertheless any project which meets the definition of infrastructure project is obliged to submit all relevant annexes to the Application form (please see p. 6.4).

– **Soft project**

Other projects not defined as “infrastructure” or “investment” are regarded as soft.

## 2. DETAILED DESCRIPTION OF PRIORITIES, ELIGIBLE ACTIVITIES AND TARGET GROUPS

### 2.1. PRIORITY 1. ENVIRONMENT



#### Specific objective 1.1.

Promoting climate change adaptation and disaster risk prevention and resilience, taking into account ecosystem-based approaches

As part of this specific objective the following initiatives could be implemented:

1. Joint promotion and implementation of activities related to resilience to climate change - natural disasters and fires

2. Joint actions aimed at risk prevention and resilience to other local threats and disasters caused by anthropogenic activities

#### The indicative list of eligible cross-border activities:

- building systems, infrastructure and purchase of equipment for disaster management;
- developing and implementing strategies, solutions, programmes related to raising awareness and protection of the population;
- forest management, verification of infrastructure sensitive to climate risks;
- promotion of climate change adaptation measures among the inhabitants of the Programme area;
- joint trainings of uniform services, rescue services and firefighting units;
- strengthening resistance to the effects of anthropogenic disasters (e.g., industrial accidents and risk management regarding this topic).

#### Related Programme indicators:

Output indicators:

- RCO24. Investments in new or upgraded disaster monitoring, preparedness, warning and response systems against natural disasters
- RCO81. Participations in joint actions across borders
- RCO116. Jointly developed solutions

Result indicators:

- RCR36. Population benefiting from wildfire protection measures
- RCR37. Population benefiting from protection measures against climate related natural disaster (other than flood and wildfires)
- RCR104. Solutions taken up or up-scaled by organisations

**Main target groups of support:**

- units of state, regional and local administration, associations of these units and institutions subordinate to them
- rescue units, fire protection units (including fire brigades), police and border services
- other public law entities (e.g., chambers, government administration bodies)
- units of higher education and research institutions
- non-governmental organisations

The examples of projects addressing the abovementioned issues and realised under the Programme Poland-Belarus-Ukraine 2014-2020 can be found on the Programme [website](#), under Priority 3.2.

Specific objective 1.2.

Promoting access to water and sustainable water management

As part of this specific objective the following initiatives could be implemented:

1. Joint actions aimed at protection and improvement of water resources' condition as well as sustainable water management

2. Joint actions aimed at development of sewage infrastructure and improving wastewater management

3. Joint actions aimed at improvement of public water supply network

**The indicative list of eligible cross-border activities:**

- water management, including management of river basins, development of rainwater retention systems, infrastructure and other activities related to the improvement of water quality;

- developing strategies, solutions, programmes and innovative projects, which will enable activities in the field of water resource protection and will promote sustainable water management in the Programme area;
- redirecting and purifying drain water (grey water) in households;
- development of sewage infrastructure;
- rational management of water resources;
- improvement of public water supply network in the Programme area.

**Related Programme indicators:**

Output indicators:

- RCO30. Length of new or upgraded pipes for the distribution systems of public water supply
- RCO31. Length of new or upgraded pipes for the public network for collection of waste water
- RCO81. Participations in joint actions across borders
- RCO116. Jointly developed solutions

Result indicators:

- RCR41. Population connected to improved public water supply
- RCR42. Population connected to at least secondary public waste water treatment
- RCR104. Solutions taken up or up-scaled by organisations

**Main target groups of support:**

- units of state, regional and local administration, associations of these units and institutions subordinate to them
- other public law entities (e.g., chambers, government administration bodies)
- units of higher education and research institutions
- non-governmental organisations

The examples of projects addressing the abovementioned issues and realised under the Programme Poland-Belarus-Ukraine 2014-2020 can be found on the Programme [website](#), under Priority 1.2 and 3.1.

Specific objective 1.3.

Enhancing protection and preservation of nature, biodiversity and green infrastructure, including in urban areas, and reducing all forms of pollution

As part of this specific objective the following initiatives could be implemented:

1. Joint actions aimed at protection, regeneration and sustainable use of valuable protected natural areas, with particular emphasis on cross-border areas

2. Joint actions aimed at protection of biodiversity and development of green infrastructure

#### The indicative list of eligible cross-border activities:

- protection, regeneration and sustainable use of valuable protected natural areas (including the Natura 2000 and Emerald networks);
- improving connectivity of the cross border ecological corridors on the Programme area;
- support for expanding the existing and creation of new protected areas;
- protection and preservation of biodiversity in the Programme;
- development of green infrastructure;
- common monitoring of the condition of the environment;
- improving the condition of areas with low environmental quality standard;
- raising the environmental awareness of the inhabitants;
- education and shaping positive attitude to the nature.

#### Related Programme indicators:

##### Output indicators:

- RCO37. Surface of Natura 2000 sites covered by protection and restoration measures
- RCO81. Participations in joint actions across borders
- RCO116. Jointly developed solutions

##### Result indicators:

- RCR104. Solutions taken up or up-scaled by organisations

#### Main target groups of support:

- state, regional and local administration units, associations of these units and institutions subordinate to them
- other public law entities (e.g., chambers, government administration bodies)
- administrations and managements of nature protection areas, such as national parks, nature parks, landscape parks, biosphere reserves, etc.
- entities administering forest areas and state forest holdings with their organisational units,
- units of higher education and research institutions
- non-governmental organisations

The examples of projects addressing the abovementioned issues and realised under the Programme Poland-Belarus-Ukraine 2014-2020 can be found on the Programme [website](#), under Priority 1.2.

## 2.2. PRIORITY 2. HEALTH



### Specific objective 2.1.

Ensuring equal access to health care and fostering resilience of health systems, including primary care and promoting the transition from institutional to family-based and community-based care

As part of this specific objective the following initiatives could be implemented:

1. Joint actions improving access and infrastructure development of diagnostic and prophylactic tools and resources in various areas of medicine

2. Joint actions improving access to specialist medicine, in particular medicine related to cardiovascular diseases, cancer (development of health infrastructure, purchase of new equipment for health care facilities) and emergency medicine

3. Joint actions improving access to long-term care, especially infrastructure development for geriatric care, palliative and hospice care as well as family addressed actions in this context and community-based services

4. Joint actions preventing the occurrence and effects of adverse events such as epidemics or military conflicts (with particular emphasis on local phenomena)

5. Joint actions aimed at development of digitisation in healthcare (including the development of telemedicine)

6. Joint actions improving the qualifications and effectiveness of medical and rescue personnel

### The indicative list of eligible cross-border activities:

- purchase of equipment, reconstruction, expansion, renovation of facilities providing health services (prevention and diagnostics, specialised health services, long-term care);
- improving efficiency of patient registration;
- improving the diagnostics/prophylactic and its functioning;

- development of a joint cross-border offer of care facilities providing services in the field of prevention and diagnostics in the entire Programme area;
- improving access to specialist medicine (in particular medicine related to cardiovascular diseases, cancer, emergency medicine, mental diseases and disorders);
- creation of fields of study related to medicine (for medical universities);
- development of joint cross-border offer of healthcare institutions and hospitals;
- improving access to long-term care (geriatric care, palliative and hospice care);
- adaptation of health services to the need of elderly people and people with disabilities;
- increasing availability of care services for people in economic disadvantage and excluded people;
- supporting activities addressing families struggling with issues such as care of elderly and/or dependent, persons demanding care as well as community-based services (support for residential care facilities, however, is not foreseen);
- preventing the occurrence and effects of adverse events such as epidemics or military conflicts;
- developing and implementing strategies, action plans, solutions, innovative programmes and projects, as well as working out solutions to the issue of volunteering in rescue services and working out cross-border rescue procedures;
- digitalisation in healthcare (including the development of telemedicine) – IT devices, software (incl. telemedicine services), storage and service of medical records in digital form, employee training in the field of system operation;
- joint operations of medical personnel across the border;
- creation of an integrated information system about the possibilities and principles of using health care in the neighbouring country;
- improving qualifications and effectiveness of medical and rescue personnel (organisation of joint meetings to exchange good practices, trainings and workshops).

#### Related Programme indicators:

##### Output indicators:

- RCO69. Capacity of new or modernised health care facilities
- RCO116. Jointly developed solutions

##### Result indicators:

- RCR73. Annual users of new or modernised health care facilities
- RCR104. Solutions taken up or up-scaled by organisations

#### **Main target groups of support:**

- state, regional and local administration units, associations of these units and institutions subordinate to them that deal with medical care
- public entities providing medical services and long-term care services

- medical personnel, including rescue services (e.g., mountain rescue services)
- entities of higher education, e.g., medical universities, educational entities in the field of health protection, etc.
- non-governmental organisations dealing with issues tackled under specific objective (including rescue organisations and associations)
- institutions organizing vulnerable groups or taking care of them
- institutions taking care of migrants and refugees

The examples of projects addressing the abovementioned issues and realised under the Programme Poland-Belarus-Ukraine 2014-2020 can be found on the Programme [website](#), under Priority 3.1.

### 3. HOW TO ENSURE RELEVANCE OF THE PROJECT

In order to be relevant for the Programme, the project needs to:

- contribute to the Programme’s priorities and specific objectives in the strongest possible way;
- contribute to the strengthening of cross-border cooperation (see [Chapter 4](#) below);
- be implemented in a Polish-Ukrainian partnership;
- implement its activities in the Programme area (some activities may be carried out outside but with clear benefit to the Programme area);
- comply with all EU horizontal principles and contribute to their implementation.

More information on each of the abovementioned topics is provided in this and the following chapters. Particular aspects of eligibility of projects and criteria for projects selection can be found in [Chapters 4](#) and [Chapter 7](#).

#### 3.1. Contribution to the Programme’s priorities and specific objectives

Basing on the socio-economic analysis of the Programme area, in its strategy (point 1.2 of [the Programme document](#)), the Programme sets concrete priorities divided into specific objectives and list of eligible actions ([Chapter 2](#) above) which were identified as crucial challenges the Programme would like to address. Having that in mind, the Programme Monitoring Committee (the body that selects projects for financing) will look for the projects having the greatest potential for ensuring the success of the Programme.

All projects financed under the Programme shall contribute to the achievement of one selected priority and its specific objective. This is verified basing on the project intervention logic and the contribution to the achievement of the Programme indicators specified for each of the specific objectives (see Annex 2. Application form assessment grid).

#### **IMPORTANT**

The stronger the contribution to the Programme’s objectives and related indicators, the more important the project will be for the Monitoring Committee and the higher the score it will obtain in the assessment.

### 3.2. Problem analysis

The analysis of the problems and needs that justify the necessity of the project implementation is a crucial aspect at the planning stage. The problem shall be precisely defined and described in order to provide an adequate answer to it in further stages of the project preparation.

The analysis of the problem shall always be done in connection with the analysis of the following:

- Programme's strategy;
- regional strategies (of the regions addressed by the project);
- target groups that will directly benefit from the results of your project.

In your project application you shall prove that the project:

- is relevant to particular identified problems/ needs;
- is relevant to particular constraints of the target regions (references to regional strategies);
- is likely to have a tangible impact on its target groups.

#### IMPORTANT

- In order to ensure the importance of your project to the Programme, start its preparation from analysing the Programme's strategy and description of the Priorities, specific objectives and indicators.
- Only then move to the thorough analysis of the cross-border problem/challenge you would like to address together with your partner(s) and look for the strongest links binding that problem/challenge with the Programme.

### 3.3. Compliance and contribution to EU horizontal principles

Throughout the whole Programme implementation, the respect to principles mentioned in Article 9 p. 1-3 of the CPR should be ensured, including the compliance with the Charter of Fundamental Rights of the European Union. Regardless of the selected Priority and the relevant specific objective, each project application should respect these horizontal principles. The principles of equal opportunities and non-discrimination (including accessibility for persons with disabilities), gender equality and sustainable development, including environment protection, shall be of particular importance during the whole project lifecycle – its preparation, selection and implementation.

#### IMPORTANT

All types of projects supported by the Programme **must comply with all EU horizontal principles** and contribute to their implementation. The Project Partners are obliged to respect the horizontal principles during the project preparation and implementation.

#### Respecting fundamental rights and compliance with the Charter of Fundamental Rights of the European Union

Fundamental rights – dignity, freedom, democracy, equality, the rule of law and respect for human rights, including the rights of persons belonging to minorities – are the most important values on which

the EU is founded<sup>3</sup>. The explanation of the meaning of the fundamental rights can be found in the Charter of Fundamental Rights of the European Union. The rights set out in that document should be respected at every stage of the project.

### **The principle of equal opportunities and non-discrimination, including accessibility for persons with disabilities**

The principle of equal opportunities and non-discrimination, including accessibility for persons with disabilities, implies that all persons, irrespective of sex, race, racial, ethnic, or social origin, genetic features, language, religion or belief, political views or any other views, membership of a national minority, property, birth, disability, age or sexual orientation, should be able to fairly and fully participate in all areas of life on equal terms<sup>4</sup>.

The obligations to ensure equal opportunities and non-discrimination, including accessibility for persons with disabilities are laid down in the CPR<sup>5</sup> and in the Interreg Regulation<sup>6</sup>.

The funds should not be spent to support actions that favour any form of segregation or exclusion (in particular, exclusion of funding to projects with beneficiaries representing municipalities or entities controlled or dependent on them that have taken discriminatory measures such as signing the anti-LGBT declarations)<sup>7</sup>, while for the financing of infrastructure they should guarantee accessibility for persons with disabilities. This concerns both the project participants, recipients of project actions and products, as well as the staff and external service providers under the project (e.g., public procurement). Caring for equal opportunities involves above all active actions and planning of solutions that contribute to the reduction of barriers faced by different social groups in terms of free access to goods, services, information, and infrastructure.

The Project Partners are obliged to include the needs of persons with disabilities in the project intervention logic and to consider the needs of these persons at each stage of the project implementation.

During **the project preparation** applicants are recommended to:

1. **Analyse the barriers and needs of persons with disabilities** or other groups that are particularly exposed to discrimination in terms of the subject matter and scope of the project.

It should be assumed that the target groups and project stakeholders (e.g., those taking part in trainings, workshops, concerts, patients) or those benefiting from the project effects (a new digital service, a newly opened exhibition) may include people with disabilities. For this reason, applicants should identify whether and, if so, to what extent the problem that will be mitigated or resolved by

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<sup>3</sup> Article 2 of the Treaty on the Functioning of the European Union

<sup>4</sup> Guidance on ensuring the respect for the Charter of Fundamental Rights of the European Union when implementing the European Structural and Investment Funds

<sup>5</sup> Articles 9 and 73 of the CPR

<sup>6</sup> Article 22(2) of the Interreg Regulation

<sup>7</sup> EU Partnership agreement with Poland states: „Cohesion policy support will only be provided to projects and beneficiaries that comply with the anti-discrimination provisions referred to in Article 9(3) of Regulation (EU) 2021/1060. Where the beneficiary is a local government unit (or an entity controlled by or dependent on it) which has taken any discriminatory action contrary to the principles referred to in the above-mentioned article, support under cohesion policy cannot be granted”. In order to confirm, that Project partners applying for funds in the Programme follow this obligation, they shall attach to the application respective annex (Annex A15).

the implementation of the project concerns persons with disabilities and plan such actions that will make the project and its effects accessible to all end users.

When analysing the need to implement a project, applicants should review the situation of persons with disabilities in the context of the project area/theme and identify their needs, which may vary considerably depending on the type of disability.

Different forms of support are required by the following persons: the blind and visually impaired, the deaf and hard-of-hearing, the deaf-blind, persons with mobility disabilities, with intellectual disabilities, with mental disorders or diseases, age-related restrictions, etc.

The analysis of the situation of a group in the context of a project may be based on both quantitative and qualitative data, depending on the subject matter of the project and the availability of data. The applicant should provide the data sources used in the analysis and, if it refers to their own studies, describe their assumptions.

2. **Consider the principle of equal opportunities and non-discrimination**, including accessibility for persons with disabilities, for the purposes of the project (if applicable):

- the support for persons with disabilities is an important element for justifying the implementation of a project (e.g., developing an IT solution for persons with poor eyesight), or
- the project implementation may contribute to improving the situation of persons with disabilities in the area of the project implementation and project theme (e.g., conducting of trainings for persons with hearing impairment), it is then necessary to consider the focusing of the project on supporting persons with disabilities in the project objectives.

3. **Ensure that project actions are accessible** to all interested parties regardless of sex, race, origin, genetic features, language, religion or belief, political or any other views, membership of a national minority, property, birth, disability, age or sexual orientation, with particular focus placed on the needs of persons with disabilities.

The activities planned in the project should be accessible to all interested parties regardless of the type and degree of disability. When designing actions, the applicant should, among others:

- a) provide access to project and recruitment information to all interested parties (e.g., project information on a website compliant with the WCAG 2.1 standard, or later, information on the project provided to local/regional non-governmental organizations supporting persons with disabilities, accessible information materials, a recruitment process with at least two application channels: – electronically and in person or by post/telephone);
- b) differentiate the manner of providing support and adapt it to the individual needs and capabilities of individual project participants (e.g., the materials for visually impaired persons should be printed in a larger font; a sign language interpreter or assistant of a person with a disability should be provided);
- c) break down stereotypes and causes of segregation in different spheres of life (e.g., including the image of persons with disabilities in media messages);

- d) ensure that the project management is compliant with the equality principles (e.g., the recruitment process for a project position should be accessible to all interested parties – the place or manner of delivering work should be adapted to the needs of persons with disabilities, the inclusion of social clauses in public procurement).

4. **Ensure that products comply with the principle of universal design or are accessible** to persons with disabilities.

The project products must be accessible, which means compliance with the concept of universal design. The products, working environment, programmes and services should be designed in a manner that they are useful to everybody as far as possible, without the need to adapt them or prepare a specialist design<sup>8</sup>. One of the overriding objectives of universal design is to promote equality and to ensure that persons with disabilities fully participate in social life by removing the existing barriers and preventing the emergence of the new ones.

Numerous and detailed examples of how to ensure the availability of project activities and products (in line with the universal design principle) can be found by Project Partners in the *Recommendations concerning accessibility for applicants and beneficiaries of Interreg programmes*. Recommendations are available on the [Programme website](#).

During the project implementation partners should carry out their actions as described in the Application form as well as describe these actions in the progress report by including the aspect of accessibility for persons with disabilities. It should be indicated what was done to ensure access for persons with disabilities and how the actions have mitigated the disability inequalities.

#### **The principle of equality between women and men and integrating the gender perspective**

The principle of equality between women and men is to ensure that women and men are given equal social value, equal rights, and equal obligations, and that they have equal access to the resources they can benefit from (financial resources, development opportunities). This principle guarantees a possibility to choose a way of life without restrictions arising from gender stereotypes. Its implementation also involves the consideration of the gender perspective in development, performance, and evaluation of EU-funded programmes.

The obligations to ensure equality between women and men are embedded in the CPR<sup>9</sup> and in the Interreg Regulation<sup>10</sup>. The Project Partners are obliged to consider the gender perspective at each stage of the project preparation and implementation.

Strengthening equality between women and men includes building information and promotional message on the basis of stereotype-free communication (language, graphics, images). It is recommended to use gender-sensitive language, that is male and female or neutral forms (e.g., 'we are hiring' or 'we are looking for a person with experience in the area...').

During the project implementation process in the progress reports the partners shall describe what has been done to promote and manage the project by considering the principle of equality between women and men.

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<sup>8</sup> Convention on the Rights of Persons with Disabilities: [www.un.org](http://www.un.org)

<sup>9</sup> Articles 9 and 73 of the CPR

<sup>10</sup> Article 22(2) of the Interreg Regulation

## Sustainable development principle

In accordance with Article 9 of the CPR, all projects supported by the Programme shall be pursued in line with the:

- objective of promoting sustainable development,
- the Paris Agreement
- the ‘do no significant harm’ principle.

**Sustainable development** is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. Important aspects of sustainable development include not only economic, but also social as well as environmental considerations. Each project should, as appropriate to its nature, take into account matters that regard preserving, protecting and improving the quality of the environment; protecting human health; prudent and rational utilisation of natural resources; combating climate change.

A new approach in the 2021-2027 financial perspective is the ‘do no significant harm’ (DNSH) **principle**. It encompasses the prohibition of doing significant harm in the following six areas: climate change mitigation, climate change adaptation, water resources, the circular economy, pollution prevention, biodiversity.

An activity does significant harm when at least one of the six situations presented in the table below takes place.

When assessing existing circumstances, both the environmental impact of activities itself and the environmental impact of the products and services provided by these activities throughout their life cycle shall be taken into account.

**Table 2. Significant harm to environmental objectives.**

	<b>An activity does significant harm if<sup>11</sup>:</b>	<b>Environmental objective violated:</b>
1	it leads to significant greenhouse gas emissions	climate change mitigation
2	it leads to an increased adverse impact of the current climate and the expected future climate	climate change adaptation
3	it is detrimental to: <ul style="list-style-type: none"><li>- the good ecological status of surface water (e.g., a river, a lake, an artificial reservoir) and groundwater; or</li><li>- the good environmental status of marine waters</li></ul>	the sustainable use and protection of water and marine resources
4	it leads to: <ul style="list-style-type: none"><li>- a significant inefficiency in the use of materials or natural resources such as non-renewable energy sources, raw materials, water and land at one or more stages of the life cycle of products, including in terms of durability, reparability, upgradability, reusability or recyclability of products;</li></ul>	the circular economy, including waste prevention and recycling

<sup>11</sup> Article 17 of the Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088

	<ul style="list-style-type: none"> <li>- a significant increase in the generation, incineration, or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or</li> <li>- the long-term disposal of waste may cause significant and long-term harm to the environment</li> </ul>	
5	it leads to a significant increase in the emissions of pollutants into air, water or land, as compared with the situation before the activity started	pollution prevention and control
6	<ul style="list-style-type: none"> <li>- it is significantly detrimental to the good condition and resilience of ecosystems; or</li> <li>- it is detrimental to the conservation status of habitats and species, including those of Union interest</li> </ul>	the protection and restoration of biodiversity and ecosystems

### IMPORTANT

The 'do no significant harm' principle **applies to all projects**.

The Programme support may be provided only to such projects that **respect the sustainable development principle** (including DNSH principle).

The sustainable development principle should be logically linked with the project's objectives, results and activities. It should be implemented at all stages of project implementation:

- 1) **preparation:** at this stage, it is important to analyse alternative solutions, i.e., other ways of implementing the project (e.g., selection of other activities), in order to choose one that is the most advantageous in terms of the principle of sustainable development. All potentially relevant environmental and health issues should be identified and considered during preparation of the project;
- 2) **implementation:** all project activities shall respect the principle in question, including e.g., promotional activities;
- 3) **completion:** the project outputs and results shall be used in accordance with the principle.

In case of non-infrastructure projects, no negative impacts on the environment are expected, but even the soft projects must be implemented in line with the sustainable development principles.

For projects involving an element of investments in infrastructure, the principle of sustainable development is particularly important and imposes additional requirements. These additional requirements are stipulated in the Article 22(4)e and 22(4)j of the Interreg Regulation and should be met by projects with infrastructure and investment components.

In some cases, relevant for projects with infrastructure components, the climate change impact should be taken into account in accordance with the "[Technical guidance on the climate proofing of infrastructure in the period 2021-2027](#)" (2021/C 373/01) issued by the European Commission.

Examples of project's activities including sustainable development principle:

- efficient management of resources (e.g., energy, water),
- use of fully recyclable materials and environmentally friendly technologies,

- waste minimisation,
- taking environmental issues into account when developing and purchasing technologies,
- selecting venues for the meetings that can be reached by means of public transport, and communicating this in the invitation,
- when organising events, selecting venues that care for environment protection, pursue corporate social responsibility and sustainable development strategies (with relevant certificates), including venues where:
  - access for persons with disabilities is ensured,
  - waste segregation is conducted,
  - energy efficiency measures have been put in place,
  - energy-efficient equipment and installations are provided,
- minimising the quantity of printed materials (i.e., by using double-sided printing, toner saving mode, recycled paper), and preferring electronic form,
- catering service which uses local, seasonal, organic, and fair-trade products, prepared by social economy entities (e.g., social co-operatives, sheltered workshops etc.),
- raising ecological awareness,
- using sustainable modes of transport as much as possible (e.g., railway instead of air transport), or using ways of interaction that do not require travelling whenever possible.

#### Other principles, initiatives, EU and national strategies

All projects should be coherent with relevant EU, national and regional strategies. More information on Programme's coherence and complementarity with the EU, national and regional strategies could be found in p. 1.2.6.2 of the [Programme document](#).

## 4. HOW TO ENSURE A CROSS-BORDER CHARACTER OF THE PROJECT AND PARTNERSHIP

The Programme achieves its objectives through the cross-border cooperation. It is its crucial aspect and main potential. Consequently, only projects having strong cross-border character can be supported by the Programme.

### 4.1. Contribution to the strengthening of cross-border cooperation

All projects co-financed under the Programme must generate a cross-border effect. Except for the contribution to the Programme's objectives, it is a key value of the project in the Programme. The idea of the cross-border project relates to a joint cross-border cooperation, joint cross-border facing of common challenges and joint cross-border development of the borderland potential (more on the cooperation criteria see [p. 4.4](#) below).

Every project should address a problem or a challenge important for both sides of the border – in the territory covered by the Programme. Depending on the situation on Polish and Ukrainian side, that problem may have various faces and it may concentrate on various aspects. Nevertheless, it is important to find its common denominator and commonly approach it in the project. Without that,

the project will not have a truly cross-border character and will not be able to have the cross-border impact.

The cross-border character of the project means:

- the project addresses the problem important for both sides of the Polish-Ukrainian border;
- the project has objectives of common interest important for both sides of the border;
- the problems identified cannot be solved without a cross-border cooperation;
- all partners actively participate in the project in order to achieve the project results;
- solutions are jointly developed by organisations from both countries working together in a project, thereby showing a clear cross-border added value going beyond the results independently achievable in the involved regions/areas;
- project outputs reflect the cross-border, joint approach;
- project results are available on both sides of the border and they benefit both sides;
- the cross-border cooperation generates synergy effect;
- the project creates the basis to develop cross-border cooperation.

#### **IMPORTANT**

**Only projects proving strong cross-border character** may be financed under the Programme.

Projects are not considered as cross-border if they produce and/or just consist of a series of actions on one side of the border or solutions linked only through a vague thematic relationship and/or an ex-post exchange of experience or information among partners without any joint implementation.

#### **Cross-border cooperation in practical terms**

The examples of projects with a strong cross-border component realised under the Programme Poland-Belarus-Ukraine 2014-2020 can be found on the Programme [website](#), below we present some of these projects.

- **Project “SOS-Rescue – the training centre for organizing and operating cross-border rescue actions”**. The SOS-Rescue Foundation together with its partners: Mountain Volunteer Search and Rescue – Bieszczady Group, Ustrzyki Dolne Commune and the Lviv Regional Control and Rescue Service of Tourist-sports Association of Ukraine implemented the project aimed at joint creation of emergency centres and procedures followed by trainings that allow to increase the effectiveness of trans-border rescue actions. In the consequence the operations’ mobilization time is shorter translating directly into a higher level of security and protection for people in the cross-border region of Bieszczady in Poland and Ukraine.
- **Project “Strengthening the Volunteer Fire Brigades' potential in saving victims of accidents on the roads of the Lublin Province and the Volyn Oblast”**. The project was implemented within the Thematic Objective SECURITY. The Lead Beneficiary of the project was the Association of Local Governments of Euroregion Bug (PL). Together with Project Partners they decided to face the problem of low level of the road safety in the cross-border area in Lublin Voivodeship and Volyn Oblast. To this end, they decided to expand and improve the rescue and firefighting systems in the scope of first aid rendered to victims of road accidents by the Volunteer Fire Departments (VFD) in Poland and the newly created structures of municipal Fire Departments in Ukraine.

- [Project “Rzeszów and Vynohradiv – animal-friendly cities”](#). Center of Investment and Development Vynohradiv City Council of the Transcarpatian Region (UA) together with the Animal Protection Organization in Rzeszów (PL) and Vynohradiv City Council (UA) created the conditions to prevent the spread of infectious diseases among local residents through the control of the stray animals’ population and their immunization. Moreover, the exchange of experience between the partners and educational campaign within the project improved the level of services and possibility of finding owners for homeless animals.
- [Project “The twin monasteries: Węgrów and Rava Ruska - using the potential of the heritage of Reformati Order for development of tourism and socio-cultural life in Poland and Ukraine”](#). The Roman Catholic Parish Church of St. Peter of Alcantara and St. Anthony of Padua in Węgrów (PL) and Religious Organization "Curia of Lviv Archdiocese of the Roman Catholic Church" in Ukraine implemented the project within the thematic objective HERITAGE. Partners jointly undertook actions to increase the tourist attractiveness of the border areas developing cultural dialogue, mutual exchanges of young people, organizing conferences and cultural events, and promoting the rule of the Franciscan Order - love for the people in need.
- [Project “Invisible heritage: exchange and implementation of good practices in access to cultural for persons with a visual impairment”](#) implemented by the John Paul II Catholic University of Lublin (PL) and Vasyl Stefanyk Precarpatian National University in Ivano-Frankivsk (UA). The project gave persons with visual impairments in both cities a possibility to participate more in cultural life. Now they are able to visit museums and have the access to works of art. Moreover, the project was a start of long-term cooperation between cultural institutions in the area and raised the awareness of the challenges faced by such persons on both sides of the Ukrainian-Polish border.

## 4.2. Partnership relevance

In order to successfully implement a project under the Programme, to achieve tangible project results it is essential to involve partners who are relevant and have competencies for the development and implementation of the project activities, as well as for ensuring achievement and sustainability of the planned output and results.

In this respect, all partners should:

- have good knowledge of the challenges in the targeted area and of the needs of the target groups;
- have the adequate expertise and thematic competence to implement their activities in the project;
- be involved in a way that demonstrates the joint implementation of the project.

### IMPORTANT

The minimum requirement for the partnership in the project requires **two Project Partners, one coming from Poland and one from Ukraine.**

## 4.3. Lead partner, Project Partners and Partnership agreement

### Lead Partner

The partnership is governed by the **Lead Partner principle**<sup>12</sup>. This means that among the partners implementing the project, one institution is appointed as a Lead Partner acting as the project interface and having full legal responsibility in relation with the Programme (Managing Authority/ Joint Secretariat) for the implementation of the entire project. Other organizations implementing the project are Project Partners. The Lead Partner and the Project Partner(s) shall actively cooperate in the development and implementation of projects. The Lead Partner and the Project Partner(s) are legally and financially responsible for the activities that they are implementing and for the share of the grant they receive.

The Lead Partner represents the partnership and shall:

- submit the Application form via information system<sup>13</sup>;
- sign a Grant contract with the Managing Authority<sup>14</sup>;
- create a well working consortium ensuring the proper and sound implementation of the project;
- lay down the partnership arrangements with the Project Partner(s) in the Partnership agreement (see below);
- be responsible for any action taken by the Project Partner(s) or failure to take action by them which results in a breach of the obligations imposed by the Grant contract and the Partnership agreement;
- receive the grant from the Managing Authority for the implementation of the project;
- transfer an appropriate part of the grant to the other Project Partners in the amount which results from the partial payment requests, in accordance with the provisions of the Partnership agreement, without undue delay and without deductions;
- ensure that the expenditures presented by the Project Partner(s) have been incurred for the purpose of implementing the project and correspond to activities set in contract and agreed between all Project Partners.

The Lead Partner is responsible before the Managing Authority for the correct and timely implementation of the entire project.

Detailed obligations of the Lead Partner are described at §8 of the Grant contract (see Annex 10 to the Programme Manual).

The possibility to initiate projects and to act as a Lead Partner is open to all eligible organisations (see [p. 4.5](#) below).

The Lead Partner will acknowledge to the principles of good partnership practice and obligations imposed on this institution by signing the Declaration by the Lead Partner which constitutes part of the Application form (Annex A2).

## Project Partners

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<sup>12</sup> As provided for in Article 26 of Interreg Regulation

<sup>13</sup> Lead partner has overall responsibility for the application preparation and submission in the IT system. However, for the sake of transparency and in order to ensure fluency of common preparation of the application, Lead partner can assign certain rights (access to the application, modification etc.) to the partner's representative(s).

<sup>14</sup> Grant contract form is presented in Annex 10

Project partners participate in designing and implementing of the project. The costs which Project Partners incur are eligible in the same way as those incurred by the Lead Partner . They must therefore satisfy the same eligibility criteria as applicable to the Lead Partner themselves, listed in [p. 4.5](#).

Project partners have the following obligations and tasks to fulfil:

- ensuring the implementation of the part of the project under its responsibility, according to the project plan and to the Partnership agreement signed with the Lead Partner ;
- cooperation with the Lead Partner in the implementation of the project, reporting and monitoring;
- delivering project outputs planned in the application and agreed in the Partnership agreement;
- ensuring durability (see [Chapter 16. Durability](#));
- assuming responsibility of any irregularity in the expenditure which it has declared;
- repaying the Lead Partner any amounts unduly paid in accordance with the Partnership agreement signed between the partners;
- carrying out information and communication measures for the public about the project activities according to the visibility rules laid down by the Programme and the relevant regulations;
- keeping available all documents related to the project for five years from the date of payment of the balance for the project. In particular they shall keep reports, supporting documents, as well as accounts, accounting documents and any other documents relating to the financing of the project;
- signing a Partnership statement.

In order to ensure that the cooperation between Project Partners and Lead Partner during application stage and project implementation runs smoothly, all project partners (including Lead Partner) have to acknowledge their responsibilities within the project by signing a separate Partnership statement (see Annex A3).

#### **IMPORTANT**

The Lead Partners and Project Partner(s) have the possibility to award equipment, supplies and service contracts within project activities. In such cases contractors are not regarded as Project Partners and are subjects to the tendering rule.

#### **Partnership agreement**

The Partnership agreement sets out the liabilities and rights of the Lead Partner and the Project Partners with regard to project implementation, allowing the Lead Partner to extend the arrangements of the Grant contract to the partner level. A template of the Partnership agreement that includes mandatory clauses is available in Annex 5.

Partnership agreement sets out the mutual rights and obligations of the Lead Partner and the Project Partners in the implementation of the project. It covers in particular the following areas:

- activities of each partner during project implementation;
- obligations of each partner during project implementation;

- partner budget (including budget per work package and cost categories);
- financial management provisions (accounting, reporting, financial control etc);
- provisions for the recovery of funds (for amounts incorrectly reported or received), in particular, provisions for handling financial corrections, if imposed;
- obligation to store project-related data and documents in a safe and proper manner during the period set forth in the subsidy contract;
- information and publicity requirements and responsibilities.

#### **IMPORTANT**

Not later than **60 days** after conclusion of the Grant contract the Lead Partner shall submit to the Joint Secretariat the Partnership agreement for the implementation of the respective project. It shall be drafted in English and signed by all Project Partners. It may be also supplemented with a national translation. The payments of the grant from the Managing Authority to the project will be possible only after submission of relevant Partnership agreement (more on payments see [Chapter 10](#)).

The Project Partners can start implementing their activities before signing the Partnership agreement. The costs of those activities are eligible and can be reported in the first reporting period.

#### **4.4. Cooperation criteria**

For each project partnership **at least three** of the following four cooperation criteria must be met:

##### **1. Joint project preparation (obligatory)**

- All partners contribute to the creation of a project concept;
- Partners determine how the project will be managed, e.g., through the establishment of common objectives and outcomes, financial plan, implementation schedule and the division of responsibilities for project activities in order to achieve the project objectives;
- Each partner defines what knowledge and experience may be involved and what are partner's expectations out of the project realization.

##### **2. Joint project implementation (obligatory)**

- The Lead Partner is responsible for the implementation of the entire project. Project Partners assume responsibility for parts of the project implementation;
- Each Project Partner responsible for some part of the project shall ensure the coordination and implementation of planned activities, reaching the objectives and solvency of unexpected problems.

##### **3. Joint project staff (optional)**

- All Project Partners take over some roles in the project and engage staff for this purpose;
- Employees of Project Partners coordinate their tasks among themselves and exchange information on a regular basis;
- Unnecessary duplication of functions in partner institutions shall be avoided.

##### **4. Joint project financing (optional)**

- The project has a joint financial plan with funds allocated for Project Partners according to their participation in the project;
- At least one Polish and at least one Ukrainian Partner contribute to the financial plan through their own contributions;
- The financial plan shall include the responsibilities of the Project Partners.

#### 4.5. Eligibility of partners

The eligibility of institutions in the projects financed under the Programme is assessed under two criteria:

1. Organisational/legal type.
2. Geographical location.

##### Organisational/legal type

Only following types of organizations may play the role of the Lead Partners and Project Partners and receive grant within the Programme:

- 1) **institutions of national, regional, local governments** or association of such institutions;
- 2) **bodies governed by public law or by private law**
  - a. established for the specific purpose of meeting needs in the general interest, not having industrial or commercial character, and
  - b. having legal personality and
  - c. - financed for the most part by the state, regional or local authorities or other bodies governed by public law or
    - that are subject to management supervision by those bodies or
    - having an administrative, managerial or supervisory board with more than half of whose members are appointed by the state, regional or local authorities or other bodies governed by public law;
- 3) **non-governmental organization** with legal personality;
- 4) **small and medium-sized entrepreneurs** – relates only:
  - a. to the projects under Priority TOURISM<sup>15</sup>
  - b. to the Project Partners (SMEs cannot play the role of the Lead Partners).

In case of **Polish institutions** falling within the 1<sup>st</sup> type above, eligible are entities:

- having legal personality under the applicable national law;
- entities without legal personality:
  - if their superior unit (having legal personality) grants them power of attorney and also assumes financial responsibility for the project implemented; or
  - on behalf of which the superior unit will apply for financing (with indication which entity will implement the project).

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<sup>15</sup> The conditions under which entrepreneurs may participate in projects will be defined in the application pack of the call for TOURISM projects

## Geographical location

Institutions coming from the following locations are eligible under the Programme:

1. **Programme area (referring to the legal address of the organisation).**
2. In justified cases, organisations that are located **in Poland/Ukraine outside the Programme area** but have a recognisable impact and/or functional links with the Programme area.

In such case it shall be proven in the application that organization contributes to the benefit and bring added value to the Programme area. All its activities shall be dedicated to the good of that area and its participation is necessary for the achievement of the project goals.

3. The Polish/Ukrainian national/regional authorities (located outside of the Programme area) which have **territorial jurisdiction over the Programme area**, if necessary for the achievement of the project goals.

## Special restrictions

Financial support will not be granted to any organisation – Partner or the Lead Partner, who was or has been involved directly or indirectly in the Russian military aggression on Ukraine. The list of entities excluded from possibility to receive grants may be checked:

- art. 51.1 of Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine;
- art. 7.1 of Act as of 13.04.2022 on special solutions in the field of counteracting supporting aggression against Ukraine and serving the protection of national security;
- list of persons and entities against whom sanction measures will be applied on the website of the Public Information Bulletin of the Minister of Internal Affairs and Administration;
- publicly available national data bases to verify if bodies are associated with entities supporting aggression against Ukraine (if established nationally).

The examples of potential Lead Partners/Project Partners could be found in [Chapter 2](#).

## 5. PROJECT PREPARATION PROCESS

Preparation of the cross-border project requires several steps which are necessary to form a project proposal relevant to the Programme.

### 5.1. General rules

Definition: a project (action) is a series of activities defined and managed in relation to the objectives, outputs, results and impacts which it aims at achieving within a defined time-period and budget. The objectives, outputs, results and impacts shall contribute to the priorities identified in the Programme ([Chapter 2](#)).

## 5.2. Project phases

Each project in the Programme can generally be divided into three main phases: preparation, implementation, and closure. Each phase has a predefined end, and a specific result that is expected to be developed and delivered in the end of each respective phase.

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### Preparation phase

covers the process of the project proposal development and submission of the Application form and ends on the last day of the Call for proposals to which the developed Application form was submitted.

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#### IMPORTANT

As a result of the call, following the decision of the Monitoring Committee on project financing, a Grant contract for the project is being prepared by Joint Secretariat. At this stage, the project may be subject to some modifications if decided so by the Monitoring Committee.

Depending on their nature, some projects may be also requested to provide additional documents before signature of the Grant contract.

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### Implementation phase

covers the period of realization of all activities planned in the Application form. Projects must deliver all outputs and achieve their objectives by the end the implementation phase. The end date of the project is identified basing on the chosen project duration specified in the Application form. At the same time, all projects have to be finalised not later than 31 December 2029.

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### Closure phase

covers the period from the day after the end of the implementation phase until the submission of the final project progress report to the Joint Secretariat. This period is fully dedicated to administration of the project finalization and concentrates on preparing the final project progress report.

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### 5.3. How to prepare a project step by step

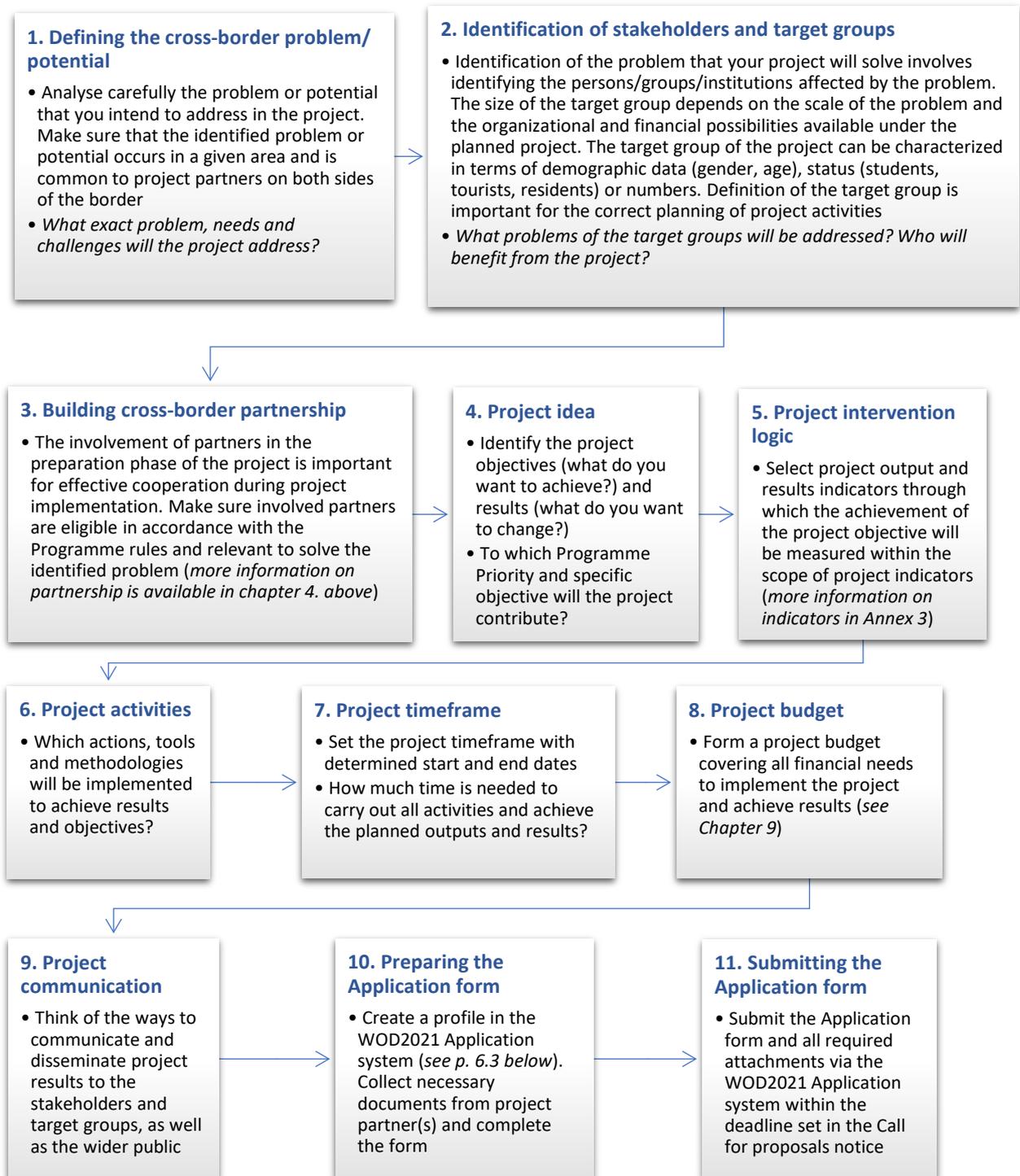


Figure 1. How to prepare a project step by step.

## 5.4. Project intervention logic

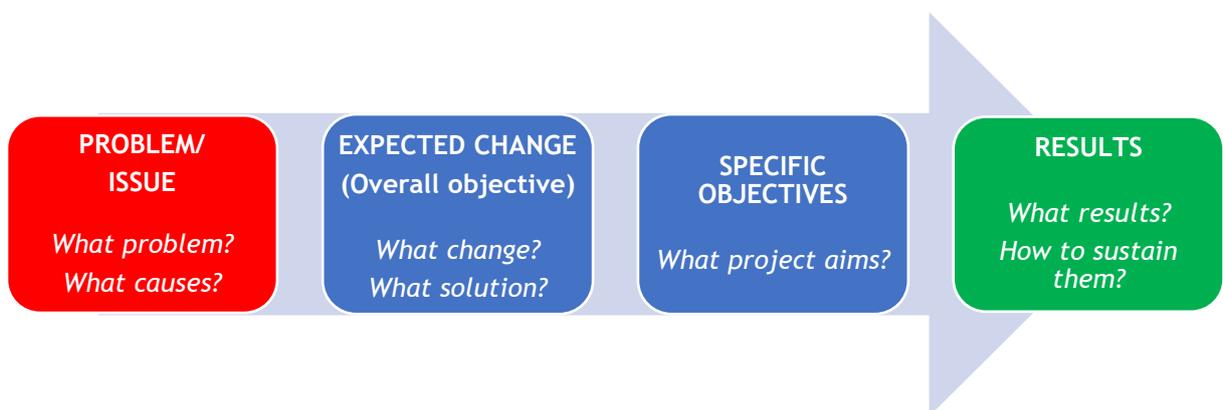
The coherence of the project intervention logic with the targeted specific objective of the Programme is a key factor for a quality project.

When designing a project, the following aspects have to be considered:

- project overall objective clearly targets one single Programme specific objective within the chosen priority;
- project corresponds to relevant type(s) of action of the selected specific objective;
- activities and outputs are logically linked to the targeted Programme specific objective;
- project clearly contributes to the Programme result indicator(s).

The project intervention logic has to show how a desired change will be achieved. It should reflect the current situation (e.g., a problem, a need), its causes and the change/improvement which the project seeks to achieve by implementing the planned activities.

The project intervention logic should be built according to the process displayed in the figure below which also includes related basic questions to be addressed during this process.



**Figure 2. How to develop the project intervention logic.**

The meaning of the main terms used for the intervention logic should be understood as follows:

- **Project overall objective** – describes what the project contributes to achieve for the benefit of the involved regions and derives from the planned project results.
- **Project specific objective** – defines an immediate goal that the project can realistically achieve within the project lifetime through its planned activities and related outputs. The project specific objective needs to contribute to the overall project objective.
- **The project activity** is the main implementation step or task that need to be to be implemented in order to deliver its outputs and results and to achieve its objective.
- **The project output** is the product that results from the implementation of one or more project activities, the overall outcome of a set of project activities. All project activities and outputs need to be consistent with and contribute to the project specific objectives. All project outputs need to contribute to the Programme output indicators<sup>16</sup>.

<sup>16</sup> All indicators are presented in Annex 3. Project indicators

- **The project result** is the immediate effect and change compared to the initial situation in the regions subject to cooperation, which the project intends to achieve through its outputs. All project results are to contribute to the Programme result indicators<sup>17</sup>.

#### **IMPORTANT**

Make sure you define **SMART** Project objectives:

**S** – SPECIFIC – what? In whose advantage?

**M** – MEASURABLE – can be measured?

**A** – ACHIEVABLE – can it be reached?

**R** – REALISTIC – can it be achieved with the given resources?

**T** – TIME-BOUNDED – can it be achieved within the envisaged project duration?

Before formulating your project idea, you should check if your project meets the requirements for Interreg projects:

- cooperation of two or more partners from both sides of the Polish-Ukrainian border who combine their resources in the project;
- solving common problems or developing the common potential of the border area, in line with the local or regional development strategies;
- result-oriented project activities, including achieving beneficial and measurable changes compared to the initial situation;
- targeting the products/results of the project to a specific target group.

For further information that can help you develop your project idea and prepare your project, you may refer to Interact's "[Project Idea Generation](#)" and "[Project Development](#)" materials.

## 5.5. Project activities and results

As indicated under [p. 4.1](#) above, the project activities shall have a cross-border character. This means that cooperation must concern common problems and related needs, specific to neighbouring areas on both sides of the border.

The results of every project financed by the Programme shall also have a cross-border character. It means that they:

- could not be achieved without the cooperation of partners from both sides of the border and/ or
- ensure a greater effect thanks to the partners' cooperation than in the case of their independent actions (the positive effect of cooperation resulting from joint action, pooling of resources, expressed in increased effects – synergy effect);
- benefit target groups from both sides of the border.

More information on ensuring the cross-border effect in the project can be found in [p. 4.1](#).

#### **IMPORTANT**

<sup>17</sup> All indicators are presented in Annex3. Project indicators

In order to ensure the cross-border effect, the Project Partners shall jointly agree on what they plan to achieve together (change), where (area) and for whom (target groups).

## 5.6. Project indicators

The project indicators are the documentations of the implementation of project activities, the indicators provide information on project outputs and results. They are used to assess the project's progress towards achieving of its outputs and the project objective. They define the contribution of the project to the implementation of the Programme objectives and allow to evaluate the effects of the Programme.

The projects may select indicators only from closed list of project indicators which is presented in Annex 3 (no other indicator(s) can be included in the project).

Appropriate indicators are assigned to each specific objective in a given Programme Priority. Indicators are divided into output and results indicators, but also into two basic categories:

- **Programme indicators (mandatory)** – these are indicators crucial to the Programme performance. Each project shall contribute to at least one of the Programme's output and one result indicators.

In order to confirm its importance for the Programme, the project should prove its significant input to achievement of the Programme indicators. The stronger and more convincing this input is, the greater relevance of the project to the Programme;

- **Additional indicators** – they enable projects to measure additional aspects of their implementation.

### 5.6.1. Output indicators

The project outputs are the “products” of the projects that contribute to the achievement of the project objective (e.g., solutions, organisations supported, organisations cooperating across borders). Project outputs shall capture the most important outcomes of the projects.

Project output indicators shall be defined basing on the closed list of Projects' indicators only. Each project shall contribute to at least one Programme output indicator.

The progress in achieving the project output indicators is monitored in the project progress reports. Each project shall report the completed outputs in the final project progress report at the latest.

Programme output indicators identify the project's contribution to most important aspects for the Programme. Additional project output indicators provide additional information about the effects achieved in a given project. Additional output indicators should be chosen when the Programme indicators do not cover all the products of your project.

### 5.6.2. Result indicators

Result indicators measure the utilisation and the effect of the developed outputs. They are directly derived from output indicators; thus, the projects shall not define them separately. Nevertheless, when defining the project outputs and developing the project intervention logic the projects shall bear in mind the connection between output and result indicators and the fact that achievement of project

result indicators will be monitored by the Programme. Each project shall contribute to at least one Programme result indicator.

Data on result indicators will be collected from the projects in the final project progress report the latest. The Lead Partner will be required to inform the Joint Secretariat about the achieved value of the indicators and provide evidence related to the achievement.

#### **IMPORTANT**

- All indicators shall be logically interlinked with each other and coherent with the entire project.
- Selected by the project output indicators shall clearly lead to the achievement of its result indicators.

## **6. APPLICATION PROCESS**

Each Application form as well as all supporting documents within the timeframe of the respective Call for proposals should be submitted **only online** via the **WOD2021 Application system** (see more in [p. 6.3](#) below).

### **6.1. Call for Proposals**

Project proposals under the Programme are collected within the Calls for Proposals. When a Call for Proposals is launched, an announcement with detailed information (including the application package) is published on the [Programme website](#).

Each separate Call has a defined timeframe (start and end date and time). Promotion activities linked to the launch of Calls for Proposals are carried out by the Joint Secretariat in co-operation with Branch Office and Contact Points.

The announcement of any Call for Proposals will include the following information and documents:

- applicable Programme Priorities/specific objectives;
- partnership requirements;
- set timeframe (start and end date and time);
- timescale of the selection procedure (announcement of the results);
- the Programme funding allocated to each respective Call for Proposals;
- guidelines on preparation, eligibility, assessment and selection procedures.

Information sessions on each Call will be held after its launch. The details concerning the information sessions and other relevant information on the Call will always be provided on the Programme website.

Questions in writing may in addition be sent to the Joint Secretariat by e-mail (no later than 21 calendar days before the deadline for the submission of the Application form) indicating clearly the reference of the Call.

Joint Secretariat/Managing Authority has no obligation to provide further clarifications to questions received after this date.

Replies in writing will be given no later than 14 calendar days before the deadline for the submission of the Application forms.

## 6.2. Assistance to applicants

During each Call a number of different tools and events will be provided by the Programme in order to support the applicants.

### 6.2.1. Programme website

The Programme website [www.pl-ua.eu](http://www.pl-ua.eu) is the main source for information about the Programme including access to all documents, FAQ, announcements on calls for proposals etc.

All the Programme documents necessary for submitting the Application form are available on the Programme website upon the opening of the Call for proposals. The English version of the information is official and binding but the same content for information purposes will be available also in national languages. The Programme website provides a series of thematic factsheets which explain in details the most important aspects of the cross-border cooperation projects. These factsheets highlight the information which should be considered by the applicants when designing their projects. Also, the e-self assessment of the project idea will be available for the applicants. At the same time, the website will offer the answers to frequently asked questions, as well as a timeline, news and information on events. It is therefore highly recommended to regularly consult the Programme website in order to be informed about questions and answers published.

The Joint Secretariat will also publish information concerning the consecutive steps in the Call organization as well as its results.

### 6.2.2. Partner search

**Partner search tool** – an online form where registered members can find relevant organizations to form a future Polish-Ukrainian partnerships for projects. It is available on the Programme website.

**Partner Search Forum(s)** devoted to particular Call for proposals will be organised by the Programme in Poland and Ukraine (if possible). Forum(s) will aim at creating new partnerships for projects under the Programme. It will be open to all interested institutions that register on the Programme website and provide short description of their project idea/fields of interest. Information on the forum and registration form will be published on the Programme website.

### 6.2.3. Training for applicants

Basic information on the procedures and requirements of the Call for proposals together with a draft of the Application form will be presented during the training organised in each eligible region of the Programme area. It will also provide the information on the so-far experiences and lessons learnt. The open registration will be organised on the Programme website. These trainings will be conducted in national languages. Where possible, the trainings will be web-streamed.

#### 6.2.4. Open Days

Information on the Call for proposals, Programme requirements as well as other national specific requirements may be also received during the Open Days which will be organised during the Call for proposals by the Joint Secretariat (in its premises in Warsaw) as well as by the Joint Secretariat's Branch Office in Lviv. Relevant information and registration to Open Days will be available on the Programme website.

#### **IMPORTANT**

Applicants are strongly advised to participate in training and Open Days preparing them for the call.

### 6.3. Central Information and Communication Technology System 2021

The electronic and paperless implementation of the Programme, in accordance with the EU provisions, is one of the simplifications continued and developed from previous programming periods. The Central Information and Communication Technology System 2021 (CST2021, Polish: *Centralny System Teleinformatyczny 2021*) will serve this purpose covering electronic data exchange between applicants, Project Partners and Programme management bodies on different levels. All applicants and Project Partners including the Lead Partner are obliged to use CST2021. The responsibility for building, developing, and maintaining the system rests on the Managing Authority.

CST2021 is a central system that provides for the handling of:

- 1) processes related with the calls for proposals and assessment of Application forms,
- 2) projects from the moment of selection for co-financing, including project settlement,
- 3) projects' control,
- 4) processes related with certification of expenditures to the European Commission.

#### Applications included in CST2021

CST2021 includes the following applications **for the use of the Project Partners:**

1. **SZT2021** – Single Sign On application: Identity Management System, common login gateway that enables logged-in users to switch between the CST2021 system applications to which they have been granted access.
2. **WOD2021** – applying for funds: an application that facilitates the process of applying for and selecting projects for co-financing including: announcing calls for proposals, preparing and submitting Application forms, recording the outcomes of project assessments, and transferring data to SL2021.
3. **SL2021** – project management application from the moment of selection for co-financing, covering updates/changes in projects; correspondence between Project Partners and Programme institutions; reporting at the partial and project level; recording data on financial schedules, public procurements and contracts, and project personnel.
4. **BK2021** – supports the implementation of the competitiveness principle → for Project Partners from Poland only, bidders and Programme bodies.

## CST2021 Data assessment

Data stored in CST2021 can be accessed by:

1. Applicants (WOD2021) as regards data on the Application forms they prepared and submitted;
2. Project partners (SL2021), as regards data on their respective projects, as well as persons authorised by Project Partners to carry out project reporting on their behalf under applicable subsidy contracts;
  - a. Project Partners from Poland in BK2021: contracting authorities and bidders/contractors in tenders, as regards data on announcements they add and offers they create;
3. Employees of authorities involved in implementing the programmes (i.e., the Managing Authority, Joint Secretariat, First Level Controllers, Audit Authority, external assessors, and others) to the extent necessary for the performance of their tasks.

## CST2021 Work Guidelines

1. It is obligatory to work in the system. All processes related with calls for proposals and projects settlement will take place entirely in CST2021.
2. The CST2021 work rules, including all technical, formal and content-related requirements, are laid out in applicable user manuals available on the [Programme website](#). The responsibility for preparing the manuals and making them available rests on the Managing Authority and Joint Secretariat.
3. All system users are under obligation to observe the provisions of applicable user manuals.

Furthermore, after conclusion of the respective subsidy contracts, beneficiaries shall be subject to applicable provisions of the contract regarding the CST2021 work rules, in particular designating persons to represent Project Partners, communication rules as well as CST2021 error and failure reporting.

## WOD2021

This is one of the applications included in CST2021 and dedicated to applying for funds.

WOD2021 facilitates the process of applying and selection of projects for co-financing including: announcing calls for proposals, preparing and submitting Application forms, recording the outcomes of projects' assessment.

The features of the WOD2021 Application system:

- A simple procedure for registration;
- Access to the Application form can be assigned to Project Partners by the Lead Partner;
- Results of the Call for Proposals are available in the system.

Each Application form as well as all supporting documents within the timeframe of the respective Call for proposals should be submitted **only in English**<sup>18</sup> via the WOD2021. Application forms submitted in language(s) other than English **will be rejected**.

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<sup>18</sup> Does not apply to fields where proper names in national languages are requested.

The application procedure is described in detail in the PL-UA 21-27 WOD2021 Applicant Manual – Application form (Annex 7).

## 6.4. Annexes to the Application form

Each Application form (Annex 1) should be provided with the following supporting documents:

**Annex A1.** Project communication plan. See more in [Chapter 11. Communication](#).

**Annex A2.** Lead Partner's declaration.

**Annex A3.** Partnership statements of Lead Partner and Project Partners.

### IMPORTANT

A separate Partnership statement shall be signed and dated by Lead Partner and each Project Partner.

**Annex A4.** Applicable only for non-public institutions: Statutes or other relevant documents e.g., internal regulations of the Lead Partner and all Project Partners included in the project. If necessary for conducting a reliable evaluation – the Joint Secretariat and the Monitoring Committee may ask for additional clarifications/documents regarding the legal status of each Lead Partner/Project Partner.

**Annex A5.** Applicable only for non-public institutions: Copies of the profit and loss account and the balance sheets or other relevant fiscal documents for the last 3 years (if available) for the Lead Partner and all Project Partners with financial contribution to the project, showing their financial standing.

**Annex A6.** If applicable, authorisation from the Lead Partner/Project Partner that the person has the right to sign the declarations and statements to be annexed to the Application form (if the abovementioned documents shall be signed not by the head of the organisation). In case of Polish entities without legal personality a written statement on having the capacity to undertake legal obligations (including signing the Grant contract) issued by supervisory institution shall be provided.

**Annex A7.** The Lead Partner's declaration on ensuring the funds necessary for project implementation.

**Annex A8.** Register document applicable for the Lead Partner/ Project Partners:

For Polish Lead Partners/partners:

- effective (up to date) extract from the National Court Register - Krajowy Rejestr Sądowy (not applicable for public institutions).

For Ukrainian Lead Partner s/partners:

- copy or the original of an extract (витяг) from the Unified State Register of legal entities and individuals, certified as true to the original by the beneficiary, or:
- copy or the original of excerpt (виписка) from the Unified State Register of legal entities and individuals, as true to the original by the beneficiary.

And for non-public institutions additionally:

- an extract from the Register of non-profit institutions issued by Tax Inspection of Ukraine;

**Annex A9.** Applicable for projects including an infrastructure component of at least 1 million EUR, described in budget as infrastructure component – Budget heading *Infrastructure and works*. A full feasibility study to be prepared in line with *Guidelines for drafting Feasibility Study* (see Annex 11 to the Programme Manual). The document shall be submitted in the original language (i.e., Polish, Ukrainian) together with the Summary in English.

**Annex A10.** Applicable only for infrastructural projects as mentioned in p. 1.5.1. Declaration on the building permission.

**IMPORTANT**

The building permission or its equivalent (Polish Partners) as well as positive decision of expertise (Ukrainian Partners) **shall be submitted not later than 5 months after the date of the award notification letter.**

For Polish Lead Partners/Project Partners:

Declaration that either the building permission or its equivalent (e.g., notification of construction works – zgłoszenie robót budowlanych) will be submitted in case of the project award not later than **5 months** after the date of the award notification letter. If the project implementation does not require a building permission or its equivalent a declaration with the reference to the relevant national regulation should be annexed that the works activities are not the subject of a building permission or its equivalent.

For Ukrainian Lead Partners/Project Partners:

Declaration that the following documents (depending on the construction object complexity as listed below) will be submitted in case of the project award not later than **5 months** after the date of the award notification letter:

- for construction objects falling under CC1 category of complexity: positive Decision of expertise should be provided not later than **5 months** after the date of the award notification letter, and after the Grant contract signature once available a registered Declaration on the beginning of construction works should be provided;
- for construction objects falling under CC2 and CC3 category of complexity: positive Decision of expertise should be provided not later than **5 months** after the date of the award notification letter, and after the Grant contract signature once available a Building permission should be provided.

If the project implementation does not require a building permission or its equivalent (Declaration on the beginning of construction works) a declaration with the reference to the relevant national regulation should be annexed that the works activities are not the subject of a building permission or its equivalent.

**Annex A11.** Applicable for all investment and infrastructural projects as mentioned in p. 1.5.1. Declaration of the Lead Partner/Project Partner on the right for the land/real estate disposal for the construction/supplies' purposes.

**Annex A12.** Applicable for infrastructural project as mentioned in p. 1.5.1.

For Polish Lead Partners/Partners:

Decyzja o środowiskowych uwarunkowaniach.

In case of construction works not being the subject of the obligatory environmental assessment:

- a written statement issued by relevant institution or
- a self-declaration of the relevant Project Partner with the reference to the applicable law

should be submitted.

For Ukrainian Lead Partners/Partners:

1. Environmental Impact Assessment (EIA) according to the national legislation in force, as the part of Technical Documentation according to National Construction Standards A.2.2-1-2021 (ДБН А.2.2-1:2021) (EN) – Оцінка впливу на навколишнє середовище як частина технічної документації згідно ДБН А.2.2-1:2021 (UKR).

In case of construction works not being the subject of the obligatory environmental assessment:

- a written statement issued by relevant institution or
- a self-declaration of the relevant Project Partner with the reference to the applicable law

should be submitted.

ADDITIONAL REMARK FOR UKRAINIAN LEAD PARTNERS/PROJECT PARTNERS:

If the project is listed in Annex I to the Directive 2011/92/EU of the European Parliament and of the Council 13 December 2011 on the assessment of the effects of certain public and private projects on the environment, the following documents as proof of the compliance with the 2011/92/EU should be provided:

- a) a copy of the non-technical summary - a document which has been used during the public consultations,
- b) information about the consultation with the public (when, where, information about public hearings, etc) and the environmental authorities, as well as other Member States, if transboundary consultations are applicable;
- c) a copy of the development consent, the information about mitigation and compensatory measures, and main considerations on which the decision is based including information about the public participation process.

EIA should be also in line with the UN/ECE Espoo Convention on Environmental Impact Assessment in a Transboundary Context of 25 February 1991.

If the project is covered by Annex II and the competent authority has determined that there is no need for the full EIA procedure for the project, the Project Partners have to provide an explanation on the reasons and to give the thresholds, criteria or case by case examination carried out to reach the conclusion that the project has no significant environmental effects.

**Annex A13.** Applicable for all infrastructural and investment projects as mentioned in p 1.5.1. Declaration of the Lead Partner/ Project Partners on maintaining the projects results and objectives for at least five years after project completion<sup>19</sup>.

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<sup>19</sup> Or during the time presumed in the state aid provisions if applicable

**Annex A14.** Applicable for projects including an infrastructure component of at least 1 million EUR, described in budget as infrastructure component – Budget heading *Infrastructure and works*.  
Assessment of expected impacts of climate change.

**Annex A15.** Declaration of Compliance with the Charter of Fundamental Rights.

**Annex A16.** State aid form – if applicable.

**Annex A17.** De minimis aid form – if applicable.

**Annex A18.** Declaration on de minimis aid form for Polish Partners – if applicable

**Annex A19.** Other necessary documents required by Polish/Ukrainian law – please specify and add next point e.g. A20, A21 etc. – if applicable.

All supporting documents must be supplied via WOD2021 system.

## 7. PROJECT EVALUATION

The evaluation of received applications follows a standardised procedure based on principles of transparency and equal treatment.

Submitted and registered applications are subject to a two-stage assessment:

- 1) Formal assessment consisting of Administrative and eligibility check,
- 2) Quality assessment consisting of strategic and operational assessment.

### **IMPORTANT**

Only if the application passes the Administrative and eligibility check it can be a subject of the quality assessment.

### 7.1. Actors involved, roles and responsibilities

#### – **Monitoring Committee**

the Monitoring Committee has the overall responsibility for the evaluation and selection process. It may also perform the strategic assessment of the projects in accordance with Article 6 of the Rules of Procedure of the Monitoring Committee;

#### – **Joint Secretariat**

Working under the supervision of the Head of the Joint Secretariat, the employees of Joint Secretariat assess the applications with attached documentation on the basis of evaluation criteria which are provided in the assessment grid (Annex 2);

#### – **External experts**

The external experts may be involved in the quality assessment. They shall be selected via the open call for experts in accordance with the [Guidelines for involving experts in assessment process in Interreg Programmes for the 2021-2027 period](#) (developed by the Managing Authority).

The evaluation process starts with the receipt of the Application form by the Joint Secretariat and ends with the Monitoring Committee's approval of a ranking list of submitted Application forms. Project selection procedures shall ensure that the principles of transparency, equal treatment, non-discrimination, objectivity and fair competition are complied with a view to respect these principles:

- the projects shall be selected and awarded on the basis of pre-announced **selection and award criteria defined in the Assessment grid**. The selection criteria serve to assess the applicant's ability to complete the proposed action or work programme. The award criteria shall be used to assess the quality of the project's proposal against the set objectives and priorities;
- the grants shall be subject to ex ante and ex post publicity rules;
- the applicants shall be informed in writing about the evaluation results. The Managing Authority shall ensure that the evaluation process is conducted in accordance with the Programme requirements, particular Call for proposals requirements and approved project selection criteria. If the grant requested is not awarded, the reasons for the rejection of the application with reference to the selection and award criteria that are not met by the application shall be provided to the grant applicant;
- any conflict of interest shall be avoided;
- the same rules and conditions shall be applied to all applicants.

The project selection criteria approved by the Monitoring Committee will constitute the basis for the evaluation of proposals by the Joint Secretariat assisted by Branch Office and external assessors, in accordance with the project selection procedures. The Managing Authority ensures that the evaluation process will be conducted in accordance with the Programme requirements, particular Call for Proposals requirements and approved project selection criteria.

## 7.2. Stage 1 – Administrative and eligibility check

First, the submitted applications undergo the full Administrative and eligibility check. It is performed by the Joint Secretariat. Only Application forms that have met the deadline for submission will be subject to Administrative and eligibility check. The Joint Secretariat verifies the completeness and correctness of the submitted documents. The Administrative and eligibility check is carried out in accordance with the evaluation criteria by at least two Joint Secretariat's assessors who prepare one joint evaluation grid. If some of the criteria described in the evaluation grid are not fulfilled, the applicants will be asked to submit clarifications and/or corrections to their Application forms.

### **IMPORTANT**

**Clarifications** to the Application form will be requested from the Lead Partner **ONLY** when information provided would not allow for the precise assessment of the project, eligibility of activities or partners.

In this case the Lead Partner will be asked to provide clarifications or additional documents within the deadline set by the Joint Secretariat but not later than within 14 calendar days since the request for clarification was sent via e-mail.

The project application **will be rejected**:

- in case the Lead Partner fails to submit the clarification, or the submitted clarification or corrections are not adequate,

- if any potential Lead Partner / Project Partner proves to be ineligible.

The rejected project application will not be further evaluated. Therefore, please make sure that all partners in the project, including the Lead Partner, are eligible (see [p. 4.5](#)) and that your Application form is clear, correct and complete.

The Administrative and eligibility check report is prepared by the Joint Secretariat and sent to the Monitoring Committee for information purposes.

Following the Administrative and eligibility check, the Joint Secretariat will inform the Lead Partner s via e-mail, whether their Application forms met all the Administrative and eligibility criteria and whether they will be the subject of the Quality assessment. If the decision is negative, the reasons will be provided to the Lead Partners.

The Lead Partners shall be entitled to file a complaint in case they do not agree with the outcome of the Administrative and eligibility check. For rules regarding complaints please see section Appeals ([p. 7.7](#)).

### 7.3. Stage 2 – Quality assessment

Subsequently, for applications which met previous criteria, the Quality assessment is carried out by the Joint Secretariat’s employees and/or external experts (if Head of the Joint Secretariat decides to engaged them) in accordance with the evaluation criteria set out in the assessment grid. Following aspects of the project will be assessed:

#### Strategic assessment criteria

1. Project’s context (relevance and strategy).  
*How well is a need for the project justified?*
2. Cross-border cooperation potential and partnership.  
*What added value does the cross-border cooperation and that partnership bring?*
3. Project’s contribution to the Programme’s expected results and outputs.  
*To what extent will the project contribute to the achievement of the Programme’s objectives?*

#### Operational assessment criteria

1. Overall logic of the project.
2. Action plan and project organisation.
3. Budget.
4. Sustainable development principle.
5. Horizontal principles.
6. Readiness.
7. Durability.
8. Communication.

**IMPORTANT**

The maximum score the application can obtain in the quality assessment is 100 points.

In order to be taken into consideration for possible financing, the application has to **positively pass the quality assessment**. To do so, the application shall receive **at least 70 points** and additionally:

- a. at least **36 points** from the strategic assessment;
- b. at least **24 points** from the operational assessment;
- c. at least **12 points** in p. 2 of the strategic assessment: “Cross-border cooperation potential and partnership” (out of 24 points).

Each Application form shall be assessed by at least two assessors (Joint Secretariat’s employees, if necessary, external assessors also may be used). The Head of the Joint Secretariat nominates assessors for particular projects assessment. Two independent evaluation grids shall be prepared for each application. The total score is arithmetical average of scores given by two assessors. The assessors are obliged to provide the justification of the scoring for each section of the evaluation grid. The evaluation grids shall be completed in English.

An additional third assessment of the project shall be carried out whenever:

- the total scores given by the initial two assessors diverge by more than 20 points and/or
- only 1 of the total initial scores is above the threshold for overall admissibility of the proposals.

The Head of the Joint Secretariat confirms the necessity of the third assessment and indicates the assessor that will carry it out. In case of the third assessment, the total score for the application is the arithmetical average of scores between the third assessment and that initial assessment which is more similar<sup>20</sup> to the third assessment.

The Joint Secretariat presents the results of the quality assessment in the draft **Report on the evaluation of the Application forms** along with the draft ranking list of all Application forms (according to their score, within the available allocation for the Call for proposals for the Priority), including the list of reserve Application forms.

#### 7.4. Monitoring Committee’s approval

The Report on the evaluation of the Application forms is presented for the Monitoring Committee approval. The decision on the selection of project proposals is taken by the Monitoring Committee, based on the results of the assessment and selection processes carried out by the Joint Secretariat. During that stage, the Monitoring Committee may carry out its own **strategic assessment** of the selected project(s) if it is convinced that some assessments shall be modified. During the strategic assessment stage the Monitoring Committee may give additionally **maximum 10 points** for each application, which demonstrates the biggest added value for the Programme and that has a great potential to impact the Programme area.

During performing the strategic assessment of the project, the Monitoring Committee shall ensure that justification of the strategic assessment, proving that the project has a clear strategic impact for

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<sup>20</sup> In case of situation in which following the initial assessment, only one of the total initial scores is above the threshold for overall admissibility of the proposals, “more similar” are the assessments with the same final result – admission or rejection of the proposal

a cross border region, is clearly set out in the Monitoring Committee's decision, basing on votes from each national delegation based on the criteria indicated below:

- i. the project corresponds to the guiding principles;
- ii. the project proposes systematic solutions in order to achieve the Programme objectives;
- iii. the project demonstrates strong cross-border-character (results or outputs of the project benefit both sides of border) and/or clear links to the future cross-border cooperation;
- iv. the project shows economic impact (e.g., strengthening competitiveness), social impact (e.g., preservation of the cultural heritage, raising qualifications) on regional level;
- v. the project activities affect and solve the problems of the entire Programme area or its significant part;

The strategic assessment of Monitoring Committee shall be done only towards the projects, which positively passed the quality assessment (see p. 7.3).

Once the Monitoring Committee have agreed on the outcome of the assessment it approves the Report on the evaluation of the Application forms together with the ranking list of projects reflecting the scores and with the division on Priorities and specific objectives. Projects recommended for financing are those that received the highest number of scores and are covered by the budget foreseen for each Priority and specific objective within the Call for proposals. The Monitoring Committee may approve the projects with recommendations.

## 7.5. Decision on selected projects

After Monitoring Committee's decision on the Call results:

- the Joint Secretariat informs applicants via e-mail of the Monitoring Committee's decision. If the decision is negative, the reasons shall be given in the letter. Applicants will have a possibility to appeal from the results of the quality evaluation to the Managing Authority (for more see [p. 7.7](#) below);
- the Joint Secretariat publishes a list of the approved projects on the Programme website within five working days.

In case when the project is approved, but certain conditions are set by the Monitoring Committee, the Lead Partner will be accordingly notified by the Joint Secretariat via e-mail. The Lead Partner is obliged to forward the information received by the Joint Secretariat to other Project Partners (if applicable). The Lead Partner's response shall be done also via e-mail. The project will be finally approved only after the conditions have been fulfilled and all clarifications delivered within the deadline set and accepted by the Joint Secretariat.

Further details regarding the procedures for the whole evaluation process are laid down in the Evaluation and Assessment Manual available on the Programme website.

## 7.6. Reserve list of projects

The Monitoring Committee can create a reserve list of the applications, ranked by the scoring, to use the available funding at later stages of implementation. If the Lead Partner awarded a grant does not decide to follow the recommendations of the Monitoring Committee or decides not to implement its project, the support may be recommended to a reserve project from the same Priority and specific objective, starting from the project ranked on the first place.

If the Monitoring Committee takes a respective decision, projects from the reserve list will receive the Programme co-financing in the event of:

- The availability of funds due to the savings made from previously approved projects;
- Voluntary withdrawal of an approved project;
- Approved project failed to finalize the clarification process within the set deadline.

## 7.7. Appeals

A Lead Partner is entitled to file a complaint when they believe that they have been harmed by an error or irregularity during the assessment or in case they do not agree with the final decision of the Monitoring Committee.

The complaint can be sent after each evaluation stage. The complaint can be filed in case the decision:

- infringes the rights stipulated in the Programme legal basis and Regulations of the European Union;
- presents an encroachment to the published Call for Proposals rules or the procedures regulating the evaluation process.

The complaint has to be:

- written in English;
- sent to the Managing Authority via e-mail [appeals@pl-ua.eu](mailto:appeals@pl-ua.eu) not later than 21 calendar days after the respective decision was sent by the Joint Secretariat (any complaint submitted after the deadline will be rejected);
- contain a clear and articulate reference to the nature of the encroachment based on the Programme legal basis, EU Regulations, and procedures for the Call for Proposals.

The Managing Authority shall be responsible for handling the complaints. The answer shall be provided by email within 45 calendar days of the receipt of the complaint. The reply to the appeal represents the final decision of the Managing Authority regarding the application.

# 8. ELIGIBILITY OF COSTS

This chapter gives a brief outline of the main financial requirements applicants have to consider when developing project applications, as well as when implementing their projects.

## 8.1. Applicable documents

Three levels of rules apply to the eligibility of costs within the framework of the Programme:

1. **EU rules.** Taking into account that the Programme is co-financed within European Regional Development Fund and Neighbourhood, Development and International Cooperation Instrument, all general rules concerning eligibility of expenditure regarding structural funds are applicable. EU regulations to be followed:
  - Regulation (EU, Euratom) No 966/2012 (financial rules applicable to the general budget of the EU);
  - Articles 63 to 68 of CPR (specific provisions on applicable law as well as on eligibility of costs);
  - Articles 53 to 57 of CPR (specific provisions on the forms of grants);
  - Articles 37 to 44 of Interreg Regulation (specific provisions on eligibility of costs applicable to programmes of the European Territorial Cooperation goal (Interreg)).
2. **Programme rules.** Additional rules on eligibility of cost for the Programme as a whole, as described in this Programme Manual.
3. **National eligibility rules.** Apply to matters not covered by eligibility rules laid down in the abovementioned EU and the Programme rules.

## 8.2. Timeframe for eligibility

**The general rule of the Programme concerning the eligibility of costs incurred and paid by Project Partners apply from 1 April 2022 to 31 December 2029.**

No project can be physically completed or fully implemented before submitting the Application form. For projects started before the 1 April 2022 but not completed before the date of submitting the Application form, only expenditures actually incurred and paid after that date are eligible.

**Eligible costs are costs actually incurred and paid by Project Partners** within the following timeframes:

### 1. Preparatory period

- Preparatory costs (limited to the expenditures listed in the [p. 8.4](#) of this document) **incurred from 1 April 2022 to the date of the application submission**<sup>21</sup>. Preparatory costs are considered as regular project costs. These costs are incurred on own responsibility of the Project Partners and will be eligible if the Grant contract is signed.

### 2. Implementing period

- Projects may incur costs from **the next day after the application submission. These costs are incurred on own responsibility of Project Partners and will be eligible if the Grant contract is signed.**

All these costs shall be paid not later than the last day of the project implementation period.

- Costs incurred **during the project implementation period**. Thus, costs relating to services and works shall relate to activities performed during the implementation period. Costs

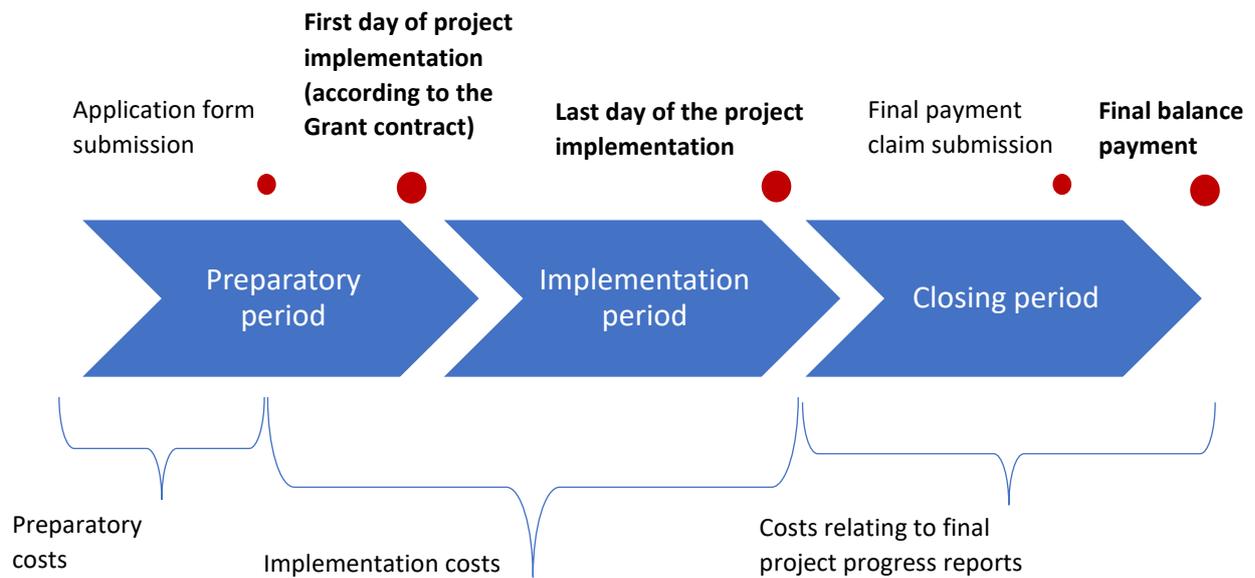
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<sup>21</sup> All the costs must be incurred in line with the applicable public procurement rules set in each country and which were communicated on the programme website

relating to supplies shall relate to delivery and installation of items during the implementation period. Signature of a contract, placing of an order, or entering into any commitment for expenditure within the implementation period for future delivery of services, works or supplies after expiry of the implementation period do not meet this requirement.

### 3. Closing period

- In case of costs relating to final project reports, i.e., final evaluation of the project, which may be incurred after the implementation period of the project to the date of the final progress report submission. These costs shall be paid not later than before the final progress report submission.



**Figure 4. Timeframe for eligibility of costs**

### 8.3. Eligibility of costs

Only 'eligible costs' can be financed within the Programme. All costs must be indicated in the project budget. The categories of costs considered as eligible and non-eligible are indicated in points [8.4-8.6](#) below.

The costs foreseen within the budget headings 'Staff costs', 'Office and administrative costs' and 'Travel and accommodation', will be settled on the basis on the Simplified cost options. The costs planned under other budget headings will be settled on the basis of the real costs.

Any expenditure eligible shall relate to the costs of initiating and/or implementing a project or its part regardless if it is implemented in the Member State (Poland) or in the partner country (Ukraine).

At the stage of assessment of the project application, the eligibility of costs included in the Application form is verified. During project implementation, the eligibility of expenditure incurred is verified by the controller through assessment of the progress report (except first payment claim – in case of projects which choose the option of project pre-financing). Additionally, Project Partners may be subject to audits by the Audit Authority/Group of Auditors or any other EU or national audit/control bodies.

## 8.4. General rules on the eligibility of expenditure settled as real costs

The costs planned under the following cost categories are called direct costs and they are settled on the basis of the real costs:

- External expertise and services,
- Equipment,
- Infrastructure and works.

The costs planned under 'office and administration' budget category are called indirect costs.

Direct costs are those costs which are directly related to implementation of the project by each partner, where the purpose of the cost and link with the project can be clearly demonstrated.

**Eligible costs** are costs actually incurred by Project Partners which meet **all of the following criteria**:

- a) they are incurred and paid during the preparatory, implementation and closing time periods,
- b) they are incurred under the contracts (where applicable) awarded in line with the provisions of Article 58 of Interreg Regulation and according to national and Programme rules. In case of preparatory costs, procedures to award contracts may be initiated and contracts may be concluded by Project Partners before the start of the implementation period of the project, provided the provisions of Article 58 of Interreg Regulation and national rules have been respected<sup>22</sup>;
- c) they are indicated in the project's estimated overall budget;
- d) they are necessary for the project implementation;
- e) they are identifiable and verifiable, in particular being recorded in the accounting records of Project Partners (separate accounts shall be created for the project purpose) and determined according to the accounting standards and the usual cost accounting practices applicable to Project Partners;
- f) they comply with the requirements of applicable tax and social legislation;
- g) they are reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency;
- h) they are supported by invoices or documents of equivalent probative value.

## 8.5. General rules on the eligibility of costs within Simplified cost options

Project partners decide at the stage of the project application whether they apply a specific category of Simplified cost options in the project.

It is not possible to settle indicated below cost categories as real costs.

Simplified cost options applied in the Programme include the settlement of expenditures on a basis of flat rate calculated in projects by applying a fixed percentage set at the Programme level.

It is not possible to adjust the percentage to specific project requirements.

Within the Programme the flat rate financing is applicable to the following categories of costs:

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<sup>22</sup> In case of Polish partners, apart from the Polish Public Procurement Act, the competition rule must be obeyed

- Staff,
- Travel and accommodation,
- Office and administration.

Within the Programme the direct costs are applicable under the following categories of costs:

- External expertise and services,
- Equipment,
- Infrastructure and works.

Expenditures settled within Simplified cost options shall meet the following eligibility criteria:

- a) direct costs, which are the basis for the calculation of staff costs, must be submitted by each partner in progress report (in case of Travel and accommodation costs and Office and administrative costs, the basis for the calculation are staff costs);
- b) they are indicated in a budget of the project;
- c) they meet the specific rules for particular costs categories set in this document (see [Chapter 9](#) below);
- d) they do not need to be supported by invoices or documents of equivalent probative value;
- e) particular invoices within Simplified cost options do not need to be recorded in the accounting records of partners related to the project. The expenditure reported might differ from the actual costs registered in the accounting system of the partner. This is a direct and accepted consequence of the use of Simplified cost options. However, the Project Partner is obliged to correctly keep accounting books or simplified accounting records in accordance with national rules.

## 8.6. List of non-eligible costs

The following costs shall not be eligible for financing within the Programme:

- a) interest on debt, except in relation to grants given in the form of an interest rate subsidy or guarantee fee subsidy;
- b) the purchase of land;  
duties, taxes (except for VAT of the Polish partners) and charges.

The following specific costs relating to the implementation of the project shall not be considered eligible:

- a) fines, financial penalties and expenditure on legal disputes and litigation;
- b) costs of gifts;
- c) costs related to fluctuation of currency exchange rate;
- d) costs declared by the Project Partners and already financed by the Union budget;
- e) loans to third parties;
- f) contribution in kind;
- g) other costs specified as ineligible in the budget heading description (see [Chapter 9](#) below);
- h) cash transfers between the Lead Partner or partners may not be considered as costs incurred.

## 8.7. Double financing

Double financing of expenditure **is prohibited**, in particular:

- claiming the same expenditure under different projects co-financed from the EU funds;
- receiving non-repayable financial assistance from several (national, EU or other) sources for expenditure under a given project or a part of the project in the total amount exceeding 100% of eligible expenditure of the project or a part of the project;
- purchasing a fixed asset with co-financing from the EU funds and then claiming the depreciation costs of the fixed asset under the same project or under other projects co-financed from the EU funds;
- claiming expenditure financed from grants in a given project, which have already been covered or are planned to be covered by received loan or by commercial loan, obtained thanks to the Structural Funds warranty/guarantee in the total amount exceeding 100% of eligible expenditure of this project;
- claiming real costs for those categories that are exclusively covered by flat rate or lump sum (i.e., preparation costs, closure costs).

In case of using financial instruments under any Cohesion policy Programme implemented, the partners will declare that they will avoid double financing, will not use financial instruments to pre-finance grants and will not use grants to reimburse support received from financial instruments in a given project.

## 9. PROJECT BUDGET STRUCTURE

For the project's budget, the Programme applies budget cost categories with certain application rules and specifications, as presented below.

These are the following cost categories (*Ctrl+left Mouse key will lead you to each category*):

1. Staff costs

2. Office and administration

3. Travel and accommodation

4. External expertise and services

5. Equipment

6. Infrastructure and works

### 9.1. Staff costs

This cost category refers to the costs of staff employed by the Lead Partner or Project Partner for implementing the project.

Staff costs may be settled only as a flat rate of the Partner's direct costs. The flat rate depends on the Priority under which project is implemented:

- **6%** of the Partner's direct costs for projects under priorities HEALTH, ENVIRONMENT,
- **8%** of the Partner's direct costs for projects under priorities TOURISM, COOPERATION.

The category applies to all maintenance tasks in the project (so-called project management), as well as substantive tasks carried out by:

- 1) personnel employed by the partner under an employment contract, irrespective of the working time (in Poland and Ukraine: also, other contracts from the Labour Code),
- 2) natural persons working for the partner on the basis of a contract other than an employment contract, who are simultaneously employed by the partner under an employment contract  
(**in Poland:** all civil law contracts for the implementation of the project, concluded with natural persons who do not conduct business activity, who are also employed by the partner under an employment contract;  
**in Ukraine:** civil law contracts for the implementation of the project, concluded with natural persons, who do not conduct business activity as well as natural persons, who are private entrepreneurs (ФОП) who are also employed by the partner under an employment contract),
- 3) natural persons conducting a sole proprietorship who are simultaneously employed by the partner under an employment contract.

The principles of the costs' eligibility:

- 1) expenditures for staff may not be settled as real costs;
- 2) during the application stage each partner may decide whether to apply for staff costs or not;
- 3) staff costs can be settled only by the partner who foreseen staff costs in the budget;
- 4) all Project Partners, who declared a flat rate for staff costs shall settle these costs within the progress report;
- 5) fixed flat rate may not be increased or decreased by projects partners;
- 6) methodology for the flat rate calculation is not required;
- 7) flat rate is calculated in relation to the partner's direct costs of project;
- 8) partners are not required to provide supporting documents (that the expenditure has been incurred and paid, or that the flat rate corresponds to the reality e.g., employment document, job description, data from the working registration system etc.);

#### **IMPORTANT**

When using the flat rate for staff costs, each Project Partner is obliged to store original documents confirming the employment of the staff working on the project.

Every Project Partner applying the flat rate for staff costs is obliged to submit a statement on the actual involvement of the staff in the project implementation in the Partnership statement (Annex A3), which should be attached to the Application form.

Documents confirming employment will constitute the proof of legitimacy of using a flat rate (the documents will not be used to compare the real salaries with the amount reimbursed using the flat rate but to prove that the project does indeed have the staff working on the project).

- 9) particular invoices within Simplified cost options do not need to be recorded in the accounting records of partners related to the project. The expenditure reported might differ from the actual costs registered in the accounting system of the partner. This is a direct and accepted consequence of the use of Simplified cost options. However, the Project Partner is obliged to correctly keep accounting books or simplified accounting records in accordance with national rules;
- 10) in staff costs category, the gross employment costs may be settled.

## 9.2. Office and administration

The cost category for office and administration covers costs for operating and the administrative expenses of partners who support delivery of project activities. This category represents indirect costs in the project.

Office and administrative costs may be settled only as a flat rate which equals to **15% of the Partner's staff costs**.

The flat rate shall allow to cover the office and administrative costs, such as:

- office rent, utilities (e.g., electricity, heating water), insurance and taxes related to buildings,
- office supplies (e.g., pens, paper-clips, binders, paper, photocopy toner coffee/biscuits for small project meetings),
- archiving of documents,
- data archiving and storage,
- maintenance and cleaning of office premises, security,
- license fee for the use of software (e.g., accounting system),
- communication costs (e.g., telephone, mobile phone subscription, fax, Internet, postal services, charges to use Skype, Teams, Zoom or other online applications for communication),
- bank charges.

The principles of the cost eligibility:

- a) expenditures for office and administrative may not be settled as real costs;
- b) during the application stage each partner may decide whether to apply for office and administrative costs or not;
- c) office and administrative costs can be settled only by the partner who foreseen staff costs in the budget;
- d) all Project Partners, who declared a flat rate for office and administrative costs shall settle these costs within the progress report;
- e) fixed flat rate may not be increased or decreased by partners in a project;

- f) methodology for the flat rate calculation is not required; partners are not required to provide supporting documents (that the expenditure has been incurred and paid, or that the flat rate corresponds to the reality);
- g) particular invoices within Simplified cost options do not need to be recorded in the accounting records of partners related to the project. The expenditure reported might differ from the actual costs registered in the accounting system of the partner. This is a direct and accepted consequence of the use of Simplified cost options. However, the Project Partner is obliged to correctly keep accounting books or simplified accounting records in accordance with national rules.

### 9.3. Travel and accommodation

Travel and accommodation costs may be settled only as a flat rate which equals to **15% of the Partner's staff costs**.

The principles of the travel and accommodation costs' eligibility:

- a) expenditures for travel and accommodation may not be settled as real costs;
- b) during the application stage each partner may decide whether to apply for travel and accommodation costs or not;
- c) travel and accommodation costs can be settled only by the partner who foreseen staff costs in budget;
- d) for travel and accommodation flat rate, the Lead Partner and Project Partners are obligated to declare in the Partnership statement (Annex A3) in the application form, that it is necessary for the project implementation to bear the travel and accommodation costs;
- e) all Project Partners, who declared a flat rate for travel and accommodation costs shall settle these costs within the progress report;
- f) fixed flat rate may not be increased or decreased by partners in a project;
- g) methodology for the flat rate calculation is not required;
- h) travel and accommodation costs of external experts and service providers fall under external expertise and services costs;
- i) partners are not required to provide supporting documents (that the expenditure has been incurred and paid, or that the flat rate corresponds to the reality);
- j) particular invoices within Simplified cost options do not need to be recorded in the accounting records of partners related to the project. The expenditure reported might differ from the actual costs registered in the accounting system of the partner. This is a direct and accepted consequence of the use of Simplified cost options. However, the Project Partner is obliged to correctly keep accounting books or simplified accounting records in accordance with national rules.

### 9.4. External expertise and services

External expertise and service costs shall be limited to the following services and expertise provided by a public or private law body or a natural person other than partners of the project:

- a) studies or surveys (e.g., evaluations, strategies, concept notes, design plans, handbooks);

- b) training;
- c) translations;
- d) development, modifications and updates to IT systems and website;
- e) promotion, communication, publicity, promotional items and activities or information linked to a project or to the Programme as such;
- f) services related to the organisation and implementation of events or meetings (including rent, catering or interpretation);
- g) participation in events (e.g., registration fees);
- h) legal consultancy and notarial services, technical and financial expertise, another consultancy;
- i) intellectual property rights;
- j) the provision of guarantees by a bank or other financial institution where required by Union or national law or in a programming document adopted by the Monitoring Committee;
- k) travel and accommodation for external experts, speakers, chairpersons of meetings and service providers;
- l) other specific expertise and services needed for projects.

#### **IMPORTANT**

Contrary to the rules in force in PL-BY-UA 2014-2020 Programme, partners in PL-UA 2021-2027 Programme will not pay costs of the project expenditure verification (in 2014-2020 called external audit, in 2021-2027 – control). Control system, both in Poland and in Ukraine, has been established on national level and is not paid by the projects.

#### In this category the following personnel costs may be settled:

- costs of external experts and external services limited to services and expertise provided by public or private entities or natural persons other than partners of the project (in Poland and Ukraine: services providers (companies)), civil law contracts with natural persons who are not simultaneously employees of the project's partner,
- contracts with natural persons conducting business activity who are not simultaneously an employee of the project's partner.

#### Specific requirements:

- Costs shall be strictly related to the project activities or derive directly from requirements imposed by the Interreg Regulation.
- Cost must be specifically incurred for the project, clearly identifiable and not covered by any other heading of cost.
- Costs are eligible if they have been approved in the project budget.
- Service costs are subject to applicable public procurement rules and all partners are responsible for ensuring that these rules have been respected.
- Communication and visibility activities should be properly planned and budgeted at each stage of the project planning. These activities shall be in line with the relevant EU information and

publicity requirements, set up in this Manual and the Communication Guide for the Project Partners (Annex 4).

- Service contract cannot be awarded to another project participant (Project Partners).

Ineligible costs:

- outsourcing project management to external companies is non-eligible (project management costs cannot be settled for in this category);
- unpaid voluntary work;
- promotional items/giveaways if the visibility rules were not observed and gifts.

**Sub-contracting between Project Partners is not allowed.**

The following documents must be available for control purposes:

- evidence of the procurement process (announcement, selection, award) in line with the national procurement law and rules (in case of partners from Poland<sup>23</sup>) or procurement rules set up in Article 58 of Interreg Regulation and according to the Programme rules,
- contract laying down the service to be provided, with clear reference to the project and the Programme,
- invoice providing all relevant information in line with the applicable accountancy rules.
- service acceptance notes,
- proof of payment,
- sample of service contract results (e.g., visibility item, publication, handbook, published article etc.),
- proofs of organised event (e.g., agenda, list of participants signed for each day of event, photos, sample of distributed materials, presentations etc).

## 9.5. Equipment

Costs for equipment purchased, rented or leased by the partners of the project other than those covered by budget heading Office and administrative costs shall be limited to the following:

- a) office equipment;
- b) IT hardware and software;
- c) furniture and fittings;
- d) laboratory equipment;
- e) machines and instruments,
- f) tools or devices;
- g) vehicles;
- h) other specific equipment needed for projects.

Costs for the purchase of second-hand equipment may be eligible subject to the following conditions:

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<sup>23</sup> In case of Polish partners, apart from the Polish Public Procurement Act, the competition rule must be obeyed

- a) no other assistance has been received for it from the Interreg funds or the Funds listed in point (a) of Article 1(1) of CPR Regulation;
- b) this price does not exceed the generally accepted price on the market in question;
- c) it has the technical characteristics necessary for the project and complies with applicable norms and standards.

Specific requirements:

All costs are subject to applicable public procurement rules and all partners are responsible for ensuring that these rules have been respected.

- Purchase cost of equipment is eligible, if it is used solely for the purpose of the project or the target group in line with objectives of the project and incurred within the eligible period.
- Full purchase cost of equipment (including cost of delivery and installation) is eligible.
- Purchase cost of used equipment is eligible, provided the equipment complies with applicable norms and standards.
- Project partners shall ensure that equipment is used in accordance with the project aims within five years<sup>24</sup> of the final payment made to Lead Partner by the Managing Authority/final settlement by the Managing Authority. Partners shall repay the Union contribution if it is subject to a substantial change affecting its nature, objectives or implementation conditions which would result in undermining its original objectives. Sums unduly paid in respect of the project shall be recovered by the Managing Authority in proportion to the period for which the requirement has not been fulfilled.

Ineligible costs:

- depreciation of purchased equipment,
- provision of equipment as in-kind contribution,
- renting or purchase of equipment from other partners of the project.

The following documents must be available for control purposes:

- evidence of the procurement process (announcement, selection, award) in line with the national procurement law and rules (in case of partners from Poland<sup>25</sup>) or procurement rules set up in Article 58 of Interreg Regulation,
- supply contract,
- invoice providing all relevant information in line with the applicable accountancy rules,
- delivery note,
- proof of payment.

## 9.6. Infrastructure and works

Costs for Infrastructure and works shall be limited to the following:

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<sup>24</sup> In case state aid relevant project, the timeframe will be prolonged according to the type of aid granted, according to the subsidy (grant) contract

<sup>25</sup> In case of Polish partners, apart from the Polish Public Procurement Act, the competition rule must be obeyed

- a) building permits;
- b) building materials;
- c) labour;
- d) technical supervision;
- e) specialised interventions (e.g., soil remediation).

Expenditures for the financing of infrastructure and works cover also costs related to creation of infrastructure that do not fall into the scope of other cost categories. This includes costs for site preparation, delivery, handling, installation, renovation, and other costs related to planned works, e.g.: costs of preparation of the technical documentation and necessary changes to the documentation at the implementation stage (applicable only in case when both design and execution of works are foreseen in the same project), costs of supplies including purchase of fixed assets etc., when applicable.

Specific requirements:

- All costs are subject to national procurement law and rules (in case of partners from Poland<sup>26</sup>) or procurement rules set up in Article 58 of Interreg Regulation and all partners are responsible for ensuring that these rules have been respected.
- Documents specifying the ownership of land and/or buildings where the works will be carried out must be provided.
- All compulsory requirements set by the EU and national legislation related to the respective investment in infrastructure must be fulfilled (e.g., feasibility studies, environmental impact assessments, building permission, etc.).
- EU visibility requirements regarding infrastructure-related actions shall be respected.
- Any project including an infrastructure component shall repay the Union contribution if, within five years<sup>27</sup> of the final payment made to the Lead Partner by the Managing Authority/final settlement by the Managing Authority it is subject to a substantial change affecting its nature, objectives or implementation conditions which would result in undermining its original objectives. Sums unduly paid in respect of the project shall be recovered by the Managing Authority in proportion to the period for which the requirement has not been fulfilled.

Ineligible costs:

- depreciation of infrastructure.

The following documents must be available for control purposes:

- evidence of the procurement process (announcement, selection, award) in line with the national procurement law and rules (in case of partners from Poland<sup>28</sup>) or procurement rules set up in Article 58 of Interreg Regulation and according to the Programme rules,
- contract laying down the works/infrastructure to be provided, with clear reference to the project and the Programme,

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<sup>26</sup> In case of Polish partners, apart from the Polish Public Procurement Act, the competition rule must be obeyed

<sup>27</sup> In case state aid relevant project, the timeframe will be prolonged according to the type of aid granted, according to the subsidy (grant) contract

<sup>28</sup> In case of Polish partners, apart from the Polish Public Procurement Act, the rules of competitiveness must be obeyed. For the rules, please consult the Programme website

- invoice providing all relevant information in line with the applicable accountancy rules,
- proof of works acceptance (interim and final),
- proof of payment.

### Infrastructure related preparatory costs

Projects with the infrastructure component may also include into the current heading the infrastructure related preparatory costs, provided that they are incurred in accordance with the period defined in the [p. 8.2](#) of this Manual.

These costs shall cover expenditures connected with the preparation of the infrastructure related documentation, necessary for the application submission and infrastructure activities start in case it is required by national / EU law.

Infrastructure related preparatory costs shall be limited to the following expenditures: preparation and update of the design and estimate, technical and construction documentation, feasibility study, environmental impact assessment, preparation of documentation for permits obtaining, costs of permits.

Eligibility requirements of infrastructure related preparatory costs are relevant to other cost categories. This includes the requirement to conduct the procurement in line with the national procurement law and rules (in case of partners from Poland<sup>29</sup>) or procurement rules set up in Article 58 of Interreg Regulation or Programme rules (if existing).

The infrastructure related preparatory costs shall be clearly presented in the budget. The budget amount may be decreased by the Programme during the contracting stage and preparation of the Grant contract for the signature.

The infrastructure related preparatory costs shall be incurred as direct costs.

## 10. PAYMENTS

Payments in the Programme are made on the basis of a progress report with a payment claim for the project. The progress report for the project shall be submitted by the Lead Partner on behalf of all Project Partners. The Managing Authority transfers the funds in euro to the Lead Partner's bank account indicated in the Grant contract.

Each Partner may receive a maximum of 90% of EU co-financing of the total eligible expenditure incurred during the implementation of the project. Each Partner's expenditure will be settled in accordance with their individual level of co-financing specified in the Application form.

The process of project settlement, the circulation of financial and accounting documentation and correspondence between the Lead Partner and the Programme institutions will be carried out via the CST2021 IT system.

Partners shall choose one of two project settlement schemes:

- pre-financing

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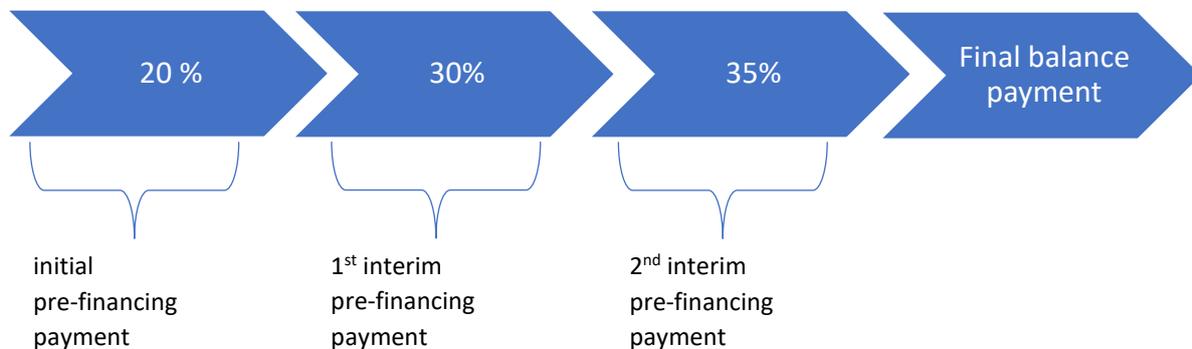
<sup>29</sup> In case of Polish partners, apart from the Polish Public Procurement Act, the rules of competitiveness must be obeyed. For the rules, please consult the Programme website

- or reimbursement.

## 10.1. Pre-financing payments

Partners will receive pre-financing payments for the implementation of the project up to a maximum of 85% of the EU co-financing for the project. The Managing Authority shall transfer pre-financing payments to the Lead Partner. The distribution of the pre-financing payments between the partners takes place on the basis of the Partnership agreement concluded between the Lead Partner and the Project Partners.

The pre-financing payment for the project is divided into three tranches. The amount of subsequent pre-financing payments increases with the progress of the implementation of the project. The indicated percentages of tranches are maximum and cannot be exceeded, therefore it is possible to set lower tranche values in justified cases.



The initial pre-financing payment will be made by the Managing Authority after signing the Grant contract, on the basis of the first payment claim submitted by the Lead Partner together with all necessary documents:

- 1) Partnership agreement signed by all partners,
- 2) document confirming registration of the Project by the Secretariat of the Cabinet of Ministers of Ukraine by the Ukrainian Project Partner (applicable for Ukrainian Lead Partner only),
- 3) Current building permission (if applicable),
- 4) Financial guarantee<sup>30</sup> (if applicable).

The payment claim for the initial pre-financing payment of the Lead Partner shall be submitted directly to the Joint Secretariat via CST2021. Subsequent payment claims (as a part of a progress report) will be prepared by the partners in CST2021 and submitted directly to the relevant Controller.

On the basis of the Project Partners' progress reports approved by the Controllers, the Lead Partner will prepare a progress report for the project. In general, the progress report for the project shall cover the expenditures of all partners, who incurred expenditures during this period. The Lead Partner

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<sup>30</sup>Any pre-financing for the NGO which will amount to more than EUR 1 000 000 under the provisions of the grant agreement must be fully covered by a financial guarantee (bank guarantee or bill of exchange with a proper financial guarantee declaration). The Lead Partner financial guarantee is prepared in accordance with the provisions of the Grant contract

will then submit it to the Joint Secretariat. In specific justified situations a progress report for the project may cover the expenditures of individual partners.

If the Project Partner does not present any expenditure for control in a given (maximum eight months) reporting period, they will be obliged to submit a progress report with a narrative information on the progress made in the reporting period to their relevant Controller. If the partner spends the funds from the pre-financing payment earlier than the other partners, they can either wait until the next reporting period agreed between the partners and carry out further activities in the project from their own resources, or, in agreement with the Lead Partner, set an earlier deadline for submitting the payment claim for interim payment.

We recommend that Project Partners submit their progress reports to the Lead Partner after spending 70% of the funds from the received pre-financing payment, but at least every 8 months starting from the beginning of the project implementation period specified in the § 5 of the grant contract . This means that the reporting periods are flexible. Partners should establish the deadlines for submitting the progress report in accordance with the project implementation schedule, which will be a part of the Grant contract, as well as the actual implementation and internal arrangements between the Project Partners.

If a Project Partner in the progress report presents expenditures higher than the pre-financing they had received, the Managing Authority will pay:

- the pre-financing payment, in accordance with the Grant contract;
- and the additional funds representing the difference between the pre-financing at partner level and the due amount of the EU funds clearing the pre-financing payment at partner level.

#### **IMPORTANT**

Please remember that the cumulative pre-financing at project level may not exceed the amount of co-financing specified in the Grant contract.

The final balance payment will be calculated as the difference between the payments made by the Managing Authority and the due amount of the EU funds. The Managing Authority will transfer it on the basis of the final progress report for project.

The pre-financing may be reduced by the Managing Authority if:

- they need to recover funds in the project and the amount to be reimbursed can be deducted from the interim pre-financing or the final balance payment,
- the partner will not use at least 70% of the cumulative pre-financing that they have received.

## **10.2. Reimbursement**

If Partners can cover their expenditure from their own resources, we recommend that Partners choose a reimbursement scheme.

The expenditure incurred shall be presented in the progress report and the Managing Authority shall transfer the reimbursement once a progress report has been approved. We recommend that project

submit their progress report at least every 12-month. If needed, the Lead Partner can submit a progress report for a shorter period and more frequently than 2 times in project lifecycle.

After the 12-month settlement period, the Project Partners prepare a progress report via CST2021 and submit it directly to the relevant controller. On the basis of the Project partners' progress reports approved by the controller, the Lead Partner will prepare a progress report for the project. It shall cover the expenditure of all partners. The Lead Partner shall submit it to the Joint Secretariat via CST2021.

The Managing Authority shall pay the refund on the basis of an approved progress report for the project.

## 11. COMMUNICATION

### 11.1. Why is communication important?

Communication is used to implement the project effectively. It allows the Project Partners to reach out to various groups by providing them with information about the project in order to:

- encourage them to join the project, e.g., a training organized in the framework of the project,
- attract potential partners for future projects,
- inform and encourage the local community to benefit from its effects,
- interest the media in the project results, and thus build a positive image of itself and the EU that funded the project,
- inspire the local decision makers to take further steps on the project (however without using the EU support measures).

It is therefore so important that communication activities are planned at the stage of project preparation and included in the communication plan being an integral part of the co-financing application.

A good internal communication is also of importance, since it strengthens the mutual understanding and trust among the partners. This in turn affects the effective implementation of the project.

### 11.2. Communication obligations of the partners

#### 11.2.1. Obligations arising from the EU regulations

The Common Provision Regulation and, in particular, the Interreg Regulation lay down the communication obligations of each partner. They involve:

- a) using the Programme logotype while carrying out visibility, transparency and communication activities<sup>31</sup>,
- b) providing on the partner's official website or social media sites (where such sites exist) a short description of the project, including:
  - its aims,

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<sup>31</sup> Pursuant to Article 36(4) of the Interreg Regulation

- its results,
  - a statement highlighting the financial support from the Programme,
- c) providing a statement highlighting the support from the Programme in a visible manner on documents and communication material relating to the implementation of the project, intended for the general public or for its participants,
- d) displaying durable plaques or billboards clearly visible to the public, presenting the programme logotype. This should take place as soon as the physical implementation of the project involving physical investment or the purchase of equipment starts or purchased equipment is installed.

The partners are also obliged to make communication and visibility material available at the request of EU institutions, bodies and organizational units, e.g., the European Commission. The EU should be granted a royalty-free, non-exclusive and irrevocable licence for using the material along with any pre-existing rights arising from such a licence. The licence should give the EU the following rights as a minimum:

- a) the right to reproduce and copy the aforementioned material, and make it available to the institutions and organizational units of the Union and the institutions of the Member States and their personnel (internal use),
- b) the right to reproduce it by any means and in any forms, in whole or in part,
- c) the right to disclose it to the public by any means of communication,
- d) the right to distribute the material among the public, or its copies in any forms,
- e) the right to store and archive the material,
- f) the right to grant sub-licences for the material to third parties.

This obligation will not entail additional costs or administrative burdens for the partners<sup>32</sup>.

### 11.2.2. Reduction of funding for not performing the communication obligations

Should a Project Partner not perform the obligations mentioned in point 11.2.1 letters a)-d) and not take remedial action, the Managing Authority will reduce the amount of co-financing granted to the partner by 2% as a maximum, as indicated in Table 3.

**Table 3. A percentage reduction in co-financing for not performing the communication obligations**

<b>Obligation of the partner</b>	<b>Maximum reduction in co-financing for the failure to perform an obligation during the project implementation (% of the co-financing amount granted to the Project Partner)</b>

<sup>32</sup> Article 49(6) and Annex IX point 2 to the Common Provision Regulation

1. Placing a brief description of the project, a statement on its aims and results, the financial support from the programme on its own website or on its own social media sites (if any),	0.4%
2. Placing a statement highlighting the support from the programme on documents and communication material relating to the implementation of the project, intended for the general public or for its participants	0.4%
3. Displaying durable plaques or billboards clearly visible to the public, presenting the Programme logotype - for the projects involving physical investment or the purchase of equipment	0.4%
4. Other communication activities (excluding those mentioned in points 1-3): using the Programme logotype including the symbol of the European Union while carrying out visibility, transparency and communication activities	0.1% per unit failure, maximum 0.4%

### 11.2.3. Additional obligations

The partners are also obliged to submit to the Joint Secretariat:

- a) the photographic and audio-visual documentation on the implementation of the project (inter alia, photographs, films, webcasts, radio and television broadcasts or scans of press articles). The technical and qualitative parameters for the selected material are set out in the Communication Guide for the Project Partners available on the [Programme website](#). The partners are obliged to agree on that this documentation may be used by the Managing Authority or the Joint Secretariat in their information and promotion activities. The documentation will be transferred under separate, royalty-free, non-exclusive licence agreements. A model agreement will be made available on the Programme website.
- b) information on planned and ongoing activities with regard to visibility, transparency and communication in the project (e.g., the organization of conferences) and the completed milestones of the project, including the completed products and results (e.g., a publication). This also applies to products that are developed by external contractors on behalf of the partners (e.g., a study report).

More examples may be found in the Communication Guide for the Project Partners.

The information should be sent to the Joint Secretariat by e-mail, not later than 14 days before the planned action and without unnecessary delay upon the completion of important stages of the project, including the development of a result, the delivery of a product.

### Additional obligations for Polish partners of grants from the state budget and special-purpose funds

The Polish partners, which perform the tasks financed or co-finance from the state budget or special-purpose funds, are obliged to communicate such financing or co-financing accordingly<sup>33</sup>. If the tasks co-financed by the Programme are performed simultaneously, this obligation is to be performed independently of the information activities resulting from the legislation of the European Union and described in this chapter. Such a combination of different sources of financing may arise where the own contribution a Project Partner contributes to the project comes from a public budget or special-purpose fund.

This implies in practice that the Polish Project Partner implementing a project in the Programme and additionally receiving the so-called state financial support is obliged, to give an example, to prepare two information boards – one board being consistent with the EU regulations and another one being consistent with the Regulation of the Council of Minister.

The Regulation of the Council of Ministers specifies:

- a) the types of information activities,
- b) the manner for their implementation, including the period during which they are to be implemented,
- c) the amount or amounts of financing or co financing from the state budget or public special purpose funds, up to which there exists no information obligation.

### 11.3. How to prepare a project communication plan?

The communication plan describes how information and promotional activities are carried out under the project.

The partners jointly plan the project communication and complement the communication plan that shall be then annexed to the Application form. The plan specifies:

- **Communication objectives** - two as a minimum - at the beginning and at the end of the project. If required so by the specific nature of the project, the communication plan may be extended by adding additional objectives for important stages of the project.
- **Target groups** - being directly linked to the communication objectives.
- **Communication activities** (those resulting from the obligations set out in this chapter as a minimum). We also recommend identifying additional activities to help implement the planned objective and reach out to the target group.
- **Communication tools** - being tailored for each activity - and the target numerical value (pieces or persons).
- **Partner** - to be responsible for carrying out the communication activity.

Detailed information on the project communication plan along with practical examples can be found in the Communication Guide for the Project Partners.

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<sup>33</sup> Regulation of the Council of Ministers of 7 May 2021 on the identification of information activities that are undertaken by the entities performing the tasks financed or co-financed from the state budget or special-purpose funds (Journal of Laws of 2021, item 953) and Article 35a(1) and Article 35b of the Public Finance Act of 27 August 2009 (Journal of Laws of 2021, item 305)

## 11.4. Logotypes, names, acronyms

The **Programme logotype** contains the Interreg term, the symbol of the European Union and the statement on co-financing. The name of the Programme is placed beneath the Interreg term. The abbreviation 'NEXT' is also placed beneath this term and to the left of the Programme name. NEXT stands for 'neighbourhood external'.

It is mandatory to use the Programme logotype in any information and promotional material. More information on its use may be found in the Communication Guide for the Project Partners.



### Project name and acronym

We recommend short and catchy project names – they are easier to remember and promote. Every project shall also have its acronym – a one-word name, combining up to max. 15 letters (capital also) and numbers, which reflects the project's content.

Examples of the projects' acronyms used in the previous Programme editions:

CraftNet; LUKASIEWICZ; TouchingThePast; CBCPaths; Songs4Seasons; Promo2Castles; EpidSafe; DcbCforAutism; RESCUE; BugUnitesUs; BCPMonitoring; HealthyCities.

More information on the project name and acronym may be found in the Communication Guide for the Project Partners.

### Project logotype

The basic project logotype shall consist of the Programme logotype and a project acronym. Following two models (and their language variations presented in the Communication Guide for the Project Partners) are equally acceptable in the Programme:

Project logotype. Model 1:



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### Project acronym

Project logotype. Model 2:

**Interreg**



Co-funded by  
the European Union

**NEXT** Poland – Ukraine

Project acronym

Project acronym

**Interreg**



Co-funded by  
the European Union

**NEXT** Poland – Ukraine

The project can also create its own additional logotype. The project logotype should be then attached to the Programme logotype as indicated in the Communication Guide for the Project Partners.

Whenever the project name/project acronym or project logotype is used, the Programme logo should also be used.

No other visual elements should be added within the area of the Programme logotype and project logotype/project acronym/name.

The Communication Guide for the Project Partners lays down the principles for communication that allow to use the project logotypes developed under the former editions of the Programme (2014-2020, 2007-2013).

#### Colours and icons for the areas of EU support

The tailored made icons in different colours may be used to graphically present the areas of EU support. More information on this matter may be found in the Communication Guide for the Project Partners.



## 12. TENDERING PROCEDURES

Contracts must be awarded in accordance with the following procurement rules and procedures:

- 1) ensuring sufficient transparency, fair competition and adequate ex-ante publicity;
- 2) ensuring equal treatment, proportionality and non-discrimination;
- 3) avoiding conflicts of interests throughout the entire procurement procedure.

Contracts must not be split artificially to circumvent procurement thresholds.

Tendering procedures at the level of projects depend on the nationality and legal status of the beneficiary launching the tender.

**Beneficiaries based in Poland** have to comply with Polish law on public procurement. This law is compliant with the Union legislation applicable to procurement procedures.

Preparing and conducting public procurement, as well as awarding a contract within the project, shall be carried out in a manner that guarantees compliance with the principle of transparency, fair competition and equal treatment of contractors, including potential contractors. In addition, with respect to all contracts awarded within the project, regardless of their value, the manner of selecting a contractor and awarding authority, it is required that the principle of sound financial management is complied with. Thus, this must be in accordance with the principles of economy, efficiency and effectiveness and the reasonability of spending public funds as well as with other conditions for the eligibility of expenditures as specified in the Programme.

In order to implement competition and public procurement principles referred to above, contracts within the project have to be awarded pursuant to EU and national regulations on tendering and awarding contracts if the regulations are applicable in awarding the given contract.

Beneficiaries in Poland must additionally comply with the **competition rule** while awarding contracts. Specific rules for awarding contracts for the Polish project beneficiaries are provided in an **Annex 12 to this Manual**.

**Beneficiaries from Ukraine** have to comply with the requirements of article 58 of the Interreg regulation, of the Financing Agreement (see **Annex 14 to this Manual**) as well as rules for external procurement provided for in the Financial Regulation<sup>34</sup>.

Procurements must not be awarded to any entities involved in or supporting directly or indirectly the aggression on Ukraine. Entities must be consulted with the lists:

- art. 51.1 of Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine;
- art. 7.1 of Act as of 13.04.2022 on special solutions in the field of counteracting supporting aggression against Ukraine and serving the protection of national security;
- list of persons and entities against whom sanction measures will be applied on the website of the Public Information Bulletin of the Minister of Internal Affairs and Administration;
- publicly available national data bases to verify if bodies are associated with entities supporting aggression against Ukraine (if established nationally).

## 13. FRAUD AND CONFLICT OF INTERESTS

The European Commission principle **ZERO TOLERANCE TO FRAUD!**<sup>35</sup> is followed by the Programme.

The projects of the Programme are being co-financed from the funds, derived from the taxes of the European Union citizens. Therefore, institutions of the Programme implementation shall ensure that decisions, related to spending of the European funds, are taken in a transparent, impartial and objective way. The bodies, related to the Programme implementation are Programme institutions,

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<sup>34</sup> Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council

<sup>35</sup> Article 325 of the Treaty on the Functioning of the European Union <https://eur-lex.europa.eu/legal-content/PL/TXT/?uri=CELEX:12016E325>

applicants seeking for the co-financing as well as Beneficiaries, being co-financed through expenditure reimbursement. All these bodies shall follow the principles, related to spending of the European funds: both national legislation and European Union regulations, as well as Programme requirements.

Abovementioned principles are applicable on every stage: when applying for the co-financing, during the project implementation as well as within the sustainability period.

Violation of these rules constitutes irregularity or fraud.

### What irregularity and fraud mean?

**Irregularity** means every violation of the EU or national legislation, resulting from actions or omissions of the institutions dealing with European funds, which may result in unjustified expenditure on the Union budget.

**Financial fraud** means action or omission, aimed at the misappropriation or unlawful retention of funds derived from the EU budget. Frauds may include:

- issuing or use of false, inaccurate or incomplete statements or documents,
- non-disclosure of information in violation of a specific obligation,
- misuse of the European funds for purposes other than those for which they were originally granted,
- misuse of legally obtained benefit<sup>36</sup>.

The fraud often involves wilful misrepresentation to obtain personal gain, providing benefits to a related person (e.g., a family member) or a third party (e.g., a public procurement contractor), or exposing someone to loss.

The most frequently identified frauds include: conflict of interest, corruption, forgery and violation of public procurement rules.

### What conflict of interest means?

A conflict of interest is a specific case of fraud.

A conflict of interest occurs when the impartiality or objectivity of the decision-maker related to the spending of European funds is compromised for reasons of family, emotional, political, economic or any other direct or indirect personal interest<sup>37</sup>.

This means that a serious risk of a conflict of interest exists, inter alia, in a situation where the contracting authority and the contractor (or authorized representatives of the program institution and

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<sup>36</sup> COUNCIL ACT of 26 July 1995 drawing up the Convention on the protection of the European Communities' financial interests (95/C 316/03) [https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:31995F1127\(03\)&from=PL](https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:31995F1127(03)&from=PL)

<sup>37</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 <https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:32018R1046&from=PL>

COMMISSION NOTICE Guidance on the avoidance and management of conflicts of interest under the Financial Regulation (2021/C 121/01) [https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:52021XC0409\(01\)&from=LV](https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:52021XC0409(01)&from=LV)

the beneficiary) are related (in particular parents, children, siblings, spouses, parents and siblings of the spouse) or have economic or political relations.

All persons involved in spending European funds are obliged to avoid any conflict of interest.

### **Ways of preventing irregularities and fraud**

All institutions involved in spending of European funds shall introduce the rules of fraud prevention and procedures to be followed in case of finding or suspecting fraud, including a conflict of interest.

To ensure protection of European funds against fraud, the Programme anti-fraud policy has been introduced. Its rules are described in detail in the Anti-fraud Manual published on the Programme website.

If an irregularity or fraud on the part of the institutions responsible for the Programme implementation during its execution or during the carrying out of the project that has received Programme co-financing is noticed or suspected, it shall be reported to one of the following institutions:

- Managing Authority,
- National Authority,
- Controller,
- Joint Secretariat, or
- on the mailbox: *EWT@mfipr.gov.pl*

If a crime is suspected, it shall be immediately notified to:

- competent investigating authorities – in accordance with national law,
- Managing Authority (for Polish beneficiaries),
- National Authority (for Ukrainian beneficiaries).

Each person who makes decisions related to the spending of European funds is obliged to submit a declaration of impartiality. The purpose of this statement is to reduce the risk of the conflict of interest. This obligation is based on the European Commission's guidelines on the avoidance and management of conflicts of interest.

This means that the Beneficiary must sign and keep a declaration of impartiality in the project documentation for each contractor in the project. If the Beneficiary identifies or suspects a conflict of interest, it shall refrain from making a decision. During the control activities, the Controller, Joint Secretariat or Audit Authority, on the basis of the available registers, may check whether the declaration has been submitted and whether it is reliable.

### **Irregularities and frauds in public procurement<sup>38</sup>**

All project expenses must comply with the law. The process of selecting suppliers of goods, services and contractors for construction works must be conducted in a manner ensuring transparency of decisions and equal treatment of all participants.

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<sup>38</sup> Art. 24 of Directive No 2014/24/UE <https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:32014L0024&from=PL>

When acting as a contracting authority in a procurement procedure, the Beneficiary shall avoid situations that may lead to a conflict of interest. The contracting authority shall take immediate action to remedy the situation where there is a conflict of interest. The measures taken in such a situation depend on the stage of the procedure.

For example, at the stage of selecting a contractor:

- a member of the tender committee who declares that he is related to the tenderer must refrain from working in the committee and be replaced by another person,
- the contracting authority that finds a relationship with a tenderer cannot award a contract to this tenderer,
- if a conflict of interest is detected after the contractor selection procedure is completed, the procurement procedure must be cancelled and repeated.

Obligations of the Polish Project Partners related to the conflict of interest are regulated by:

- Public Procurement Law, and
- competition rule.

Obligations of the Ukrainian Project Partners related to the conflict of interest are regulated by:

- the Law of Ukraine "On Prevention of Corruption"

If it is found that the award of public contracts has been irregular or fraudulent, an appropriate financial correction will be applied in line with the current Commission guidelines<sup>39</sup>. According to these guidelines, a conflict of interest that affects the outcome of the procurement procedure results in a correction of 100% of the costs incurred in relation to the contract. This means that the Controller will consider such expenditure fully ineligible.

Most common mistakes when awarding contracts have been gathered and presented in Annex 13 to this Manual.

### **The financial corrections**

In case of breach of the regulations or principles on the award of public contracts (this applies to all Project Partners) or the Programme procurement principles, the relevant expenditure will be deemed, in whole or in part, ineligible and the financial correction will be made. The financial corrections will be made taking into account the nature and gravity of the irregularities and the financial loss and shall apply a proportionate financial correction. The criteria for establishing the level of financial correction to be applied are laid down in the up-to-date Commission Decision of laying down the guidelines for determining financial corrections to be made to expenditure financed by the Union for non – compliance with the applicable rules on public procurement (applicable from 14 May 2019) and in Programme rules.

The beneficiaries **who launch the project before signing the Grant contract** are obliged to follow the above regulations and principles on the award of public contracts. In case of breach of the regulations or principles on the award of public contracts the rules regarding the financial corrections mentioned above also apply.

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<sup>39</sup> COMMISSION DECISION of 14 May 2019 laying down the guidelines for determining financial corrections to be made to expenditure financed by the Union for non-compliance with the applicable rules on public procurement

## IMPORTANT

Please be advised that public procurement procedures have to be well documented. Documents such as public procurement notes, terms of reference, offers/quotes, order forms, and contracts have to be available for financial control and audit purposes.

## 14. CONTROL OF EXPENDITURES AND AUDIT

### 14.1. Control of project's expenditures – management verifications

Each country has set up a control system according to Article 46 (3) of the Regulation 2021/1059 (Interreg Regulation) and Article 74 of the Regulation 2021/1060 (Common Provisions Regulation).

The control tasks are carried out at the partner level, i.e., for the expenditures of each partner separately.

The control tasks are performed by national public institutions. It is a difference as compared to the Programme Poland-Belarus-Ukraine 2014-2020, where each beneficiary had to contract a controller.

**This obligation is no longer valid in the new Poland – Ukraine 2021-2027 Programme.** Controllers are public institutions set up by each country and **are free of charge to Project's Partners.**

The controllers:

- must be independent from the project, project activities and without private prejudice to the partner controlled.
- carry out management verifications, which include: administrative verifications of expenditures declared in reports by Project Partners and on-the-spot checks at the premises of the Project Partners.

The aim of the management verification is to confirm the eligibility of the expenditures declared, their compliance with the Programme rules, European Union and national legislation, information and promotion compliance, achievement of the indicators, and the audit trail.

Obligations of the Project Partners:

- contact the control body well in advance of the first progress report to clarify the schedule and concrete demands of the verification process;
- provide the requested documents and explanations within the deadlines defined by the controller;
- submit the report and the exchange of information with the controller in CST2021;
- inform the controller of any results of verifications carried out by other control bodies that concern the project implementation and that may affect the work of the controller, including the control results with regard to public procurement;
- implement the recommendations issued by the controllers as a result of on-the-spot checks.

Controllers have been set up:

**In Poland:**

- for beneficiaries from Podkarpackie Voivodeship – Podkarpackie Voivodeship Office in Rzeszów;
- for beneficiaries from Podlaskie Voivodeship – Podlaskie Voivodeship Office in Białystok;
- for beneficiaries from Lubelskie and Mazowieckie voivodeships – Centre of European Projects – Control Department<sup>40</sup>.

**In Ukraine:**

- State Audit Service of Ukraine.

## 14.2. Audit

The Programme institutions have appointed the joint Audit Authority, as well as the Group of Auditors responsible for audit in the Programme.

The functions of the Audit Authority are described in article 48 of the Interreg Regulation. The Audit Authority carries out audits based on a sample of projects selected by the EC according to article 49 of Interreg Regulation.

Auditors, while performing audits, may verify the partner's controller and/or the partner.

Please note, that audit in Poland First Level Controllers are covered by the audit, while the audit activities are carried out both at the Voivode's office as well as at the premises of Project Partners and at the project implementation site. After conducting audit activities, the auditor prepares:

- a protocol (in accordance with Article 172 of the Act of 29 August 1997 Tax Ordinance), which the Project Partner receives for signature. The content of the protocol shows who, when, where and what activities were performed, who and in what capacity was present at them, what was established and how as a result of these activities, and what comments were made by the present persons. The protocol does not contain information on the identified non-eligible expenditure. The Project Partner has the option to refuse to sign the above-mentioned protocol;

- the summary of the findings for the First Level Controllers. The document contains information on irregularities identified in the project and the amount of any ineligible costs. The First Level Controllers may raise objections to the above-mentioned findings (as part of the contradictory procedure).

More detailed information on the procedure will be described in the Programme Manual part II.

## 15. STATE AID

### 15.1. The concept of State aid

Each partner, when drafting activities and budget, should take into consideration whether the activities constitute State aid/de-minimis aid, i.e., whether the activities planned constitute economic

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<sup>40</sup>By the decision of the MA, individual beneficiaries may be allocated to a different controller than indicated in this Manual

advantage to the partner. The State aid/de minimis aid should be analysed by the Project Partners on two levels: whether the Partner receives a State aid/de minimis or whether the Partner grants the State aid to an external contractor.

The Programme has to ensure that it grants funding to projects which comply with the State aid rules. The aid will be granted based on the provisions of the Treaty on the Functioning of the European Union, relevant EU and Polish regulations on State aid as well as applicable Ukrainian provisions of the Association Agreement.

The basis of the free market in the EU is the principle of competition. Member States are obliged to safeguard this principle. Granting State aid is non-compliant with the internal market since it distorts its functioning and gives privilege to certain entities. However, the EU law allows state support (that is, awarding State aid) on certain terms and conditions.

There is no legal definition of State aid. The source of law and basis for defining what State aid is, constitute Articles 107 and 108 of the Treaty on the Functioning of the European Union (TFEU), in particular: 'Save as otherwise provided in the Treaties, 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 shall, in so far as it affects trade between Member States, be incompatible with the internal market'<sup>41</sup>.

State aid is considered to be the support provided from state resources to an undertaking which meets the following **4 criteria jointly**:

1. **State origin** – support is granted by the state or with the use of state resources (e.g., co-financing from the ERDF, non-repayable grants, subsidies, tax reliefs).
2. **Selectivity** – support is granted to selected undertakings or in selected sectors (e.g., fiscal measures of a general nature are not selective, whereas tax remission for only one group of undertakings is selective, organising training for a specific group of undertakings from the catering sector in a given region is selective).
3. **Economic advantage** – support is granted to an undertaking on more favourable conditions than those offered on the market (e.g., in the form of a subsidy, non-repayable financial support, loan or credit with preferential interest, tax exemption or write-off, etc.).
4. **Competition distortion** – support granted to an undertaking distorts or threatens to distort competition and has an **impact on the exchange of trade between Member States and Ukraine** (e.g., when support is awarded, it has a favourable influence on the catering entrepreneur's position in the border area, where they are competing at this specific time with a foreign entrepreneur in the border region).

#### **IMPORTANT**

State aid **will not be awarded if at least one** of the above-mentioned criteria **is not met**.

An **undertaking** is each entity which conducts economic activity irrespective of its legal form or financing sources, or the objective of the activity (generating profit is not crucial in this case).

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<sup>41</sup> Article 107 par. 1 TFEU

An **economic activity** is any activity consisting in offering goods and services on the market.

- An undertaking can also be, e.g., an association, a foundation or a local government unit, if a partner conducts business activity within the project. The legal form of the entity receiving support makes no difference for the assessment of State aid.
- It is important, whether the activity is performed in conditions of existing or potential competition. In the assessment of the occurrence of State aid, the objective of the activity performed by the specific entity is irrelevant.
- Undertakings not focused on profit can also offer goods and services on the market. Therefore, the fact that a given entity has been established to generate profits is not a prerequisite in deciding on awarding State aid.

## 15.2. State aid in the Programme

The State aid is granted under an aid scheme (Ordinance of the Minister of Development Funds and Regional Policy of the Republic of Poland<sup>42</sup>).

The aid scheme indicates the forms of State aid that are awarded to Polish and foreign partners. These forms are regulated in the following EU regulations:

- Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (hereinafter, 'GBER')<sup>43</sup>;
- Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid<sup>44</sup>.

The State aid is awarded based on the following measures:

- Article 20 GBER up to the amount of EUR 2.2 million per undertaking, per project<sup>45</sup> (direct State aid);
- Article 20a GBER up to the amount of EUR 22 000 per undertaking, per project (direct and indirect State aid)<sup>46</sup>,
- Article 53 GBER, aid for culture and heritage conservation (direct State aid),
- Article 55 GBER, aid for sport and multifunctional recreational infrastructures (direct State aid),
- Article 56 GBER, investment aid for local infrastructures (direct State aid).

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<sup>42</sup> The document is available on the [Programme website](#)

<sup>43</sup> The latest consolidated act is available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:02014R0651-20230701>

<sup>44</sup> Regulation 2023/2831 (OJ L, 2023/2831, 15.12.2023), in force from 1 January 2024 replaced Regulation 1407/2023. ==

<sup>45</sup> per undertaking per project means per undertaking (project partner) participating in a project

<sup>46</sup> in accordance with the amendment to the GBER of 9 March 2023, the amended provisions, among others, increase the thresholds in Art. 20 and 20a respectively up to EUR 2.2 million and 22 thousand EUR.

## De minimis aid

### IMPORTANT

*De minimis* aid constitutes a special category of aid awarded by the state. It is considered that due to its small value, it does not result in distortion of competition on the EU internal market.

***De minimis* aid can be awarded only directly by the Managing Authority.**

*De minimis* aid:

- is available in amounts up to EUR 300 000 from one EU Member State;
- is awarded to the undertaking within the previous 3 years;
- is limited concerning one undertaking (all entities legally influenced by another one are treated as one undertaking).

Restriction to *de minimis* aid granted based on regulation 2023/2831:

- cannot be awarded to undertakings active in the sectors of primary production of agricultural products, fishery, and aquaculture<sup>47</sup>;
- cannot be cumulated with any other State aid given towards the same eligible costs if it means that due to such cumulation, the maximum intensity of aid granted under the GBER is exceeded.

The decision on awarding State aid and *de minimis* aid is taken by signing the Grant contract.

### IMPORTANT

State aid **can be awarded in two ways:**

- refers to all partners – **directly** by the Managing Authority (in line with GBER or *de minimis* Regulation), or
- refers only to the Polish partners – **indirectly** by the Project Partner to the final recipient(s) (an undertaking conducting economic activity in compliance with the definition of State aid<sup>48</sup>). Indirect aid includes, e.g., participation in a training or workshops implemented within a project. In these workshops, a benefit (e.g., specific knowledge, skills or rights, licences) is received not by the Project Partner but by the final recipient in the project. The so-called final recipient receives economic advantage which would have to be paid for under normal market conditions. Indirect State aid is granted only in compliance with Art. 20a GBER.

<sup>47</sup> Applicable Commission Regulation (EU) No 1408/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the agriculture sector and Commission Regulation (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the fishery and aquaculture sector

<sup>48</sup> Pursuant to the definition of an enterprise adopted in Appendix I to the Commission Regulation (EU) no. 651/2014 (GBER), an enterprise means an entity conducting business activity irrespective of its legal form. It especially refers to persons conducting activity on their own account and family companies dealing with craft or other activity, as well as companies or associations conducting regular business activity.

**NOTE: Indirect State aid provided by the Ukrainian partners will not be eligible in the Programme**  
(for more on that please see below).

### Cumulation of *de minimis* aid

Project Partners **from the territory** of Ukraine:

- can receive *de minimis* aid from the Managing Authority provided that they have not exceeded the limit of EUR 300 000 of ERDF co-financing in the period of the previous 3 years. They can also use *de minimis* aid to cover their own contribution to a project if it is awarded by state institutions from their country of origin;
- *de minimis* aid awarded in Poland and in Ukraine do not cumulate.

Project Partners **from the territory** of Poland:

- can receive *de minimis* aid from the Managing Authority provided that they have not exceeded the limit of EUR 300 000 of ERDF co-financing in the period of the previous 3 years. If the partner receives additional assistance from a public body to cover the amount of its national contribution to the project, e.g., in the form of a national grant, under these circumstances:
  - the amount of *de minimis* aid awarded from the ERDF would have to be decreased by the amount of the national grant, or
  - the partner could not receive the national grant. The national contribution for the project would have to be covered by the partner's own financial means or by taking out a loan on the market.

### Intensity level of aid

The intensity level is the maximum amount of all cumulated public funding (e.g., State aid and *de minimis* aid) that a project is permitted to receive in relation to the project budget (the same eligible expenditures). This amount is expressed as a percentage. Breaching the limit may mean that any State aid given in excess of the permissible amount must be returned.

Cumulation of State aid with the maximum aid intensity and *de minimis* aid is possible in the project only when those different aid measures concern different identifiable eligible expenditures.<sup>49</sup>

### Assessment of State aid in the project

During the formal assessment of the project, the assessors indicate in the evaluation grid whether the project shall be a subject to further State aid expert's assessment.

In the course of its assessment, the State aid expert takes into consideration whether the partner is an undertaking pursuant to EU law and whether all measures specified in Art. 107 par. 1 TFEU are met (so-called State aid test). The fulfilment of measures for granting State aid or *de minimis* aid is verified individually for every partner in the project.

The Managing Authority assesses the admissibility of the aid on the grounds of information submitted by the Project Partner(s). The Partners present information on the received *de minimis* aid (annexes

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<sup>49</sup> For Polish partners, see also judgement of the Voivodeship Administrative Court in Rzeszow, no: I SA/Rz 558/21, available at: <https://orzeczenia.nsa.gov.pl/doc/69D24A3A42>

A16 and A18) in the form of filled-in forms and copies of certificates or a declaration, when requested by the Joint Secretariat, following the project's selection for financing (before the Grant contract signature).

Until the conclusion of the Grant contract, Partners immediately inform the Joint Secretariat of any changes concerning previously received *de minimis* aid.

#### **IMPORTANT**

Occurrence of State aid in a project **is always assessed before signing the Grant contract** (for each measure in the project and every partner).

#### **Awarding aid, monitoring, reporting and informing**

The Managing Authority awards State aid or *de minimis* aid to Polish and Ukrainian partners and applies procedures and provisions concerning reporting this aid in compliance with Polish provisions.

#### **IMPORTANT**

In compliance with the GBER, the reporting requirement concerns State aid granted under GBER's articles. An exception to this rule comprises granting aid pursuant to Art. 20a GBER.

*De minimis* aid is not subject to reporting to the European Commission.

Please remember that VAT is not eligible for expenditures that are covered with state aid (it does not concern *de minimis aid*). Therefore, declaration on state aid is required to be presented for a verification of the controller.

#### **Indirect aid – Polish partners only**

The Polish partners can grant indirect State aid in compliance with Art. 20a GBER only if this is specified in the Grant contract. They report awarding such aid in national IT system SHRIMP.

If the Polish Project Partners award State aid to final recipients (indirect aid), they are responsible for:

- proper awarding of aid (including verification of the conditions for possibility awarding);
- collecting and issuing required documents, in compliance with national regulations<sup>50</sup>;
- registering the aid granted in national registration system SHRIMP.

#### **IMPORTANT**

In the case of occurrence of indirect State aid or *de minimis* aid on the side of Ukrainians Partners, the Project Partner providing the support has to eliminate any State aid or *de minimis* aid element **before signing the Grant contract.**

**Otherwise, costs related to such State aid will not be eligible under the Programme.**

#### **Storing documents concerning State aid**

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<sup>50</sup> State aid form – see Annex A16

The period of storing documents related to the project implemented with State aid amounts to at least 10 years from the day such State aid is awarded within the project (exception: State aid awarded under art. 20a GBER).

### Control of State aid

The tasks of the controller who conducts management verification in the project (administrative and on-the-spot check) include verification of the compliance of the incurred expenditures with the regulations concerning State aid.

Moreover, the controller verifies if any changes occurred at the project's partner could have an impact on the occurrence of State aid, *de minimis* aid or the correctness of awarding them in the project.

#### Subject to verification:

- **For direct aid**, the controller verifies if the value of the actually awarded aid has not exceeded the maximum amount of aid specified in the subsidy contract for the given Project Partner;
- **For indirect aid**, the controller verifies in formal terms in the documents concerning the awarded indirect aid (enumerated in the subsidy contract) if the admissible limit of co-financing has not been exceeded.

## 16. DURABILITY

The implementation of the project should ensure the long-lasting effect of a project's achievements beyond the project duration.

Project partnerships should strive for durable outputs and results whose short- and long-term exploitation will result in tangible impacts for the benefit of individuals, businesses, communities, and the environment.

Those outputs and results achieved by each partnership should be maintained and exploited beyond the lifetime of the funded implementation periods.

Project partners should:

- pay attention to the information declared in the Application form – how will the provided project outputs and results be maintained after project closure?
- monitor the tangible impacts and track the ripple effects (e.g., by means of statistics, individual success stories, testimonials of end users or endorsements by reputable figures) after the project closure.

Special attention must be put to the projects delivering **investment in infrastructure or productive investments**. Outputs and results for these activities must be sustained and will be controlled after project completion.

### Control of durability

Partners should be aware of the special requirements on ownership and durability laid down in Article 65 of the Regulation (EU) No 2021/1060 (Common Provisions Regulation) if delivering **investment in infrastructure or productive investments** as the project's main outputs:

- all equipment and devices, infrastructure, investments should be maintained during the durability period which is counted as 5 years from the final payment /setting final balance to the Lead Partner;
- documents proving the durability of the project outputs and results up to 5 years from 31 December of the year in which the final payment/setting final balance to the project is made to the Lead Partner must be maintained;
- the controllers, the Joint Secretariat or other authorised control institutions with the necessary documents to prove the durability of the project outputs and results must be provided.

In order to sustain the durability in case of infrastructure or productive investments as the project's main outputs it must be ensured that none of the below listed circumstances occur:

- a cessation or transfer of a productive activity outside the NUTS level 2 region in which it received support;
- a change in ownership of an item of infrastructure which gives to a firm or a public body an undue advantage;
- a substantial change affecting its nature, objectives or implementation conditions which would result in undermining its original objectives.

#### **IMPORTANT**

Projects delivering **investment in infrastructure or productive investments** will be subject to **control of durability** (art. 65 of CPR).

The Programme bodies will monitor the compliance of the projects with the durability requirements (as set in art. 65 of CPR) from the project completion. This will require contacts with Project Partners selected for durability checks (all Project Partners are obliged to indicate a contact person for the Joint Secretariat for the durability period). The Programme bodies will carry out the control either by sending monitoring questionnaires or performing on-the-spot verifications up to 5 years from the final payment transferred to the Lead Partner/from setting the final balance of the project.

In case of a breach of provisions on durability set out in Article 65 of CPR, ineligible expenditure will be recovered by the Managing Authority in proportion to the period for which the durability requirements have not been fulfilled.

**The exception** to the durability principle is when the Project Partner undergoes cessation of a productive activity due to **a non-fraudulent bankruptcy**.

## 17. PERSONAL DATA PROTECTION

### Processing of personal data

The implementation of the project involves, among others, the necessity to collect and make available personal data. Personal data are necessary to ensure the ongoing contact between applicants/partners (including the Lead Partners) and institutions at each stage of the project lifecycle, that is, among others, during the submission of the application, conclusion of the co-financing contract, as well as verification of the eligibility of expenditures incurred under the project.

In connection with the project management, personal data will be processed, among others, as follows:

- data of persons representing (or employees of) applicants, beneficiaries and partners, who apply for funds and implement projects;
- data of persons representing (or employees of) entities related to applicants, beneficiaries and partners (in terms of capital, personal relations, supervisory institutions, etc.);
- data of persons representing tenderers, contractors and subcontractors executing public procurement contracts or providing services on the basis of civil law contracts;
- data of employees of tenderers, contractors and subcontractors involved in preparing the tender or in performing the agreement;
- data of owners (or their representatives) from whom real estate for the purpose of implementing projects is purchased, or who are connected to (or who use) the infrastructure created as a result of implementing projects.

### **Data controllers**

Partners (including the Lead Partner) participating in the project implementation and collecting personal data inter alia for the purpose of project preparation, implementation and settlement are the data controllers within the meaning of the GDPR<sup>51</sup>.

In the course of the project implementation, various types of documents and information containing personal data are being exchanged and transferred. Recipients of personal data from the partners (the Lead Partner) are mainly the Joint Secretariat (the Center of European Projects in Warsaw), the relevant First Level Controller and the Managing Authority (Minister of Development Funds and Regional Policy in Poland). This transfer of personal data constitutes a making available of data within the meaning of the GDPR. As a result of the making available of data, the institutions indicated above become independent data controllers of the personal data made available to them, separate from the partners and the Lead Partner.

All data controllers (partners, the Lead Partner, Joint Secretariat, First Level Controllers, Managing Authority) are responsible for the processing of personal data and their protection in accordance with the applicable provisions of law on personal data and privacy, including, in particular, the GDPR and the provisions of law of the Member State competent for the seat of the data controller.

### **Information obligation**

Data controllers shall fulfil an information obligation towards the persons whose data they obtain. For partners and the Lead Partner, this obligation exists, for example, towards their employees,

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<sup>51</sup> Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (Official Journal of the European Union L 119 of 4/5/2016 page 1– 88)

counterparties and contractors of various orders and agreements connected with the project. To provide these persons with comprehensive and clear information on the principles of processing their personal data and their rights, we hereby share a model information clause to use. It should be used by the partners and the Lead Partner when these data are obtained. The partners and the Lead Partner should exercise the information obligation on behalf of themselves as well as on behalf of the other data controllers, that is, the Joint Secretariat, the First Level Controller and the Managing Authority. The information obligation may also be performed on the basis of another form of the information clause used by the partner/Lead Partner as long as it contains all the elements and information included in the submitted form.

Detailed provisions on the processing of personal data in connection with project implementation are included in the Subsidy Contract and in the Partnership agreement.

## List of annexes

### 1. Annex 1. Application form and annexes to the Application form

- 1) **Annex A1.** Project communication plan
  - 2) **Annex A2.** Lead Partner's declaration
  - 3) **Annex A3.** Partnership statement of Project Partners
  - 4) **(Annex A4.** Statutes or other relevant documents – to be annexed by the project)
  - 5) **(Annex A5.** Copies of the profit and loss account and the balance sheets – to be annexed by the project)
  - 6) **(if applicable – Annex A6.** Authorisation from the Lead Partner/Project Partner that the person has the right to sign the declarations and statements to be annexed to the Application form)
  - 7) **Annex A7.** The Lead Partner's declaration on ensuring the funds necessary for project implementation
  - 8) **(Annex A8.** Register document applicable for the Lead Partner/Project Partners – to be annexed by the project)
  - 9) **(Annex A9.** Full feasibility study – to be annexed by the project)
  - 10) **Annex A10.** A self-declaration on the building permission
  - 11) **Annex A11.** Declaration of the Lead Partner/Project Partner on the right for the land/real estate disposal for the construction/supplies purposes
  - 12) **(Annex A12.** *Decyzja o środowiskowych uwarunkowaniach (for Polish Partners) or Environmental Impact Assessment (EIA) according to the national legislation in force, as the part of Technical Documentation according to National Construction Standards (for Ukrainian Partners) – to be annexed by the project)*
  - 13) **Annex A13.** Declaration of the Lead Partner/Project Partners on maintaining the projects results and objectives for at least five years after project completion
  - 14) **Annex A14.** Assessment of expected impacts of climate change
  - 15) **Annex A15.** Declaration of the Lead Partner/Project Partner of Compliance with the Charter of Fundamental Rights
  - 16) **Annex A16.** State aid form
  - 17) **Annex A17.** De minimis aid form
  - 18) **Annex A18.** Declaration on de minimis aid for Polish Partners
2. **Annex 2.** Application form assessment grid
  3. **Annex 3.** Project indicators
  4. **Annex 4.** Communication Guide for the Project Partners
  5. **Annex 5.** Partnership agreement template
  6. **Annex 6.** PL-UA 21-27 WOD2021 Applicant Manual – General part
  7. **Annex 7.** PL-UA 21-27 WOD2021 Applicant Manual – Application form
  8. **Annex 8.** Manual State aid and de minimis aid
  9. **Annex 9.** State aid in projects – assessment grid

10. **Annex 10.** Grant contract template
11. **Annex 11.** Guidelines for feasibility study
12. **Annex 12.** Specific rules of awarding contracts under the project – specific rules for Polish Project Partners
13. **Annex 13.** Most common irregularities in awarding contracts
14. **Annex 14.** Public procurement rules in Ukraine (Annex II to FA)
15. **Annex 15.** How to fill in de minimis aid form

**Table: Document change log**

DATE	DOCUMENT VERSION	CHANGE DESCRIPTION	MODIFIED SECTIONS/ ANNEXES	AUTHOR
28.06.2023	2	<ol style="list-style-type: none"> <li>1) Clarification of the requirements for the Environmental Impact Assessment</li> <li>2) Clarification of the issues of quality assessment and approval of the project</li> <li>3) Changing the scheme of timeframe for eligibility of costs</li> <li>4) Clarification of costs in the budget category 'Infrastructure and works'</li> </ol>	<ol style="list-style-type: none"> <li>1) p. 6.4, Annex A12</li> <li>2) p. 7.3 and 7.4</li> <li>3) p. 8.2</li> <li>4) p. 9.6</li> </ol>	JS (PROG)
23.02.2024	3	<ol style="list-style-type: none"> <li>1) Clarification of the communication obligations of the partners, changing graphics with logo</li> <li>2) Changing the amounts of state aid</li> </ol>	<ol style="list-style-type: none"> <li>1) p. 11, Annex 4</li> <li>2) p. 15.2</li> </ol>	JS (PROG) MA
18.07.2024	4	<ol style="list-style-type: none"> <li>1) Updating provisions in line with MC decisions (thematic scope and budget)</li> <li>2) Clarifications concerning the deadline for providing the building permission</li> <li>3) Clarification provisions of pre-financing payments</li> <li>4) Updating provisions related to state aid and <i>de minimis aid</i></li> <li>5) Adding updated documents: Partnership agreement template, Grant contract template</li> <li>6) Adding Public procurement rules in Ukraine (Annex II to FA)</li> <li>7) Adding changes to the Communication Guide for the Project Partners</li> <li>8) Adding a change log at the end of the manual</li> </ol>	<ol style="list-style-type: none"> <li>1) p. 1.4; p. 2.3, 2.4 deleted</li> <li>2) p. 6.4</li> <li>3) p. 10</li> <li>4) p. 15.2; Annex A16, Annex A18 (added), Annex 8, Annex 9, Annex 15</li> <li>5) Annex 5, Annex 10</li> <li>6) Annex 14</li> <li>7) Annex 4</li> <li>8) Table: Document change log</li> </ol>	JS (PROG, PROJ) MA