

## Supplement no 4 to the Programme Manuals related to suspension of the Financing Agreement

### 1. Introduction

Following the Russian military aggression against Ukraine, the European Commission has suspended cooperation with Russia within the European Neighbourhood Instrument cross-border cooperation programmes (ENI CBC). Consequently, the Agreement on financing and implementation of Cross Border Cooperation Programme “Poland – Russia” 2014-2020 signed between the Russian Federation, the Republic of Poland and the European Union and the payments to the Russian Beneficiaries have been suspended. This significantly affected the implementation of the projects under the Poland-Russia CBC Programme 2014-2020 and resulted in the need to apply new guidelines in response to the current situation.

Following the entry into force of the **Regulation (EU) 2022/2192 of the European Parliament and of the Council of 9 November 2022 laying down specific provisions for the 2014-2020 cooperation programmes supported by the European Neighbourhood Instrument and under the European territorial cooperation goal, following programme implementation disruption** (Regulation 2022/2192) and further decisions made by the Joint Monitoring Committee of the Poland-Russia Cross-border Cooperation Programme 2014-2020 during the meeting on 7<sup>th</sup> December 2022; taking into account lack of possibility to audit the projects with the Russian beneficiaries in line with provisions of Article 28 of the ENI CBC Implementing Regulation (EU) No 897/2014 of 18 August 2014:

- The maximum European Union’s co-financing for the Russian beneficiaries is decreased to the pre-financing already paid.
- No expenditure can be accepted from the Russian beneficiaries, even from before the cut-off date (i.e. before 24th February 2022), if sufficient audit work has not been carried out in line with Article 28 of the ENI CBC Implementing Regulation (EU) No 897/2014 of 18 August 2014.

#### **IMPORTANT!**

This means that since no expenditure of the Russian beneficiaries has been audited, **no co-financing paid to the Russian beneficiaries is eligible and all EU’s co-financing paid to the Russian beneficiaries will be subject to recovery** under the simplified recovery procedure directly from Russian beneficiaries based on article 14 of the Regulation (EU) 2022/2192.

All amounts of EU co-financing unduly or excessively paid to the Russian beneficiaries shall be offset from the Russian funds account and made available for Polish partners.

Simultaneously, all amounts of the Russian Federation co-financing unduly or excessively paid to the Russian beneficiaries will not be subject to recovery and shall not be considered as amounts due to the Managing Authority.

- The cross-border cooperation impact and benefits of projects, since the start of programme implementation disruption, shall be assessed basing on the indicators and related target values achieved only by the Polish beneficiaries.

## 2. Implementation of the projects with the Polish Lead Beneficiary

As a rule, the implementation of the project with the Polish Lead Beneficiary does not change in substance. The Polish Lead Beneficiaries and the Polish partners in those projects are advised to proceed with project implementation. At the same time, in case any beneficiary/partnership is unable to continue the implementation of the PLRU cross-border project in the current format, such information shall be immediately submitted to the JTS.

The Russian Beneficiaries continue the projects under their own responsibility and funding, bearing in mind that no co-financing paid to the Russian partners is eligible and all EU co-financing will be subject to recovery. Reports of the Russian beneficiaries shall not be processed, regardless of whether they are co-financed by EU or Russian funding.

The general principles are formulated below:

- a. Each Beneficiary carries out its part of the project according to the description of activities in the Application Form and the breakdown of indicators in the Partnership Agreement.
- b. If an activity/event on the Polish side is planned in the project, which does not strictly promote Polish-Russian cross-border cooperation (e.g. a scientific conference, thematic training, a conference summarizing the activities on the Polish side), the Beneficiaries may implement it unilaterally, following the new visibility guidelines (described in point 8 of this Supplement). It is recommended to modify the activities and the indicators in this respect, but taking into account the special circumstances of a possible failure to achieve them, the MA/JTS may approve their lower values/deviations in their implementation in the interim/final report.
- c. In general, the Managing Authority (MA)/Joint Technical Secretariat (JTS) accepts requests for changes related to the part of the project implemented on the Polish side (including prolongation of the implementation period) as well as brief narrative reports, interim, additional interim and final reports (narrative and financial parts) and requests for payment regarding the Polish part of the project.
- d. Requests for substantial changes to the project concerning the Russian Beneficiaries will not be considered by the MA/JTS, regardless of the period they relate to.

### 2.1. Before the entry into force of the Regulation 2022/2192

- a. Requests for minor changes concerning the Russian Beneficiaries, which were notified and approved by the JTS before 24.02.2022, will be taken into account during the verification of the eligibility of expenditures included in the reports. Requests for minor changes concerning the Russian Beneficiaries notified from 24.02.2022 will not be proceeded. The above provisions do not

concern the changes of FIF and LEF, which can be submitted in accordance with the *Programme Manual part 2*.

- b. All reports submitted by the Russian Beneficiaries cannot include expenses incurred and paid from 24.02.2022. If they do appear in the reports, they will be considered ineligible. The cost of the auditor verification of the report shall not be eligible starting from 24.02.2022.
- c. Polish Lead Beneficiaries are advised to include in interim, final and brief narrative reports the Russian part of the report.
- d. The verification of the Russian part of reports will be performed by the JTS. In some cases, the Lead Beneficiary may be asked to forward the JTS's comments to the Russian Beneficiary or to correct the report. If the corrected report is not submitted, the JTS will decide on the eligibility of costs based on the available data.
- e. If the Russian Beneficiary declines to report, the Lead Beneficiary may omit the individual report of the Russian Beneficiary on the basis of § 8 of the Partnership Agreement.
- f. If the durability of results on the Polish side be endangered by the lack of activities of the Russian Beneficiary, the Lead Beneficiary shall immediately inform the JTS and introduce necessary changes in the Polish part of the project. Moreover, the art .8 of the Regulation 2022/2192 shall be applicable - projects including an infrastructure and investment component located in a partner country shall not be required to repay the Union contribution where it is not possible to satisfy the obligation not to be subject to substantial changes within five years of the project closure.

## 2.2 After the entry into force of the Regulation 2022/2192

- a. Since no co-financing paid to the Russian beneficiaries is eligible and all the EU co-financing will be subject to recovery, no requests for changes in the projects nor reports submitted by the Russian beneficiaries shall be processed (regardless of whether they are co-financed by EU or Russian funding).

### **IMPORTANT!**

The Grant Contract's recovery provisions (stipulated under paragraph 19 of the Grant Contract) are no longer in force in relation to Russian beneficiaries.

A simplified recovery procedure, based on article 14 of the Regulation 2022/2192 shall be applied:

- The Managing Authority shall recover amounts unduly paid **directly from a Russian beneficiary** without prior recovery through the Lead Beneficiary.
- The amounts of EU co-financing to be recovered shall be calculated by the Managing Authority based on the individual co-financing rate established for the Lead Beneficiary and the Beneficiaries.

- The Managing Authority shall prepare and send out one recovery letter in order to recover amounts unduly paid.
- In the case of a negative response or in the absence of a reaction from Russian beneficiary the Managing Authority shall conduct the procedure of offsetting amounts unduly paid to the Russian beneficiaries from the Russian funds account.
- All amounts offset from the Russian funds account will be available for Polish beneficiaries.

- b. Following the start of Programme implementation disruption and for as long as such a disruption persists, the Polish Lead beneficiary shall not be required to assume responsibility for the non-implementation of the Russian part of the project.
- c. Following the start of programme implementation disruption, the Polish Lead beneficiary shall have the right to amend and adapt unilaterally the Partnership Agreement with the other beneficiaries.
- d. The Polish Lead beneficiary may propose to the Managing Authority the necessary changes to be made to the project including the redistribution of project activities among the remaining beneficiaries.
- e. In accordance with article 6 point 1 of the Regulation 2022/2192, the Managing Authority is authorised to unilaterally amend the Grant Contracts by way of Managing Authority's decision without the prior approval of the Joint Monitoring Committee.

### 3. Implementation of the projects with the Russian Lead Beneficiary

#### 3.1. Before the entry into force of the Regulation 2022/2192 – Subsidiary Contracts

Due to the suspension of the Financing Agreement, the MA may conclude Subsidiary Contracts with the Polish project Beneficiaries, which shall enable carrying out activities by the Polish project partner bypassing the Lead Beneficiary. This includes, in particular: requests for changes in their part of the project (including prolongation of the implementation period), submission of brief narrative reports, interim, additional interim and final reports (narrative and financial parts) and requests for payment regarding their part of the project. The Subsidiary Contract will also enable the transfer of payments to the Polish project Beneficiaries, bypassing the Lead Beneficiary.

The procedure for signing the Subsidiary Contract will be corresponding to the procedure of signing of the Addendum to the Grant Contract described in the Programme Manual Part II. The following documents constitute Beneficiary's annexes to the Subsidiary Contract:

- Authorisation for the Beneficiary's representative,
- the Financial Identification Form,
- Description of the part of the Project assigned to the Beneficiary,
- Budget of the Beneficiary.

Templates of the necessary documents/annexes to the Subsidiary Contract are provided at the Programme website. The JTS will inform the Beneficiary in a letter on the number of originals/copies of the above listed documents to be submitted. After receiving the properly prepared and filled in documents, the Subsidiary Contract will be prepared by the JTS.

### **3.2. After the entry into force of the Regulation 2022/2192 – Managing Authority’s decision**

In accordance with article 6 point 1 of the Regulation 2022/2192, the Managing Authority is authorised to unilaterally amend the Grant Contracts by way of **Managing Authority’s decision** without the prior approval of the Joint Monitoring Committee. Those amendments may also cover the replacement of the lead beneficiary or changes to the financing plan or to the execution deadlines.

Grant Contracts, for projects other than Large Infrastructure Projects, may be signed by the Managing Authority after 31 December 2022, provided **all project activities financed by the programme end by 31 December 2023**.

The signature of the Managing Authority’s decision may be initiated by the Managing Authority or by the Polish beneficiary of a project. The procedure for signing the Managing Authority’s decision will be corresponding to the procedure of signing of the Addendum to the Grant Contract described in the Programme Manual Part II.

If the signature of the Managing Authority’s decision is initiated by the Polish beneficiary, the rules described under point 3.1. apply accordingly.

### **3.3. After the Grant Contract amendment**

After the Addendum to the Grant Contract, the **Subsidiary Contract** or the **Managing Authority’s decision** is signed by the legal representative of the MA, it will be sent by the JTS on behalf of the MA to the Beneficiary. From the date of sending the addendum to the Grant Contract or the Subsidiary Contract by the JTS, the Beneficiary will have 30 days for signing the document and sending back its three original copies that are dated, stamped and signed by the authorized representative of the Beneficiary.

The general principles are formulated below:

- a. Each Beneficiary carries out its part of the project according to of the part of the Project assigned to the Beneficiary.
- b. If an activity/event on the Polish side is planned in the project, which does not strictly promote Polish-Russian cooperation (e.g. a scientific conference, thematic training, a conference summarizing the activities on the Polish side), the Beneficiaries may implement it unilaterally, following the guidelines in point 8 of this Supplement. It is recommended to modify the activities and the indicators in this respect, but taking into account the special circumstances of a possible failure to achieve them, the MA/JTS may approve their lower values/deviations in their implementation in the interim/final report.

- c. Changes to the project will be introduced by the Polish Beneficiaries individually on the basis of the above-mentioned Addendum, Subsidiary Contract or the Managing Authority's decision to the Grant Contract.
- d. Requests for major changes to the project concerning the Russian Beneficiaries will not be considered by the MA/JTS, regardless of the period they relate to.
- e. **Since no co-financing paid to the Russian beneficiaries is eligible and all EU co-financing will be subject to recovery, no requests for changes in the projects nor reports submitted by the Russian beneficiaries shall be processed (regardless of whether they are co-financed by EU or Russian funding).**
- f. Interim, final and brief narrative reports of the Polish Beneficiaries should be submitted within the set deadlines and should relate only to the activities performed by the particular Beneficiary.

**IMPORTANT!**

The Grant Contract's recovery provisions (stipulated under paragraph 19 of the Grant Contract) are no longer in force in relation to Russian beneficiaries.

A simplified recovery procedure, based on article 14 of the Regulation 2022/2192 shall be applied:

- The Managing Authority shall recover amounts unduly paid **directly from a Russian beneficiary** without prior recovery through the Lead Beneficiary.
- The amounts of EU co-financing to be recovered shall be calculated by the Managing Authority based on the individual co-financing rate established for the Lead Beneficiary and the Beneficiaries.
- The Managing Authority shall prepare and send out one recovery letter in order to recover amounts unduly paid.
- In the case of a negative response or in the absence of a reaction from Russian beneficiary the Managing Authority shall conduct the procedure of offsetting amounts unduly paid to the Russian beneficiaries from the Russian funds account.
- All amounts offset from the Russian funds account will be available for Polish beneficiaries.

## 4. Changes in the projects

The procedures for changes to the Grant Contract described in chapter 7 of the Programme Manual Part II are modified by the below-described provisions to be applicable for the projects, which submit requests for changes after suspension of the Financing Agreement.

### 1) Minor changes

a. In the projects with the Polish Lead Beneficiary

Beneficiaries submit their requests for changes to the Lead Beneficiary, who consolidates them and submits a request for changes to the JTS. The documents to be submitted by the Lead Beneficiary to the JTS should be provided both in one paper version (via post) and in e-version (scan) to the email address plru@plru.eu. JTS will start the verification procedure of the request for changes after receiving e-version of the documents.

Requests for minor changes from the Russian Beneficiaries, which were notified and approved by the JTS before 24.02.2022, will be taken into account during the verification of the eligibility of expenditures included in the reports. Requests for minor changes concerning the Russian Beneficiaries notified from 24.02.2022 will not be proceeded. The above provisions do not concern the changes of FIF and LEF, which can be submitted on the current basis.

b. In the projects with the Russian Lead Beneficiary

After signing the Subsidiary Contract or the Managing Authority's decision with all Polish Beneficiaries in the project with the Russian Lead Beneficiary, requests for changes can be submitted by each Beneficiary directly to the JTS. The documents to be submitted by the Beneficiaries to the JTS should be provided both in one paper version (via post) and in e-version (scan) to the email address plru@plru.eu. JTS will start the verification procedure of the request for changes after receiving e-version of the documents.

Changes requested by the Russian Beneficiaries and concerning modification of the Grant Contract which were notified to JTS before 24.02.2022, will be taken into account during the verification of the eligibility of expenditures included in the reports. Requests for minor changes concerning the Russian Beneficiaries notified from 24.02.2022 will not be proceeded. The above provisions do not concern the changes of FIF and LEF, which can be submitted on the current basis.

c. Simplification of rules for minor changes - only for Polish Beneficiaries

Changes in the budget of the Beneficiary related to transfer of funds between the budget headings involving a variation of 15% or less of the amount originally entered (or as modified by addendum) in relation to each concerned main heading for eligible costs **including the infrastructure component (works)** shall be treated as minor changes (the provisions of the Programme Manual Part II for changing of staff costs, administrative costs and any costs presented as lump sums have not been changed).

When shifting funds from the direct costs to the infrastructure component, the amount of administrative costs remains unchanged, unless it exceeds 7% of the direct eligible costs. A decrease of the amount of administrative costs in consequence of the above-mentioned changes shall also be treated as a minor change.

In any case the total value of the infrastructure component in the regular projects cannot exceed 2,5 mln EUR as a consequence of the transfers in the project budget. The level of the infrastructure component will be monitored by the JTS.

## 2) Substantial changes

As a general rule, the beneficiaries should ensure the compliance of the requested substantial changes with the project logic and keep the consistency of the requested changes with at least one of the project specific objectives.

### a. In the projects with the Polish Lead Beneficiary

For the project with the Polish Lead Beneficiary, the implementation of the project remains unchanged. It means that the Beneficiaries submit their requests for changes to the Lead Beneficiary, who consolidates them and submits a request for changes within the execution period to the JTS. The documents to be submitted by the Lead Beneficiary to the JTS should be provided both in one paper version (via post) and in e-version (scan) to the email address plru@plru.eu. JTS will start the verification procedure of the request for changes after receiving e-version of the documents.

Changes requested by the Russian Beneficiaries will not be considered by the MA/JTS.

### b. In the projects with the Russian Lead Beneficiary

After signing the Subsidiary Contract or Managing Authority's decision with all Polish Beneficiaries in the projects with the Russian Lead Beneficiaries, requests for changes can be submitted within the execution period of the Grant Contract by each Beneficiary directly to the JTS.

The documents to be submitted by the Beneficiaries to the JTS should be provided both in one paper version (via post) and in e-version (scan) to the email address plru@plru.eu. JTS will start the verification procedure of the request for changes after receiving e-version of the documents.

Changes requested by the Russian Beneficiaries will not be considered by the MA/JTS.

## 3) **Changes which do not call into question the grant award decision and shall be decided upon by the MA**

An additional bullet point named "Introduction, cancelation or replacement of the output indicator from the list of the suggested indicators" is added to the list of non-budgetary changes to be decided upon by the MA presented in the Programme Manual Part II.

## 4) **Changes that may potentially question the grant award decision, which require the JMC decision**

A bullet point named "Introduction, cancelation, replacement of an indicator" presented in the Programme Manual Part II is replaced as follows: "Introduction, cancelation or replacement of the Programme output indicator or the result indicator".

### **IMPORTANT!**

The Grant Contract's (paragraph 4 point 4) and Subsidiary Contract's provisions concerning its execution period are no longer in force in relation to the Polish beneficiaries when the Joint Monitoring Committee awarded them additional funds prior to the expiration of the execution period or when an addendum to the Grant Contract enabling the Polish project beneficiary to take over the EU co-financing of the Russian



project beneficiary was signed prior to the end of the execution period. In such cases, the Grant Contract can be modified until the final payment is made to the Polish beneficiaries.

## 5. Reporting in the projects

The reporting procedures described in chapter 6 of the Programme Manual Part II are modified by the below-described provisions to be applicable for the projects, which submit their reports after suspension of the Financing Agreement.

**1) The start-up reports – no new provisions are introduced.**

**2) The brief narrative reports:**

**a) before 01 June 2023**

- a. In the projects with the Polish Lead Beneficiary – the document covering the information on the Polish part of the project needs to be submitted by the Lead Beneficiary to the JTS in e-version (scan) to the email address [plru@plru.eu](mailto:plru@plru.eu). The deadline for submitting the above-mentioned report remains unchanged and it is considered correctly kept if the e-version of the relevant report reaches the JTS mailbox in due time.
- b. In the projects with the Russian Lead Beneficiary – the documents should be submitted to the JTS in the following way:
  - i. The reports covering the Russian part of the project are not required to be submitted. In case the Lead Beneficiary submits the report covering the Russian part of the project, it shall not be processed (regardless of whether they are co-financed by EU or Russian funding).
  - ii. The Polish project Beneficiaries submit their individual reports directly to the JTS. The deadline for submitting the individual reports by the Polish Beneficiaries corresponds to the one for submitting the report for the Russian part by the Lead Beneficiary and it is considered correctly kept if the e-version of the relevant report reaches the JTS mailbox in due time.

**b) after 01 June 2023** – Beneficiaries are not required to submit brief narrative reports after 1 June 2023.

**3) The interim reports, additional interim reports and final reports:**

- a. In the projects with the Polish Lead Beneficiary – the document covering the information on the Polish part of the project needs to be submitted by the Lead Beneficiary to the JTS both in a paper version (via post) and in e-version (scan and excel file, where applicable) to the email address [plru@plru.eu](mailto:plru@plru.eu).

In projects with **only one Polish Beneficiary**, the consolidated reports are no longer required. In such cases, only the individual financial and narrative reports (with all required annexes) need to be submitted by the Lead Beneficiary to the JTS.

If there is **more than one Polish beneficiary in the project**, the Lead Beneficiary is obliged to submit the consolidated report, covering the information on the Polish part of the project, consisting of the consolidated narrative and financial parts (with all required annexes).

The JTS will start the verification procedure of the relevant report after receiving the e-version of the documents. The deadline for submitting the above-mentioned report remains unchanged and it is considered correctly kept if any of the required versions (paper or e-version) reaches the JTS in due time.

- b. Reports of the Russian beneficiaries shall not be processed, regardless of whether they are co-financed by EU or Russian funding. In the projects with the Russian Lead Beneficiaries – the documents should be submitted to the JTS in the following way:
- The reports covering the Russian part of the project are not required to be submitted. In case the Lead Beneficiary submits the report covering the Russian part of the project, it shall not be processed (regardless of whether they are co-financed by EU or Russian funding).
  - The Polish project Beneficiaries submit a paper version (via post) and in e-version (scan and excel file, where applicable) to the email address [plru@plru.eu](mailto:plru@plru.eu) of their individual reports (with all required annexes) approved by the relevant auditors directly to the JTS. The deadline for submitting the individual reports by the Polish Beneficiaries is considered correctly kept if the e-version of the relevant report reaches the JTS mailbox in due time.
  - The JTS will start the verification procedure after receiving the e-version of the last required individual report from any of the Polish Beneficiaries. The JTS might start verification of already submitted report(s) before the last required individual report is provided, if the deadline for submitting the last required individual report exceeds six months from the day of registration at the JTS of the first received individual report in the given project.
  - The MA transfers the funds directly to the Polish project Beneficiaries based on the Subsidiary Contract or the Managing Authority's decision signed with the relevant Polish Beneficiary. The financial charges concerning bank transfers performed by the MA are born by the MA.
  - The provisions related to the financial guarantee, described in chapter 4.1 of the Programme Manual Part II, apply respectively to each Polish Beneficiary submitting the request for payment.

- Following the EC decision, the MA has suspended transferring of the funds to the Russian Beneficiaries.
- c. The request for final balance payment, applicable for the projects, where the Programme co-financing calculated from the total eligible costs exceeds the amount of all the advance payments received by the Polish beneficiary(-ies), does not have to be attached to the first version of the final report submitted to the JTS. The request for final balance payment, including the correct amount of the final balance payment, will have to be submitted with the final version of the final report, after the JTS confirms that the final report is acceptable.
  - d. The final report shall be submitted to the JTS in an e-version and a paper version not later than 2 months after the end of the implementation period in projects in which an addendum to the grant contract or to the subsidiary contract was signed after 1 June 2023 and the project is prolonged by the addendum. In case the addendum signed after 1 June 2023 does not cover the project prolongation and the implementation period is completed, the deadline for submitting the final report to the JTS is not later than 2 months after the signature of the addendum.**
- 4) The whole necessary correspondence related to the given report between the JTS and the Polish Lead Beneficiary or between the JTS and the Polish project Beneficiary will be carried out in e-version via e-mail only (scans of signed letters).
  - 5) Verification of the Beneficiaries' reports by independent auditors can be performed either on the scans of the documents supporting the costs incurred by the Beneficiaries or on the original documents at the premises of the Beneficiary. The Beneficiaries are obliged to keep the original documents in the project's folder at their premises.
  - 6) Obligatory administrative verification in case of purchase of fixed assets by the Beneficiary for the unit value equal to or higher than 5 000 EUR gross should be carried out by an auditor in the form of on-the-spot check (at the Beneficiary's office).
  - 7) The auditor's certificate confirming the costs incurred by the Beneficiary and the checklists as required by the Guidelines on expenditure verification should be issued in the original version and delivered to the Beneficiary via e-mail (scan version) and via post (original paper version).
  - 8) The MA transfers the funds to the Polish Lead Beneficiaries and the Polish Beneficiaries based on the payment option chosen by the Lead Beneficiary and indicated in the Grant Contract. The financial charges concerning bank transfers performed by the MA are born by the MA.
  - 9) The final amount of the final balance payment shall be calculated by the Managing Authority based on the fully controlled and audited expenditures incurred by the Beneficiaries during the entire Project implementation period and the pre-financing actually paid to the Beneficiaries.
  - 10) Additional eligibility rules for Polish beneficiaries:

- a. For the substantial changes requested by the Polish beneficiaries, covering introduction of new project activities, which have been implemented by the given beneficiary before approval of the change, the costs related to such activities and incurred by the beneficiary from its own resources before the decision of the Joint Monitoring Committee might be considered eligible, if the change was approved by the Joint Monitoring Committee retroactively. In such cases, on the basis of the exception from the Programme eligibility rules, the principle of competitiveness does not apply, but the expenditure must be incurred in line with national and/or internal regulations of the beneficiary. The remaining Programme eligibility rules must be followed in order the costs could be considered eligible.
- b. In case the Polish beneficiary has exceeded the costs planned under the given budget line(s) of its individual budget, however, the planned costs of the main budget heading in question and the planned costs of the activity in question are not exceeded, the costs exceeding the planned value of the budget line(s) could be considered eligible, if they are in line with the remaining eligibility rules of the Programme. In such cases there is no necessity to apply for budgetary changes in the project before submitting the final report to the JTS.
- c. The provisions presented in point b) above do not apply to the budget headings “Staff costs” and “Administrative costs”, where no budget line can be exceeded.

## 6. Eligibility of expenditure related to the new activity- support for the Ukrainian refugees

The following expenditure **incurred from 24.02.2022** to provide support and assistance to the Ukrainian refugees, who escaped to Poland due to the Russian military aggression against Ukraine, can be considered eligible under the project, if incurred and paid by the project Beneficiary, not directly by a physical person, who is considered a refugee. The expenditure shall be planned under the newly created budget category named “7. Support for the Ukrainian refugees”, which includes four sub-categories with the examples of eligible costs within each sub-category:

- 1) 7.1 Adaptation of premises to accommodate the refugees and purchase of necessary equipment:
  - a) construction works aiming at renovation/reconstruction of the existing premises to adapt them to the housing needs (including responding to the needs of persons with disabilities),
  - b) purchase of building materials for the renovation/reconstruction of the premises,
  - c) purchase of furniture, including furniture assembly (including responding to the needs of persons with disabilities),
  - d) purchase of household appliances, including their assembly,

- e) supporting services (e.g. cleaning) in the facilities.
  - f) Corresponding publicity costs (e.g. information boards / commemorative plaques, press articles, etc.)
- 2) 7.2 Increasing capacity of the educational institutions, including nurseries and kindergartens:
- a) basic refurbishing at school classes (e.g. painting),
  - b) purchase of school furniture,
  - c) purchase of computer and TV equipment (e.g. PCs, laptops, tablets, printers, multimedia projectors, TV sets, etc.),
  - d) purchase of materials and devices that improve learning and communication,
  - e) purchase of school and teaching materials,
  - f) providing Polish-Ukrainian and Ukrainian-Polish interpretation, including the remuneration of teachers employed to provide the interpretation,
  - g) remedial classes (for children to get into inclusive education systems),
  - h) inclusive education, creation of additional school places,
  - i) training and hiring of additional teachers and staff,
  - j) assessment of children's educational needs,
  - k) construction works aiming at renovation/reconstruction of the existing premises to adapt them to the educational purposes
  - l) Corresponding publicity costs (e.g. information boards / commemorative plaques, press articles, etc.).
- 3) 7.3 Organisation of integration meetings and Polish language courses:
- a) civic orientation and interaction with the host society,
  - b) assistance with finding employment, guidance, counselling,
  - c) remuneration for conducting integration meetings and language courses (under the employment contract as well as the civil law contract),
  - d) purchase of materials for the organization of meetings and courses, including:
    - teaching materials,
    - computer and TV equipment (e.g. PCs, laptops, tablets, printers, multimedia projectors, TV sets, etc.),
  - e) purchase of catering services,
  - f) purchase of products for coffee breaks,

- g) Corresponding publicity costs (e.g. information boards / commemorative plaques, press articles, etc.).
- 4) 7.4 Ensuring the essential living needs:
- a) purchase of food,
  - b) purchase of hygienic materials,
  - c) purchase of basic medical supplies
  - d) Corresponding publicity costs (e.g. information boards / commemorative plaques, press articles, etc.).

The activities related to the support and assistance to the Ukrainian refugees should be added to the project as a new separate activity.

## 7. Project savings

Savings identified in the project can be used for the new activity related to provision of support and assistance for the Ukrainian refugees (as stipulated in point 6 of this Supplement). The use of savings should be requested from the MA/JTS and documented as the requests for relevant changes in line with the provisions described in point 4 of this Supplement.

## 8. Visibility guidelines

The project information and promotion activities obligations described in chapter 13 of the Programme Manual Part II are modified by the below-described provisions.

### 1) Visual elements

All promotional materials produced as part of the project and project documents should be marked with the following compulsory visual elements:

- a) the EU emblem;
- b) information about co-financing from the European Union.

Both forms of that graphics are acceptable:



**Co-funded by  
the European Union**

The Programme logo is not binding anymore.

Compulsory visual elements can be found on the European Commission website, under the link: [https://ec.europa.eu/regional\\_policy/en/information/logos\\_downloadcenter/](https://ec.europa.eu/regional_policy/en/information/logos_downloadcenter/)

## **2) Name of the Programme**

In project documents and texts/articles about the project, the name of the Programme or a link to the Programme's website should not be used. It is enough to include information that the project is implemented with the financial support of the European Union under the European Neighbourhood Instrument (e.g. 'The project is co-financed by the European Union, under the European Neighbourhood Instrument').

## **3) Project title**

If the title of the project contains the name of a city or region in Russia, the Beneficiaries should use only the project number.

The names and logo/crest of the Russian Beneficiaries should not be mentioned in any promotional materials.

## **4) Disclaimer**

The EU is not responsible for the contents of communication materials prepared by the Beneficiaries.

Promotional materials such as: publications, websites, social media accounts, movies and audio-visual materials must include a disclaimer (e.g. 'Its contents are the solely responsibility of <lead beneficiary's/beneficiary's name> and under no circumstances can be regarded as reflecting the position of the European Union, the Managing Authority or the Joint Technical Secretariat').

Apart from a disclaimer, all promotional materials should contain the information indicated below.

- a. For publications in print or electronic format

This document/publication was produced with the financial support of the European Union under the European Neighbourhood Instrument.

- b. For websites and social media accounts

This website/account was created and maintained with the financial support of the European Union under the European Neighbourhood Instrument.

- c. For videos and other audio-visual material

This video/film/programme/recording was produced with the financial support of the European Union under the European Neighbourhood Instrument.

## **5) Information board/commemorative plaque**

In the case of the infrastructure and investment activities, the Beneficiary is obliged to produce relevant boards and plaques:

- information boards during construction;

- commemorative plaques after the end of the infrastructure activities or on equipment in case of the investment activities.

Obligatory elements to be put on the boards/plaques:

- the EU emblem;
- information about co-financing from the European Union;
- the title of the project or the project number;
- information on the co-financing, for example:

**in case of an information board:** This [type of structure] is being renovated/constructed/renewed with the financial support of the European Union under the European Neighbourhood Instrument.

**in case of a commemorative plaque:** This [type of structure] was renovated/built with the financial support of the European Union under the European Neighbourhood Instrument.

Information boards/commemorative plaques, which were already produced and installed, can be replaced with new ones. Before replacing a board/plaque with a new one, the Beneficiaries are obliged to take a photo of the initial board/plaque located in the place of the project's implementation. The cost of a new board/plaque can be covered from the own sources of the Beneficiaries or from the savings generated within the project.

**IMPORTANT: All planned information and promotion activities should be agreed with the Communication Manager at the JTS.**

## 9. Check on spot verifications by the JTS

In the chapter 10.1 (On-the-spot verifications and monitoring visits) of the Programme Manual part II, the sentence "*Within 30 calendar days after the on-the-spot verification the JTS prepares a report and sends it to the beneficiary accompanied by respective documents (if any) and recommendations (if any)*" is deleted.

The check on spot procedure is conducted by the JTS in accordance with the provisions of the "Guidelines on expenditure verification".

## 10. Final note

**As the Programme closure is approaching, the JTS would like to remind the beneficiaries that ensuring of the high quality documents (e.g. requests for changes, reports, clarifications, etc.), as well as meeting the submission deadlines to the JTS are crucial for the successful finalisation and settlement of the projects. All project activities must be completed and all costs must be incurred and paid (with the exception of those related to the final report preparation) before the approved end date of the project implementation period, which cannot be later than 31 December 2023 for the projects granted with the additional funds. No requests for further project extensions will be approved. Please note that failure to comply with the Programme rules and requirements, as well as not observing the given deadlines may result in the ineligibility of the project costs.**