

Interreg



Co-funded by
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NEXT Poland – Ukraine

MANUAL FOR SMALL PROJECTS

INTERREG NEXT

POLAND – UKRAINE 2021-2027 PROGRAMME

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List of abbreviations

Familiarise yourself with the list of abbreviations used in the Interreg NEXT Poland - Ukraine 2021-2027 Programme. These will help you to get a better understanding of the Programme and the content of the individual chapters of this Manual.

Abbreviation	Definition
APPLICANT	Institution submitting the application form; in case of small project selection for financing - Small project Lead Beneficiary
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 the financial rules for these Funds and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Financial Support Facility for Border Management and Visa Policy
DNSH	the "Do no significant harm" principle, means not supporting or carrying out economic activities that do significant harm to the environment
EC	European Commission
EU	European Union
EUR	Euro
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 (General Data Protection Regulation)
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
GENERATOR	IT system - electronic system for submitting Applications Form and accounting for project
INTERREG REGULATION	Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions concerning the European

	territorial cooperation objective (Interreg) supported by the European Regional Development Fund and external funding instruments
JS	Joint Secretariat
MA	Managing Authority (Ministry of Development Funds and Regional Policy of the Republic of Poland)
MC	Monitoring Committee
MANUAL	Manual for small projects
NA	National Authority (Secretariat of the Cabinet of Ministers of Ukraine)
NEB	The New European Bauhaus initiative
NC	National controller
OCCP	Office of Competition and Consumer Protection of the Republic of Poland
PARTNER	Institution participating in preparation of the application form; in case of small project selection for financing - Small project Beneficiary
PROGRAMME	Interreg NEXT Programme Poland – Ukraine 2021-2027
POI	Programme output indicator
PRI	Programme result indicator
SHRIMP	Public Aid Scheduling, Registration and Monitoring System
SMALL PROJECT	Action of limited financial volume, implemented within the Small Project Fund
SMALL PROJECT BENEFICIARY	An entity indicated in the application for a small project, which participates in the implementation of its part of a small project
SPF	Small Project Fund – Programme operation aimed at the selection and implementation of projects, including people-to-people actions, of limited financial volume;
SPF BENEFICIARY	Entity authorised to manage the Small Project Fund in the Polish-Ukrainian border area, i.e. Association of the Carpathian Euroregion.
SMALL PROJECT LEAD BENEFICIARY	An entity identified in the application for a small project, which signs a grant agreement and is responsible for implementation of the entire small project

SPF WEBSITE	https://plua-karpacki.pl/
SPFC	Small Project Fund Committee
TFEU	Treaty on the Functioning of the European Union
VAT	value added tax
WCAG 2.1	web content accessibility guidelines

THE SMALL PROJECTS FUND BENEFICIARY

The SPF Beneficiary **under Priority 4 Cooperation** at the Polish-Ukrainian Border is:

ASSOCIATION OF THE CARPATHIAN EUROREGION

For ongoing issues, you are encouraged to communicate with us by telephone and email. Official correspondence on a small project is generally carried out in the generator.

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website: <https://plua-karpacki.pl/>

Free support is available at every stage of the preparation and implementation of a small cross-border project. We inform about funding opportunities. We are also here to help with preparation, implementation and accounting for a small project. Please inform us about any problems that arise. The sooner we are informed about problems, the sooner we can find a solution together.

The official language of the Programme is English. Official correspondence shall be in English. The national language of the small project Lead Beneficiary/small project Beneficiary is used for trainings, meetings, information and promotion activities, etc.

FORMS OF SUPPORT

We have prepared the following forms of support during the preparation and implementation of small project:

➔ MANUAL FOR SMALL PROJECTS

This is the basic document for the implementation of a small project under the Interreg NEXT Programme Poland - Ukraine 2021-2027

➔ WEBSITE

Here we provide up-to-date information on small projects: call schedule, cooperation offers, training dates, current electronic versions of the applicable documents, contact details and much more. Keep up to date for more information:

- Association of the Carpathian Euroregion: <https://plua-karpacki.pl/>

➔ ASSISTANCE IN FINDING A PARTNER

Each small project, supported by the SPF, needs to have at least one partner from Poland and one from Ukraine as well as activities implemented on the both sides of the border. If you have not yet cooperated with an institution from the other side of the Polish-Ukrainian border or if you would like to start a new partnership, we will help you to find a suitable partner. All you need to do is fill in the cooperation offer form available on our website in national language and send it to us.

➔ TRAINING

For both those considering applying for a small project and those already implementing a small project, we organise training courses. The training courses are conducted in Polish and Ukrainian language. Information about training dates can be found on our website .

➔ INDIVIDUAL CONSULTATIONS

We provide all interested persons with individual consultations on the preparation of a small project, the implementation of planned activities and their settlement. The consultations are conducted in national language and in a form that is convenient for you, e.g. by:

- telephone,
- e-mail,
- meeting at our office,
- online meeting.

➔ GENERATOR

There is a dedicated IT system - electronic system for submitting Application Form and accounting for project (Generator), which will make it easier to apply for funding, settle a small project and correspond with us. The generator is available at: www.e-interregnext.eu

1. GENERAL INFORMATION – THE SMALL PROJECT FUND

The Small Project Fund (hereafter SPF), with a total value of EUR 4 543 417,78 (including **Programme co-financing – EUR 4 089 076,00**), is a separate part of the Interreg NEXT Poland – Ukraine 2021-2027 Programme. This Programme supports the development of the Polish-Ukrainian border regions through the implementation of projects addressing problems/opportunities in the border region that cannot be sufficiently solved/used by an entity from a single country alone, but require cooperation between partners from Poland and Ukraine. The cross-border dimension of the supported activities is therefore a hallmark of this Programme. A detailed description of the Programme's objectives can be found at www.pl-ua.eu.



COOPERATION

The Small Project Fund under PRIORITY 4 – COOPERATION, specific objective 1 Build up mutual trust, in particular by encouraging people-to-people actions is managed by the Association of the Carpathian Euroregion.

IMPORTANT

Under the Small Project Fund, both Polish and Ukrainian beneficiaries can apply and implement a small project.

PROGRAMME AREA

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

The Programme area is as follows:

➔ **Poland** – voivodeships:

- **Podkarpackie,**
- **Lubelskie,**
- **Podlaskie**
- **Mazowieckie** (Ostrołęcki and Siedlecki subregions only);
 - Ostrołęcki subregion: Makowski District, Ostrołęcki District, Ostrowski District, Przasnyski District, Wyszowski District, City of Ostrołęka District.
 - Siedlce sub-region: Garwoliński District, Łosicki District, Siedlecki District, Sokolowski District, Węgrowski District, City of Siedlce District.

➔ **Ukraine – oblasts:**

- **Volyn,**
- **Lviv,**
- **Zakarpattya,**
- **Rivne,**
- **Ternopil**
- **Ivano-Frankivsk.**

Below is a map that shows **THE PROGRAMME'S AREA.**



2. WHAT PROJECTS CAN BE FINANCED UNDER THE SMALL PROJECTS FUND?

Only small-scale projects characterised by **A WIDE CROSS-BORDER IMPACT, REAL COOPERATION BETWEEN PARTNERS AND SUSTAINABLE PRODUCTS** will receive funding from the Small Project Fund.

For a small project to be relevant to the Programme, it must furthermore:

- contribute to **the Programme priorities and specific objectives** in the strongest possible way;
- contribute to **strengthening cross-border cooperation**;
- be implemented in a **Polish-Ukrainian partnership**;
- be implemented by **eligible small project Beneficiaries** ;
- carry out their activities **in the Programme area** (some activities may be carried out outside the Programme area, but for the clear benefit of the Programme area);
- **comply with all EU horizontal principles** and contribute to their implementation.

Small projects implemented within the SPF project shall be co-financed in the amount of up to **90%** of eligible expenditures. The minimum limit for co-financing of a small project is **EUR 20 000 and the maximum is EUR 90 000**. The maximum total budget of a small project may not exceed EUR 100 000.

2.1 How to ensure the cross-border character of a small 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.

SMALL PROJECT MUST BENEFIT POLAND AND UKRAINE AND THEIR PEOPLE.

When preparing a small project, it is necessary to describe the planned activities in such a way that the experts evaluating it have no doubts as to their importance for the Polish-Ukrainian border region.

All projects co-financed under the Programme must generate a cross-border effect. Next to 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.

Each small project has to demonstrate a cross-border impact – benefit people on both sides of the border. Soft activities in a small project shall involve representatives from both sides of the border, e.g. joint PL-UA workshops, trainings.

Every project should address a problem or a challenge important for both sides of the border – in the area covered by the Programme. Depending on the situation on Polish and Ukrainian side, that problem may have various aspects. Nevertheless, it is important to find a 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 A SMALL PROJECT MEANS THAT:

- **the problems identified cannot be solved without cross-border cooperation;**
- the project addresses an issue of importance to both sides of the Polish-Ukrainian border;
- the project has objectives of common interest that are important to both sides of the border;
- all partners actively participate in the project in order to achieve its results;
- solutions are developed jointly by organisations from both countries cooperating on the project, thus demonstrating clear cross-border added value over and above the results achieved independently in the regions/areas involved;
- the project results reflect a cross-border, joint approach;
- project results are available on both sides of the border and benefit both parties;
- cross-border cooperation generates synergy effects;
- the project lays the foundations for the development of cross-border cooperation.

IMPORTANT

Only projects with a strong cross-border character can be financed by the Programme. Projects are not considered to be cross-border if they consist of a series of activities on one side of the border or solutions connected only by a vague thematic link and/or exchange of experience or ex-post information between partners without any joint implementation.

Tasks (activities) of a small project shall focus on residents of the Polish-Ukrainian border area, i.e. these people shall benefit from the products of the small project:

- residents of the support area, including excluded groups, e.g. long-term unemployed, senior citizens, people with disabilities, their families and carers,
- Ukrainian refugees residing in the support area,
- regional, local artists and craftspeople, as well as bands and groups presenting folk traditions and customs.

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.
- the cross-border nature of a small project will be assessed by experts on the basis of specific information on the above elements that you provide in your Application Form.

2.1.1 Partnership

To strengthen the cross-border impact of small projects, each small project **needs to have at least one partner from Poland and one from Ukraine** as well as activities implemented on the **both sides of the border**.

IMPORTANT

- ➔ **A local self-government unit or an entity controlled by it or dependent on it, which has a legal act causing undue differentiation, exclusion or restriction on the basis of any premises, i.e.: sex, race, ethnic origin, religion, world view, disability, age, sexual orientation. This also applies to the entire project implementation phase and the project life cycle referred to in Article 65 of the General Regulation.**
- ➔ **an entity that is on EU or national sanctions lists in relation to Russia's destabilising actions in Ukraine or an entity that is associated with persons or entities on such lists.**

cannot be an applicant or partner in a project.

CONFIRMATION OF CROSS-BORDER PARTNERSHIP concluded **AS** part of the project **IS PROVIDED BY THE DECLARATION OF COOPERATION (ANNEX No. 1** to the Application Form).

IMPORTANT

The applicant/ Small Project Lead Beneficiary takes responsibility for the preparation and implementation of the small project. Partners / Small Project Beneficiaries have a supporting role and are responsible for their part of the project. Partners/ Small Project Beneficiaries may or may not have a budget.

Before signing the Small Project Grant Agreement the Small Project Lead Beneficiary is obliged to conclude Small Project Partnership Agreement according to the template provided, which constitutes Annex No. 7 to the Manual¹. In this Agreement, they and their financially

¹ If you see a need to expand the provisions of the Small Project Partnership Agreement, you may do so, provided that the new provisions do not contradict those in the template.

participating partner(s) define the rights and obligations related to the implementation of the project.

TABLE 1. CORE RESPONSIBILITIES OF THE PARTNERS/BENEFICIARIES

	OBLIGATIONS OF THE APPLICANT/LEAD BENEFICIARY	RESPONSIBILITIES OF THE PARTNER(s) /BENEFICIARY(IES)
Preparation project	<ul style="list-style-type: none"> • Preparation of a small project in cooperation with a partner/partners. • Appoint a person responsible for the implementation of the small project. • Preparation and submission of an Application Form to the SPF Beneficiary. 	<ul style="list-style-type: none"> • Participate in the preparation of a small project. • Designation of a person responsible for cooperation on a small project. • Signing of the declaration of cooperation.
Small Project Grant Agreement/ Small Project Partnership Agreement	<ul style="list-style-type: none"> • Signing of Small Project Grant Agreement Conclude a Partnership Agreement with the financial Beneficiary(ies) involved in the project, regulating mutual responsibilities. 	<ul style="list-style-type: none"> • Signature of Small Project Partnership Agreement
Generator	<ul style="list-style-type: none"> • Operation of the Generator in terms of: Application Form, correspondence, reporting. 	-
Implementation and accounting for a small project	<ul style="list-style-type: none"> • Substantive and financial responsibility for a small project. • Securing funding to pre-finance the project activities • Participation in the implementation of a small project as set out in the Application Form/Partnership Agreement. • Ensure that documents confirming progress in the implementation of activities and achievement of output and result indicators are 	<ul style="list-style-type: none"> • Knowledge of and compliance with the provisions of the proposal, the Small Project Grant Agreement . • Securing funding to pre-finance its project activities • Participation in the implementation of a small project as set out in the Application Form /Partnership Agreement (if applicable). • Provide evidence of progress in the implementation of project

	<p>consistent with the Small Project Grant Agreement .</p> <ul style="list-style-type: none"> • Requesting payments within the deadlines and in accordance with the reporting requirements contained in the Small Project Grant Agreement and this Manual. • Communication with Beneficiary(ies) and fulfilment of the Small Project Partnership Agreement (if applicable) • Contact with the SPF Beneficiary, providing information, delivering documents, representing the project. 	<p>activities and achievement of output and result indicators.</p> <ul style="list-style-type: none"> • Promptly inform the Small Project Lead Beneficiary/of any circumstances that delay, hinder or prevent the implementation of the project.
Promotion of a small project	<ul style="list-style-type: none"> • Ensure that all project related products, information communicated at events comply with the information and publicity rules set out in p. 6.3. 	<ul style="list-style-type: none"> • Adherence to the information and communication principles set out in p. 6.3.
Payments	<ul style="list-style-type: none"> • Receive payment from the SPF Beneficiary and timely transfer the funding to the Small Project Beneficiaries. • Preparing and timely submitting progress reports. 	<ul style="list-style-type: none"> • Preparing input to the progress report.
Control/audit	<ul style="list-style-type: none"> • Assist in carrying out controls, audits and evaluations, be subject to any , controls, audits and evaluations and make available any documents required for these purposes, providing necessary information. • Be responsible for any irregularities in the lump sums declared. 	<ul style="list-style-type: none"> • Providing assistance to the Beneficiary during controls, audits and evaluations, be subject to any controls, audits and evaluations and making available any documents required for these purposes, providing the necessary information. • Be responsible for any irregularities in the lump sums declared. • To repay to the Beneficiary any sums unduly received and to comply with any

	<ul style="list-style-type: none"> Repaying to the SPF Beneficiary any amounts unduly paid. 	requests for repayment made by the Beneficiary in accordance with the Small Project Partnership Agreement.
Durability	<ul style="list-style-type: none"> Compliance with the post-closure obligations set out in section 7 	<ul style="list-style-type: none"> Compliance with the post-closure obligations set out in section 7

2.1.2 Criteria for cooperation

At least three of the following four cooperation criteria must be met for each project partnership:

JOINT PROJECT PREPARATION (MANDATORY)

- All partners contribute to the project concept;
- the partners determine how the project will be managed, e.g. by setting common objectives and deliverables, a financial plan, a timetable for implementation and allocating responsibility for project activities in order to achieve the project objectives;
- each Beneficiary specifies what knowledge and experience they have and what they expect of their partner in relation to the project.

JOINT IMPLEMENTATION OF THE PROJECT (MANDATORY)

- The Lead Beneficiary is responsible for the implementation of the entire project. The small project Beneficiaries assume responsibility for the implementation of their parts of the project;
- each small project Beneficiary responsible for a particular part of the project must ensure coordination and implementation of the planned activities, achievement of objectives and resolution of unforeseen problems.

JOINT FINANCING OF THE PROJECT (MANDATORY)

- The small project has a joint financial plan with funds allocated to the small project Beneficiaries according to their participation in the project;
- at least one Polish and at least one Ukrainian Beneficiary shall contribute to the financial plan.

JOINT PROJECT STAFF (optional)

- All small project Beneficiaries take on selected roles in the project and involve staff in these roles;

- small project Beneficiaries' staff coordinate their tasks among themselves and exchange information regularly;
- unnecessary duplication of functions in Beneficiary institutions should be avoided.

2.1.3 Cooperation after the project

We assume that the completion of a small project is actually only the beginning of a long-term cooperation between your institution and a Ukrainian/Polish Beneficiary. Therefore, if you plan to continue the cooperation, be sure to describe it in your Application Form. The result of a small project can be for example :

- ➔ another joint 'small' or standard cross-border project,
- ➔ signing of a multi-annual agreement for further cooperation and the establishment of lasting cooperation structures,
- ➔ extending existing cooperation to new levels.

The cooperation of the Beneficiaries at the end of the project will be 'measured' by Programme output and result indicators on:

- ➔ Completion of joint training schemes,
- ➔ Organisations cooperating across borders after project completion,
- ➔ Participations in joint actions across borders after project completion,

2.2 Who can apply for funding for a small project?

ELIGIBILITY OF BENEFICIARIES

The eligibility of entities in projects funded under the Programme is assessed on the basis of two criteria:

1. **organisational/legal type.**
2. **geographical location.**

ORGANISATIONAL /LEGAL TYPE

Only following types of organizations may play the role of the Small Project Lead Beneficiaries and Beneficiaries:

- 1) **institutions of national, regional or local governments** or associations 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 an 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 organisations with legal personality:**

In case of **Polish institutions** falling within the 1st 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).

GEOGRAPHICAL LOCATION

Institutions from the following locations are eligible to participate in the Programme:

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

In this case, it shall be proven in the application that **the institution/organisation benefits and adds value to the Programme area**. All its activities must be dedicated to the benefit of that area and its participation is necessary to achieve the objectives of the project.

SPECIAL RESTRICTIONS

IMPORTANT

Financial support will not be granted to any organisation – small project Beneficiary or small project Lead Beneficiary-who was or has been involved directly or indirectly in the Russian military aggression against Ukraine.

The list of entities excluded from possibility to receive grants may be checked:

- art. 5l(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 (Journal of Laws 2022 poz. 835);
- list of persons and entities against whom sanction measures will be applied on the website of the Public Information Bulletin of the Minister of the Internal Affairs and Administration of the Republic of Poland;
- publicly available Polish national databases to verify if bodies are associated with entities supporting aggression against Ukraine (if established nationally).

EXAMPLES OF ENTITIES THAT CAN OBTAIN FUNDING FOR THE IMPLEMENTATION OF A SMALL PROJECT:

- ➔ state, regional and local government units, associations of these units and institutions subordinate to them;
- ➔ other public law entities (e.g. chambers, government administration bodies);
- ➔ rescue units, fire protection units (including fire brigades) and the police;
- ➔ non-governmental organisations;
- ➔ schools and educational establishments;
- ➔ higher education institutions and scientific institutions;
- ➔ associations and organisations activating the economy, technological centres (e.g. chambers of economy or trade, business environment institutions);
- ➔ institutions that organize or provide services for vulnerable groups,
- ➔ institutions that provide care for migrants and refugees.

ENTITIES NOT ELIGIBLE FOR FUNDING include individuals as well as private entrepreneurs.

Entities that have a legal act that results in unauthorised differentiation, exclusion or restriction on the basis of any grounds, i.e.: gender, race, ethnicity, religion, belief, disability, age, sexual orientation, are also not eligible to apply for funding under the Programme.

2.3 What activities can be carried out in small projects?

PRIORITY 4. COOPERATION



Interreg Specific Objective 1

Build up mutual trust, in particular by encouraging people-to-people actions

Under this specific objective, the following activities will be supported in order to increase the involvement and participation of the inhabitants of the assisted area in cross-border cooperation:

- ➔ **Integration of residents from the Programme support area in the fields of art and culture;**
- ➔ **Cross-border cooperation in education;**
- ➔ **Integrational initiatives and capacity building in the field of healthcare and safety;**

Example list of eligible cross-border activities:

- organisation of events (cultural, artistic events, exhibitions, etc.) and initiatives encouraging the target groups to spend their free time together culturally and creatively, especially based on the common cultural heritage of the area, joint activities of cultural and art institutions and NGOs on the other side of the border;
- joint protection and promotion of cultural and artistic heritage sites ;
- joint socio-cultural and artistic integration of people with special needs;
- organising training for people working in the cultural sector to improve the skills necessary for the functioning of a modern cultural institution;
- adaptation of innovative educational and scientific technologies and solutions in the cross-border region;
- jointly creating a new, accessible, cross-border educational offer for people of all ages;
- creation of formal institutional cooperation initiatives, youth exchanges, organisation of training courses, seminars;

- development and implementation of systemic solutions and activities facilitating the integration of Ukrainian children and students in Polish educational and care institutions;
- supporting schools, cultural institutions through the purchase of necessary equipment.
- joint initiatives to promote regular health checks and update aspects of hygiene and public health;
- actions to support awareness raising and community capacity building on first aid, health care and emergencies;
- conducting comprehensive information, education and promotional campaigns aimed at local communities and entrepreneurs;

As a complement to the soft measures, the **equipment** necessary for the project can be purchased.

A non-eligible activity is the construction/upgrading of infrastructure.

It is not possible to purchase vehicles, including specialised vehicles.

Limitation of the possibility to purchase equipment and supplies to a maximum of 50% of the project budget.

2.4 When can a small project be implemented?

THE IMPLEMENTATION OF A SMALL PROJECT CAN BEGIN AT THE EARLIEST ON THE DAY FOLLOWING THE ANNOUNCEMENT OF THE DECISION OF THE SMALL PROJECTS FUND COMMITTEE to award a grant, and you must finish it no later than **30.09.2027**.

THE START OF A SMALL PROJECT is when Small Project Lead Beneficiary or Small Project Beneficiary undertakes the first of the activities within the tasks to be carried out in the small project schedule.

IMPORTANT

Remember that the implementation of tasks before the signing of the Small Project Grant Agreement follows the same rules as after the signing of the agreement.

THE END date of **THE PROJECT IMPLEMENTATION** is the date on which the last task comprising the small project must be completed.

By this time, all planned output indicators should also be achieved. Please also ensure that all documents confirming the implementation of the activities and the achievement of the output indicators are produced/issued during the period of the project implementation.

Result indicators should be achieved during the project implementation or no later than 6 months after the material completion of the small project.

AS A RULE, THE IMPLEMENTATION PERIOD OF A SMALL PROJECT CANNOT BE LONGER THAN 12 MONTHS. In exceptional cases, at the written request of the small project Lead Beneficiary, accepted by the SPF Beneficiary, this period may be extended to 18 months.

The implementation period of each small project is specified in the Small Project Grant Agreement.

2.5 Where can a small project be carried out?

As a rule, small projects should be implemented in the Programme area.

However, we allow for the possibility of implementing activities foreseen in a small **PROJECT OUTSIDE THE SUPPORT AREA OF THE PROGRAMME AREA BUT ON THE TERRITORY OF POLAND OR UKRAINE** (e.g. study trip to learn unique good practises, not available in the Programme area participation) provided that such activities are necessary for the implementation of the small project, will have a beneficial impact on the Programme support area and will be justified in the Application Form.

2.6 Who can participate in a small project activity?

Your activities shall focus on: residents of the Polish-Ukrainian border area and people from outside the assisted area. These people will also benefit from the products of the small project:

- residents of the support area, including excluded groups, e.g. long-term unemployed, senior citizens, people with disabilities, their families and carers,
- Ukrainian refugees residing in the support area,
- regional, local artists and craftspeople, as well as bands and groups presenting folk traditions and customs.

2.7 Costs of implementing a small project

The total value of a small project must not exceed **EUR 100 000**.

Small projects implemented within the SPF project shall be co-financed in the amount of up to **90%** of eligible expenditures. The minimum limit for co-financing of a small project is **EUR 20 000** and the maximum Programme co-financing amounts to **EUR 90 000²**.

Each small project Beneficiary undertakes to provide the remaining funding for the project implementation in the amount of at least **10%** of eligible expenditures as a so-called own

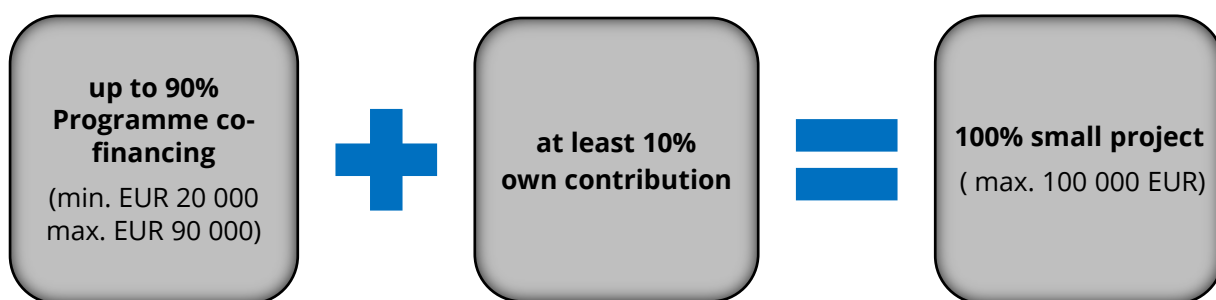
²The value of a project may be reduced at the stage of formal/qualitative assessment/by decision of the Small Project Fund Committee if the project costs are inadequately high and have not been properly estimated.

contribution. The proportion (%) of the Programme and own contributions to the small project budget should be the same for each small project Beneficiary.

Furthermore, a minimum 20% of the joint small project budget shall be assigned to activities on each side of the border.

Funding for eligible expenditure in small projects is as follows:

GRAPH 1. FINANCING A SMALL PROJECT



FUNDING CAN BE ONLY RECEIVE FOR ELIGIBLE ACTIVITIES AND COSTS. For more details, please see p. 3.1.7.2 If there is a need to carry out activities/expenditure that is not eligible, it must be financed from the own funds outside the small project budget.

IMPORTANT

THERE IS NO PRE-FINANCING UNDER THE SPF.

Programme co-financing is granted on the basis of reimbursement of costs previously incurred.

This means that you must first cover all costs related to the implementation of activities planned in the project from your own funds. You will receive the lump sum for the implemented Task only after the quality of the implementation of this task and the achievement of assigned product indicator(s) have been checked and approved by the SPF Beneficiary. Small project Beneficiaries need to ensure the resources to pre-finance the expenditures of a small project, i.e. have the ability to pay for the expenditures foreseen in the application for Programme co-financing secured and maintain financial liquidity while waiting for reimbursement.

2.7.1 Funds from the Polish state budget

In the Small Project Fund **there IS A POSSIBILITY TO FINANCE A PART OF THE OWN CONTRIBUTION FROM THE POLISH STATE BUDGET**³. However, this possibility only applies to:

➔ on the Polish side: non-governmental organisations referred to in Article 3(2) of the Polish Act of 24 April 2003 on public benefit activity and voluntary work (Journal of Laws of 2022, item 1327), associations of territorial self-government units and European Groupings of Territorial Cooperation, which may be granted co-financing amounting **to 5% of** eligible costs of a small project. Information on how to apply for funds from the Polish state budget can be found on the website of the SPF Beneficiary. **Detailed information is provided by SPF Beneficiary.**

2.8 Horizontal principles

It is compulsory for a small project to implement the horizontal principles that apply throughout the European Union. We have described each of these principles below to help you to understand them. When preparing a project in the generator, select from the drop-down list those principles which apply to small project and provide a short justification of how specifically the selected principle is implemented within the framework of the activities have planned. The first four horizontal rules marked with the symbol* must be implemented in project.

RESPECTING FUNDAMENTAL RIGHTS AND COMPLIANCE WITH THE CHARTER OF FUNDAMENTAL RIGHTS OF THE EUROPEAN UNION

means respect for human dignity, freedom, democracy, equality, the rule of law and human rights, including the rights of persons belonging to minorities⁴. The rights set out in this document should be respected at every stage of project implementation.

THE PRINCIPLE OF EQUALITY BETWEEN MEN AND WOMEN AND INTEGRATING THE GENDER PERSPECTIVE

means ensuring a situation where women and men are accorded equal social value, equal rights and equal responsibilities and where they have equal access to resources (financial resources, development opportunities) from which to benefit.

This principle is intended to guarantee the possibility of choosing a life path, participating in the activities of a small project without being restricted by gender stereotypes. The gender perspective should be taken into account by, among other things:

the use of information and promotional messages free of stereotypes (language, graphics, images) and the use of gender-sensitive language (masculine and feminine

³The applicable procedure and amount of co-financing from the state budget is defined in a separate provisions for co-financing projects from the state budget of the Republic of Poland .

⁴ An explanation of the meaning of fundamental rights can be found in the EU Charter of Fundamental Rights.

forms or neutral forms, e.g. "we are looking for candidates/candidates" or "we are looking for people with experience in the area of..."),

Equal project management, i.e.: ensuring such organisation of work of the project team, which allows reconciliation of professional and private life (e.g. organisation of work taking into account flexible forms of employment or working hours, organisation of meetings of the project team or internal trainings at such hours so as to make it possible to take a child to the kindergarten and pick him/her up, providing care for the elderly or persons with disabilities) and implementing the project with respect to the principles of anti-discrimination and anti-bullying.

PRINCIPLE OF EQUAL OPPORTUNITIES AND NON-DISCRIMINATION, INCLUDING ACCESSIBILITY FOR PERSONS WITH DISABILITIES

means enabling all persons - regardless of gender, age, disability, race or ethnic origin, religion or belief, sexual orientation - to participate equitably and fully in all project activities on an equal basis. It also means that all products of small projects implemented under the SPF must be accessible to everyone and comply with the principle of universal planning, i.e. usable by everyone including people with disabilities, to the greatest extent possible, without the need for adaptation or specialised design. Try therefore to ensure:

- Access to information about the project for all interested parties (e.g. information about the project on a WCAG 2.1 compliant website, information about the project from NGOs supporting people with disabilities),

- Adaptation of project activities to the individual needs of project participants (e.g. materials for the visually impaired printed in larger font, provision of a sign language interpreter or assistant for a person with disabilities, special diet for people with glucose intolerance, lactose intolerance, vegetarians, etc.),

- breaking down stereotypes and the causes of segregation in different spheres of life (e.g. including the image of people with disabilities in media messages),

- compatibility of products with the concept of universal design, e.g:

 - digital resources - websites, electronic publications, use of WCAG 2.1 guidelines and easy-to-read and understand language,

 - multimedia - films, sound recordings, animations, infographics, etc. - use of text transcription, audiodescription, easy-to-read and understand language, sign language translation,

 - printed material - publications, articles, posters, flyers, recruitment documents, etc.: use of language that is easy to read and understand, use of clear, sans-serif fonts, use of larger fonts, etc.

THE PRINCIPLE OF SUSTAINABLE DEVELOPMENT, TAKING INTO ACCOUNT THE PARIS AGREEMENT AND THE "DO NO HARM" PRINCIPLE

means that all small project activities should be implemented taking into account the needs of biodiversity conservation, a sustainable approach to the use of natural resources, the restoration and consolidation of spatial order and the requirements for the protection of

areas of natural value, including their integrity and coherence. The 'Do No Significant Harm' (DNSH) principle means that the activities financed from EU funds cannot do significant harm in the following six areas: climate change mitigation, climate change adaptation, water management, circular economy, pollution prevention, biodiversity. Fulfilment of this principle is achieved through, i.a. implementation of the project with care for the environment, natural resources and taking climate protection issues into account (e.g. use of green public procurement, resource efficiency, minimisation of waste, minimisation of printed materials, use of fully recyclable materials and environmentally friendly technologies, use of sustainable modes of transport where possible (e.g. train instead of aeroplane) or modes of interaction that do not require travel (remote meetings)).

3. PROJECT PREPARATION PROCESS

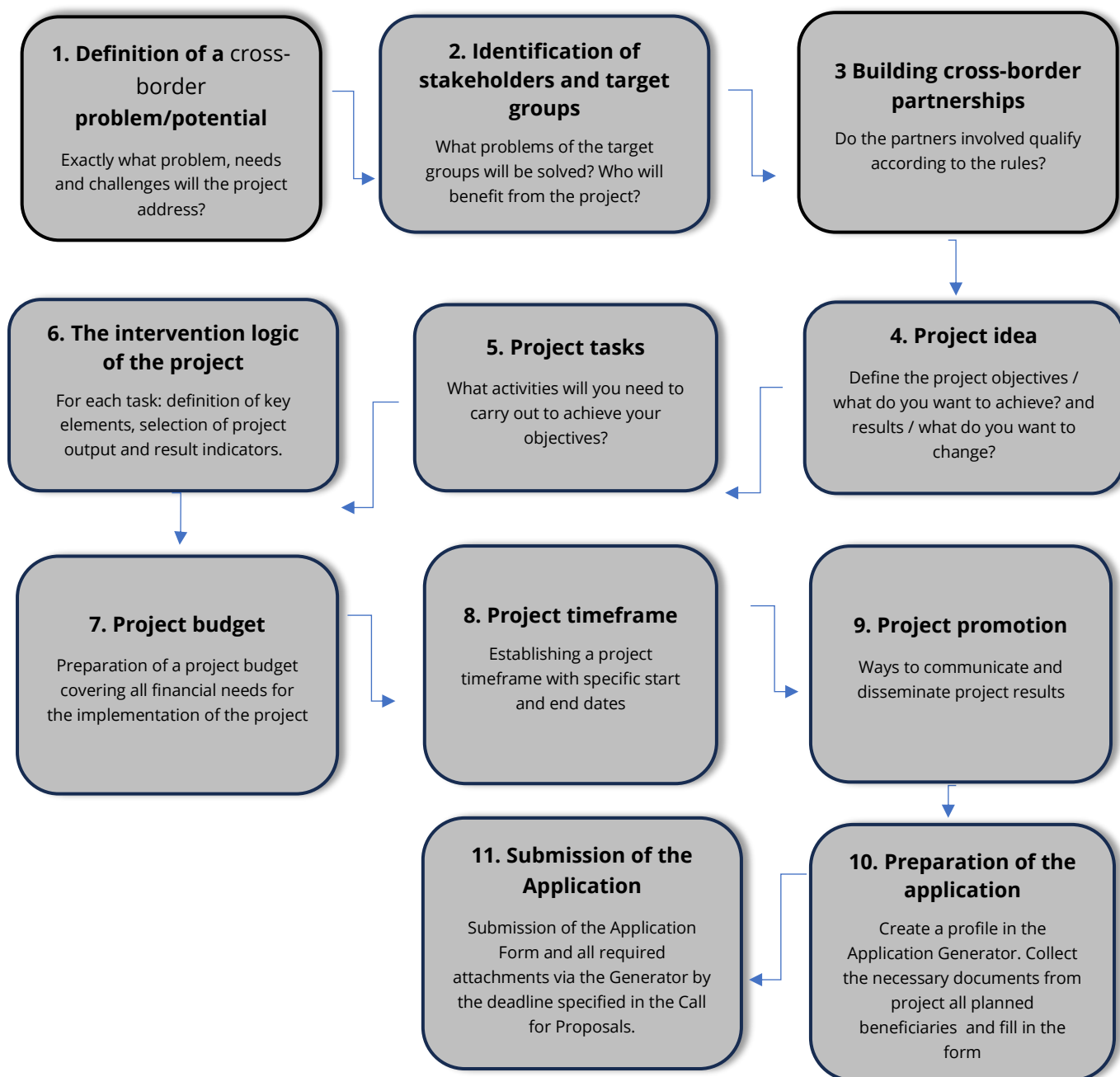
General principles

A small project is a series of activities defined and managed in terms of objectives, outputs, results and impacts to be achieved over a specified period of time and within a specified budget. The objectives, outputs, results and impacts contribute to the priority set out in the Programme.

3.1 Design logic

To successfully complete a small project it must be well planned. We encourage using the following step-by-step guidelines to guide to prepare a small project. The following diagram can be used as a guide when developing a concept

GRAPH 2. PROJECT PREPARATION STAGES



3.1.1 Definition of a cross-border problem/potential

THE IDEA for a small project that improves the situation of a local community in the Polish-Ukrainian border area **IS** always **THE RESULT OF A WELL IDENTIFIED INITIAL SITUATION.**

Therefore, first draw up a list of needs, challenges, ideas, actions. They can be supported by analyses, statistical data, development strategies, research results.

Create a working name for the small project. First identify the common needs or challenges of local communities on the Polish and Ukrainian sides of the border that institution can address through cross-border small project activities. Then write down all the activities in connection with the project. At this stage, do not combine them or organise them in time.

3.1.2. Defining the target group

In the next step, a group of people from Poland and Ukraine should be identified who will benefit from the project and who will be targeted by the planned activities. This is the so-called **TARGET GROUP** whose needs were identified in the first point. Main target groups of support are presented in the Programme Manual.

3.1.3 Building cross-border partnerships

While taking decisions on the partnership in your project you have to consider:

- ➔ the thematic scope and objectives of the project,
- ➔ complementing each other with a partner in carrying out tasks,
- ➔ the partner's experience, scope of activities and competence.

You can either benefit from partnerships you already have or establish partnerships with new partners.

It is mandatory for a small project to involve at least one partner from Poland and one from Ukraine.

Plan the project in such a way that the number of partners allows the project to achieve its objectives while ensuring the smooth management of the project activities.

The right partner will help you respond more effectively to the needs and challenges identified in project because they:

- ➔ help to develop a small project,
- ➔ participate in organised events,
- ➔ are involved in the implementation of activities - especially those on the other side of the border,
- ➔ conduct activities similar to those that are the subject of a small project.

The partnership of a small project is confirmed by **A DECLARATION OF COOPERATION** signed by the partner(s), which is annexed to the Applications Form.

3.1.4 Project idea – formulation of objectives

When defining **THE MAIN OBJECTIVE**, it is important to answer the question of what exactly will be achieved through the realisation of the small project.

When defining **THE SPECIFIC OBJECTIVES (maximum 3)**, bear in mind that they should lead to the main objective of the small project. The monitoring of the achievement of the aims and objectives of a given small project as well as the monitoring of the achievement of the

Programme's specific objectives are the project's outputs, which are produced as a result of the project activities. More information about project outputs are in **p. 3.1.6.2**.

IMPORTANT

- ➔ the objectives of small project should respond to the need/challenge identified in accordance with **p. 3.1.1** and fit into the Cooperation Priority of the Programme.
- ➔ objectives are not activities/tasks planned to be carried out!
- ➔ the objectives should be realistic, i.e. achievable through the planned tasks and their outputs.

3.1.5 Tasks in a small project

- ➔ Each small project is built up from one or more independent tasks (maximum 8). They can be independent of each other. Then several tasks can be carried out simultaneously or chronologically, e.g. preparing a publication, an exhibition, organising a workshop on a chosen topic at the same time.
- ➔ Tasks can also be linked to each other. Then only after you have completed one of them will you be able to pursue another. However, always keep in mind the logic of the project and the output indicators you want to achieve (**see p. 3.1.6.2**).

IMPORTANT

A task **CAN ONLY BE FINANCED BY ONE BENEFICIARY**, while the other beneficiaries should participate.

Planning several substantive tasks with smaller scope and indicator values **WILL REDUCE THE RISK** of the project not being accounted for.

Once the tasks to be carried out have been determined, proceed to the crucial stage of preparing a small project. Key elements of the task will be subject to evaluation and criteria of their implementation will then be entered into the Small Project Grant Agreement and required for payment of the lump sum for the task. This is why it is so important to think through every element.

Each task needs to be defined in terms of:

- ➔ a detailed description of the task and planned activities, their implementation period and the small project Beneficiaries responsible for their implementation;
- ➔ performance parameters of the task i.e. key elements of the task, output indicators with their target values;

- ➔ a detailed budget for each task (including a proposal specifying the proposed lump sum value);
- ➔ the documents that will confirm the achievement of each key element.

Each task so defined will be settled by a so-called **LUMP SUM**, i.e. a specific sum assigned to the task, created on the basis of its description and budget estimation.

3.1.5.1 Description of task(s)

Start by describing in detail what each planned task contains. The description should be synthetic:

- ➔ write down what activities will be carried out,
- ➔ indicate the completion time for each task,
- ➔ indicate where the task will be carried out,
- ➔ describe the addressees and participants in the activities,
- ➔ specify the parameters of the task, e.g. duration of the conference, number of participants,
- ➔ select which specific objective(s) of the small project this task achieves,
- ➔ describe the participation of the partner,
- ➔ decide whether you will use staff, travel and accommodation, office and administrative costs calculated at a flat rate from the other costs of the task. You will read more about this later in the Manual.

3.1.6 The intervention logic of the project

3.1.6.1 Definition of project key elements of a task

FOR EACH TASK, SPECIFY ITS KEY ELEMENTS. It is suggested to specify more than one key element for each task.

A KEY ELEMENT OF A TASK IS:

- **A PROJECT OUTPUT** – a direct, tangible product of the project implementation, measured in concrete quantities by an output (Programme or a small project fund) indicator, e.g. project conference, measured by number of conference participants. See p. 3.1.6.2 to learn more;
- **A SIGNIFICANT POSITION IN THE SMALL PROJECT DRAFT BUDGET** – each planned expenditure, that significantly influences the task budget (expenditures over EUR 1 000) See p. 3.1.7 for more information;
- **A SIGNIFICANT COMPONENT WITHIN THE TASK** – each component of the task, that significantly influences its shape and character, going beyond the standard format of the undertaking, and not falling under definition of the point 1 or 2.

If your small project is selected for financing, achieving the key elements of each task will be verified by the criteria based on which we will make a payment of the lump sum for a successful completion of the task (provided that the task related output indicator(s) are

achieved as well). Hence, the implementation of the key elements of the task will be verified by fulfilment of the lump sum obtaining criteria.

For each lump sum obtaining criteria you will be asked to provide proof – see DOCUMENTS FROM THE LIST in Annex 3 of the Manual for the details. Annex 3 contains predefined key elements and lump sum obtaining criteria for the most typical undertakings as well as a list of documents that prove fulfilment of these criteria.

VERY IMPORTANT:

You will receive the lump sum, assigned to the task, when:

- **all lump sum obtaining criteria, declared and assigned to the lump sum, are met, and**
- **all output indicator(s) values, declared and assigned to the lump sum, are achieved in the declared target value (both Programme output indicators and small project fund output indicators).**

Failure to strictly meet any of the declared lump sum obtaining criteria or to achieve 100% of declared target value of the Programme output indicator(s), assigned to the task, or to achieve 100% of declared target value of the small project fund output indicator(s), assigned to the task, will mean the loss of the Beneficiary's right to the entire lump sum.

Achievement of Programme or SPF **result** indicator(s), assigned to the certain small project tasks, has no direct influence on the right to the lump sum.

3.1.6.2 Selection of output indicators for each task

For each product, select **AN INDICATOR** from the table **AND DEFINE ITS TARGET VALUE**. Define it realistically so that you are confident of achieving the indicator at 100% of the planned figure.

IMPORTANT

- ➔ A condition of a properly prepared **Small Project** Application Form is to specify at least one Programme output indicator for a small project, **UNLESS OTHERWISE SPECIFIED IN THE SPECIFIC CALL FOR PROPOSALS. CHECK THE CALL FOR PROPOSALS BEFORE DEFINING THE OUTPUTS AND THEIR INDICATORS.**
- ➔ The small project fund output indicators are complementary to the Programme output indicators.
- ➔ A Small project must obligatorily implement at least one Programme output indicator and at least one small project fund output indicator.
- ➔ Responsibility for proper task implementation and achievement of relevant indicator(s) within it must be assigned to one Beneficiary. It is not possible to share

achievement of the output indicator(s) between Beneficiaries within one task. If several beneficiaries contribute to achievement of the same indicator, it shall be reflected in separate tasks, indicating partial target values for each Beneficiary. A **task** must be entirely financed by one Beneficiary. It is not possible to share the funding of one task between beneficiaries.

- ➔ Full achievement of the (Programme or small project fund) output indicator(s) values, declared and assigned to the task though the lump sum, is a condition to a right for the lump sum amount (alongside with the lump sum obtaining criteria).

TABLE 2. PROGRAMME OUTPUT INDICATORS

Indicator	Unit of measurement	Definition
RCO 85 Participations in joint training schemes	Number of people	The indicator counts the number of participants in joint training programmes. Participation in joint training programmes is to be counted as registered participants who have started training. A joint training programme involves organisations from at least two participating countries. A joint training programme requires knowledge building on a specific topic and involves training participants in several training sessions. A single meeting/event/internal session where information is disseminated should not be considered a training programme.
RCO 87 Organisations cooperating across borders	Number of organisations	<p>The indicator counts the organisations officially cooperating in the project. In a small project, organisations officially cooperating in the implementation of the project, which are indicated in the Application Form, are counted.</p> <p>Remember that you only show this indicator once within the whole project. You can only select an indicator in one task.</p> <p><i>Example:</i></p> <p>In a project with a Lead Beneficiary and two Beneficiaries, the value of the indicator is 3. Assigning this indicator to several tasks, e.g. one organisation to task 1 and two organisations to task 2 will be a mistake.</p>

RCO 115 Public events across borders jointly organised	Number of joint events	<p>A cross-border public event is understood as an activity organised jointly by the project Beneficiaries from both countries with the participation of participants from Poland and Ukraine. Information about this event should be disseminated to the general public in the Programme area through appropriate means.</p> <p>Attention! The participation of project staff in a jointly organised public event is not sufficient to ensure the condition of participation of participants from both countries.</p>
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TABLE 3. SMALL PROJECT FUND OUTPUT INDICATORS

	Indicator	Unit of measurement
1.	Number of supported schools	number
2.	Number of cultural institutions supported	number
3.	Number of realized cultural events	number
4.	Number of trained people working in the cultural sector	number
5.	Number of comprehensive information, education and promotion campaigns organised	number

3.1.6.3 Selection of task results indicators

In the next step, identify **at least one PROGRAMME RESULT INDICATOR (RCR)** describing **the direct measurable effects of the project** to which your small project will contribute and indicate its target value. A list can be found in the table below. Select the indicator according to the outputs you have planned. Programme and small project fund result indicator(s) shall be formally assigned to certain small project task. Achievement of the result indicator(s) has no direct influence on the Beneficiary's right to the lump sum.

It is not possible to share achievement of the result indicator(s) between Beneficiaries within one task. If several Beneficiaries contribute to achievement of the same indicator, it shall be reflected in separate tasks, indicating partial target values for each Beneficiary.

TABLE 4. PROGRAMME RESULT INDICATORS

Indicator	Unit of measurement	Definition
RCR 81	Number of people	The indicator shows the number of participants in joint cross-border

Completion of joint training schemes		<p>activities carried out under supported projects. Joint cross-border activities may include, for example, exchange activities or exchange visits organised with cross-border partners.</p> <p>Participation (i.e. the number of people taking part in a joint cross-border activity - e.g. citizens, volunteers, students, public officials, etc.) is counted for each joint activity organised on the basis of attendance lists or other documentation . A joint action is an action organised with the participation of organisations from at least two participating countries.</p> <p>Participation in public events organised by supported projects should not count towards this indicator.</p>
RCR 84 Organisations cooperating across borders after project completion	Number of organisations	<p>The indicator takes into account organisations cooperating across borders after the end of the supported project. Organisations are legal entities involved in the implementation of the project, counted under output indicator RCO 87 Organisations cooperating across borders. The term cooperation should be interpreted as a statement that the entities have a formal agreement to continue the cooperation after the supported project has ended.</p> <p>Cooperation agreements may be concluded during the project implementation or no later than 6 months after the material completion of the small project. The ongoing cooperation does not have to cover the same topic as the implemented project.</p> <p>RCR84 can be used in conjunction with RCO87.</p>

		The value reported for RCR84 may be equal to or less than that of RCO87, but not greater.
RCR 85 Participations in joint actions across borders after project completion	Number of people	The indicator takes into account the participation in joint cross-border activities after the end of the project, no later than 6 months after the material completion of the small project, organised by all or some of the former partners or organisations associated to the project as a continuation of the cooperation. Joint cross-border activities may include, for example, exchanges or exchange visits organised with participants from both countries. Participation (i.e. the number of people taking part in a cross-border joint activity) is counted for each joint activity organised on the basis of attendance lists or other appropriate means of measurement. Joint activities are also understood to include joint training programmes.

TABLE 5. SMALL PROJECT FUND RESULT INDICATORS

	Indicator	Unit of measurement
1.	Publications within the framework of supported projects	number
2.	The reach of education and information campaign activities	number of people
3.	Number of participants in information and education meetings	number of people

3.1.6.4 Proof that the task has been carried out part 1: indicators

As you learned in p. 3.1.6.2, the achievement of values of output indicators will indicate correct implementation of a task (and the project). Based on that, as well as on confirmation that the key elements of the task have been implemented (see p. 3.1.7.5), we will determine whether the lump sum for the task shall be paid. Please also take a look at p. 3.1.9. to make sure that you follow the obligations concerning the small project information and promotion obligations during the small project preparation and implementation.

In this part, you will learn how to prove that the output and result indicators assigned to the task have been achieved.

Please be reminded, that if the indicator is planned to be achieved by several beneficiaries (partial target value contribution), such indicator shall be presented in several tasks, assigned to each contributing Beneficiary, reflecting partial target value, to be achieved by the named Beneficiary.

OUTPUT INDICATORS

For each output indicator you have chosen for the task (both Programme and small projects fund), please select from **THE DROP-DOWN LIST OF THE APPLICATION FORM THE DOCUMENTS** that will confirm achievement of the indicator in a planned scope. Please, be sure to select all relevant documents from the suggested list.

The list documents you will chose and target values defined during the application will be verified by the SPF Beneficiary during the evaluation of the small project. Experts evaluating the project (or the Small Project Fund Committee or the SPF Beneficiary during the contracting process) may indicate necessary modifications of this list.

The assessed and finally agreed on list of documents will be written into the Small Project Grant Agreement.

It is on the basis of these documents (and the document necessary to proof the key elements from the draft budget) that you will settle your project. You will not settle on the basis of financial/accounting documents, but with the report you will only submit documents confirming the implementation of the task.

Remember that when settling a small project task **YOU MUST PROVIDE ALL THE DOCUMENTS**, assigned to this task in the Small Project Grant Agreement, in order to have the right to the lump sum for this task.

RESULT INDICATORS

For each result indicator you have chosen for the task (both Programme and small projects fund), please select from **THE DROP-DOWN LIST OF THE APPLICATION FORM THE DOCUMENTS** that will confirm achievement of the indicator in a planned scope. Please, be sure to select all relevant documents from the suggested list.

Programme result indicator(s) and small project fund result indicator(s) shall also be formally assigned to the project task.

The list documents you will chose and target values defined during the application will be verified by the SPF Beneficiary during the evaluation of the small project. Experts evaluating the project (or the Small Project Fund Committee or the SPF Beneficiary during the contracting process) may indicate necessary modifications of this list.

The assessed and finally agreed on list of documents will be written into the Small Project Grant Agreement.

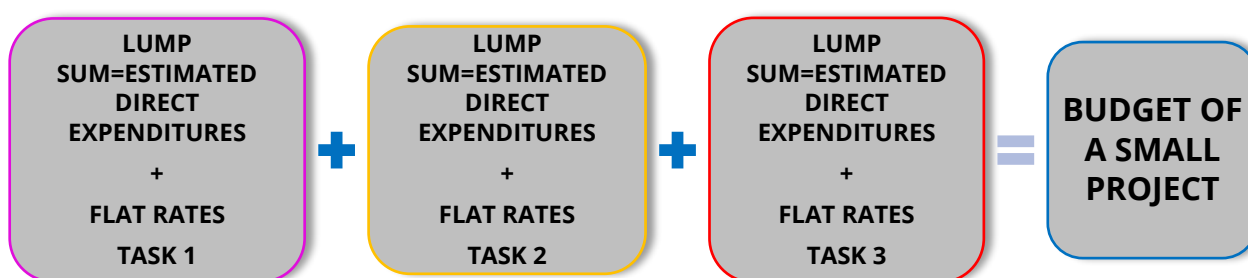
Despite of formal assignment of the result indicator(s) to a certain project task, its/their achievement has no direct influence on the payment of the lump sum for this task.

3.1.7 Small project budget

In this chapter you will learn what the budget of your small project will look like and how to construct it step by step. You will also learn when and what proof of completion of key elements from the draft budget will be necessary for us to assess whether a task has been completed and pay the lump sum for the task.

The final (defined in the Small Project Grant Agreement) **SMALL PROJECT BUDGET** consists of so-called lump sums established for each project task, e.g. in the case of the implementation of 3 tasks it will be a list of 3 lump sums established for each of these tasks.

GRAPH 3. CONSTRUCTION OF A SMALL PROJECT BUDGET



How to calculate those lump sums for each task and how do they become the project budget? Let's start drafting.

3.1.7.1 Drafting a budget

A first, very important, step towards constructing your project and its tasks, is designing a detailed draft budget for each task. When preparing it, remember to be consistent with the narrative part of the Application Form.

After your small project is selected for financing, the draft budget will be transformed into lump sums, that will be paid for each task.

What does this mean? First and foremost, it makes accounting for a small project much simpler. You will not present invoices and other accounting and financial documents. You will report implementation of the project tasks by submitting documents to confirm fulfillment of the lump sum obtaining criteria and achievement of the output indicators. The list of criteria and confirmation documents for them will be specified in the Small Project Grant Agreement,

IMPORTANT

The budget of a small project is prepared using a **draft budget**. This is a way of calculating the budget, which allows to determine a **lump sum** for each task planned in your project.

If the same Beneficiary provides several Applications Form, the SPF Beneficiary shall compare the draft detailed budget(s) with previously supported operations or submitted Applications Form. Please remember this during the draft budget preparation.

How to prepare a draft budget?

You prepare a draft budget for each task by planning the expenditures that are necessary to complete the task. For each expense you shall determine the unit amount, the unit of measurement, the number of units, the total amount. The expenditures in the task must be:

- ➔ **eligible** - i.e. compliant with the categories of eligible expenditure described further in the Manual. In addition, the expenditure must be eligible in terms of subject matter, i.e. under the relevant Programme objective in which you will be implementing the small project, and in terms of subject matter, i.e. incurred by the body entitled to apply under the Programme,
- ➔ **targeted** - i.e. directly related to and necessary for the implementation of the task of the small project,
- ➔ **efficient** - i.e. reliably estimated, representing the best quality/quantity/price ratio.
- ➔ **justified**.

There are **5 categories of eligible expenditure** in the SPF:

- ➔ external expertise and services costs
- ➔ equipment costs
- ➔ staff costs
- ➔ travel and accommodation costs
- ➔ office and administrative costs

Details on what is eligible under each category can be found in point 3.1.7.2.

As staff costs, travel and accommodation costs and office and administrative costs are calculated as flat rates, you only need to **draft** the direct costs:

- ➔ **external expertise and services costs**
- ➔ **equipment costs**.

Step 1

As recommended in section 3.1.7.4 "How to document a correct estimate of the value of an expense", estimate for each task the value of direct costs planned in categories:

- ➔ costs of external experts and costs of external services
- ➔ equipment costs

Step 2

Select the flat rates you will use in the small project task for the following categories of expenditure:

- ➔ **staff costs** - represent **20% of the direct costs** indicated in the task
- ➔ **office and administrative costs** - represent **15% of staff costs**
- ➔ **travel and accommodation costs** - representing **7% of staff costs**

Flat rates are calculated automatically in the application Generator. You cannot change the value of the percentage of flat rates.

IMPORTANT

Instead, you have the flexibility to decide whether or not to include individual flat-rate costs in your small project budget, subject to the following rules:

- ➔ **You can plan your staff costs under a selected task or all tasks.**
- ➔ **You can only include travel and accommodation costs and/or office and administrative costs in the budget for those tasks for which you have planned staff.**

You may also decide **not to account for staff costs in the project.** Then **you can also not account for travel and accommodation costs and office and administrative costs.**

Step 3

The total value of your estimated direct expenditures together with the expenditures calculated with flat rates becomes the lump sum for the task. Once it has been assessed and approved by the SPF Beneficiary, it will be entered into the Small Project Grant Agreement provided that your project has been positively assessed and subsequently selected by the Small Project Fund Committee.

3.1.7.2 Categories of eligible expenditure

This section describes in detail the rules on the eligibility of expenditure in the various categories of the small project budget and also indicates examples of eligible expenditure catalogues.

3.1.7.2.1 Costs estimated on the basis of a cost catalogue or by the Applicant/Beneficiary

We have the following direct cost categories in the Programme:

- **external expertise and services costs**
- **equipment costs**

which you estimate on the basis of the " Cost catalogue for the budget of small project within the Small Project Fund " - Annex No. 2 to the Manual or the documents confirming the estimation of the contract value described in this section in part 3) "How to document the correct estimation of the expenditure". They will be subject to assessment by the SPF Beneficiary. The sum of these expenditures, being the direct costs, increased, if applicable, on the amount of the relevant flat rates, will be the basis for calculating lump sums for each task of the small project.

EXTERNAL EXPERTISE AND SERVICES COSTS

In this category, you can include the cost of services performed **by external bodies engaged to implement the activities on the basis of a written contract/order**⁵, which you cannot perform in-house, e.g.

- studies or surveys (e.g. evaluations, strategies, concepts, project plans, manuals);
- trainings;
- translations;
- development, modification and updating of IT systems and the website;
- promotional and communication activities, publicity, promotional items and activities or information related to the project or the Programme as such;
- services related to the organisation and execution of events or meetings (including: hire, catering or interpretation);
- participation in events (e.g. registration fees);
- legal advice and notary services, technical and financial expertise, other consultancy;
- obtaining intellectual property rights;
- guarantees from a bank or other financial institution if required by EU or national law or in the Programme document adopted by the Monitoring Committee;
- travel and accommodation for external experts, speakers, meeting chairs and service providers;
- other specialist expertise and services needed for 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,

⁵ E.g. contracts with service providers (companies), contracts with natural persons running a business, civil law contracts with natural persons who are not at the same time employees of the small project Beneficiary. The absence of a written contract/contract with an expert/contractor can only result from national legislation (e.g. a low amount of contract for which a written contract is not required).

- contracts with natural persons conducting business activity who are not simultaneously an employee of the project's partner.

Specific requirements:

- Costs must be closely linked to the activities of the project or arise directly from the requirements imposed by the Interreg Regulation.
- Costs must be directly related to the project, clearly identifiable and not covered by any other cost item.
- Costs are eligible if they have been approved in the project budget.
- The cost of services is subject to the applicable procurement rules and all beneficiaries are responsible for ensuring compliance with these rules.
- Communication and promotion activities should be properly planned and budgeted for at each stage of project planning. These activities should comply with the relevant EU information and publicity requirements set out in this Manual.
- The service contract may not be awarded to another project participant (Small Project Beneficiary).

Ineligible costs under the category 'External expertise and services costs':

- ➔ Staff costs employed by the small project Beneficiary for the implementation of the project including their travel, board and accommodation cost;
- ➔ Salary costs for staff employed by the project beneficiary;
- ➔ studies, analyses on topics not directly related to the subject matter of the project;
- ➔ costs arising from performance contracts between project beneficiaries and their staff in order to carry out the tasks of the project;
- ➔ expenditure incurred for the organisation of meetings not related to the achievement of the project's objectives;
- ➔ the cost of hiring a room owned by the project beneficiary;
- ➔ expenditure in the form of remuneration or fees for professional artists and creators, except for local artists and those creating art aimed at promoting the cultural heritage associated with the border region and its history (e.g. musicians, folk artists, local song and dance ensembles), traditional crafts and handicrafts (e.g. sculptors, painters);
- ➔ expenditure on the production of films, commercials, audiovisual materials, advertising spots, the cost of which significantly differs from the prevailing market prices (e.g.: for the use of a copyright-protected soundtrack, the image of an artist or the participation of a celebrity);
- ➔ expenditure on information and promotion material not complying with the requirements included in **Point. 6.3** concerning the project beneficiaries' duties with regard to information and promotion activities;
- ➔ outsourcing project management to external companies is ineligible (project management costs cannot be accounted for under this category);
- ➔ unpaid voluntary work;
- ➔ promotional materials if signage rules were not followed and gifts.

IMPORTANT

Subcontracting between Small Project Beneficiaries is not permitted.

The list of documents will be specified by the SPF Beneficiary and included in the Small Project Grant Agreement. Only documents indicated in the Small Project Grant Agreement will have to be presented for control purposes.

IMPORTANT

Purchases necessary for the implementation of activities in small projects - e.g. purchase of materials/articles necessary to conduct workshops, trainings **are also eligible** in this category.

You must estimate the value of these costs according to the guidance you will find in section 3.1.7.4 "How to document a correct estimate of the value of an expense".

IMPORTANT

Project operation and management costs cannot be accounted for under the category of external expertise and external services costs.

EQUIPMENT COSTS

Costs of equipment purchased, rented or leased by project Beneficiaries for realising the project activities, other than those covered by the budget heading "Office and administrative costs" such as:

- office equipment;
- computer hardware and IT software (and any updates necessary for the proper implementation of the project);
- furniture and fittings;
- laboratory equipment;
- machinery and instruments;
- tools or devices;
- other specialised equipment needed for projects.

IMPORTANT

You should check whether renting equipment is more cost-effective than purchasing it, as in some cases renting may be more economical, especially if the equipment is used sporadically

The purchase costs of used equipment may be eligible under the following conditions:

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

Specific requirements:

All costs are subject to applicable procurement regulations and all beneficiaries are responsible for ensuring compliance with these regulations.

- the cost of purchasing equipment is eligible if it is used exclusively for the project or target group in accordance with the project objectives and is incurred during the eligibility period.
- the full cost of purchasing the equipment (including delivery and installation) is eligible.
- the cost of purchasing second-hand equipment is eligible, provided that the equipment complies with current norms and standards.
- The Project Beneficiaries shall ensure that the equipment will be used in accordance with the project objectives within five years of the final payment made to the small project Lead Beneficiary by the Managing Authority / final clearance by the Managing Authority. Beneficiaries must reimburse the Programme co-financing if it undergoes a significant change affecting its nature, objectives or conditions of use, thereby undermining its original objectives. Amounts unduly paid in respect of a project will be recovered by the Managing Authority in proportion to the period during which the requirement was not met.

Ineligible costs under the 'Equipment costs' category:

- ➔ purchase of a second-hand fixed asset which was Programme co-financing;
- ➔ depreciation write-offs for the purchase of a fixed asset Programme co-financing or public funds from other external public sources;
- ➔ purchase of cars for project staff to manage the project.
- ➔ provision of equipment as an in-kind contribution,
- ➔ hiring or purchasing equipment from other project Beneficiaries.

In the case of the transfer of equipment purchased under a small project by one Beneficiary to another Beneficiary, it should be ensured that these issues are regulated in detail:

- ➔ in the Application Form (justification for the transfer of the equipment, indication of the unit to which the equipment is transferred, type of equipment transferred, quantity, who will own it),
- ➔ at the project implementation stage (Partnership Agreement - if applicable, handover report, proper inventory and booking of such expenditure).

The list of documents will be specified by the SPF Beneficiary and included in the Small Project Grant Agreement. Only documents indicated in the Small Project Grant Agreement will have to be presented for control purposes.

3.1.7.2.2 Costs estimated by flat rates

In each small project, the staff costs, travel and accommodation costs, and office and administrative costs included in the lump sum are settled as a fixed flat rate: :

- ➔ Staff costs: **20% of the of the direct costs** indicated in the task
- ➔ office and administrative costs: **15% of staff costs**
- ➔ travel and accommodation costs: **7% of staff costs**

Flat rates are calculated automatically in the application Generator. You cannot change the value of the percentage of flat rates.

STAFF COSTS

This category of costs refers to staff costs employed by the small project Lead Beneficiary or the small project Beneficiary for the implementation of the project e.g. project coordinator, financial coordinator, expert e.g. public procurement, expert e.g. publicity, legal advisor. Staff costs may only be charged as a flat rate of the Beneficiary's direct costs.

IMPORTANT

- ➔ The staff cost is estimated as a **20% FLAT RATE**, which is calculated on the sum of the direct costs included in the task (i.e. on the sum of the direct costs from the categories: External experts and external services costs, Equipment costs).

You have the flexibility to decide whether or not to include individual flat-rate costs in the budget of your small project, while respecting the rules:

- ➔ Small Project Beneficiary can plan staff costs under a selected task or all tasks,
- ➔ Small Project Beneficiary can only include travel and accommodation costs and/or office and administrative costs in the budget for those tasks for which you have planned staff.

IT IS POSSIBLE TO DISPENSE WITH STAFF COSTS in a small project. However, the absence of staff costs means at the same time that you cannot include office and administrative costs as well as travel and accommodation costs, which are covered by a flat rate calculated on staff costs.

The flat rate is **20% of direct costs specified in Application Form.**

The category Staff costs applies to:

- ➔ all maintenance tasks in the project (so-called project management),
- ➔ substantive tasks carried out by:
 - 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),
 - 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),
 - natural persons conducting a sole proprietorship who are simultaneously employed by the partner under an employment contract.

Ineligible costs under the 'Staff costs' category:

- ➔ in Poland - cost resulting from a civil-law contract with a person who is not an employee of the Lead Beneficiary/Beneficiary. Such cost may be accounted for under costs of external experts and costs of external services, under the conditions specified for this category.

IMPORTANT

Please note that you cannot account for staff costs in a small project under the category "External expertise and services".

OFFICE AND ADMINISTRATIVE COSTS

IMPORTANT

The office and administrative costs of a small project are estimated in the task at **A FLAT RATE OF 15 %** only, which is charged to staff costs.

If you do not use staff costs in a small project, you cannot use office and administrative costs either.

The office and administrative costs category includes **the Beneficiaries operational and administrative costs. These are the indirect costs of the project.**

The flat rate includes office and administrative costs such as:

- office rent, utilities (e.g. electricity, heating, water), insurance and building maintenance taxes,
- office supplies (e.g. pens, paper clips, binders, paper, photocopier toner),
- document archiving,
- data archiving and storage,
- Maintenance and cleaning of office premises, security,
- licence fee for the use of software (e.g. accounting system), IT systems, which have been purchased not directly related to the implementation of the project, but serving the office-administrative support of the project and which are used by the Beneficiary regardless of the project implementation (IT systems, serving directly the project implementation are reported under the category "Costs of external experts and costs of external services");
- communication costs (e.g. telephone, mobile phone subscription, fax, internet, postal services, fees for Skype, Teams, Zoom or other online applications for communication),
- bank charges for opening and managing a project account,
- representation costs (coffee, tea, e.g.) for project Beneficiaries ' project meetings (does not apply to catering services within the events, not related to the project management, which should be reported under 'Costs of external experts and costs of external services').

Cost eligibility rules:

- office and administrative expenditures cannot be accounted for as actual costs;
- at the application stage, each Beneficiary can decide whether or not to apply for office and administrative costs;
- administrative and office costs can only be charged to the Beneficiary who has budgeted for the staff costs;
- all Project Beneficiaries who have declared a flat rate for office and administrative costs must account for these costs within the Interim Report;
- the fixed flat rate cannot be increased or decreased by the project Beneficiaries;
- a methodology for calculating the flat rate is not required; Beneficiaries are not required to provide documentary evidence (that expenditure has been incurred and paid or that the flat rate corresponds to reality);
- individual invoices under the simplified methods of accounting for expenditure do not have to be recorded in the Beneficiaries' accounting records related to the project. Reported expenditures may differ from the actual costs registered in the Beneficiary's accounting system. This is a direct and acceptable consequence of using simplified methods for settling expenditure. However, the project Beneficiary is obliged to keep proper accounting books or simplified accounting records in accordance with national rules.

TRAVEL AND ACCOMMODATION COSTS**IMPORTANT**

Travel and accommodation costs in a small project are estimated in the task only as a **7% FLAT RATE**, which is charged to staff costs.

Therefore, if you do not use staff costs in a small project, you cannot use travel and accommodation costs either.

The travel and accommodation category of the project staff only and covers the following costs:

- travel costs (e.g. tickets, travel and car insurance, fuel, mileage rate, tolls and parking fees) on the assumption that the choice of means of transport takes into account the principle of economy;
- cost of meals;
- accommodation costs;
- visa costs;
- daily allowances.

Eligibility rules for travel and accommodation costs:

- travel and accommodation expenditures cannot be accounted for as actual costs;
- At the application stage, each partner can decide whether or not to apply for travel and accommodation costs;
- Travel and accommodation costs can only be charged to the Beneficiary who has budgeted for the staff costs;
- In the case of flat rate for travel and accommodation costs, the small project Lead Beneficiary and the small project Beneficiaries are required to declare in the Partnership Declaration (Annex 1) in the application form that incurring travel and accommodation costs is necessary for the implementation of the project;

IMPORTANT

Travel and accommodation costs **do not include the travel and accommodation costs of external experts and service providers**. You include these costs in the amount in the category "Costs of external experts and costs of external services".

3.1.7.3 Ineligible expenditure

Before drawing up your draft budget, check whether any of your planned expenditures are not on the list of sample ineligible expenditures in the SPF. During the assessment of the draft budget, the SPF Beneficiary will verify the eligibility of the expenditures. For more information about ineligible costs see description of the relevant cost category in section 3.1.7.2.

General ineligible costs:

- ➔ contractual penalties imposed on the Lead Beneficiary/Beneficiary;
- ➔ fines, fines and litigation expenditures (including expenditures related to the preparation and handling of legal cases);
- ➔ expenditure on alcoholic beverages,
- ➔ costs of donations with the exception of prizes (e.g. prizes and awards to winners of sports competitions, prize competitions organised as part of the project up to a value of EUR 50 - only prizes in kind are eligible);
- ➔ costs associated with fluctuations in foreign currency exchange rates (exchange rate risk);
- ➔ costs or expenditures arising from the unit's statutory duties and ongoing tasks (in other words, these tasks would have had to be carried out even if the project had not been carried out);
- ➔ commissions charged as part of foreign exchange operations (not applicable to commissions charged by banks for transnational transfers in connection with the implementation of the project);
- ➔ the cost of the loan or credit;
- ➔ interest on the debt;
- ➔ expenditures, other than the capital portion of the lease payment, related to the lease agreement;
- ➔ leaseback;
- ➔ in-kind contributions in terms of persons (voluntary work) and in kind;

3.1.7.4 How to document a correct estimate of the value of expenditure?

Once you have determined what expenditure is necessary to implement a planned task, check if they are included in the "**Cost catalogue for the budget of small project within the Small Project Fund**" - Annex 2 to the Manual.

If the expense is on the then:

- ➔ you indicate it in your budget in an amount directly from this list,
- ➔ or you indicate it in your budget in an amount lower than that specified in the list, if this is the result of your estimate.

You do not then have to submit supporting documents for the estimate of this expenditure.

Along with the draft budget, you are required to submit **DOCUMENTS PROVING THAT** you have **CORRECTLY ESTIMATED THE VALUE OF THE EXPENDITURE** where expenditure is not on this list.

Market analysis

- on the basis of at least 3 written price offers → the cheapest offer

Contract value estimate

- prepared in accordance with national public procurement law

Cost catalogue for the budget of small project within the Small Project Fund

- Annex 2 to the Manual

IMPORTANT

- ➔ Only budget items necessary for the implementation of the project should be included.
- ➔ Despite the presentation of the bids collected, each expenditure and its value will be assessed by the SPF Beneficiary for reasonableness, efficiency and economy.
- ➔ The method of estimating the budget based on a cost catalogue or a market survey does not exempt you from following the rules on the eligibility of expenditures (e.g. accounting for depreciation, lease instalments or part of the cost if the service or purchase does not relate 100% to the project in question).

Documents confirming the correct estimation of the value of the expense can be, for example:

- ➔ market analysis on the basis of at least 3 written price offers (including up-to-date publicly available price lists, e.g. on the Internet, if available) → into the generator you enter the **gross** amount (in the case of Polish project Beneficiaries) of the cheapest offer meeting the quality requirements. **VAT of Ukrainian small project Beneficiaries is ineligible**, therefore **the net** amount is entered into the generator.

IMPORTANT

- The documents confirming the correct estimation of the expenditure should be drawn up **NOT EARLIER THAN 6 MONTHS BEFORE SUBMITTING THE PROJECT APPLICATION.**
- Each document should include the date of preparation. The price quotations collected for one expense should contain comparable quality requirements.

A description of the subject matter of the contract, together with the tenders obtained, should be attached to the application to confirm that the expenditure has been correctly estimated.

IF, DESPITE YOUR EFFORTS, YOU ARE UNABLE TO OBTAIN 3 WRITTEN TENDERS (e.g. because there are no contractors for the service in question on the market), **YOU SHOULD JUSTIFY THE LACK OF 3 TENDERS AND HOW YOU ESTIMATED THE VALUE OF THE EXPENDITURE INDICATED IN THE APPLICATION.**

IMPORTANT

The budget for a small project shall be drawn up in EURO.

Conversion rate for costs from PLN to EUR and from UAH to EUR.

You enter the amounts of self-determined and estimated expenses in the budget in PLN or UAH. The generator then automatically converts them into EUR at the accounting rate used by the European Commission in the month in which the call for proposals for funding was announced. If you select expenses from the 'Cost catalogue for the budget of small project' (Annex 2 to the Manual), they are immediately entered in EUR.

The exchange rates are available at: https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/exchange-rate-inforeuro_en

For offers in currencies other than PLN and UAH, the monthly settlement rate applied by the European Commission in the month of the call for proposals for small projects shall be used to convert the value of expenditure.

The exchange rate risk rests with your institution.

VAT NOTICE!

For the purposes of estimating the value of expenditure in the small project budget, it should be assumed that **VAT of Polish small project Beneficiaries is an eligible cost**, while **VAT of Ukrainian small project Beneficiaries is not**.

3.1.7.5. Proof that the task has been carried out part 2: expenditure from the draft budget

After the project selection for financing all expenditures, assigned in the draft budget to a certain task will be united in a single lump sum for this task, conditioned by the proper task implementation.

Confirmation of the proper project task implementation is conducted on the basis of defined key elements of each project task (see section 3.1.6.1 Definition of project key elements of a task).

To verify that each key element has been carried out, you shall choose from the list of the predefined or formulate own conditions, called 'Lump sum obtaining criteria'. Each lump sum obtaining criterion is to be proved by the documents that are already predefined in case of the predefined lump sum obtaining criteria or to be defined by you, in case you formulate criteria by your own.

You will find predefined key elements and lump sum obtaining criteria for the most typical undertakings as well as a list of documents that prove fulfilment of these criteria in Annex 3 to the Manual. Please examine the requirements of this annex before you start defining the key elements.

The key elements, criteria and confirmation documents, that you will formulate and indicate in Application Form will be verified by the SPF Beneficiary during the evaluation of the small project. Experts evaluating the project (or the Small Project Fund Committee or the SPF Beneficiary during the contracting process) may indicate necessary modifications.

The assessed and finally agreed key elements, criteria and confirmation documents as well as the lump sums for each task will be written into the Small Project Grant Agreement.

During the project reporting you will need to present all documents from the agreed list, proving in this way that the task is properly implemented and obtaining the right for the lump sum, assigned to the task.

3.1.8. Preparation of the schedule

When planning the schedule of project, take into account:

- ➔ the specifics of the project (some tasks can be carried out independently of each other, i.e. in parallel or one after the other, and others must be linked in such a way that the outcome of the first is necessary for the implementation of the next),
- ➔ the time needed to carry out all the procedures, e.g. the tendering procedures necessary to start the tasks,
- ➔ the influence of external factors such as the seasons.

IMPORTANT

The maximum **duration of a small project** cannot, as a rule, exceed **12 months**.

3.1.9 Promotion of the small project

One of the most important obligations is to show the society the changes that have taken place on the Polish-Ukrainian borderland thanks to the implementation of a small project and to inform that this was possible thanks to the financial support of the European Union and the Interreg program.

The small project Beneficiary is obliged to implement information and promotion activities THROUGHOUT THE ENTIRE PROJECT IMPLEMENTATION PERIOD, and their effects should be maintained even after the project has ended.

More information on promotion and communication within the framework of implemented projects can be found in p. 6.3

3.1.10 Preparation of the application

You have gone through all the steps involved in preparing a small project for the Interreg NEXT Poland-Ukraine 2021-2027 Programme. You now face the final challenge - entering the prepared data into the grant application form. You will do this using the application Generator, which is available at: www.e-interregnext.eu

The generator contains instructions for filling in the individual fields.

3.1.11 Submitting an application

Calls for small projects

Calls for applications for small projects are conducted by the SPF Beneficiary. The calls are closed, i.e. they are:

- ➔ time-limited - applications for funding are only possible during the call for proposals,
- ➔ financially constrained - the financial resources allocated to a call are specified,

IMPORTANT

A small project application can be submitted to the SPF Beneficiary by both a Polish and a Ukrainian entity.

You can find information about calls at:

- ➔ the website of the SPF Beneficiary: <https://plua-karpacki.pl/>
- ➔ Programme website: www.pl-ua.eu,
- ➔ the relevant Regional Contact Points,
- ➔ advertisements in the media or other means of communication.

Prior to submitting a small project application:

- 1) make sure that the call for proposals with the SPF Beneficiary is open. It is not possible to submit applications outside the date of the announced call,
- 2) get to know the Programme rules and this Manual,
- 3) register in the application generator and set up your individual applicant account,
- 4) check when training sessions for potential applicants of small projects are organised and attend them,
- 5) if in doubt - contact the SPF Beneficiary and arrange a consultation.

Prepare the application for a small project according to the following rules:

- ➔ when filling in the application, follow **THE INSTRUCTIONS** included in the generator
- ➔ prepare your application **in English**.

IMPORTANT

The individual descriptive fields in the application have fixed character limits.

- ➔ prepare the required attachments to the application⁶ and add them to the generator as scans, electronically with a qualified electronic signature or other electronic documents, e.g. extract from the National Court Register.

A list of the required attachments can be found below.

TABLE 6. LIST OF REQUIRED ANNEXES TO THE APPLICATION

Annex name/description	Information on the Annex	Source of document	Who submits
Declaration of cooperation Annex 1	- Complete the declaration according to the template and sign it.	A template of the declaration is attached to the application for funding and made available on the website of the SPF Beneficiary as part of the call for proposals.	Applicant Small Project Beneficiary
Declaration of the Applicant for a small project – Annex 2	Complete the statement according to the template and sign it. Tick the correct boxes in the parts that apply to you.	A model of the statement is attached to the grant application and made available on the website of the SPF Beneficiary as part of the call for proposals.	Applicant
Declaration of the small project Beneficiary(s) financially involved in the project – Annex 2A	Complete the statement according to the template and sign it.	A template of the statement is attached to the application for funding and made available on the SPF	Financially participating Beneficiary

⁶ In case of doubts regarding e.g. the eligibility of the small project Lead Beneficiary/Beneficiary, the SPF Beneficiary may ask for additional documents at the formal assessment stage.

	Tick the correct boxes in the parts that apply to you.	Beneficiary website as part of the call for proposals.	
Statutes and document(s) confirming the status (e.g. extract from the relevant register)	These documents are not required for local authorities or other public sector entities, as long as they are not engaged in economic activities.	Own document	Applicant Small project Beneficiary

YOU MUST SUBMIT YOUR APPLICATION FOR A SMALL PROJECT IN ACCORDANCE WITH THE FOLLOWING RULES:

- ➔ The application shall be submitted **only** in electronic form via the Generator available on the website www.e-interregnext.eu
- ➔ you submit your application **only** by the deadline specified in the call for applications,

RULES FOR SENDING THE APPLICATION IN THE GENERATOR:

- ➔ check that the application is complete and ready to be sent,
- ➔ send the application in the generator,
- ➔ once submitted, the application is registered in the generator and receives a unique marking (checksum), which is visible on each page of the application,
- ➔ download a pdf file of the submitted application (please note that the checksum is there) and keep it in your project file.

Do not submit a hard copy of your small project application to the SPF Beneficiary!

Each application for a small project that has been correctly registered in the generator and received by the SPF Beneficiary, within the deadline specified in the call for proposals, is subject to formal assessment.

IMPORTANT

- ➔ **Draft, unapproved versions of applications (without a checksum) will be rejected.**
- ➔ **An application sent by any other means (e.g. by email or post) will be rejected.**
- ➔ **The date and time of receipt of the electronic version of the application by the relevant SPF Beneficiary shall be decisive. If the application is received in the IT**

system after the date indicated for the submission of grant applications, it will be automatically withdrawn from the further stage of assessment. You will be informed about this in writing.

- ➔ IT system overloads are possible in the last days of the call, so do not wait until the last minute to apply.

3.2 Risk management

The implementation of any project involves a risk of failure. Therefore, already at the stage of preparing a grant application, **THINK ABOUT WHAT MIGHT PREVENT YOU FROM:**

- ➔ timely implementation of the project (e.g. adverse weather conditions, protracted procurement procedures),
- ➔ or achieving planned outputs (e.g. lower-than-expected attendance at an event you organised, another wave of pandemics), etc.

and what you can do to prevent it or what countermeasures you can take if you are faced with such a situation. Such an analysis will allow you to assess the risks involved in your small project and possibly change your initial assumptions.

3.3 Establishment of a small project management team

In order to successfully implement a small project, set up **A PROJECT TEAM** already at the stage of developing the grant application. Its composition depends on the scope of activities.

It should include at least the person responsible for the content of the activities (project coordinator), the person dealing with the financial part of the activities, and a representative of the Beneficiary. Depending on the specifics of your project, it may also be worthwhile to enlist the help of a publicity or procurement specialist who can give you practical advice on what to look for when planning individual activities and point out possible risks. Choose a leader from among the members of the project team. This should be a person who is motivated to cooperate and to implement the project.

IMPORTANT

We encourage you to **INVOLVE PEOPLE FROM YOUR ORGANISATION** in the management of a small project. This allows you to establish direct contacts between representatives of Polish and Ukrainian entities implementing a small project and thus develop direct cross-border cooperation.

3.4 What happens once the project is completed?

When completing your project preparation, think about and describe how you will maintain the products and results of your project.

The outputs and results of the project should make a lasting contribution to solving the challenges addressed and be available after the project has ended:

- ➔ in the case of purchase of fixed assets/equipment, ensure that the purchased equipment/equipment is maintained in a condition to fulfil the project objectives for as long as possible (e.g. through guarantees, warranties, technical support),
- ➔ when developing documents such as analyses, strategies, plans and programmes, ensure that they can also be used by the same and/or other target groups/institutions after the project has ended,
- ➔ in the case of other products, ensure that they can also be used or continued after the end of the project (e.g. cyclical festivals).

4. PROJECT EVALUATION

The evaluation of received applications follows a standardised procedure based on principles of transparency and equal treatment. The *Formal and Eligibility Assessment Criteria* (Annex 4) and the *Qualitative Assessment Criteria* (Annex 5) are attached to the Manual.

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

- ➔ Formal assessment consisting of Administrative and eligibility check,
- ➔ Quality assessment.

IMPORTANT

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

4.1 Formal and eligibility assessment

The formal and eligibility assessment is carried out by representatives of the SPF Beneficiary. Each small project is assessed independently by two persons. Each of the formal and eligibility assessment criteria is assessed on a 'pass-fail' basis.

A small project is subject to rejection on formal grounds if it fails to meet any of the criteria no.: **F1, F2, F3, F4, F5, F6, F7** .

In the event of a first "no" answer to a question under criteria F1 to F7, the application receives a negative result of the formal assessment and is not subject to further evaluation.

If the remaining criteria are not met, the project is sent for a one-time formal correction (e.g. minor technical corrections, calculation errors, delivery missing documents). The Applicant may introduce corrections only to the extent that they do not affect the quality of the project and are directly indicated by the SPF Beneficiary. Any other changes made by the Applicant to the Application Form are prohibited and will result in the rejection of the Application on formal grounds. After the applicant completes and/or corrects the application, the evaluation process is resumed.

IMPORTANT

When completing, correcting the application at the stage of formal assessment, you cannot introduce changes to the application and its attachments other than those indicated in the comments of the SPF Beneficiary. Otherwise, the application will be rejected.

The applicant submits a corrected application within the deadline set by the SPF Beneficiary. Before the deadline, the applicant may ask SPF Beneficiary to extend the deadline for submitting the corrected application.

Failure to meet the deadline will result in the application being rejected on formal grounds.

The presence of *de minimis* aid in the small project is assessed according to criteria P1-P4 by representatives of the SPF Beneficiary. The assessment concerns the whole small project and is carried out for every partners and every task in the Application Form. The result of the assessment is a clear statement whether there is *de minimis* aid in the project or its part.

4.2 Qualitative assessment

Projects that have passed the formal and eligibility assessment are subject to qualitative assessment.

The qualitative assessment consists of:

- ➔ substantive assessment,
- ➔ cross-border impact assessment and partnership.

A project can obtain a maximum of 100 points, including 60 points in the substantive assessment and 40 points in the cross-border impact and partnership assessment.

In order for a project to be recommended for funding, it must receive a minimum of 60 points out of a possible 100, including a minimum of 24 points in the criterion concerning the assessment of cross-border impact and partnership.

The qualitative assessment is carried out by independent experts from the Polish-Ukrainian Panel of Experts appointed by the Small Project Fund Committee. The criteria for selection of

experts, rules for their employment, etc. are included in the *Rules of Procedure for the selection and work of experts for the Small Project Fund implemented under the Interreg NEXT Programme Poland-Ukraine 2021-2027* (Annex No. 9 to the Manual). When selecting and appointing the experts, the SPF Beneficiary assures compliance with the GDPR requirements, inter alia via obtaining relevant statements from the procedure participants.

Each project is assessed independently by two experts - (1 PL and 1 UA).

Each of the qualitative assessment criteria is scored on a scale of points from 1 to 5 and has a corresponding weighting assigned to it:

1 point - very poor (inadequate)

2 pts. - weak (mediocre)

3 pts. - sufficient

4 pts. - good

5 pts. - very good

The number of points awarded in each criterion is then multiplied by the weighting of that criterion, giving the final number of points in that criterion. The number of points awarded to a project is the arithmetic average of the assessments of the two experts.

If the difference in the experts' assessment is greater than 15 points, the joint assessment is agreed during the discussion at the panel of assessors (by two experts who assess the project). If it is not possible to agree on a common position, the SPF Beneficiary appoints an additional expert, who makes his/her assessment of the project independently of the previous assessment. Also in case the project receives one negative and one positive evaluation result, a third expert is appointed. In the described situations, the final project assessment is the arithmetic mean of the assessment of all three experts.

Upon completion of the qualitative assessment, a protocol is drawn up with a list of applications which were recommended and those which were not recommended as a result of the qualitative assessment of small projects. On the ranking list, the projects will be ranked according to the score obtained. In the event of an equal number of points, the small project with the higher number of points in criterion *T Assessment of cross-border and partnership* will be placed higher in the ranking list. If the projects still have the same score, the order of receipt of the application to the SPF Beneficiary will be taken into account first.

4.3 Selection of a project for funding (Small Project Fund Committee)

THE SMALL PROJECT FUND COMMITTEE is the most important body guiding the Small Project Fund in the Polish-Ukrainian border region. The Committee's main task is to **SELECT FOR FUNDING THE PROJECTS** that best contribute to the achievement of the specific objective and indicators of the SPF project.

Remember that:

- ➔ The Committee bases the selection of projects for funding primarily on the results of a qualitative assessment. However, it may also take into account additional factors such as the availability of funds in the Small Project Fund.
- ➔ The Committee may specify additional requirements for the proposals that will have to be met during the contracting (contracting) phase.
- ➔ Applicants shall be informed of the Committee's decision within the time limits set out in **p. 4.4.**

IMPORTANT

The Committee is appointed by the SPF Beneficiary. The Small Project Fund Committee is composed of representatives of Poland or Ukraine representing the **SPF Beneficiary**, regional/local/municipal authorities and other public institutions, economic/social partners /organizations representing civil society/non-governmental organizations operating in the SPF support area. A link to the list of Committee members can be found on the website of the SPF Beneficiary.

For detailed information on the composition of the Committee, its tasks, etc., please consult *the Rules of Procedure of the Small Project Fund Committee of the Interreg NEXT Poland-Ukraine 2021-2027 Programme* (Annex No. 8 to the Manual).

4.4 Decision of the small projects fund committee

As a rule, on the very next working day after the meeting of the Small Project Fund Committee, lists of approved, reserve and unsubsidised projects will be published, together with information on other decisions taken by the Committee. These can be found **ON THE WEBSITE** of the SPF Beneficiary and the Programme.

Notwithstanding **THIS, WE WILL INFORM YOU IN WRITING** of the decision of the Small Projects Fund Committee within 10 calendar days:

- ➔ If your project has been awarded funding you will receive a letter indicating the amount of Programme co-financing funding awarded⁷ and the conditions for concluding Small Project Grant Agreement.

IMPORTANT

The value of the grant awarded may be subject to change in the event of errors at the stage of determining lump sums identified by the authorised controller during

⁷ If there are insufficient funds, the Committee may offer a lower level of funding to the applicant for the project, with the possibility of an increase as funds become available.

the on-the-spot control of the SPF project prior to the signature of the Small Project Grant Agreement.

- ➔ If your project is not selected for funding by the Small Project Fund Committee, you will receive a letter stating the reasons for the assessment and informing you of the possibility of submitting an objection. You can find out more about this **in section 4.**

IMPORTANT

If you are the project applicant, inform your partner(s) of the Committee's decision upon receipt of the letter.

4.5 Handling of objections

If, in your opinion, the appraisal or selection of a small project has not been carried out in accordance with the appraisal procedures contained in the call documents, **YOU**, as an applicant, **HAVE THE RIGHT TO RAISE REASONED OBJECTIONS** with the SPF Beneficiary within 7 calendar days of receiving the information from us. In your letter, written in English, specify to what extent the decision communicated to you does not comply with the rules/procedures set out in the call specific documents. Refer to the specific provisions of the above-mentioned documents.

IMPORTANT

It is not possible to complain about the result of the evaluation of the individual qualitative assessment criteria

After reviewing the letter, we may ask you to submit additional documents or provide further clarification within a specified period. After consideration, we will provide you with a written position from which you are no longer entitled to raise further objections under the scheme. However, this is without prejudice to your entitlement to appeal procedures under national legislation.

The entire procedure generally takes up to 30 calendar days.

Detailed rules for the submission of objections can be found in *the Rules of Procedure of the Panel for objections within the Small Project Fund implemented under the Interreg NEXT Poland - Ukraine 2021-2027 Programme* (Annex No. 10 to the Manual).

5. SMALL PROJECT GRANT AGREEMENT

The Small Project Grant Agreement is the culmination of your efforts in preparing a small project. From the moment you sign it, you are the small project Beneficiary.

Remember that the Small Project Grant Agreement **IS THE MOST IMPORTANT DOCUMENT**, which sets out the detailed rights and obligations of both parties and the conditions for the implementation and settlement of your small project, including but not limited to:

- ➔ the total of the lump sums you undertake to settle and the indicators you declare to achieve for all tasks planned in your project,
- ➔ a list of documents confirming that the tasks have been carried out in accordance with the Small Project Grant Agreement, which you are obliged to provide in order to settle the project.
- ➔ a list of documents that will prove that the information and promotion obligations verifications have been fulfilled.

A template of the Small Project Grant Agreement is Annex 6 to the Manual. Please read it carefully.

The SPF Beneficiary will set for you a deadline (7 days for regular cases) to provide the **INFORMATION AND DOCUMENTS NECESSARY TO PREPARE THE DRAFT AGREEMENT** such as:

- ➔ updated grant application taking into account recommendations, conditions, recommendations of the Small Project Fund Committee (if applicable),
- ➔ A photocopy of a document confirming that a bank account in EUR (unless otherwise agreed between the SPF Beneficiary and the small project Lead Beneficiary) to which Programme co-financing funding will be transferred, e.g. a contract or a written information from the bank confirming that the Beneficiary is the owner of the bank account indicated. The contract/certificate should contain details of the Beneficiary, name and address of the bank, account number in IBAN format, BIC/SWIFT numbers.

IMPORTANT

At the contracting stage, the SPF Beneficiary **clarifies ALL MATTERS** related to the small project, e.g. taking into account recommendations, conditions, defined by the Committee, the National Controller and the SPF Beneficiary (e.g. deletion of an activity, reduction of the project budget), clarification of information given in the application (e.g. unclear description of an activity, minor technical corrections), **DELIVERY of ALL MISSING DOCUMENTS** (if at the stage of submitting the grant application you did not submit these documents, or submitted wrong ones).

At this stage you also have the opportunity to make technical changes to the project regarding:

- ➔ the small project implementation period,

- ➔ schedule of tasks,
- ➔ persons authorised to sign the Small Project Grant Agreement,
- ➔ persons responsible for the implementation of a small project,
- ➔ contact details.

However, you must inform us about them.

Other changes resulting from circumstances beyond the control of the Beneficiary which could not have been foreseen at the stage of preparing the grant application must be notified in advance and approved in advance.

A draft Small Project Grant Agreement prepared by us is sent for your approval. The Agreement is signed by an authorised representative of the Applicant and a representative of the SPF Beneficiary, as a rule within 90 days of the Committee's decision.⁸

IMPORTANT

If an on-the-spot control is carried out in an SPF project, during which, inter alia, the correctness of the estimation of lump sums in small projects is checked, the deadline for signing the contract may be extended.

IMPORTANT

The SPF Beneficiary reports *de minimis* aid through Polish electronic national system SHRIMP2⁹. The SPF Beneficiary will send a certificate of granting *de minimis* aid to small project beneficiaries. If a Polish small project Beneficiary provides *de minimis* aid to the final recipients, it is obliged to report this fact to the SPF Beneficiary while submitting project reports. The *de minimis* aid cannot be granted by the Ukrainian small project Beneficiary to any final recipient.

⁸ The SPF Beneficiary may decide to extend the period for signing the Small Project Grant Agreement, e.g. as a result of force majeure or due to an ongoing audit of the SPF project.

⁹ <https://uokik.gov.pl/sprawozdanie-udzielonej-pomocy-publicznej>

6. IMPLEMENTATION AND SETTLEMENT OF A SMALL PROJECT

6.1 Launch of activities

THE DATE OF START AND DATE OF END OF the small project implementation shall be included in the Small Project Grant Agreement.

Remember that you can start implementing **A SMALL PROJECT AT THE EARLIEST ON THE DAY FOLLOWING THE DECISION OF THE SMALL PROJECTS FUND COMMITTEE** to award a grant.

6.2 Implementation of activities

When implementing activities, stay in line with the provisions of Small Project Grant Agreement concluded with the SPF Beneficiary. You are also encouraged to use this Manual and, in case of any doubts, to contact the SPF Beneficiary.

Good practice!

- ➔ Stay in touch with your Beneficiary(s). Set up a joint group on one of the free instant messengers. This allows you to monitor the progress of work on both sides of the border and to react early if unexpected problems arise.
- ➔ Take notes! Working records will be an invaluable aid if you are replaced by another person during the project implementation phase. Also document work meetings (photographs, attendance lists).
- ➔ Organise a mid-project review - this will allow you to check the status of the project with each Beneficiary.

REMEMBER THAT ALTHOUGH YOU ARE accounting for **A SMALL PROJECT USING SIMPLIFIED METHODS** and the accounting documents will not be checked during the audit:

- ➔ **THIS DOES NOT EXEMPT YOUR INSTITUTION/ORGANISATION FROM THE OBLIGATION TO APPLY**, in the course of implementing the activities, the relevant **NATIONAL LAWS** on, inter alia: labour law, public procurement law¹⁰, tax law, public finance rules and the internal regulations in force in your entity (e.g. procurement regulations, accounting policy).

IMPORTANT

¹⁰ Organisations receiving public funds must, as a general rule, apply procurement regulations when selecting suppliers of goods, services and works and entering into contracts with them. An exception is made for organisations that are not obliged to apply the Public Procurement Law.

You have to exclude from a public procurement procedure or competition, persons and entities included in the EU or national sanction lists in connection with Russia's destabilising actions in Ukraine or an entity that is related to persons or entities included in these lists .¹¹

In the case of **Polish Beneficiaries**, additional requirements for the exclusion of contractors also arise from Article 7 of the Act of 13 April 2022 *on special solutions to prevent support for aggression against Ukraine and to protect national security* (i.e. Journal of Laws 2023, item 129 and 185).

Apply the exclusion of contractors to the contracts you award:

- ➔ in accordance with the Public Procurement Polish Law (Journal of Laws 2021, item 1129, as amended),
- ➔ in proceedings with a value of less than PLN 130 000 including the principle of competition,
- ➔ in contracts excluded from the provisions of the Public Procurement Polish Law.

IMPORTANT

You are encouraged to use a separate accounting record or accounting code to record the expenditures of a small project.

- ➔ **THE COSTS OF** a small project **MUST BE REASONABLE/EFFECTIVE, ECONOMICAL** and incurred in accordance with the principles of transparency, fair competition and equal treatment of contractors.
- ➔ **YOU MUST AVOID** any **CONFLICTS OF INTEREST** when selecting and contracting with suppliers of goods and services together with your partners.
- ➔ Under no circumstances **CAN THE SAME COSTS/EXPENDITURES BE FINANCED TWICE** under different projects Programme co-financing and grants from national public funds. This may be the case when, for example
 - non-repayable financial aid from several public sources is higher than 100% of the eligible expenditure of a small project or part of it,
 - to pre-finance the Programme co-financing to a small project you will obtain funds in the form of a loan or credit and these will be waived,
 - you purchase a second-hand fixed asset as part of a small project that was Programme co-financing or a grant from national public funds.

IMPORTANT

¹¹ Regulation (EU) 2022/576 of 8 April 2022 amending Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's destabilising actions in Ukraine.

Therefore, if you have received a grant from another source to carry out activities covered by a small project, please inform us immediately so that we can verify whether there is double financing of expenditures.

➔ **THE SMALL PROJECT BENEFICIARY MUST ENSURE THAT THE PROJECT COMPLIES WITH THE RULES ON DE MINIMIS AID**, the value of which granted to any one entity may not exceed EUR 300 000 over a three-year period¹².

➔ The de-minimis aid may be granted:

- by Polish SPF Beneficiary to Polish or Ukrainian small project Beneficiary
- by Polish small project Beneficiary to any final recipient. In such a situation, the final recipients of the aid receives a benefits for which they would have to pay under market conditions, e.g. for participating in trainings or workshops carried out as part of the project and acquiring specific knowledge, skills or qualifications.

The de minimis aid cannot be granted by the Ukrainian small project Beneficiary to any final recipient.

The day of aid granting is the day of signing the Small Project Grant Agreement (aid at the first level) or the day the participant joins small project activities (aid at the second level). On the same day, a certificate of de minimis aid should be issued e.g. from SHRIMP2 system.

If we receive indications of irregularities in the implementation of your small project, we will carry out **AN AD HOC MONITORING VISIT**. You can find out more about it in p. **6.6.3**.

6.3 Promotion of the small project

Communication is used for effective project implementation. It enables Small project Beneficiaries to reach different groups by communicating project information to them in order to:

- encourage them to join the project, e.g. with training organised as part of the project,
- attracting potential partners for future projects,
- informing and encouraging the local community to benefit from its effects,
- media interest in the project's results, thereby building a positive image for themselves and for the European Union, which subsidised the project,
- inspire local authorities to take further steps in the project (already without EU support).

It is therefore important that **communication activities are planned during the project preparation phase**. Good internal communication is also important because it strengthens

¹² More information on state aid rules and restrictions can be obtained from the website of the Programme (<https://pl-ua.eu/pl>), the website of the Directorate General for Competition (http://ec.europa.eu/competition/index_en.html), the website of the Polish Office of Competition and Consumer Protection (www.uokik.gov.pl)

mutual understanding and trust between Beneficiaries. This, in turn, influences the effective implementation of the project.

Your information and promotion obligations concerning the small project are enlisted in the small project Grant Agreement (§ 17). Make sure that you know them well.

Please remember that you will have to:

- 1) post a short description of the small project, information on its objectives and results, and financial support from the Programme on your official website or social media pages if you have one,
- 2) prominently feature information about the Programme's support in documents and information material concerning the small project intended for the general public or for participants,
- 3) place in public places, i.e. at least at the premises of the small project Lead Beneficiary and small project Beneficiary / -ies (if applicable) and at the place of implementation of the investment a durable information poster of minimum A3 size or a similar size electronic display with information about the small project and the support from the Programme (minimum logo of the programme, title of the small project, name of the small project Lead Beneficiary and small project Beneficiary / -ies, the address of the project website, if created or Programme website). This shall be done immediately after the start of the material implementation of the small project.
- 4) use the Programme logo, of which the European Union symbol is an element, when carrying out your actions with regard to visibility, transparency and communication.

This will be obligatory for each small project beneficiary who participates financially in the small project. Failure to comply with them will result in reduction of the grant, so make sure you plan them well and comply with them when implementing the project.

In the small project application, you will be asked to indicate the sources of the information and promotion obligations verification (documents/photos that will confirm that the obligatory elements listed above have been fulfilled).

Your other information and promotion obligations concerning the small project are enlisted in the small project Grant Agreement.

Of course, you can propose other informational and promotional activities within your task that best suit your project.

Small project Beneficiaries are also required to make communication and promotional materials available upon request to the SPF Beneficiary, the Joint Secretariat, the Managing Authority and EU institutions, bodies and organizational units, e.g. the European Commission. The SPF Beneficiary, the Joint Secretariat, the Managing Authority and EU institutions, bodies and organizational units, e.g. the European Commission should be granted a royalty-free, non-exclusive and irrevocable licence to use the materials together

with any pre-existing rights under such licence. The licence should give above-mentioned institutions at least the following rights:

- the right to reproduce and copy the abovementioned material and to make it available to the institutions and bodies of the Union and to the institutions of the Member States and their staff (internal use),
- the right to reproduce in any manner and form, in whole or in part,
- the right to publish by any means of communication,
- the right to distribute the material or copies thereof to the public in any form,
- the right to keep and archive material,
- the right to sub-licence material to third parties.

This obligation will not impose additional costs or administrative burdens on small project Beneficiaries.¹³

Additional responsibilities

Small project Beneficiaries are also required to communicate to the SPF Beneficiary:

- a) photographic and audiovisual documentation of the project implementation (e.g. photos, films, webcasts, radio and TV programmes or scans of press articles). Beneficiaries are obliged to give their consent to the use of this documentation by the SPF Beneficiary in information and promotion activities.
- b) information on the planned and ongoing promotion, transparency and communication activities of the project (e.g. organisation of conferences) and on the completed phases of the project, including completed outputs and results (e.g. publication). This also applies to products developed by external contractors on behalf of the Beneficiaries (e.g. research report).

One of your most important duties is to show the public the changes that have taken place in the Polish-Ukrainian border area and in everyday life thanks to the implementation of your small project, and to inform them that it was possible thanks to the financial help of the European Union and the Interreg Programme. You are also encouraged to publicise your cooperation with project Beneficiaries .

IMPORTANT

You are obliged to carry out information and promotion activities **THROUGHOUT THE DURATION OF THE PROJECT** and you must maintain their effects even after the project has ended.

Know your **BASIC RESPONSIBILITIES FOR PROMOTING A SMALL PROJECT** before you start planning specific activities:

¹³ Article 49(6) and Annex IX para. 2 of the CPR

- ➔ Don't forget to properly mark your project site. Once the project has started, place **AN INFORMATION POSTER OF min. A3 or A SIMILARLY SIZED ELECTRONIC DISPLAY**. The information on the poster/display should include at least the Programme logo, the title of the small project, the name of the small project Lead Beneficiary and the small project Beneficiary(ies), the address of the project website, if created or Programme website.
- ➔ Do you have **A WEBSITE, FACEBOOK OR INSTAGRAM ACCOUNT?** If so, post a brief description of the project on these too, including objectives and results, information about receiving financial support from the Programme and insert the Programme logo. On websites and their sub-sites, online and smartphone apps, social media channels and other digital platforms, the Programme logo must be positioned so that it is visible at the top without scrolling or clicking.

IMPORTANT

The website, social media should be kept up to date (audiovisual material is particularly welcome) and maintained for the duration of the durability.

If you have the opportunity, keep statistics (e.g. for pages via the free Google Analytics app).

- ➔ You should also mark appropriately the project **DOCUMENTS** you will publish giving information about financial support from the Programme and Programme logo: letters, presentations, press materials, etc. The same rule applies to all documents and materials intended for project participants, e.g. certificates, information materials, training and workshop curricula, attendance lists.
- ➔ **INFORM US** well in advance (i.e. at least 7 calendar days) **OF PLANNED EVENTS**. This will enable us to organise our work in such a way that we can take part in an event carried out as part of your small project.
- ➔ During ongoing **EVENTS**, present a roll-up/banner/poster on the room door/screen information etc. with the Programme logo. Also give participants a short verbal message about the support received from the European Union: **"The project is co-financed by the European Union within the framework of the Interreg NEXT Poland - Ukraine 2021-2027 Programme"**.
- ➔ In case of a **PUBLICATION**, include the Programme logo on the outside cover and the note "Free copy", and inside the publication a note: *"The sole responsibility for the content of this publication lies with the authors and cannot be equated with the official position of the European Union and the Carpathian Euroregion Association"*.
- ➔ Are you preparing **VIDEO CONTENT?** Place the Programme logo at the beginning and/or end of the video.
- ➔ The Programme logo must also appear on other products communication products, such as **PROMOTIONAL MATERIALS** or **ROLL-UPS**.

- ➔ Buying **SMALL EQUIPMENT**? Ensure that, where possible, a durable sticker with the Programme logo is placed on each piece of equipment.
- ➔ Make available on a royalty-free, non-exclusive and irrevocable licence the information material produced within a small project at the request of e.g. the SPF Beneficiary, the controller, the JS, the Managing Authority, the National Authority, the EC.

Don't forget to document your information and promotion activities (take photos of posters, leave a copy of publications, promotional materials, etc. in the project documentation). Controlling institutions will check compliance with information obligations. For more on this, see in **p. 9**.

FAILURE TO COMPLY WITH THESE OBLIGATIONS AND NOT TAKING THE REMEDIAL ACTIONS MAY RESULT IN THE CANCELLATION OF UP TO 2% OF THE EU CO-FINANCING GRANTED TO THE PROJECT BENEFICIARY, including:

- ➔ no short description of the project including information on its objectives and results, financial support from the Programme on the website or social media (if you have one) - 0,1% - 0.4% of the grant awarded
- ➔ no information about the Programme support in the project documents and communication material relating to the implementation of the Interreg project, intended for the general public or for participants; - 0,1% - 0.4% of the grant awarded
- ➔ no minimum A3 size poster or similar size electronic display in a public place with information about the project and support from the Programme - 0,1% - 0.4% of the grant awarded
- ➔ failure to display the Programme logo during other information and promotion activities -0.1% per unit non-compliance, max. 0.4% of the grant awarded.

If you take remedial action, your funding will not be reduced. Examples of remedial actions include:

- a) displaying a poster if it is missing,
- b) adding/supplementing project information on the website if the information is missing or incomplete,
- c) adding/supplementing the Programme logo on the website containing the press article about the project if it was missing at the time of its initial publication,
- d) editing or publishing new posts on social media if the Programme logo/information about the Programme funding is missing,
- e) adding the Programme logo to paper documents, e.g., by replacing pages or applying a sticker,
- f) organizing a new event if the first one did not provide Programme visibility, or sending an email reminder to participants about the Programme's support for the event."

You already know the basic responsibilities for promoting a small project, now it's time for you to learn how to properly label the elements associated with the project you are implementing.

THE ONLY COMPULSORY SIGNAGE YOU MUST USE FOR ALL YOUR ACTIVITIES IS THE INTEGRATED LOGOTYPE OF THE INTERREG NEXT POLAND-UKRAINE 2021-2027 PROGRAMME, WHICH MUST BE PROMINENTLY DISPLAYED. THE SIZE OF THE LOGOTYPE SHOULD ALLOW IT TO BE RECOGNISED.

The Programme logo includes the term Interreg, the European Union symbol and an indication of co-financing. The name of the Programme is placed under the term Interreg. The abbreviation "NEXT" is also placed under this term, to the left of the Programme name. NEXT stands for "neighbourhood external".



The Programme logo can be downloaded from the [Programme website](#) and the [website of the SPF Beneficiary](#). It is available in both colour and black and white.

The use of the Programme logo in all information and promotional materials is mandatory. More information on its use can be found in the Communication Guide for Project Partners available on the [Programme website](#).

IMPORTANT

As a rule, we recommend using a coloured logo on a white or very light background.

If you want to use the Programme's colour logo on a dark background, use a white rectangle under that.

If the use of a white background is not possible (due to lack of space, context or because a white background will cover an important element of the photo), you can use a white and colour version of the logo. In this case, the Programme logo, the European Union symbol and the information about the co-financing must be in white. The size of the border around the EU symbol is 1/25th of the symbol height.

It is acceptable to use the logo in black and white/monochrome, for example:

- when it is not possible to apply a coloured logo due to the type of material/surface on which the logo is applied, e.g.: stone;
- in monochrome paper materials, e.g. publications, flyers, project documentation;
- when it involves lower costs, e.g.: the cost of printing a black-and-white logo on a fabric bag is lower than the cost of printing a colour logo; a black-and-white photocopy of the project workshop materials is cheaper than a colour photocopy.

It is compulsory to use the Programme logo on i.e.:

- the project website, the Beneficiaries websites where the project description is published,
- social media profiles,
- posters,
- communication and promotional materials,
- stickers on the purchased equipment,
- correspondence with Programme institutions,
- tender documents, contracts, etc.

IMPORTANT

THE COLOURS ON THE PROGRAMME LOGO AND ITS LAYOUT MAY NOT BE CHANGED.

The Programme logo in various formats can be downloaded from the website of the SPF Beneficiary and the Programme website under "Communication and visibility".

The Beneficiary's own logos are allowed on the same page/page of information and promotion materials.

If other logos are displayed alongside the symbol, the symbol (of the European Union flag) must be at least the same size, measured in height or width, as the largest of the other logos.

Apart from the symbol, no other visual identification or logo may be used to highlight the Union's support.

N.B. As a general rule, **no additional logos should be included** in the character set.

IMPORTANT

If you are also a Beneficiary of **GRANTS FROM THE STATE BUDGET AND SPECIAL PURPOSE FUNDS**, check whether **ADDITIONAL INFORMATION OBLIGATIONS** apply to you.¹⁴

¹⁴ Polish applicants - Regulation of the Council of Ministers of 7 May 2021 on the definition of information activities undertaken by entities implementing tasks financed or co-financing from the state budget or state purpose funds (Journal of Laws of 2021, item 953) and Article 35 a(1) and Article 35 b of the Act of 27 August 2009 on public finance (Journal of Laws of 2021, item 305).

In the case of some projects, traditional leaflets or brochures will be the most effective, while in the case of others, it will be, for example, a mobile application or a presentation of the project at a tourism fair.

To make your information and promotion activities **EFFECTIVE**:

- ➔ Consider what form of promotion will work for your small project. To do this, answer two questions:
 - which communication tools and channels will allow you to reach the public most effectively with information about a small project?
 - what action do you need to take to encourage people and above all your target group to take part in your events and use the results of your small project in their everyday lives?
- ➔ Make your activities accessible to people with different types of disabilities wherever possible.
- ➔ Choose eco-friendly tools. Reduce the use of raw materials, e.g. replace printed materials with digital ones, introduce eco-friendly solutions at events, give up travel in favour of online tools.
- ➔ Check that your chosen activities and related expenditure are eligible under the Interreg NEXT Poland-Ukraine 2021-2027 Programme. For more information on this, please refer to **p. 2.3** and in **p. 3.1.7**.
- ➔ Plan the financial resources for the promotion of your small project in the budget of each activity. For example, if you are planning to launch a website you need to factor in the costs of setting it up, buying the domain and regular maintenance, and if you are planning competitions consider the costs of printing posters, diplomas, buying and labelling prizes.

Good practice - optional, but very welcome:

- ➔ Give us short notes about your project, information from the media (from organised events, information about awards or prizes your project has won). Share the success of your project on our website and social media.
- ➔ Provide us with electronic images of the project for which you hold the copyright (resolution min. 1795 x 2480 pixels, min. 300 DPI).
- ➔ Post electronic versions of publications, audio material on your website, social media (respect copyright provisions when doing so).
- ➔ Share hard copies of publications or promotional materials with us - we can then promote your project ourselves.
- ➔ Get involved in various promotional activities organised by us and other institutions dealing with the European Funds, where you can promote your small project and its results free of charge, e.g. Interreg Cooperation Day, European Funds Days.

- ➔ Tag the SPF Beneficiary and the Interreg NEXT Poland – Ukraine 2021-2027 Programme in your social media posts/reports.

If you have any doubts about the application of the information and publicity rules, consult the SPF Beneficiary. More information on information and publicity can also be found in Annex 4 of the Programme Manual available on the Programme website www.pl-ua.eu.

6.4 Changes during implementation

In the course of project implementation you may encounter problems/challenges that will prevent you from implementing the activities in accordance with the Small Project Grant Agreement. In such cases, you may request changes to the project. The sooner you inform us about the need for changes, the sooner we will look for a way out of a difficult situation together. The possibilities of making changes to the project are described below.

IMPORTANT

Changes can only be made **DURING THE IMPLEMENTATION PERIOD OF A SMALL PROJECT** and must not lead to a change in its objectives and the lump sum amount.

Proposal for change:

- ➔ should, as a general rule, be submitted at least 30 calendar days before the end date of the project,
- ➔ must include a comprehensive **JUSTIFICATION FOR** the proposed change, possibly including supporting documents.

The changes made should be described in the small project report for the reporting period in which the change occurred.

THE SPF Beneficiary HAS THE RIGHT TO DISAGREE WITH THE PROPOSED CHANGES TO THE PROJECT IMPLEMENTATION.

6.4.1. WHAT CAN BE CHANGED DURING SMALL PROJECT IMPLEMENTATION?

RESCHEDULING OF TASKS

If you are forced to postpone the task completion date due to independent circumstances please inform us in writing. Such a change may require amendment of Small Project Grant Agreement and/or its annexes.

CHANGE IN THE PROJECT COMPLETION DATE

If, due to justified circumstances, you will not be able to complete the tasks planned in the application within the deadline indicated in the Small Project Grant Agreement or you will

complete them earlier, please inform us in writing. Such a change requires amendment of Small Project Grant Agreement and/or its annexes..

Other changes

If the project changes:

- ➔ the contact details of your institution or Beneficiary,
- ➔ bank account number,
- ➔ details of persons authorised to sign the contract,
- ➔ contact details for a small project,

All you need to do is **inform us in writing with a short justification.**

If you do not do so, the possible consequences, e.g. a change of bank account, will be borne by your institution. Such a change does not require amendment of Small Project Grant Agreement.

Other changes (e.g. discrepancies between the application form provisions) may be made only in justified cases and only with the prior written consent of the SPF Beneficiary. The manner of their introduction shall be agreed between the Beneficiary and the SPF Beneficiary on an individual basis.

6.4.2. WHAT CANNOT BE CHANGED DURING SMALL PROJECT IMPLEMENTATION?

LUMP SUMS

Preparing a project based on a draft budget and accounting for it with simplified costs also **LIMITS THE POSSIBILITY OF MAKING CHANGES TO THE project BUDGET.**

If within the allocated lump sum:

- ➔ you have reached a higher target value of an indicator - inform us about it in the project implementation report in which you account for the expenditure. Such a change does not require updating the grant application and drawing up an annex to the agreement.
- ➔ you have not or only partially realised the planned output indicator - you will not be reimbursed for the expenditure of the task in question, i.e. a lump sum.

UNACCEPTABLE:

- ➔ revision of lump sums and flat rates (except as described below),
- ➔ an amendment to move amounts between tasks in the project budget,
- ➔ a change in the budget description that compromises the quality (assumptions and parameters) of the planned activities,
 - **Example 1:** *In the project application, the small project Beneficiary envisaged that the trainees would acquire knowledge in labour law. The training will last 16 hours and will be*

conducted by a legal advisor specialised in labour law. However, training on the PPL and not on labour law was delivered, either training lasting 8 hours or training delivered by a law student. The task cannot then be considered to have been carried out properly. In such a situation, the lump sum will be considered ineligible, even if the indicator attributed to it has been achieved and appropriate documents have been presented to prove this. This is due to the fact that the Beneficiary has not delivered a product of the agreed quality.

- **Example 2:** During a training course on labour law, a benefit was to be provided to participants (catering, reimbursement of travel costs, training materials). These were included in the application and in the calculation of the lump sum. The training was delivered, but the costs for catering, travel and materials had to be covered by the participants themselves. The task was not delivered according to the scope or in a lower quality than described in the application. Even if the indicators are achieved, the lump sum will be considered ineligible.

➔ a change in the method of accounting for expenditure contracted as lump sums.

IMPORTANT

The lump sum may be changed in case of **AN EXTRAORDINARY SITUATION, CIRCUMSTANCES ABSOLUTELY BEYOND YOUR control** as a small project **Beneficiary** (e.g. change of legal regulations during the implementation of the project, natural disaster, pandemic) - making it impossible to implement the task in its original scope. Each such case will be decided on a case-by-case basis by the SPF Beneficiary

6.5 Documentation of lump sums

Expenditure accounted for by lump sums (simplified methods) is treated as expenditure incurred. This means that accounting documents are not needed to account for a small project. Nor do you need to describe them in any way.

You will receive the lump sum, assigned to the task, when:

- all lump sum obtaining criteria, declared and assigned to the lump sum, are met, and
- all output indicator(s) values, declared and assigned to the lump sum, are achieved in the declared target value (both Programme output indicators and small project fund output indicators).

IMPORTANT

Demonstrate the achievement of the value of the **OUTPUT INDICATOR** in the report **AFTER COMPLETION OF THE ACTIVITY** to which the output indicator referred.

However, in the case of **A RESULT INDICATOR**, you will be required to document the achievement value or the current status of the indicator over a specified period of time (max.

6 months after the end of the project) and possibly provide a methodology for estimating the annual value on the basis of available data in the case of indicators for which annual statistics are provided.

You will only receive reimbursement of expenditures for a specific task if you submit **ALL** the documents indicated in the Small Project Grant Agreement for that specific task

Ensure that all documents confirming the implementation of the activities and the achievement of the output indicators **ARE DRAWN UP/ISSUED DURING THE PROJECT IMPLEMENTATION PERIOD and, as a rule, in accordance with the task implementation deadline** specified in the Small Project Grant Agreement. Evidence of the achievement of the result indicator must be produced **NO LATER THAN 6 MONTHS AFTER THE MATERIAL COMPLETION OF THE SMALL PROJECT.**

Also **DOCUMENT THE PROMOTIONAL ACTIVITIES** carried out and **THE IMPLEMENTATION OF HORIZONTAL POLICIES**. Take photographs, printscreens, collect newspaper cuttings.

The fulfilment of the principles of promotion and the implementation of the horizontal policies will be assessed on the basis of the documents submitted during project reporting and the on-site verification visit.

IMPORTANT

YOU ARE OBLIGED TO KEEP THE RECORDS OF a small project **FOR** at least **FIVE YEARS**¹⁵ from 31 December of the year in which you received the last payment, i.e. if the last payment for the project was received on 16 July 2026, the project records must remain available until 31 December 2031.

Remember that documents should be stored in a way that **ensures security and confidentiality**.

Mandatory storage:

- ➔ letter indicating that the application has been accepted and that Programme co-financing funding has been granted,
- ➔ the Small Project Grant Agreement and its annexes,
- ➔ project reports,
- ➔ documents confirming the implementation of project activities and documenting the achievement of output and result indicators,

¹⁵All documents relating to project activities and expenditure for which *de minimis* aid has been granted must be available for at least 10 years from the date the last aid was granted under the scheme. The retention period is interrupted in the event of legal proceedings or at the request of the EC.

- ➔ contracts with contractors together with documentation on how the contractor was selected,
- ➔ all relevant letters sent and received, including in particular correspondence regarding changes to the project, notes from working meetings, etc,
- ➔ documents relating to controls and audits.

Original documents, photocopies of documents certified as 'true copies' by the statutory representative of the institution concerned, as well as electronic versions of documents shall be retained.

All of these documents may be subject to control or audit during its implementation and also after its completion (especially in the context of maintaining the **durability** of the project's products). For more on control and audit, see **p. 6.6.4** and **in p. 9.**

6.6 Project settlement

6.6.1 Small project report

THE SMALL PROJECT REPORT is an essential tool that enables us to monitor the progress and effects of your project.

You submit the report together with the documents confirming the implementation of the activities and indicators in the *Application and Report Generator*¹⁶. There you will find guidance on how to complete it.

You submit your report in English.

The report comprises two parts:

- ➔ technical - concerning the substantive report on project implementation (activities carried out, indicators achieved, objectives, cross-border impact, problems),
- ➔ financial - concerning the financial settlement of the project (correctness of the lump sums used and performance of each of the planned activities in the Small Project Grant Agreement).

ON BEHALF OF ALL BENEFICIARIES , THE REPORT(S) IS PREPARED AND SUBMITTED to the generator by the small project **Beneficiary**, i.e. the entity with which the grant contract was concluded. This also applies if the project has a planned financial participation of a Beneficiary. The report must include information on the achievements of the Beneficiarieship as a whole, including Beneficiaries who do not report any expenditure during the reporting period.

THE NUMBER OF REPORTS, REPORTING PERIOD(S) AND DEADLINE(S) FOR SUBMITTING progress reports on a small project **WILL BE AGREED** with you **INDIVIDUALLY IN THE SMALL PROJECT**

¹⁶ For attachments that cannot be attached in the generator for technical reasons, you should physically deliver them to the SPF Beneficiary.

GRANT AGREEMENT , as they are linked to the schedule of tasks of your project. As a rule, you should account for the expenditures presented in the report for the period in which the task was completed, but no later than in the final report.

If you know that you will not manage to submit the report within the timeframe indicated in the contract, ask us in writing for an extension before the deadline expires. If the small project report is not submitted within the agreed timeframe, we will send you a reminder. If you still do not submit the report, this may be grounds for termination of the Small Project Grant Agreement.

6.6.2 Checking the small project report

The report you have submitted in the *Request and Report Generator* is subject to our verification. The **VERIFICATION** includes checking the documents submitted in the *Application and Report Generator*. As a rule, SPF Beneficiary staff has 30 calendar days to verify the report including the categories of costs accounted for using simplified methods. We carry out the verification on the basis of a checklist. In case of any deficiencies or doubts regarding the documentation submitted for verification, you will be asked to provide the required **COMPLETIONS/CLARIFICATIONS** within the deadline.

What and how do we check?

When examining the eligibility of expenditure accounted for using simplified methods, we will refer to the actual progress of the project by checking that:

- ➔ the planned activities of the small project have been carried out to the extent and in the quality specified in the Small Project Grant Agreement,
- ➔ the output and result indicators set out in the Small Project Grant Agreement attributed to the lump sum have been fully¹⁷ achieved.

Small projects are accounted for on a "zero-one" basis on a "meet/do not meet" basis. This means that we will approve a lump sum for a given task only if you fully implement the activities planned in accordance with the Small Project Grant Agreement and achieve all the criteria and indicators assigned to that task in the declared target value (both the Programme output indicators and the small project fund output indicators).

Small projects are accounted for entirely by simplified methods, so that the eligibility of VAT is not analysed at the stage of approving funds for payment.

Approval of the report

Once the report has been checked, you will be informed in writing of the acceptance or rejection of the costs submitted for reimbursement and their approved amount.

¹⁷ In case of output indicators.

Reimbursement

Only on the basis of a positive result of verification of a given report, without undue delay we will pay the due reimbursement to the bank account you indicated in the Small Project Grant Agreement. It is **YOUR RESPONSIBILITY** as a small project Lead Beneficiary to **TRANSFER** (pay) **TO THE BENEFICIARY(S) THE** part of the refund due to them in the amount resulting from the approved report.

In the event that the funds in our bank account are exhausted, you will only receive a reimbursement once the Managing Authority's account for the SPF has been credited.

Result indicators

You will be required to document the achievement value or the current status of the indicator over a specified period of time (max. 6 months after the end of the project) and possibly provide a methodology for estimating the annual value on the basis of available data in the case of indicators to which annual statistics apply.

Therefore, you will have to update the final report of the small project with regard to the achievement of the above-mentioned indicators, if necessary.

6.6.3 On-the-spot verification

With an emphasis on the results of the projects implemented, authorised SPF Beneficiary staff will carry out site visits to small projects including:

➔ **VISITS DURING PROJECT IMPLEMENTATION**

This type of visit involves monitoring your events.

➔ **FOLLOW-UP VISITS**

During this visit, you will be asked, among other things, to make project products available for inspection and to prepare for inspection original documents confirming the quality of implemented activities (including information and promotion activities, horizontal policies) and the achievement of indicators.

➔ **AD HOC VISITS**

This type of visit will be carried out when there are indications of irregularities in the implementation of your small project. Its purpose will be to check the progress of the planned activities.

We will inform you **OF THE DATE OF THE VISITS IN** advance (at least 1 calendar day). After the visit, you will receive **A NOTE WITH THE FINDINGS** and a deadline for rectifying any deficiencies within a maximum of 14 calendar days.

If you do not comply with these recommendations, this may be grounds for termination of the contract and repayment of the funds received. You have a right to object the findings. Complaint shall be sent within 14 calendar days after receiving the note.

The decision on the need to carry out a screening visit is taken by the SPF Beneficiary on the basis of his/her risk analysis. The sample covers min. 30% of small projects approved for cofinancing in a given call for proposals at the SPF Beneficiary.

6.6.4 Control of a small project

The task of the National Controller and the MA/JS is to detect, correct and prevent irregular expenditure being co-financing by the Programme.

The checking activities carried out by the National Controllers include checking the partial payment claim of each SPF project taking into account the settlement of small projects, including your report. The National Controller may also carry out a visual inspection at the place of implementation of the small project, e.g. in case of insufficient confirmation in the documentation for the performance of indicators.

7.DURABILITY OF A SMALL PROJECT

All project Beneficiaries are required to ensure the durability of the outputs and results they have achieved during their part of the project in accordance with Article 65 of Regulation (EU) 2021/1060, which means among other:

- ➔ equipment and facilities (including digital tools) that are project outputs should be maintained for a durability period counted as 5 years from the final payment to the small project Lead Beneficiary.
- ➔ the obligation to keep the documents proving the durability of the outputs and results for a period of 5 years from 31 December of the year in which the final payment was made to the small project Lead Beneficiary .
- ➔ an obligation to submit to control by Programme institutions and other authorised bodies.

NOTE: Obligations of Art 65 item 1 of the Regulation (EU) 2021/1060 shall be particularly met.

The outputs and results must be maintained for five years after the end of the project on a financial and institutional level. Therefore, make sure:

- ➔ whether you have the necessary resources and financial mechanisms to cover the costs of operating and maintaining the project's products and results,
- ➔ who remains the owner of the project outputs and results and who will be responsible for their maintenance after the end of the project, and whether the entity/s have the institutional resources and capacity to maintain the outputs and results after the end of the project.

8. IRREGULARITIES

If carrying out a small project:

- ➔ you have breached any applicable rules resulting from this Manual, the Small Project Grant Agreement, internal regulations, national, EU regulations or committed fraud (e.g. you have intentionally submitted false, incorrect or incomplete statements/documents); and
- ➔ it may have a detrimental effect on the EU budget and burden it with unjustified expenditure

we are talking about so-called '**IRREGULARITIES**'.

It is not possible to give a complete and exhaustive list of what is and what is not an irregularity. Decisions can only be taken on a case-by-case basis and are therefore subject to the assessment of the authorised entities: SPF Beneficiary, Controller, JS, Managing Authority, auditors, etc.

IMPORTANT

If in a small project, a grant has been paid for ineligible expenditure, expenditure incurred incorrectly or the provisions of the grant contract have been breached, or if funds have been collected unduly or in an excessive amount the small project Beneficiary must return them to the SPF Beneficiary's account. We may also deduct them from the next reimbursement due.

9. AUDIT

Your small project may be audited by a designated Audit Authority. On the Polish side this is the National Tax Administration, and on the Ukrainian side Accounting Chamber of Ukraine. or any other auditors authorised by the afore-mentioned and acting on their behalf.

IMPORTANT

Remember that audits of a small project can also be carried out by other authorised both national and European entities, e.g. European Union bodies, the European Court.

During the course of the audit, you are obliged to provide the auditors/inspectors with the necessary documentation.

10. UNFINISHED PROJECTS

We make every effort to ensure that you can successfully implement your small project with our help. However, if it should happen that you have to abandon your small project after

concluding the Small Project Grant Agreement, please notify the SPF Beneficiary in writing immediately, together with your reasons.

If you have started the project, completed any of the tasks in accordance with the Small Project Grant Agreement, and achieved all indicators assigned to the task, the SPF Beneficiary will decide on the payment of a lump sum.

A final report may need to be submitted to close the project.

Remember that even though you have abandoned a small project, you are still obliged to archive documents relating to this project during the **durability** period. You will find out more about this **in p. 6.5**.

11. PERSONAL DATA PROTECTION

The implementation of a small project also involves the collection and sharing of personal data on, among other things:

- ➔ persons representing (or working with) applicants, Lead Beneficiaries and Beneficiaries who apply for funds and implement projects,
- ➔ persons representing contractors and subcontractors carrying out contracts for project activities,
- ➔ participants in project activities.

You and your partner(s) in carrying out a small project process personal data, inter alia, for the purpose of preparing, implementing and accounting for the project, thus being **THE CONTROLLERS OF THIS DATA** within the meaning of the GDPR.¹⁸

The recipients of personal data from you and your partner are the SPF Beneficiary, the Joint Secretariat (Centre for European Projects in Warsaw), the relevant controller, as well as the Managing Authority (Minister of Funds and Regional Policy in Poland) and the National Authority (Secretariat of the Cabinet of Ministers of Ukraine) - with regard to personal data concerning natural persons from Ukraine. This transfer of personal data constitutes data sharing within the meaning of the GDPR. As a result of data sharing, the institutions indicated above become independent controllers of the personal data made available to them, processed in documents or electronically, in accordance with the Personal Data Protection Act.

As a small project Lead Beneficiary/Beneficiary being the controller of personal data, at the moment of their acquisition, you should implement **THE INFORMATION OBLIGATION ON BEHALF OF YOURSELF AND THE ABOVE-MENTIONED OTHER CONTROLLERS**. All this is to provide the persons

¹⁸ 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.

whose data you collect with comprehensive and clear information on the principles of processing their data and the rights to which they are entitled. In the appendix to the Small Project Grant Agreement you will find **A MODEL INFORMATION CLAUSE** for use. You can use the form of the information clause in force in your institution/organisation as long as it contains all the elements and information included in the form provided.

12. DE MINIMIS AID

In small projects, **DE MINIMIS AID CAN BE GRANTED:**

- ➔ by Polish small project Beneficiary to any final recipient. In such a situation, the final recipients of the aid receives benefits for which they would have to pay under market conditions, e.g. for participating in trainings or workshops carried out as part of the project and acquiring specific knowledge, skills or qualifications.

IMPORTANT

The de minimis aid **cannot** be granted by the Ukrainian small project Beneficiary to any final recipient.

IMPORTANT

- The SPF Beneficiary assesses the existence of *de minimis* aid at the stage of formal assessment on the basis of, inter alia, the documents attached to the grant application.
- However, if your institution/organization as a small project Lead Beneficiary/Beneficiary grants *de minimis* aid to the final recipients of aid (indirect aid - applies only to Polish institutions), it is its responsibility to correctly grant the aid (including examining the conditions for granting it), collect and issue the required documents, in accordance with national regulations and possible reporting .¹⁹

The **day of aid granting** is the day of signing the Small Project Grant Agreement (aid at the first level) or the day **the participant joins small project activities** (aid at the second level). On the same day, a **certificate** of de minimis aid should be issued e.g. from SHRIMP2 system.

¹⁹ The Polish Beneficiary reports the fact that such aid has been granted in the SHRIMP2 system. You will find all the information on how to correctly report de minimis aid to the SHRIMP2 at: <https://uokik.gov.pl/nowe-zasady-pomocy-de-minimis>.

The Polish Beneficiaries can grant indirect State aid in compliance with Art. 20a of GBER only if this is specified in the Small Project Grant Agreement. They report on awarding such aid in national IT system SHRIMP2.

The SPF Beneficiary shall provide *de minimis* aid to small project Beneficiaries using the procedures and provisions for reporting this aid in accordance with the relevant national legislation.

The SPF Beneficiary monitors the compliance of the implementation of the small project with *de minimis aid* regulations. It is checked:

- ➔ if the changes in the project on the level of small project Lead Beneficiary/Beneficiary, if occurred, did not affect the existence or the limits of the *de minimis* aid in the project,
- ➔ if the amount of aid granted for the small project Lead Beneficiary/ Beneficiary concerned did not exceeded the maximum amount of aid laid down in the Small Project Grant Agreement.

13. LIST OF ANNEXES

1. Application form template.
2. Cost catalogue for the budget of small project within the Small Project Fund - costs in small projects that can be included in the draft budget according to the following valuation
3. Indicative lists of key element of a tasks, lump sum obtaining criteria, sources of verification
4. Formal and eligibility assessment sheet for a small project
5. Small project qualitative assessment sheet
6. Small Project Grant Agreement template
7. Small Project Partnership Agreement template
8. Rules of Procedure of the Small Project Fund Committee of the Interreg NEXT Poland - Ukraine 2021-2027 Programme
9. Rules of Procedure of selection and work of experts for the Small Project Fund implemented under the Interreg NEXT Poland-Ukraine 2021-2027 Programme
10. Rules of Procedure of the Objections Panel for the Small Project Fund implemented under the Interreg NEXT Poland - Ukraine 2021-2027 Programme
11. Report for Small project implementation - template

CHANGE REGISTER

DATE	DOC. VERSION	CHANGE DESCRIPTION	MODIFIED SECTIONS/ ANNEXES	AUTHOR
25.07.2025	2	<p>1) Added content: <i>“If you take remedial action, your funding will not be reduced. Examples of remedial actions include:</i> <i>a) displaying a poster if it is missing,</i> <i>b) adding/supplementing project information on the website if the information is missing or incomplete,</i> <i>c) adding/supplementing the Programme logo on the website containing the press article about the project if it was missing at the time of its initial publication,</i> <i>d) editing or publishing new posts on social media if the Programme logo/information about the Programme funding is missing,</i> <i>e) adding the Programme logo to paper documents, e.g., by replacing pages or applying a sticker,</i> <i>f) organizing a new event if the first one did not provide Programme visibility, or sending an email reminder to participants about the Programme's support for the event.”</i></p> <p>2) Changed content of website address: from https://karpacki.pl to https://plua-karpacki.pl/</p> <p>3) Added content of exchange rate: <i>“Conversion rate for costs from PLN to EUR and from UAH to EUR. You enter the amounts of self-determined and estimated expenses in the budget in PLN or UAH. The generator then automatically converts them into EUR at the accounting rate used by the European Commission in the month in which the call for proposals for funding</i></p>	<p>1) p. 6.3 of the Manual for small projects</p> <p>2) Manual for small projects</p> <p>3) p. 3.1.7.4 of the Manual for small projects</p> <p>4) p. 2.6 of the Manual for small projects</p> <p>5) p. D - Project task in part <i>Draft budget</i> of Annex 1 - Application Form</p> <p>6) p. D - Project task in part <i>Draft budget/flat – rate costs</i> of Annex 1 - Application Form</p> <p>7) Annex 1 Application Form - p. D - Project task in part</p>	SPF Beneficiary / JS / MA

DATE	DOC. VERSION	CHANGE DESCRIPTION	MODIFIED SECTIONS/ ANNEXES	AUTHOR
		<p>was announced. If you select expenses from the 'Cost catalogue for the budget of small project' (Annex 2 to the Manual), they are immediately entered in EUR.</p> <p>The exchange rates are available at: https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/exchange-rate-infoeuro_en</p> <p>For offers in currencies other than PLN and UAH, the monthly settlement rate applied by the European Commission in the month of the call for proposals for small projects shall be used to convert the value of expenditure.</p> <p>4) Removed content: "tourists visiting the assisted area, as well as business travellers"</p> <p>5) Added content of exchange rate: "Conversion rate for costs from PLN to EUR and from UAH to EUR. You enter the amounts of self-determined and estimated expenses in the budget in PLN or UAH. The generator then automatically converts them into EUR at the accounting rate used by the European Commission in the month in which the call for proposals for funding was announced. If you select expenses from the 'Cost catalogue for the budget of small project' (Annex 2 to the Manual), they are immediately entered in EUR. The exchange rates are available at: https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/exchange-rate-infoeuro_en</p>	<p>Draft budget in the field Name of expenditure and in the field Costs from the ...</p> <p>8) §3 p.5 of Annex 7 - Small project Partnership Agreement</p>	

DATE	DOC. VERSION	CHANGE DESCRIPTION	MODIFIED SECTIONS/ ANNEXES	AUTHOR
		<p><i>beneficiaries/exchange-rate-inforeuro_en</i></p> <p><i>For offers in currencies other than PLN and UAH, the monthly settlement rate applied by the European Commission in the month of the call for proposals for small projects shall be used to convert the value of expenditure.</i></p> <p>6) Changed content of flat rate for travel and accommodation costs: <i>if "yes" is ticked in the category "Staff costs" the generator automatically charges an amount of 7% on staff costs</i></p> <p>7) Changed the name of Annex 2 to <i>Cost catalogue for the budget of small project</i></p> <p>8) Changed content: <i>"Below presented lump sums represent 100% of the eligible expenditure of a given task of a small project. For implementation of each task one small project Beneficiary is responsible. In accordance with the decision of the Small Project Fund Committee of, the following lump sums of a given task, together with target output indicators and documents confirming implementation of the task and achievement of the indicators, were approved: "</i></p>		