

Overview of changes to the Programme Manual V.6

Location of change	Introduced changes	Justification of changes
The Programme Manual: page 8, Chapter I, Section 1/1.1 Legal framework	Point 11 corrected to: 11. Commission Regulation (EU) No 2023/2831 1407/2013 of 18 13 December 2013 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.	Adaption of the Manual to the Regulation of the Minister of Funds and Regional Policy of June 4, 2024 amending the regulation on granting de minimis aid and public aid under Interreg programs for 2021–2027.
The Programme Manual: page 64, Chapter IV, Section 3/3.1, Project preparation costs	The following information was added: The amount of the project preparation lump sum is EUR 22 000 (total eligible amount) paid out to the lead partner. The granted amount of the lump sum may be distributed by the lead partner between the project partners based on an internal agreement between the project partners. The lump sum is included in the first progress of the lead partner and first project progress report or in the so-called 0-report. The lump sum covers all costs related to the project preparation – flat rate for staff, flat rate for office and administration and flat rate for travel and accommodation are not calculated from its amount.	Further specification on the way of claiming project preparation lump sum.
The Programme Manual: page 77, Chapter IV, section 5 VAT	The following information was added: The eligibility of the VAT in projects involving State aid is defined by the provisions of the GBER ³⁴ and depends on the possibility of its recovery according to national regulations (see Chapter IV, Section 9 State aid). Partners with state aid expenditures reported should declare to FLC if they can recover VAT based on national regulations. Footnote 34: According to art 7 of GBER VAT shall not be taken into account for calculating aid intensity and eligible costs when refundable under the applicable national tax law.	Further specification on the eligibility of VAT in case of state aid.
The Programme Manual: page 85, Chapter IV, section 9/9.2 State aid in the Interreg South Baltic Programme	It was corrected to: Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid. De minimis aid: • Is available in amounts up to EUR 300 000 from one Member State • Is awarded to the undertaking over any period of three years.	Adaption of the Manual to the Regulation of the Minister of Funds and Regional Policy of June 4, 2024 amending the regulation on granting de minimis aid and public aid under Interreg programs for 2021–2027.

	<ul style="list-style-type: none"> • Is limited concerning one undertaking (all entities legally influenced by another one are treated as one undertaking). <p>Restriction to de minimis aid granted based on regulation 2023/2831</p>	
<p>The Programme Manual: pages 86-87, Chapter IV, section 9/9.4 De minimis aid and its cumulation</p>	<p>Project partners outside the territory of Poland:</p> <ul style="list-style-type: none"> • Can receive de minimis aid from the Managing Authority provided that they have not exceeded the limit of EUR 300 000 over any period of 3 years (within ERDF co-financing). They can also use de minimis aid to cover their own contribution to a project if it is awarded by state institutions from their country of origin. • De minimis aid awarded in Poland and in a partner's own country do not cumulate. <p>Partners from the territory of Poland:</p> <ul style="list-style-type: none"> • Can receive de minimis aid from the managing authority provided that they have not exceeded the limit of EUR 300 000 over any period of 3 years (within ERDF co-financing). If the partner receives additional assistance from a public body to cover the amount of its national contribution to the project, e.g., in the form of a national grant, under these circumstances: 	<p>Adaption of the Manual to the Regulation of the Minister of Funds and Regional Policy of June 4, 2024 amending the regulation on granting de minimis aid and public aid under Interreg programs for 2021–2027.</p>
<p>The Programme Manual: page 87, Chapter IV, section 9/9.5 Assessment of State aid in the project</p>	<p>Information was added</p> <p>Nevertheless, if project partners award State aid to final recipients (indirect aid), they are responsible for:</p> <ul style="list-style-type: none"> • Proper awarding of aid (including verification of the conditions for possibility awarding). • Collecting and issuing required documents, in compliance with national regulations (detailed information is available on the Programme website). Polish partners should collect information form for applying for aid other than de minimis from final recipients (available on programme website) and register the information in SHRIMP application. The forms can be also used by partners outside Poland if no national regulations are available. Please note that obligation of registering aid granted in SHRIMP application applies only to Polish entities. 	<p>Further specification on reporting indirect aid.</p>

	Project partners shall report granting state aid to final recipients based on art GBER 20a in the partner's progress reports submitted to the FLC. Every expenditure that is indirect state aid related should have an information added in the "notes" to the declared budget position in the partner's progress report.	
The Programme Manual: page 96, Chapter V, Section 6/6.1, Selection	The sentence "The Monitoring Committee usually meets within 14 weeks from the closure of the respective call for proposals." Was changed to "The Monitoring Committee usually meets within 18 weeks from the closure of the respective call for proposals."	The unification between the Office Manual of the Joint Secretariat and the Programme Manual was requested based on audit findings. It is proposed to follow 18 weeks which is in line with the practice in the Programme.
The Programme Manual: page 99, Chapter VI, section 3.1	Footnote 50 was changed to: The bodies granting State aid in accordance with the Polish regulation of 30 April 2004 on procedural issues concerning State aid (Journal of Laws of 2023, item 702) are obliged to submit to the President of the Polish Office of Competition and Consumer Protection reports on the granted State aid or information about not granted State aid in SHRIMP application	Further specification on reporting indirect aid.