

Overview of changes to the Programme Manual V.8

Location of change	Introduced changes	Justification of changes
Throughout the whole Programme Manual and its Annexes	Links have been updated.	The website of the Programme has been launched, links to documents and different sections have been updated.
The Programme Manual: page 51, Chapter III, Section 3/3.6 Associated partners	The following text has been removed: „They must not generate any revenues (i.e., payments from third parties outside the partnership that constitute income to the organisation as a result of its involvement in the project activities) from the project implementation and its outcomes.”	Adapting the PM to EU regulations. In the current financial perspective, revenues are not subject of verification or any restriction.
The Programme Manual: page 64, Chapter IV, Section 3/3.1 Project preparation costs	The text related to claiming preparation lump sum was corrected: The lump sum shall be included in the first progress report of the lead partner and first project progress report or in the so-called 0-report.	Editorial correction. The word “report” was added as due to a technical mistake it was missing in the previous version.
The Programme manual: page 68, Chapter IV, Section 3/3.4 Travel and accommodation for project staff	The following text has been removed: “Each partner who receives a flat rate for travel and accommodation costs must provide proof of travel at least once during the duration of the project, e.g., attendance list, recording of a meeting or similar evidence (the document will serve only to confirm travel, it will not be verified financially). Confirmation of travel must come from the implementation phase.”	According to the latest EC Guidelines on the use of simplified cost options 20.12.2024), verification of the flat rate only involves verification that the cost categories covered by the flat rate are necessary for the specific operation, based on the activities needed to implement the operation, detailed in the application for funding. This approach is also confirmed in QA00209 - <i>Audit of travel and accommodation costs reimbursed based on a flat rate</i> . According to it, in order to confirm the eligibility of expenditures covered by the flat rate for travel and accommodation, control and audit institutions do not need to check whether the cost categories existed during the implementation of the operation. This change in approach has been consulted positively with the Audit Authority.
The Programme manual: page 77-78, Chapter IV, Section 5 VAT	Provision on to reporting VAT in state aid relevant projects was changed to: “Partners with state aid report expenditures without VAT if they can recover VAT based on national	To specify the details regarding VAT.

	regulations. The applicable declaration on VAT may be required by the FLC on the reporting stage."	
The Programme Manual: page 83-89, Chapter IV, Section 9 State aid	<ul style="list-style-type: none"> - the term "undertaking" was detailed (subchapter 9.1) - information on exclusion of de minimis aid was detailed, new examples of indirect state aid were added (subchapter 9.2) - more detailed explanation on cumulation of different state aid forms was added (subchapter 9.4) - clarification of information on assessment was introduced (subchapter 9.5) - more clarification on reporting different types of aid has been introduced (subchapter 9.6 and 9.7) - control of state aid has been detailed (subchapter 9.9) - other wording changes. 	Simplifying and clarification of information on state aid in PM based on gained experiences and questions, adapting the PM communication to project partners' needs
The Programme Manual: page 96, Chapter V, Section 6/6.1 Selection	"While selecting projects for funding the MC shall ensure the prioritization of operations to be selected with a view to maximizing the contribution of EU funding to the achievement of the objectives of the programme and to implementing the cooperation dimension of operations under the programme. Therefore, the MC may discuss the assessment results and the recommendations provided by the JS and may propose to change the order of projects in the ranking list. In such a situation, the MC members shall justify their decision, specifying the need in question. Final decisions of the MC are included on the ranking list."	The proposed change results from the finding and recommendation of the Audit Authority within the scope of performed audit of the Management and Control System (MCS) of the Interreg South Baltic 2021-2027.
The Programme Manual: page 110, Chapter VI, Section 4/4.5 Partnership	<p>The following text was added to the section related to changing the LPs bank account:</p> <p>"The LP should attach a document (e.g. an exported document from the LP's electronic banking system) confirming the new bank account number and that the LP organization is the owner of the respective bank account."</p>	Confirmation of the correctness of the new bank account number and its owner to reduce the risk of any errors on LP side.
Annexes Programme Manual: page 6, Annex 2, Section 1/5	<p>The correction was introduced into the part concerning which costs are covered by the project preparation lump sum.</p> <p>Previous text: "All eligible expenditure incurred before the subsidy contract is signed should be reported before the project closure by the use of the project preparation costs lump sum, and must not be reported and placed in the project accounting records as real costs"</p> <p>Updated text: "All eligible expenditure incurred before the start date of the project should be</p>	<p>The proposed change corrects a mistake and inconsistency occurred in Annex 2 of the Programme Manual (Additional obligation, eligibility rules and guidance for Polish partners).</p> <p>In line with Programme rules, the lump sum covers all costs related to the project preparation, whereas costs related that incurred after the start date of the project are considered to be</p>

	reported before the project closure by the use of the project preparation costs lump sum, and must not be reported and placed in the project accounting records as real costs"	related to project implementation, even if they incurred before signing the Subsidy Contract.
Annexes Programme Manual: pages 12-22, Annex 3 Specific rules of awarding contracts under the project – for Polish beneficiaries	<ul style="list-style-type: none"> - changing the threshold from which the competitiveness rule applies - section 2 (1) (a), - deletion of provisions concerning additional supplies - section 2(2)(j), - requirements for a contract involving the repetition of similar services or works - section 2(2)(j), - changes to the estimation of the contract value for hotel services or the supply of airline tickets (footnote no 2), - update of Journals of Laws, - update of EU procurement thresholds. 	Change of the horizontal Guidelines on the eligibility of expenditure for 2021-2027 in Poland
Annexes Programme Manual: page 25, Annex 4, Section 5	The following part: "as well as in accordance with regulations on public aid and de minimis aid" was changed To "as well as in accordance with regulations on state aid and de minimis aid"	Correction to comply with terms used in the Programme.
Annexes Programme Manual: page 33, Annex 6, Section 2	Specifying the assessment aiming at checking the relevance of the project to state aid or de minimis relevance.	Clarification on state aid assessment process.
Annexes Programme Manual: page 41, Annex 6, Section 2	<p>The following text was added related to project selection by the Monitoring Committee:</p> <p>"While selecting projects for funding the MC shall ensure the prioritisation of operations to be selected with a view to maximising the contribution of EU funding to the achievement of the objectives of the Programme and to implementing the cooperation dimension of operations under the Programme. Therefore, the MC may discuss the assessment results and the recommendations provided by the JS and may propose to change the order of projects in the ranking list. In such a situation, the MC members shall justify their decision, specifying the need in question.</p> <p>Final decisions of the MC are included on the ranking list."</p>	The proposed change results from the finding and recommendation of the Audit Authority within the scope of performed audit of the Management and Control System (MCS) of the Interreg South Baltic 2021-2027.