



Supplement to the Programme Manuals related to suspension of the Financing Agreement and introduction of Regulation (EU) 2022/2192

1. Introduction, main principles of the new approach

Following the Russian military aggression against Ukraine and the engagement of the Belarusian central authorities in the war against Ukraine, the European Commission has suspended cooperation with Belarus within the European Neighbourhood Instrument Cross-border Cooperation Programme Poland-Belarus-Ukraine 2014-2020 (Programme). Consequently, payments to the Belarusian Beneficiaries have been suspended.

Furthermore, the Russian invasion has a negative impact on the implementation of projects by Ukrainian Beneficiaries.

The Russian military aggression against Ukraine significantly affected the implementation of projects in both Polish-Belarusian and Polish-Ukrainian partnerships and resulted in simplifications of procedures, announced on the Programme website (<https://pbu2020.eu/en/news/2514>).

This supplement to the Programme Manual elaborates the project implementation rules based on:

- the Joint Monitoring Committee decisions;
- the **Regulation (EU) 2022/2192 of the European Parliament and of the Council of 9 November 2022 laying down specific provisions for the 2014-2020 cooperation programmes supported by the European Neighbourhood Instrument and under the European territorial cooperation goal, following programme implementation disruption (regulation 2022/2192).**

Due to the lack of possibility to audit Belarusian Beneficiaries' expenditure in line with provisions of Article 28 of the ENI CBC Implementing Regulation (EU) No 897/2014 of 18 August 2014:

- No expenditure, reported by the Belarusian beneficiaries, may be accepted, even those incurred before the date of 24th February 2022, set in the Supplement to the Programme Manuals related to suspension of the Financing Agreement, if sufficient audit work has not been carried out in line with Article 28 of the ENI CBC Implementing Regulation (EU) No 897/2014 of 18 August 2014. This inter alia means that **all expenditures of the Belarusian Beneficiaries that have not been included into the Programme annual reports, finalised in June 2021 or before, are deemed ineligible.**
- **The maximum European Union's co-financing for the Belarusian Beneficiaries is decreased to the level of pre-financing already paid;** relevant modifications to grant contracts for projects with Belarusian beneficiaries will be introduced;
- In order to recover the costs from the Belarusian Beneficiaries, the Managing Authority, basing on article 14 of the Regulation (EU) 2022/2192, will implement a simplified procedure **of direct recovery from the Belarusian Beneficiaries**, bypassing the Polish and Ukrainian Lead Beneficiaries.



1.1. PROJECTS WHICH HAVE NOT STARTED IMPLEMENTATION

Unstarted projects in **Polish-Belarusian partnership** shall not be implemented, and the grant contracts for such projects will be terminated.

For projects in **Polish-Ukrainian partnership**, if a project does not start implementation from March 1st, 2023 at the latest (finalisation till 31 July 2023), the grant contract for such project will be terminated.

1.2. PROJECTS WHICH STARTED IMPLEMENTATION BUT CANNOT BE FINALIZED

1.2.1. LEAD BENEFICIARY'S RIGHTS AND OBLIGATIONS

In relation to the projects that could not be finalised after 24 February 2022, provisions of the Regulation 2022/2192 shall be applied **from 24 February 2022 (until the Russian aggression on Ukraine ends)**, including the following:

1. The Polish/Ukrainian Lead Beneficiary shall not be required to:
 - a) assume responsibility for the non-implementation of the Belarusian/Ukrainian part of the project;
 - b) ensure that the expenditure presented by the Belarusian/Ukrainian beneficiaries has been incurred for the purpose of implementing the project and corresponds to activities set out in the contract and agreed between all beneficiaries;
 - c) verify that the expenditure presented by the Belarusian/Ukrainian beneficiaries has been examined by an auditor.
2. The Polish/Ukrainian Lead Beneficiary shall have the right to amend and adapt unilaterally the partnership agreement with the other beneficiaries.

That right shall include the possibility to suspend the activities of a Beneficiary from Belarus or Ukraine in full or in part. The Lead Beneficiary shall immediately inform the JTS about the decision of such suspension.
3. The Polish/Ukrainian Lead Beneficiary may propose the necessary changes to be made to the project including the redistribution of project activities among the remaining beneficiaries.
4. The Polish/Ukrainian Lead Beneficiary may request not to receive the financial contribution for the implementation of project activities in full or in part.
5. The Polish/Ukrainian Lead beneficiary shall not be required to ensure that beneficiaries in Belarus or Ukraine receive the total amount of the grant as quickly as possible and in full.

1.2.2. PROJECT SETTLEMENT AND CROSS-BORDER IMPACT

After 24 February 2022, the cross-border cooperation impact of projects, shall be assessed basing on the provisions of Regulation (EU) No 2022/2192, as follows:

1. the cross-border cooperation impact and benefits of projects shall be assessed in three phases:
 - a) 1st phase before 24 February 2022;



- b) 2nd phase as of 24 February 2022;
- c) 3rd phase after the end of the Russian aggression on Ukraine.

With regard to the 1st and 3rd phases, the indicators and related target values used for that assessment shall be those achieved by the beneficiaries, provided that the beneficiaries in Belarus or Ukraine have been able to provide the relevant information on the matter.

With regard to the 2nd phase, the indicators and related target values used for that assessment shall be those achieved by the beneficiaries in Poland.

- 2. The eligibility of expenditure in projects shall be assessed in accordance with point 1, as regards the cross-border cooperation impact and benefits thereof.
- 3. Projects including an investment and infrastructure component located in Ukraine shall not be required to repay the Programme co-financing where it is not possible to satisfy the obligation for it not to be subject to substantial changes within five years of the project closure.

2. Implementation of the projects with the Polish Lead Beneficiary in Polish-Belarusian partnership

As a rule, the implementation of the project with the Polish Lead Beneficiary does not change in substance. The Polish Lead Beneficiaries and the Polish Beneficiaries in those projects are advised to proceed with project implementation.

IMPORTANT:

Belarusian Beneficiaries may continue the projects under their own responsibility and funding, bearing in mind that that any expenditure, not audited in line with Article 28 of the ENI CBC Implementing Regulation (EU) No 897/2014 of 18 August 2014, is ineligible.

This inter alia means that expenditures of the Belarusian beneficiaries in all project reports, not settled yet or already settled in financial reports, but not included into the Programme annual reports, finalised in June 2021 or before, shall be deemed **ineligible**. **Correspondingly, no reporting shall be required for the Belarusian part of the projects and, if submitted, they will not be verified.**

The general principles:

- a. Each Beneficiary carries out its part of the project according to the description of activities and the breakdown of indicators set in the Description of the Project and the Partnership Agreement using budgeted funds in the Budget for the Project.
- b. Polish Beneficiaries may implement activity/event unilaterally, following the new visibility guidelines (described in point 8 of this Supplement) and adjusting it to the new circumstances introducing necessary changes in activities, indicators and/or budget. The MA/JTS may approve lower values of indicators in the interim/final report taking into account current situation.
- c. In general, the Programme accepts requests for changes related to the part of the project implemented on the Polish side (including prolongation of the implementation period) as well as brief narrative reports, interim and final reports (narrative and financial parts) and requests for payment regarding the Polish part of the project. Provisions on changes remain in force.



- d. Requests for substantial changes to the project concerning the Belarusian Beneficiaries will not be processed by the Programme, regardless of the period they relate to.
- e. Requests for minor changes concerning the Belarusian Beneficiaries which were not notified and not accepted by the JTS before 24.02.2022, will not be proceeded, regardless of the period they relate to. The above provision does not concern the changes of FIF and LEF, which can be submitted on the current basis.
- f. Polish Lead Beneficiaries are advised not to include Belarusian part of the project into interim, final and brief narrative reports.
- g. If the durability of results on the Polish side is endangered by the lack of activities of the Belarusian Beneficiary, the Lead Beneficiary shall immediately inform the JTS and introduce necessary changes in the Polish part of the project.

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

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

- The Managing Authority shall recover amounts unduly paid directly from a Belarusian beneficiary without prior recovery through the Lead Beneficiary.
- The amounts of EU co-financing to be recovered shall be calculated by the Managing Authority based on the individual co-financing rate established for the Lead Beneficiary and the beneficiaries.
- The Managing Authority shall issue one call for payment to Belarusian beneficiary in order to recover amounts unduly paid.
- In the case of a negative response or in the absence of a reaction from Belarusian beneficiary the Managing Authority request the European Commission to take over the task of recovering these amounts.

3. Implementation of the projects with the Belarusian Lead Beneficiary

3.1. BEFORE THE ENTRY INTO FORCE OF THE REGULATION 2022/2192

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

The procedure for signing the Subsidiary Contract will be corresponding to the procedure of signing the Grant Contract described in the Programme Manual dedicated to specific Call for Proposals. Templates of the necessary documents/annexes to the Subsidiary Contract are to be provided at the Programme website.



The general principles specified in point 2 a-f of this Supplement shall be also applicable in the projects with the Belarusian Lead Beneficiary.

Polish Beneficiaries will receive additional possibilities and rights of implementation and settlement of their parts of the project.

IMPORTANT:

The Grant Contract's recovery provisions (stipulated under paragraph 19 of the Grant Contract) are no longer in force in relation to Belarusian beneficiaries. A simplified recovery procedure, based on article 14 of the Regulation 2022/2192 and described in point 2, shall be applied.

In accordance with the provisions in the Subsidiary Contract, after verification by the JTS/MA of the costs incurred and paid by the Polish and Ukrainian Beneficiaries, in case of the need to recover the prefinancing funds, amounts unduly paid to the Beneficiary could be repaid directly to the Programme bank account.

3.2. AFTER THE ENTRY INTO FORCE OF THE REGULATION 2022/2192

After the entry into force of the **Regulation 2022/2192**, in accordance with article 6 point 1, the Managing Authority is authorised to unilaterally amend the Grant Contracts by way of **Managing Authority's decision** without the prior approval of the Joint Monitoring Committee. Those amendments may also cover the replacement of the Lead Beneficiary or changes to the financing plan or to the execution deadlines.

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

4. Implementation of projects within Polish-Ukrainian partnership

As a rule, further implementation of projects with the Polish-Ukrainian partnership shall be encouraged and facilitated. In case any Beneficiary/partnership is unable to continue activities in the current format, or the durability of results is endangered, such information shall be immediately submitted to the JTS.

Moreover, the art.8 of the Regulation 2022/2192 shall be applicable - projects including an infrastructure and investment component located in a partner country shall not be required to repay the Union contribution where it is not possible to satisfy the obligation not to be subject to substantial changes within five years of the project closure

Importantly, due to the war in Ukraine and to current obstacles including problems with transferring of the Programme financing through Ukrainian Lead Beneficiaries to Polish Beneficiaries/other Beneficiaries, the MA may introduce special modifications to the existing Grant Contracts with Ukrainian and Polish Lead Beneficiaries to regulate two key aspects of project implementation, i.e. the financial flows and project reporting. Additional provisions to the Grant Contracts are possible (case-by-case analysis) and they shall enable:

- payments from the MA directly to individual project participants (bypassing the Lead Beneficiary)



- possibility of separate settlement of each Beneficiary (separate reporting, payments).

If necessary and feasible, this Supplement introduces also possibility of exchanging the roles between the Beneficiaries, i.e. the Beneficiary may take the role of the Lead Beneficiary.

5. Eligibility of expenditure related to the new activity – support for the victims of the war in Ukraine

General Information

Invasion of Ukraine by Russian forces supported by Belarus affected significant part of the population since 24th of February 2022 including the inhabitants of the Programme area. In order to support Ukrainians (victims of the war including Ukrainian refugees located in Poland) and assist the general system of help for Ukraine, the Poland-Belarus-Ukraine CBC Programme activated additional financing to be used by the Programme Beneficiaries (intermediary in providing assistance).

The funds may be used to increase the grants for projects in order to enable introduction of additional activities strictly supporting people fleeing from Ukraine or people in Ukraine within the scope of existing partnerships.

Financing

The additional Programme funds available for this purpose amount to 2 500 000 EUR. The allocation for aid activities may be increased in case further savings are identified in the Programme budget.

- The minimal value of proposed actions is 15 000 EUR per Beneficiary.
- The maximum value of actions depends on the number of Beneficiaries that would apply for the additional funding.
- The recommended value of actions is ca. 150 000 EUR per Beneficiary.

Eligible beneficiaries

Polish and Ukrainian Beneficiaries (Lead Beneficiaries and Project Beneficiaries) of the projects within the current Poland-Belarus-Ukraine Programme which are not yet closed (the final report not settled) may apply for the additional funding. Applications shall be submitted within regular scheme of the project modification – by the Lead Beneficiary.

Due to the various barriers imposed by the Martial Law for financing of project expenditures by Beneficiaries in Ukraine, in practice, access for additional funding may be available only for the Polish participants. Nevertheless, the support (deliveries, equipment etc.) may be transferred by Polish Beneficiaries to the Ukrainian project partners for their disposal. The Ukrainian Beneficiaries may also receive additional funding if it would be possible for them to start and conclude purchase of goods or services.

Belarusian participants of projects are not eligible and they cannot apply for the additional funding.



Additional funding is available only for Beneficiaries who ensure proper capacity to implement additional actions as well as have proven history of effective implementation of ongoing projects.

Timeframe

The additional supporting activities may be implemented by **31.12.2023** (subject to prolong upon the Managing Authority's decision).

Additional actions shall be implemented strictly in line with provisions of respective grant contract for each project. In case of necessity of prolongation of an ongoing project, an addendum to the Grant Contract shall be signed.

List of eligible actions and indicators

The indicative list of activities possible to be introduced with proposed indicators:

1. Accommodation organised by Beneficiaries within their facilities/buildings/premises under their disposals (schools, gyms, other premises etc.) – costs related to functioning of accommodations places (electricity, heating, water consumption etc.)
 - number of people using the accommodation,
 - number of created/activated places of accommodation.
2. Refurbishing/upgrading/equipping (furniture, household items, sanitary items etc.) of existing reception facilities/accommodation within the disposal of Beneficiaries
 - number of people using the newly created or improved social services,
 - number of equipped/adapted infrastructure supporting people fleeing from Ukraine,
 - number of created/activated places of accommodation.
3. Transport services (public), including tickets, to next reception (local/regional) and/or accommodation places, as well as to other host countries (as part of relocation or given the destination of choice of the people fleeing Ukraine), public institutions, medical facilities and other places necessary to visit for formal or health-related reasons, including responding to the needs of persons with disabilities.
 - number of people using transport services.
4. Basic needs support for target groups (food, non-food items and basic material assistance, such as hygiene kits, blankets, clothes, food packages, sleeping bags, nappies, baby bottles, tents, power banks, lighters, baby strollers, suitcases etc.).
 - number of people assisted by basic support,
 - value of purchased food,
 - value of purchased non-food and basic material assistance.
5. Purchase of other specialized equipment (power generators, chainsaws, specialized clothes, mobile showers, mobile toilets etc.)



- number of people using specialized equipment,
 - number of purchased specialized equipment.
6. Purchase of pharmaceutical and medical products or equipment.
- number of people assisted by pharmaceutical and medical support,
 - number of purchased pharmaceutical and medical products or equipment.
7. Access to health care services including mental health and psychological care, primary care and preventive care.
- number of people assisted by health care support,
 - number of newly created or adapted health care services.
8. Access to social services, day care services, legal services.
- number of people assisted by services,
 - number of newly created or adapted services.
9. Information packages (e.g. brochures) / information services.
- number of dissemination/information materials, packages.
10. Other deliveries or services.
- population benefiting
 - value of ...
 - number of purchased ...

Non eligible expenditures

- salaries for staff of Beneficiary/coordinators of assistance within the project;
- direct financial transfers/payments for recipients of assistance;
- transfer of deliveries and equipment abroad, other than for the disposal of Beneficiaries of ongoing Ukrainian projects.

Technical information

- The financing of additional activities from the Programme funds shall be 100% of total costs approved in the budget.
- Costs are eligible if incurred from 24.02.2022.
- Modification of the project introducing additional aid actions shall be done under a regular procedure of project modification, requiring the signature of an addendum to the Grant Contract.
- An additional pre-financing payment within the project is foreseen in order to transfer programme funds to beneficiaries who decide to introduce aid activities to their projects.



- All PBU Programme rules concerning projects implementation (including eligibility of costs, verification, reporting, control) are applicable.

6. Project savings

The invasion of Ukraine by Russian forces has had a negative impact on the implementation of the PL-UA partnership projects. To assist the projects in the current difficult circumstances and ease their implementation and modifications, the JMC of the Programme approved several simplifications in the projects procedures. Moreover, important changes were also introduced to enable projects initiation of additional activities – serving those in need, suffering from war in Ukraine.

1. **Substantial changes in the projects with the Ukrainian Lead Beneficiary** may be introduced in the simplified way, by providing necessary information in e-mail sent to the JTS (documents to be provided at the later stage, once possible).
2. **Additional activities** may be introduced in the projects (following the JTS approval) to help those in need now:
 - providing the refugees (people escaping from the war from the Ukrainian territories regardless of their origin) with access to project products, e.g., buildings or equipment;
 - adjusting project events to better serve the needs of the refugees (e.g., integration, translation support, extra activities for children);
 - spending project savings on supplies and/or services that may provide additional value for the refugees from Ukraine (changes in the budget that do not change the total grant value).

All Beneficiaries interested in use of savings in their projects are advised to contact their JTS project managers beforehand.

7. Visibility guidelines

The project information and promotion activities obligations described in:

- chapter 7 of the Programme Manual Part II (Implementation Manual) for LIPs and regular projects;
- chapter 12 of the Programme Manual 2nd Call for Proposals for micro-projects PBU2;
- chapter 12 of the Programme Manual 3rd Call for Proposals for micro-projects PBU3

are modified by the below-described provisions:

1) Mandatory visual elements

All promotional materials including informative panels and commemorative plaques produced as part of the project and project documents should be marked with the following mandatory visual elements:

- a) the EU emblem;



Funded by
the European Union

b) information about co-financing from the European Union.

Both forms of that graphic are acceptable:



Co-funded by
the European Union



Funded by
the European Union

Mandatory visual elements can be found on the European Commission website, under the link: https://ec.europa.eu/regional_policy/en/information/logos_downloadcenter/

The **Programme logo is not mandatory** for the newly planned promotional materials and activities. The name of the Programme has not been changed so to indicate and properly identify the Programme funds it is still recommended to use **the full name of the Programme** (the use of the logo is still acceptable). Nevertheless, the European Commission has suspended the cooperation with Belarus in the European Neighbourhood Instrument cross-border cooperation programmes and it should be also duly reflected in the promotional activities (no activities to promote the trilateral format of the cooperation, the Programme continues in the bilateral PL-UA format). It is also recommended to express solidarity with Ukraine within communication activities and to promote different kinds of support and engagement possible within the cross-border projects.

2) Project title

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

The names and logos of the Belarusian Beneficiaries should not be mentioned in any promotional materials.

Promotional materials already produced as part of the project may remain unchanged.

3) Disclaimer

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

Promotional materials such as: publications, websites, social media accounts, movies and audio-visual materials must include a disclaimer:

- a. For publications in print or electronic format



This document/publication was produced with the financial support of the European Union under the ENI CBC Programme Poland-Belarus-Ukraine 2014-2020. Its contents are the sole responsibility of <lead beneficiary's/beneficiary's name> and do not necessarily reflect the views of the European Union, the Managing Authority, or the Joint Technical Secretariat.

b. For websites and social media accounts

This website/account was created and maintained with the financial support of the European Union under the ENI CBC Programme Poland-Belarus-Ukraine 2014-2020. Its contents are the sole responsibility of <lead beneficiary's/beneficiary's name> and do not necessarily reflect the views of the European Union, the Managing Authority, or the Joint Technical Secretariat.

c. For videos and other audio-visual material

This video/film/programme/recording was produced with the financial support of the European Union under the ENI CBC Programme Poland-Belarus-Ukraine 2014-2020. Its contents are the sole responsibility of <lead beneficiary's/beneficiary's name> and do not necessarily reflect the views of the European Union, the Managing Authority, or the Joint Technical Secretariat.

IMPORTANT:

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

All other Programme visibility requirements are in force and shall be respected.

8. Programme closure - reporting in the projects

As the Programme closure is approaching, the JTS would like to remind the beneficiaries that ensuring of the high quality documents (e.g. requests for changes, reports, clarifications, etc.), as well as meeting the indicated submission deadlines to the JTS are crucial for the successful finalisation and settlement of the projects.

In justified cases, the JTS may accept documentation concerning reports (scan and excel file, where applicable) submitted in e-version.

Please note that in case of failure to comply with the Programme rules and requirements, as well as not observing the given deadlines, **including submission of required and sufficient documents to the JTS after the deadline of 24 May 2024** the Managing Authority reserves the right to take a decision not to approve the insufficiently documented expenditure.