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| **1. Does the building permission or its equivalent have to be submitted together with the application form or should it be submitted together with the grant contract signature ?** |
| In case the building permission is not submitted along with the application form (the relevant option shall be indicated in Annex A9 in this case), the building permission or its equivalent should be submitted within a deadline indicated in the award notification letter, not later than 3 months after the date of the letter. If the beneficiaries do not provide a valid relevant building permission/its equivalent, the first pre-financing will not be paid. |
| **2. Is VAT an eligible expenditure in the Programme ?**  |
| In case of Russian beneficiaries VAT is an eligible cost in the Programme. Whereas in case of Polish beneficiaries VAT is generally a non-eligible cost, but if the institution is not able to recover VAT, it can be considered as an eligible cost (in accordance with Chapter 6.3.1 of the Programme Manual, non-eligible costs are: duties, taxes and charges, including VAT, except where non-recoverable under the relevant national tax legislation, unless otherwise provided in appropriate provisions negotiated with CBC partner countries). |
| **3. If a part of investment costs (costs regarding the infrastructure) has been already incurred, will this cost be treated as non-eligible ?**  |
| Within the retroactive grant, it is possible to incur costs before the contract is signed, but it is important to remember that each time the beneficiaries have to demonstrate the need to start investment and thus incur costs before the contract is signed. Please, bear in mind that such costs, however, shall not have been incurred prior to the date of submission of the application form to the Joint Technical Secretariat. |
| **4. Has the eligibility of the costs started from the date of submission of the application form or from the date of signing the grant contract ?**  |
| In general costs are eligible after the grant contract is signed (the exact date will be set out in the grant contract). By the way of exception, it is possible to incur some costs before signing the grant contract:1. for activities related to the preparation of strong partnerships in the project (limited to the travel, accommodation and subsistence costs of staff employed by the beneficiaries) - costs are eligible after the publication of the call for proposals;
2. within the framework of a retroactive grant – to prepare technical documentation and feasibility studies related to the infrastructure component – costs are eligible from 8th December 2016;
3. under the retroactive grant - other costs than the preparation of technical documentation and feasibility studies, if the beneficiaries can demonstrate the need to start the project before the contract is signed – such costs, however, shall not have been incurred prior to the date of the submission of the application form to the Joint Technical Secretariat.
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| **5. Is it possible to indicate the exact date of the planned call for proposals ? For example by indicating a particular month ?**  |
| The date of the call for proposals within the Poland-Russia Cross-border Cooperation Programme 2014-2020 has not been set yet. |
| **6. With respect to Annex 4 (the lead beneficiary’s declaration on ensuring the funds necessary for project implementation) shall the lead beneficiary provide any proof of ensuring the funds of the minimum 10% co-financing of the project, for example prove of ensuring funds in the budget of a voivodship ? Or is it enough to fulfil the statement by the lead beneficiary together with the e-application ?**  |
| The lead beneficiaries have to only provide a statement filled in and submitted via e-application. |
| **7. Does the project include expenditures which might be considered as State aid ?**  |
| The actions constituting State aid would not be eligible. They have to be removed from the application form or changed so that they do not constitute state aid. |
| **8. Profit is defined as a surplus of receipts (i.e. EU contribution, revenues, interest from pre-financing, other contributions) over the eligible costs, and it is not allowed within the Programme. Should we indicate revenues or net revenues as a part of receipts? How do you define a project implementation period?** |
| Please keep in mind that according to Chapter 6.5 of the Programme Manual, while filling in the project budget being an annex to the application form, you are requested to fill in only the sheets “1.1 Budget” and “1.2 Budget justification”. Additionally, in case of choosing the administrative costs, you should provide a “Methodology of administrative costs calculation”. If your question about indicating revenues or net revenues as a part of receipts was related to the sheet “Receipts”, please be informed that there is no obligation for the projects to fill in the sheet “Receipts”. A project implementation period will be precisely defined in the grant contract. It can start only after the contract is signed by both parties. The exact start date of the project will be fixed in the contract as well. The maximum implementation period for the LIP projects is 36 months. All project’s activities need to be carried out during the implementation period, with the exceptions linked to the preparation of the final progress report including expenditure verification, audit and final evaluation of the project. Please be aware, however, that the end of a project’s implementation period does not mean the “completion of the project”. The latter is understood as a date when the final payment is made by the Managing Authority.  |
| **9. What is an infrastructure component? Should it be understood as one investment regardless of the area it concerns or should it be treated as several investments regarding the same coverage?**  |
| According to the definition of the Programme Manual, infrastructure component means: “The total costs of works and services related to (re)construction, renovation, installation of infrastructure and its supervision but also other activities like e.g.: costs of preparation of the technical documentation, costs of supplies including purchase of fixed assets”. Furthermore, the infrastructure component is understood as a set of activities in certain subject, carried out by a given beneficiary. So if a project plans to do several investments within the same area, but each investment will be implemented, paid and executed on the basis of public contracts carried out by different beneficiaries, these actions should be treated as separate infrastructure components – one beneficiary = one infrastructure component. |
| **10. If none of the infrastructure components planned to be implemented exceeds 1 million euro and each of them is described in point 3.5 of the application form, will the cost of preparation of the full feasibility study be eligible ? Could it be enclosed to the application form ?**  |
| If none of the infrastructure components in the project exceeds 1 million euro (please bear in mind that the infrastructure component is not only construction works but also services related to the restoration, infrastructure installation, renovation, monitoring services and other activities such as costs of preparation of the technical documentation, delivery costs including purchase of fixed assets etc.), then in accordance with the Programme rules there is no obligation to prepare a full feasibility study for any of the components and the beneficiaries are only obliged to complete point 3.5 of the application form.Due to the lack of obligation to prepare a full feasibility study, there is also no obligation on the Programme side to reimburse expenditures related to the preparation of the document that the Programme does not require. In this case, the cost of preparation of the full feasibility study will not be an eligible cost. |