Iceland
Liechtenstein
Norway

Civil
Society Fund

Guidelines for Applicants and Project Promoters the EEA Civil Society Fund

First call for thematic projects

version 2.0

CONTENTS

1. Introduction 4

2. Glossary of key terms 6

PART 1. ABOUT THE EEA CIVIL SOCIETY FUND 8

3. General information about the Fund 9

3.1. Donor States 9

3.2. Fund Operator 10

3.3. Legal framework of the Fund 10

3.4. Objective and values of the Fund 10

3.5. Outcomes and Outputs of the Fund 11

3.6. Planned results of the Fund 12

3.7. Activities of the Fund Operator 12

3.8. Fund Budget 13

3.9. Call for grants under the Fund 13

PART 2. ABOUT THE FIRST CALL FOR THEMATIC PROJECTS 14

4. General information about the call 15

4.1. Aim of the call 15

4.2. Funding allocation for the call 16

5. Applicants 18

5.1. What general conditions must applicants meet? 18

5.2. Which entities may be Applicants? 20

6. Project partnerships 22

6.1. Who can be a Partner in the project? 22

6.2. What requirements must a partnership meet? 23

6.3. International partnerships 24

6.4. What should you pay attention to in partnership projects? 27

7. Outcomes and outputs 29

7.1. Outcome 1. Democratic values and the rule of law strengthened 30

7.2. Outcome 2. Human rights strengthened 37

7.3. Special focus Addressing social challenges in Poland arising from Russia's war against Ukraine 44
8. General requirements for activities carried out under the projects 47
9. Grants and the implementation period for thematic projects 49
9.1. Grant amounts 49
9.2. How many times can you receive a grant, and how many times can you apply for one? 50
9.3. Project implementation period 51
10. Capacity building 52
11. Information and promotional activities 54
11.1. Communication materials 55
11.2. Information about the project online: 56
11.3. Information obligations during events 56
11.4. Information requirements when purchasing or refurbishing equipment and infrastructure 57
11.5. Use of the Fund's logo in joint activities 57
11.6. Obtaining consent for the use of images 57
12. Procedure for submitting and assessing proposals 59
12.1. Submission of applications 59
12.2. Administrative and eligibility assessment of applications 60
12.3. Appeals against the administrative and eligibility assessment 62
12.4. Assessment of proposals 62
12.5. Criteria for the selection assessment of proposals 66
12.6. Announcement of assessment results 67
13. Project contract, grant disbursement, amendments to applications 68
13.1. Signing the project contract 68
13.2. Guarantee for the grant 71
13.3. Transfer of grants 71
13.4. Modifying the project 73
13.5. Recovery of all or part of the grant 74
14. Support for Project Promoters 76
15. Budget and finances 77

15.1. How to account for expenditure: actual costs versus flat rate rates 77
15.2. What can be funded under the Fund?.....78
15.3. Unauthorised own contribution 83
15.4. Eligible expenditure 84
15.5. Ineligible costs.....85
15.6. Preparing the project budget 86
15.7. Financial management of the project.....97
16. Reports, monitoring, audit and evaluation of projects.....104
16.1. Reports..... 104
16.2. Scope and methods of project monitoring..... 105
16.3. Visits to Project Promoters following the completion of projects 107
16.4. Audit..... 107
16.5. Evaluation of the Fund and projects..... 108
17. Sharing outputs created as part of the project.....110
18. Use of artificial intelligence tools 112
19. Complaints procedure 114
20. Contact details for the Fund Operator.....115

1. INTRODUCTION



These guidelines have been produced for civil society organisations that are considering whether to apply for thematic projects grants under the EEA Civil Society Fund, for those that have already made this decision and are preparing their projects, and for those that will receive a grant. In short, we have prepared it for Applicants and Project Promoters.

These guidelines applies only to the first call for thematic projects. During this call, we are awarding grants for projects aimed at strengthening democratic values and the rule of law, protecting human rights, and addressing social challenges in Poland arising from Russia's war against Ukraine.

We have endeavoured to make this information as comprehensive and clear as possible, but you will undoubtedly have questions and concerns whilst preparing your application or implementing your project that are not addressed here. Please first check whether we have indeed covered these issues in the Handbook, and if not, we encourage you to contact us – you will find our email addresses and telephone numbers in Chapter 20. In addition, we will regularly post the most frequently asked questions and their answers on the Fund's website (https://fso.org.pl). You will also find detailed guides and recordings of webinars there covering various aspects of project preparation and implementation (including those relating to outputs, results and promotion).

It may be necessary to make further amendments to the Guidelines during the Fund's operation. The most up-to-date version, binding on Applicants and Project Promoters, will be available on the Fund's website and clearly marked as such (in red). Furthermore, should a new version of the Guidelines be published, we will notify all current Project Promoters by email.

We hope you find our Guidelines helpful, and of course we're keeping our fingers crossed for you!

The EEA Civil Society Fund team in Poland

2. GLOSSARY OF KEY TERMS



To make reading easier, below we present the terms frequently used in the Guidelines:

Grant – non-repayable financial support intended to cover 100% of the total eligible costs associated with project implementation and (where applicable) organisational development;

Capacity building activities – activities carried out by the Project Promoter and/or Partner aimed at strengthening and developing the organisation, building a stable foundation for its continued operation, creating forward-looking action and funding plans, raising standards of work and organisational management, and, as a result, contributing to the more effective fulfilment of its/their mission, for which the Project Promoter and/or Partner receives an additional grant amount;

The EEA Civil Society Fund in Poland (also referred to as **the Fund**) – a grant programme run by a consortium comprising: the Stefan Batory Foundation (consortium leader), the Shipyard Foundation, the Education for Democracy Foundation, the Rural Development Foundation and the Civil Society Norway Association, financed from the European Economic Area Financial Mechanism and the Norwegian Financial Mechanism on the basis of the Agreement on the Implementation of the Fund concluded between the Stefan Batory Foundation and the Financial Mechanisms Office based in Brussels;

Project Promoter – a civil society organisation that has received a grant and with which a project contract has been signed for the implementation of a project, either independently or in partnership;

Online Application System (also referred to as **the System**) – an IT tool made available by the Operator for the submission and assessment of applications, the notification and approval of amendments to applications, and the submission and verification of reports.

Fund Operator – a consortium comprising: the Stefan Batory Foundation (the Consortium leader), the Shipyard Foundation, the Education for Democracy Foundation, the Rural Development Foundation, and the Civil Society Norway Association, which manages the EEA Civil Society Fund in Poland. For the sake of simplicity, in these Guidelines we also refer to each member of the consortium as the Operator;

Beneficiary States – Bulgaria, Croatia, the Czech Republic, Cyprus, Estonia, Greece, Lithuania, Latvia, Malta, Poland, Portugal, Romania, Slovakia, Slovenia and Hungary, i.e. the countries benefiting from funds under the European Economic Area and Norwegian Financial Mechanism(s);

Donor States – Norway, Iceland and Liechtenstein, i.e. the states providing funds under the European Economic Area and Norwegian Financial Mechanism(s);

Partner – an entity that has undertaken to cooperate with the Applicant/Project Promoter in the implementation of the project on terms first established at the full application stage in the Partner's declaration, and subsequently in the partnership agreement;

Project – the activities planned by the Project Promoter and, where applicable, the Partner(s), and their results as set out in the application, excluding activities and results relating to organisational development;

Special focus – issues which, due to their specific nature, particular significance or growing importance, have been introduced within the call. In the first call for the thematic projects, the special focus is 'Addressing social challenges in Poland arising from Russia's war against Ukraine';

Project contract (also referred to as **the Contract**) – an agreement governing the rights and mutual obligations of the parties relating to the transfer by the Operator and the use by the Project Promoter of the grant awarded under the Fund;

Application – a document completed by the Applicant in an electronic form and submitted via the Online Application System. In the thematic call, there are two types of applications – project outlines and full application;

Applicant – a civil society organisation applying for a grant by submitting an application in the call either independently or as the lead partner;

Bilateral cooperation – activities under the Fund aimed at exchanging experiences and building relationships between Polish civil society organisations and entities from Donor States. Implemented, inter alia, through project partnerships and activities carried out directly by the Operator (e.g. study visits, seminars, job-shadowing initiatives).

Regional cooperation – activities under the Fund aimed at exchanging experiences and building relationships between Polish civil society organisations and entities from the Beneficiary States and Ukraine. Implemented, inter alia, through project partnerships and activities carried out directly by the Operator as part of so-called regional initiatives (e.g. study visits, conferences, joint expert assessments).

PART 1. ABOUT THE EEA CIVIL SOCIETY FUND

3. GENERAL INFORMATION ABOUT THE FUND



3.1. Donor States

The EEA Civil Society Fund in Poland is a grant programme financed from the European Economic Area Financial Mechanism and the Norwegian Financial Mechanism 2021–2028 (**the** so-called **EEA and Norway Grants**).

These funds constitute a form of non-EU foreign aid provided by **Norway, Iceland and Liechtenstein** (hereinafter referred to in this Handbook as **the Donor States**) to the fifteen less prosperous Member States of the European Union. The transfer of funds is part of a broader agreement under which Norway, Iceland and Liechtenstein, which are not members of the European Union, benefit from participation in the internal market of the European Union, which in practice means that their economic cooperation is easier. Apart from Poland, the beneficiaries of this aid (hereinafter referred to as **the Beneficiary States**) are: Bulgaria, Croatia, the Czech Republic, Cyprus, Estonia, Greece, Lithuania, Latvia, Malta, Portugal, Romania, Slovakia, Slovenia and Hungary.

Part of the funding is allocated directly to strengthening civil society organisations in each of these countries – so that they can carry out their activities more effectively and help to ensure that civil societies in these countries are stronger and more resilient to current and future crises. This is precisely the purpose of the EEA Civil Society Fund, including the programme in Poland.

3.2. Fund Operator

The operator of the EEA Civil Society Fund in Poland is a consortium comprising five organisations: **the Stefan Batory Foundation** – the Consortium Lead (hereinafter referred to as the Batory Foundation), **the Shipyard Foundation, the Education for Democracy Foundation**, **the Rural Development Foundation**, and **the Civil Society Norway Association**. This consortium was selected through an open call for tenders conducted by the Financial Mechanisms Office in Brussels.

3.3. Legal framework of the Fund

The legal framework of the Fund is set out in the following documents:

- Protocol 38d to the Agreement on the European Economic Area concerning the EEA Financial Mechanism for the period 2021–2028,
- The Agreement between the Kingdom of Norway and the European Union on the Norwegian Financial Mechanism for the period 2021–2028,
- the Agreement on the implementation of the EEA Civil Society Fund in Poland concluded between the Financial Mechanisms Office and the Stefan Batory Foundation,

3.4. Objective and values of the Fund

The EEA Civil Society Fund in Poland was established on the belief that civil society organisations, being close to people and their problems, play a vital role in fostering social cohesion in our country. Without them, it will not be possible to build resilience in the social sphere – the resilience of a democratic society in which citizens engage in public life, feel empowered and responsible for one another and for the whole community. We particularly need such attitudes and activities in the uncertain and crisis-ridden times in which we live.

We believe that the wisely implemented activities of civil society organisations will contribute to Poland becoming not only a country more resilient to crises, but also one in which all social groups benefit from the development we have experienced since the democratic transition of 1989.

In view of the challenges currently facing our country, we consider initiatives aimed at strengthening social bonds, reducing polarisation and radicalisation, protecting human rights and building communities where everyone feels at home, and where the needs and rights of all are recognised and respected, to be particularly important. And it is precisely such activities that we will support through the EEA Civil Society Fund.

The objective of the EEA Civil Society Fund is to **support a vibrant and resilient civil society protecting and promoting democracy, the rule of law, and human rights**.

The Fund also serves to strengthen bilateral relations between civil society and entities from Poland and the Donor States (Norway, Iceland and Liechtenstein), as well as to foster better cooperation and the exchange of knowledge, experience and good practices with entities from the EEA Civil Society Fund Beneficiary States and Ukraine.

The Fund, like the entire EEA Financial Mechanism and the Norwegian Financial Mechanism for 2021–2028, is based on **values** such as respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights, including the rights of persons belonging to minorities. All organisations and activities funded under the Fund must comply with these values and with the fundamental rights and obligations enshrined in the relevant instruments and standards.

3.5. Outcomes and Outputs of the Fund

The EEA Civil Society Fund supports the activities of civil society organisations within the following Outcomes and Outputs:

- Outcome 1: Democratic values and rule of law strengthened, including:
    - Output 1.1 CSO participation in democratic processes increased
    - Output 1.2 Civic engagement increased
    - Output 1.3 Information integrity and media literacy increased
- Outcome 2: Human rights strengthened, including:
    - Output 2.1: Human rights, including anti-discrimination, and social justice supported
    - Output 2.2: Gender equality, including SRHR, and LGBTIQ+ rights supported
    - Output 2.3: Climate action, environmental protection, and a just green transition supported
- Outcome 3: CSOs that promote democracy, the rule of law, and human rights, strengthened, including:
    - Output 3.1: Organisational development supported
    - Output 3.2: An enabling environment for civil society supported

Taking into account the social needs in our country, the Donor States have identified three focus areas which, from their perspective, should be given consideration in the implementation of the Fund in Poland. We have therefore ensured that the calls for proposals that we organise support activities that address, amongst other things:

- addressing challenges arising from the invasion of Ukraine;
- inclusion and empowerment of refugees and migrants
- countering gender-based violence

Country-specific concerns addressing challenges arising from the invasion of Ukraine and (partly) inclusion and empowerment of refugees and migrants) are incorporated on the call level by

introducing special focus **Addressing social challenges in Poland arising from Russia's war against Ukraine.**

3.6. Planned results of the Fund

The EEA Civil Society Fund in Poland, like funds in other countries, is based on a results-based management approach. Results-based management is about managing for results. This means that both the Fund design and its implementation – Outcomes and Outputs – are geared towards achieving results that are defined as clearly as possible.

The CSF programme results framework guides what projects/activities are eligible for support. Every project that receives funding under the first call for thematic projects must fall within one of the Outcomes (plus the Bilateral Outcome, optionally, if the project is implemented in partnership with a donor state partner) and one related Output.

Results, under each of the above-mentioned outcomes and outputs, are measured through the use of programme-level indicators, facilitating the assessment of whether they have been achieved at the level of the programme as a whole. A list of such indicators can be found on the Fund's website. In the following sections of the Guidelines (sub-sections 7.1 and 7.2) we have included only the lists of indicators relating to Outcomes 1 and 2, as these are the areas covered by the first call for thematic projects.

3.7. Activities of the Fund Operator

As the Fund Operator, we carry out the following activities:

- we award grants through grant calls;
- we organise events and develop tools to support Applicants and Project Promoters in the grant application process and during project implementation;
- we implement three own projects:
    - "Active in the Villages" (Rural Development Foundation),
    - "A space for conversation. Promoting Dialogue in Poland" (Education for Democracy Foundation, in partnership with the Shipyard Foundation and the Nansen Centre for Peace and Dialogue),
    - "Keep the parti(cipation) going" (Shipyard Foundation);
- we organise events aimed at establishing and strengthening cooperation between civil society organisations from Poland and entities from the Donor States;
- we initiate and co-organise events aimed at exchanging experiences between civil society organisations from Poland and entities from the other 14 Beneficiary Countries and Ukraine.

3.8. Fund Budget

Over EUR 83.4 million has been allocated for the implementation of the EEA Civil Society Fund, of which **EUR 72.9 million is for grants to civil society organisations and EUR 2.8 million for bilateral and regional cooperation**. The remaining funds are allocated to the Fund's administration by the Operator, including, amongst other things, the costs of organising the process of assessing proposals, monitoring, control and evaluation of projects, information and promotion, reporting, information meetings, workshops, training and other events, as well as the preparation of tools to support Applicants and Project Promoters in the process of applying for grants and implementing projects.

3.9. Call for grants under the Fund

Under the EEA Civil Society Fund, we will award grants in:

- three calls for thematic grants falling within two of the support areas listed in sub-section 3.5: Strengthening democratic values and the rule of law, and Protection of human rights (this Guide applies only to the first thematic call);
- a call for initiatives dedicated to combating disinformation
- two calls for organisational grants aimed at strengthening organisations' institutional capacity and enabling them to fulfil their mission;
- at least one call for sectoral projects serving a significant part of the non-governmental sector in Poland;
- two calls for proposals supporting civic engagement, aimed at organisations from rural and small-towns areas;
- a call for proposals supporting civic engagement, aimed at organisations from middle-size towns;
- a call for initiatives supporting independent media and journalists;
- a call for dialogical initiatives promoting democratic values and building understanding beyond divisions;
- a call for rapid response (crisis) grants.

In the following sections of these Guidelines, we will focus on the rules for applying for grants and implementing projects under the first call for thematic projects.

PART 2. ABOUT THE FIRST CALL FOR THEMATIC PROJECTS

4. GENERAL INFORMATION ABOUT THE CALL



4.1. Aim of the call

The aim of the first thematic call is to support the activities of civil society organisations aimed at strengthening democratic values and the rule of law, as well as protecting human rights.

In particular, within the framework of the call, we will support activities:

- addressing social challenges in Poland arising from Russia's war against Ukraine.
- aimed at integrating and empowering people with experience of refugee status and migration;
- aimed at combating violence based on gender and gender identity.

4.2. Funding allocation for the call

The total budget allocated for grants in the first call for thematic projects **is EUR 17,250,920.** Below is a detailed breakdown of this amount across thematic tracks and medium and large grants.

Outcome	**Output**	**Type of grant**	**Planned allocation**	**Indicative number of grants**
Outcome 1: Democratic values and rule of law strengthened	Output 1.1 CSO participation in democratic processes increased	medium	€ 294,000	11
		large	€ 1,240,000	12
	Output 1.2 Civic engagement increased	medium	€ 625,000	20
		large	€ 2,482,000	24
	Output 1.3 Information integrity and media literacy increased	medium	€ 500,000	16
		large	€ 1,060,000	10
Outcome 2: Human rights strengthened	Output 2.1: Human rights, including anti-discrimination, and social justice supported	medium	€ 1,728,455	67
		large	€ 3,188,000	36
	Output 2.2: Gender equality, including SRHR, and LGBTIQ+ rights supported	medium	€ 697,790	22
		large	€ 2,561,500	25
	Output 2.3: Climate action, environmental protection, and a just green transition supported	medium	€ 475,675	15
		large	€ 2,398,500	18

The allocation for additional grant amounts for capacity building activities amounts to € **2,852,000.** As this sum is already factored into various outputs, it should not be added to the total allocation for this call.

The allocation for **special focus** grants amounts to € **2,180,500 (**including € 1,125,000 for medium grants and € 1,055,500 for large once). As this sum is already factored into various outputs, it should not be added to the total allocation for this call.

5. APPLICANTS



5.1. What general conditions must applicants meet?

Under the first call for thematic projects, applicants – i.e. entities that may submit applications independently or act as leaders of partnerships applying for grants – may only be entities that meet the following criteria:

- they are registered in the National Court Register, the register of ordinary associations or the register of Country Housewives' Associations maintained by the President of the Agency for Restructuring and Modernisation of Agriculture;
- at the time of submitting the project outline, they have been registered for at least:
    - 12 months – in the case of medium-sized grants,
    - 24 months – in the case of large grants;
- will be able to present financial statements – or, if not required to prepare financial statements, a summary of income and expenditure for the last financial year – prior to signing the project contract;
- they are independent of local, regional and central authorities, public bodies, political parties and commercial entities[1] ;

[1] A relationship exists where local, regional or central authorities, public bodies, political parties or commercial entities have the direct or indirect right to appoint at least half of the members of an entity's management or supervisory body.

If a public authority or a public body (e.g. a theatre, a university) or a commercial entity (e.g. a bank, a company) has the right to appoint at least half of the members of the management or supervisory body of a given entity, that entity is considered to be

- they are non-profit, and if they engage in economic activity, any profits generated is used to support their mission and values;
- they do not act only for the commercial or professional interests of their members;
- operate in the public interest, respect human rights and are guided in their activities by democratic values, in particular the universal values of respect for human dignity, freedom, democracy, equality, the rule of law and the protection of human rights, including the rights of persons belonging to minorities;
- no bankruptcy petition has been filed against them, they are not in liquidation, are not subject to receivership, have not suspended their activities, nor are they the subject of proceedings of a similar nature;
- they are not in arrears with public-law liabilities owed to the Tax Office or the Social Security Office, or have entered into an instalment agreement;
- none of the members of the organisation's governing body has been convicted of an intentional offence prosecuted by public indictment or a fiscal offence;
- they are voluntary in nature, established voluntarily by groups or individuals, and in the case of membership-based organisations, membership is not compulsory for any group or individual.

The following entities are excluded from being Applicants in a project submitted to the call:

- in which the organisation's governing bodies (management, supervisory or executive positions) include persons who simultaneously hold positions in the governing bodies of organisations forming part of the Operator's Consortium (in their management bodies or executive positions);
- in which the governing bodies (management, supervisory or executive positions) include persons linked to the governing bodies of organisations forming the Operator Consortium (to members of their management bodies or persons in executive positions) by marriage, civil partnership, cohabiting, or running a joint household, or who are related by first- or second- -degree kinship (children, including adopted children, parents, grandparents, siblings, including half-siblings);
- in which the governing bodies (management or supervisory bodies) or teams (under an employment contract or a contract for regular paid cooperation) include persons who are also members of the Operator's Team directly involved in the implementation of the Fund.

dependent on those institutions, which excludes it from applying for grants. If a given entity comprises only public authorities, public bodies and/or commercial entities, it is dependent on them, which excludes it from applying for grants. If, within a given entity, the majority of members represent public authorities, public bodies and/or commercial entities, this means that they have a decisive influence on the composition of its management or supervisory body. Such an entity is considered to be dependent on these entities, which excludes it from applying for grants.

5.2. Which entities may be Applicants?

Below we outline the types of entities that may act as Applicants in this call for proposals. We also describe the additional conditions relating to specific legal forms that Applicants must meet in order to be eligible for a grant.

The following types of entities registered in Poland may be Applicants:

- **associations**, **including ordinary associations**. Before the project contract is concluded, an ordinary association will have to provide:
- written consent/resolution from all members to enter into the project contract;
- a power of attorney for the association's board/representatives to sign the project contract on behalf of the association;
- **foundations**. Foundations with a management board comprising more than one person may apply for a grant, and in the case of foundations with a single-member management board, only those which have a collegial supervisory body:
- **unions of associations** established under the Act of 7 April 1989 – Law on Associations (Journal of Laws 2020, item 2261, as amended);
- **social cooperatives**. A social cooperative may apply for a grant only if its members consist exclusively of natural persons and/or non-governmental organisations and/or ecclesiastical legal persons within the meaning of the Act of 27 April 2006 on Social Cooperatives (Journal of Laws 2026, item 48, as amended);
- **country housewives' associations,** registered in the National Register of Country Housewives' Associations of the Agency for Restructuring and Modernisation of Agriculture. The amount of the grant may not exceed the maximum sum of liabilities that the entity may incur, as determined by a meeting of the club's members;
- **faith-based organisations,** operating under the provisions on the relationship between the State and the Catholic Church in the Republic of Poland, on the relationship between the State and other churches and religious associations, and on guarantees of freedom of conscience and religion, provided that:
    - their statutory objectives include the pursuit of public benefit activities;
    - they are registered in the National Court Register;
    - they have the capacity to enter into legal obligations independently.

Please note!

Check whether your organisation actually meets the criteria described above. When submitting your application, you do not need to provide supporting documents to confirm this. When assessing applications, we will rely solely on the declarations you have submitted.

If you are awarded a grant, we will ask you to provide the relevant documents listed in sub-section 13.1.1 before signing the project contract.

Should it transpire that any applicant has made a false statement in their application, we will not sign a project contract with them.

If you have any queries, please contact us. Contact details for the Fund team can be found in Chapter 20.

6. PROJECT PARTNERSHIPS



The applicant may implement the project independently or in cooperation with a Partner or Partners. We encourage you to approach the formation of project partnerships with great care and to establish them only when the participation of the Partner(s) contributes significantly to the achievement of the planned results.

Partners must share the objectives of the project, actively participate in its preparation and implementation, and contribute their knowledge and experience.

6.1. Who can be a Partner in the project?

Partners may include:

- civil society organisations and public and private entities, both commercial and non-commercial, from Poland, from the other Beneficiary States (Bulgaria, Croatia, Cyprus, Czechia, Estonia, Greece, Hungary, Latvia, Lithuania, Malta, Portugal, Romania, Slovakia and Slovenia), from the Donor States (Iceland, Liechtenstein and Norway), or from Ukraine;
- international organisations, and their managing or representative bodies[2];
- informal groups meeting the following conditions:
    a. they work for the public good;

[2] International organisations are entities established for multilateral cooperation between States in accordance with the provisions of the Vienna Convention on the Law of Treaties, i.e., pursuant to treaties or other instruments of international law.

b. membership is voluntary and non-discriminatory;
c. they are independent of local, regional and national authorities and other public authorities, as well as political parties, religious institutions and commercial entities;
d. they are represented by one person legally residing in Poland, who signs the partnership declaration and partnership agreement on behalf of the group.

In the case of entities registered in Poland, the following are excluded from the possibility of becoming a Partner in a project submitted to the call:

- in which the organisation's governing bodies (management, supervisory or executive positions) include persons who are simultaneously members of the governing bodies of organisations forming part of the Operator's Consortium (in their management bodies or executive positions);
- in which the governing bodies (management, supervisory or executive positions) include persons linked to the governing bodies of organisations forming the Operator Consortium (to members of their management bodies or persons in executive positions) by marriage, civil partnership, cohabiting, or running a joint household, or who are related by first or second degree kinship (children, including adopted children, parents, grandparents, siblings, including half-siblings);
- in which the governing bodies (management or supervisory bodies) or teams (in an employment relationship or a permanent paid cooperation arrangement) include persons who are also members of the Operator's Team directly involved in the implementation of the Fund.

6.2. What requirements must a partnership meet?

Project partnerships should not be confused with sub-contracting. Project Partners work towards a common community objective, actively engage in implementation, and contribute to achieving the planned results. Sub-contracting, by contrast, serves the delivery of one or more specific tasks, such as services or equipment needed to carry out an activity within the project.

A Partner's activities within the project must be *non-profit* in nature, i.e. they must not be profit-oriented.

In the call for thematic projects, partnership projects implemented by the Applicant with **a maximum of three Partners** are permitted**.** This limit also includes any Partner(s) from Donor States, Beneficiary States or Ukraine.

A Partner's participation in the project may be financial (related to the use of the grant) or non-financial (cost-free support for project implementation). Further information on how to account for the Partner(s)' costs can be found in sub-section 15.7.10.

In the case of a partnership project, the Leader's budget must cover the largest share of the total costs (i.e. project costs and any funds for capacity building), meaning that no partner's budget may exceed that of the Leader.

The Partners' involvement, their roles and tasks must be confirmed in a written declaration, required at the s full application stage, and in a partnership agreement, required before the project contract is signed. Templates for the partnership declaration and the partnership agreement are available on the Fund's website under the 'Calls' tab / '1st Call for Thematic Projects'.

In the case of partnerships involving an entity from a Donor State, a Beneficiary State or Ukraine, the declaration and partnership agreement must be signed in English.

Partners are subject to the same rules regarding project implementation and – if they use the grant – financial management as those applicable to Project Promoters. Further information on this subject can be found in the aforementioned sub-section 15.7.

For projects implemented in partnership with entities from Donor States, it is possible to apply for an additional grant amount (not included in the basic grant amount). We discuss this type of partnership in more detail in sub-section 6.3.1.

If the Partner is an informal group, then:

- the partnership declaration and partnership agreement on its behalf must be signed by one person legally residing in Poland, who has the appropriate authorisation from the other members;
- the Project Promoter shall be the formal recipient of the project grant covering the activities of the project partner. The project contract and partnership agreement shall in these cases contain provisions to this effect.

Please note!

Once the project outline has been submitted, it is not possible to change roles within the partnership – a Partner cannot become the Applicant (lead partner).



6.3. International partnerships

Below, we describe in detail the rules for partnership cooperation with entities based outside Poland. We pay particular attention to issues concerning entities from Donor States, for activities with which an additional grant amount can be obtained.

Please note!

If you need help finding an international partner for your project, please fill in the form 'Looking for project partners for the Civil Society Fund EEA' (in English). We will do our best to help.

For any matters relating to international partnerships within the Fund, you can also contact us at fso_partner@batory.org.pl.

6.3.1. Partnerships with entities from Donor States

One of the key objectives of the EEA Grants and the Norway Grants is to strengthen bilateral cooperation between Poland (one of the Beneficiary States) and Norway, Liechtenstein and Iceland (the Donor States). Therefore, under the EEA Civil Society Fund, we particularly encourage cooperation and the exchange of experiences with entities from the Donor States.

Organisations that develop projects in partnership with entities from Iceland Liechtenstein or Norway may apply for **additional funds** (not included in the basic grant amount) **to cover the costs of the Partner(s) from these countries' participation and bilateral cooperation** in the project. This amount is independent of the number of Partners from the Donor States and may amount to:

- **up to €5,000** for **medium-sized** grants,
- **up to €16,000** for **large** grants.

Please note!

Planning additional funds in the budget for bilateral cooperation does not preclude the costs of this cooperation also being financed from the basic grant amount if its costs exceed the limit described above.

If, at the project outline stage, you do not declare the participation of a partner from a Donor State, it will no longer be possible to use the additional grant amount for this purpose at the full application stage.

We describe the types of entities from Donor States that may be project partners in sub-section 6.1.

Entities from Donor States may be partners in any number of projects under the entire Fund.

At the project assessment stage, **no additional points** are awarded for the participation of a partner or partners from Donor States.; instead, the potential of the Applicant and any Partners, as well as the quality of the partnership, is assessed.

Funds for cooperation with Partners from Donor States may be spent on:

- personnel costs and indirect costs of the Partner(s),
- travel costs between countries,
- project activities aimed at the mutual exchange of expertise, carried out in the Partner(s)' country and in Poland.

Activities that may be carried out as part of cooperation with Partner(s) from Donor States include:

- study visits by representatives of organisations from Poland to Donor States and/or representatives of entities from Donor States to Poland,
- the engagement of a trainer or expert from the Donor States, e.g. to conduct training sessions, seminars or facilitate processes,
- the employment of an expert from Donor States to prepare expert reports and/or conduct an analysis on a topic related to the project,
- *job shadowing* (observing the working methods of another organisation) at an entity in a Donor State,
- organising joint events (workshops, conferences, festivals, etc.) for people from Donor States and Poland, taking place in Poland, Norway, Iceland or Liechtenstein,
- joint meetings or consultations between organisations from Poland and the Donor States in Poland, Norway, Iceland or Liechtenstein,
- joint preparation (including remotely) of a report, comparative analysis or lesson plan.

The above list is not exhaustive.

In the case of partnerships involving an entity from a Donor State, both **the partnership declaration** (at the full project stage) and **the partnership agreement** (before signing the project contract) must be signed **in English**, using the templates available in the 'Calls / 1st Call for Thematic Projects' tab.

If you are considering working with an organisation from Norway, you can contact the Norwegian member of our Operator Team – the Civil Society Norway Association – directly at contact@civilsocietynorway.no (in English or Norwegian).

Furthermore, projects involving a donor project partner will be required to respond to a survey administered by the Financial Mechanism Office (on behalf of the Donors) assessing various quality dimensions of the partnership. The results of the survey will contribute to the programme's Bilateral Outcome: Strengthened bilateral cooperation in the civil society sector, which we – as the Fund Operator – must report.

6.3.2. Regional partnerships

A project partner may also be a civil society organisation, a public or private entity, commercial or non-commercial, from one of the other Beneficiary States (Bulgaria, Cyprus, Croatia, the Czech Republic, Estonia, Greece, Lithuania, Latvia, Malta, Portugal, Romania, Slovakia, Slovenia, Hungary) or Ukraine.

Entities from the Beneficiary States and Ukraine may be partners in any number of projects.

Unlike in the case of partnerships with entities from Donor States, the costs of participation by Partner(s) from Beneficiary States or Ukraine must be covered by the basic grant amount.

Under regional cooperation, the following costs may be incurred:

- personnel and indirect costs of the Partner(s),
- travel between countries,
- project activities aimed at the mutual exchange of expertise, carried out in the Partner(s)' country and in Poland.

Activities that may be carried out as part of cooperation with Partner(s) from Beneficiary States and Ukraine include, amongst others:

- study visits,
- the involvement of trainers and experts from Beneficiary States or Ukraine, e.g. to conduct training sessions, seminars or facilitate processes,
- hiring an expert from these countries to prepare expert reports or conduct an analysis on a topic related to the project,
- *job shadowing* (observing the working methods of another organisation) at an entity in one of these countries,
- organising joint events (workshops, conferences, festivals, etc.),
- joint preparation (including remotely) of a report, comparative analysis or educational materials.

The above list is not exhaustive.

In the case of partnerships involving an entity from other Beneficiary States, Ukraine or international organisations, both **the partnership declaration** (at the full application stage) and **the partnership agreement** (before signing the project contract) must be signed **in English**, using the templates available on the Fund's website in the 'Calls / 1st Call for Thematic Projects' tab.

6.4. What should you pay attention to in partnership projects?

Remember that the participation of the Partner(s) should actually contribute to achieving the planned project outcomes. Having a Partner does not earn you extra points at the project

assessment stage – it is there to serve you as project implementers and the cause you are working for. Avoid partnerships that would exist solely ‘on paper’.

We encourage you to think of a project partnership as a process in which partner organisations establish cooperation and build relationships based on reciprocity. The aim is to strengthen the impact and effectiveness of the activities carried out by the Partner(s), e.g. through the exchange of experiences and good practices, mutual support with expert knowledge, and joint reflection on challenges and the search for solutions. Understood in this way, partnership requires all partners to make efforts towards mutual understanding and to take account of each other’s needs and perspectives – both at the project planning stage and during the implementation of joint activities

7. OUTCOMES AND OUTPUTS



Poland has faced multiple crises in recent years: the effects of the war in Ukraine, now ongoing for more than four years; an unstable economic situation; international developments that undermine the balance of power in Europe and the international support system for organisations and institutions working for human rights, democracy and climate protection; the consequences of the dismantling of democratic checks and balances and violations of the rule of law. In this context, a key challenge is to maintain and strengthen mechanisms related to respect for the rule of law and human rights, as well as to develop dialogue and cooperation between democratic authorities and citizens, which are prerequisites for building social resilience. Representatives of civil society have an important role to play in monitoring the actions of authorities and public administration, reminding public actors of democratic standards and standards of public debate and helping shape them, safeguarding human rights, and encouraging people living in Poland to participate actively in public life in its many forms and areas. It is these kinds of activities, amongst others, that we intend to support as part of the first call for thematic projects.

Please note!

Grants are available for activities falling within one of two outcomes. Projects may conceptually contribute to more than one outcome, but when applying, you must select the main outcome, and within that, a specific output.

All funded projects must contribute to the development of civil society in Poland but may also support the development of cooperation with entities from the Donor States.

7.1. Outcome 1. Democratic values and the rule of law strengthened

Although the level of engagement in public affairs and democratic processes in Poland has been gradually increasing, it remains relatively low compared with other European countries. In addition, Poland is still dealing with the consequences of violations of the rule of law and the risk of violation of the rule of law, including the functioning of institutions that are fundamental to the legal system.

There are also significant disparities among public institutions in terms of how open they are to residents' voices in public policymaking. A continuing challenge is to disseminate participatory approaches at all levels of the State – from central government to municipalities and individual public institutions – both in terms of how to use different forms of participation and how to reach diverse groups and convince them that their voice can genuinely help change the world around them. Civic participation tools can be used in many thematic areas – from spatial planning and social policies to climate adaptation. The active involvement of communities in co-creating solutions reduces the risk of conflict, supports relationship-building and contributes in a very tangible way to local resilience.

Support is also needed for creating spaces for discussion and dialogue in the search for solutions to common challenges. In the face of growing polarisation, there is also a need to increase the visibility of civil society organisations as important actors in public life. These challenges are addressed through **Output 1.1 Participation of civil society organisations in democratic processes** and **Output 1.2 Civic engagement**.

The purpose of **Output 1.3 Media literacy and countering disinformation** is to respond to the challenges posed by disinformation and populist rhetoric in Polish society, particularly in the context of economic pressures and numerous security threats. Disinformation is used as a tool targeting different social groups and organisations working to protect and promote their rights. Civil society organisations themselves face serious challenges linked to increasingly sophisticated disinformation campaigns directed against them. In this situation, there is an urgent need for cooperation within the civil society sector and for effective fact-checking initiatives and media literacy programmes that can increase society's resilience to false information. Independent local media initiatives that perform essential work to safeguard information integrity also require support, as they often face attempts to restrict their activities and serious funding challenges.

Under **Outcome 1,** applications may be submitted **under one of three Outputs.**

6.4.1. Output 1.1. Participation of civil society organisations in democratic processes



Types of supported activities:

- **advocacy activities** aimed at adopting or amending legislation and national public policies concerning democratic processes, protection of the rule of law and constitutional order;
- **watchdog activities**: monitoring actions and decisions of public institutions relevant to the proper functioning of democratic processes, protection of the rule of law and constitutional order; monitoring the integrity of electoral processes and monitoring the activities of public office holders and candidates for public office;
- **activities aimed at increasing the involvement of civil society organisations in public policymaking at different levels**, including educational activities on tools and procedures that facilitate such involvement, and strengthening expert capacities within organisations;
- **activities aimed at improving the quality of work of dialogue bodies involving civil society organisations and the quality of consultation processes** connected with law-making at different levels;
- **activities aimed at building, updating and systematising knowledge** on participation of civil society in democratic processes at local, regional, national and European level.

The above list of supported activities is not exhaustive – it is also possible to carry out other types of activities that effectively strengthen the participation of organisations in democratic processes.

Priority will be given to:

- **projects combining both watchdog and advocacy activities** relating to actions and decisions of public institutions relevant to the proper functioning of democratic processes, protection of the rule of law and constitutional order;
- **projects increasing both the extent and the quality of engagement** of civil society representatives and organisations in policymaking at national level and strengthening the expert capacities of civil society organisations to take part in such processes.

Notes:

- Projects whose sole component consists of training sessions, debates or conferences are not eligible for grants.
- Projects whose sole component is the preparation and dissemination of an article or series of articles are not eligible for funding.
- Projects whose sole component is conducting research and summarising it in the form of a report are not eligible for grants.
- In the case of projects involving watchdog activities, it is not sufficient merely to present the results of monitoring – it is also essential to involve other organisations in implementing the resulting recommendations.

6.4.2. Output 1.2. Civic engagement Types of supported activities



Types of supported activities:

- **educational activities** for civic competences and different forms of social activity and democratic practice, including civic participation, participation in public debate, volunteering, community action, self-organisation and communication across differences;
- **activities mobilising** citizens to engage in neighbourhood, youth, intergenerational and other joint community initiatives, including activities that strengthen community resilience to current and future crises, as well as participation in watchdog activities;
- **public actions and campaigns** mobilising people to engage in public affairs and social activity, including volunteering, voting, and participation in public debate;
- **civic participation**: initiating, conducting and improving the quality of processes that engage citizens/residents representing diverse perspectives and lead to jointly developed proposals for feasible solutions; actions to make public and social institutions more open to citizens/residents;
- **activities aimed at reducing social polarisation**: focused on reducing conflicts, hostility, tensions and extreme attitudes, including initiating and facilitating processes that enable citizens/residents to communicate on public matters despite their differences.

The above list of supported activities is not exhaustive – it is also possible to carry out other types of activities that effectively strengthen civic engagement.

Priority will be given to:

- projects whose key element is **communication between people holding opposing views on socially important issues** (for example worldview, political or constitutional issues);
- projects that involve from the beginning **local government units or institutions of such that are ready to take into account and/or implement** recommendations or solutions developed through a participatory process;
- projects whose key element is the use of methods or tools designed to engage citizens/residents that are new to Poland or new for a given type of participant.

Notes:

- Projects whose sole component consists of training sessions, debates or conferences are not eligible for funding.
- Projects whose key element is not the direct engagement of citizens (residents) and their participation in the activities envisaged in the project are not eligible for funding.

6.4.3. Output 1.3. Media literacy and countering disinformation



Types of supported activities:

- **media literacy and other activities raising awareness of the critical use of media**, including awareness of AI-generated content and message manipulation and disinformation, targeted at groups particularly vulnerable to disinformation;
- raising awareness of disinformation and the need for critical thinking in everyday life; **public actions and multi-channel campaigns;**
- initiatives **countering hate speech and acts of hate online**;

- **fact-checking activities** aimed at improving the quality of public debate and **publicising their results**;
- **educational and networking activities relating to critical thinking and disinformation** for professional groups particularly exposed to disinformation in their work and for organisations and institutions working to counter disinformation;
- **networking and experience-sharing activities among civil society organisations, journalists, publishers and editorial teams**, including cross-sectoral and cross-editorial initiatives aimed at countering disinformation, teaching audiences critical thinking, and communicating the results of research and expert analysis.

The above list of supported activities is not exhaustive – it is also possible to carry out other types of activities that effectively contribute to media literacy and countering disinformation.

Priority will be given to projects involving activities aimed at:

- countering **disinformation among young people**, particularly young men;
- countering disinformation regarding **health**.

Notes:

- Projects consisting solely of training sessions, debates or conferences are not eligible for funding.
- Projects whose sole component is the preparation and dissemination of an article or series of articles are not eligible for funding.
- Projects whose sole component is fact-checking activities, or the preparation and publication of texts or multimedia materials are not eligible for funding.
- Projects whose sole purpose is the collection and analysis of data, and the preparation and publication of reports, are not eligible for funding.

6.4.4. Output and outcome indicators for Outcome1: Democratic values and the rule of law strengthened

The table below lists the result indicators for Outcome 1.

When applying, the applicant may, but is not required to, state one or more of these indicators and thereby declare to which of them the project will contribute. When none of the programme-level indicators suits the project's specific expected results, the applicant proposes its own indicators. For each selected indicator, the applicant is required to provide a target value to be achieved by the end of the project. Target values should be ambitious, yet realistic. In line with the selection criteria (described in the assessment form and in sub-section 12.5), additional points will not be awarded to projects merely due to planning high indicator targets. The assessment will focus primarily on

whether the planned results are relevant, coherent and realistic, and how well these expected results align with and contribute to the programme results framework. During implementation, indicators become reporting tools. This means that, in addition to narrative and financial reporting, Project Promoters are expected to report against indicators (quantitative results).

Indicators for Outcome 1
Number of national, regional or local laws, policies or regulations proposed by or commented on by civil society organisations
Number of new or improved participatory mechanisms or dialogue bodies established to enhance citizen engagement in decision-making
Output 1.1: CSO participation in democratic processes increased
Number of publicly communicated CSO-led initiatives advocating changes in policies or laws at local, regional, or national level;
Number of civil society organisations participating in consultations with a public institution
Output 1.2: Civic engagement increased
Number of CSO-implemented initiatives engaging citizens in local, regional or national decision-making processes
Number of publicly communicated and implemented CSO initiatives promoting citizen participation in local, regional, or national community development processes
Number of training courses on civic engagement delivered by supported CSOs
Number of persons who have completed a CSO-led training course
Output 1.3: Information and integrity and media literacy increased
Number of training courses on disinformation delivered by supported CSOs
Number of people who have completed a CSO-led training course on disinformation
Number of advocacy/awareness-raising campaigns carried out
Number of advocacy/awareness-raising campaigns addressing the consequences of the full-scale invasion of Ukraine carried out

The Shipyard Foundation is responsible for Outcome 1.

7.2. Outcome 2. Human rights strengthened

In Outcome 2, applications may be submitted under one of the three Outputs.

Output 2.1. Human rights, including anti-discrimination and social justice supported



Polish society remains highly stratified, while at the same time becoming increasingly diverse. Too little attention is still paid to social inequality, which requires systemic solutions. The system of social services is difficult to access and, in many cases, does not respond adequately to the needs of different groups, especially minority groups that often remain without appropriate support. One of the key challenges is to strengthen social cohesion, especially with respect to people with migration and refugee experience. In recent years, Poland has become a destination country for migration, making the rights of migrants and refugees, humanitarian assistance, integration and access to services increasingly urgent issues. In this context, education and awareness-raising on human rights are of central importance. These challenges are addressed by **Output 2.1.**

Types of supported activities:

- **educational activities** on human rights and equal treatment, including training and workshops combined with networking for professional groups that work with discriminated groups; equality and anti-discrimination education that encourages concrete action in aid of human rights and social justice; initiatives countering hate speech, acts of hate and violence;
- **public actions and campaigns** intended to influence public opinion, mobilise support for human rights, encourage reactions to manifestations of discrimination and prejudice-motivated violence, and promote attitudes of acceptance and respect; information activities increasing knowledge about discriminated and vulnerable groups and countering prejudice against them;
- **watchdog activities** concerning respect for human rights: monitoring, documenting and publicising cases of human rights violations and breaches of the rule of law with respect to

human rights, as well as manifestations of intolerance and discrimination in public life and everyday life;

- **advocacy activities** aimed at improving law and practice: creating local, regional or national partnerships with public institutions involving all stakeholders in developing and modifying protection and support systems for vulnerable groups and groups facing discrimination and violence; preparing and/or commenting on proposed regulations granting legal protection to all vulnerable groups and groups facing discrimination and violence; networking organisations representing vulnerable groups or groups facing discrimination in order to jointly influence public policies; strategic litigation;
- **interventional activities** relating to human rights violations, discrimination and violence: legal and psychological support for people experiencing discrimination, different forms of prejudice-motivated violence, and persecution because of their human rights work; activities aimed at prosecuting and punishing perpetrators of hate crimes;
- **increasing the participation in social life of people from discriminated groups, vulnerable groups and groups facing marginalisation**: support for self-help, self-organisation and self-advocacy; creation of community support networks for people in vulnerable groups and facing discrimination; enabling them to participate actively in local community life and in advocacy aimed at more inclusive public policies at local, regional and national level; networking and cooperation among people in vulnerable groups and people close to them in order to jointly undertake watchdog and advocacy work and participate in decision-making concerning issues such as improved access to social services and changes in how these are provided; dissemination of rights among and/or by persons in vulnerable groups; strengthening the participation of people in vulnerable groups in the work of civil society organisations; creating resilience systems that ensure safety for vulnerable groups;
- **improving the quality of services** for vulnerable groups and strengthening the qualifications and competences of those working with them; introducing new working methods and service delivery standards in organisations and public services; involving service users in the design and audit of services and in testing new solutions.

The above list of supported activities is not exhaustive – other types of activities that serve to promote human rights may also be carried out.

Priority will be given to projects involving watchdog and/or strategic litigation in the field of protecting the rights of people with a migrant or refugee background.

Notes:

- Projects consisting solely of training, debates, conferences or the publication of a series of articles are not eligible for funding.

- In the case of projects involving advocacy work, it is not sufficient merely to present the results of monitoring – it is also essential to take action to implement the resulting recommendations.
- We do not support activities involving the provision of material assistance (defined as the transfer to individuals or entities of financial resources, goods or other benefits of a pecuniary nature, in particular grants, allowances, social scholarships, subsidies for living costs, the purchase of goods or the payment of liabilities).
- The provision of social services is possible only on condition that they are necessary to strengthen advocacy, participation in community life or civic engagement.

Output 2.2. Gender equality, including SRHR, and LGBTIQ+ rights supported



The purpose of this **Output** is to support gender equality and sexual and reproductive health and rights, counter gender-based and/or sexual identity-based violence, and protect the rights of LGBTIQ+ people. Minority groups, including LGBTIQ+ people and especially transgender people, remain exposed in Poland to attacks and hate-based disinformation campaigns. There is a significant need for watchdog and advocacy work and adequate support for people whose rights have been violated.

Types of supported activities:

- **educational activities** on human rights, equal treatment and sexual and reproductive health and rights, including training and workshops combined with networking for professional groups working with groups that are discriminated against and vulnerable groups, including in access to adequate healthcare; equality and anti-discrimination education encouraging concrete action for the rights of LGBTIQ+ people, reproductive rights, and equal rights for women and men; sexuality education; initiatives countering hate speech, acts of hate and violence based on gender and gender identity;

- **public actions and campaigns** intended to influence public opinion, mobilise reactions to discrimination against women and LGBTIQ+ people, homophobia, hate speech and violence based on gender and gender identity, and promote attitudes of acceptance and respect; activities to disseminate information on gender equality, reproductive rights, sexual health, and the rights of LGBTIQ+ people, and countering prejudice and online violence;
- **watchdog activities** concerning respect for human rights: monitoring, documenting and publicising cases of human rights violations and breaches of the rule of law with respect to gender equality, reproductive rights and the rights of LGBTIQ+ people, as well as discrimination in public life and everyday life;
- **advocacy activities** aimed at improving law and practice with respect to equality, countering violence based on gender and gender identity, reproductive rights and the rights of LGBTIQ+ people: creating local or national partnerships with public institutions involving all stakeholders in developing and modifying protection and support systems for groups at risk of violation of their rights, discrimination and violence; collecting data and conducting research for use in reports and analyses supporting advocacy; preparing and/or commenting on draft regulations providing legal protection for groups at risk of discrimination and violence; networking organisations working in these areas in order to jointly influence public policies; strategic litigation;
- **interventional activities** relating to human rights violations, including reproductive rights violations, discrimination and violence: support, including legal and psychological support, for people experiencing discrimination, violence based on gender and gender identity, prejudice-motivated violence, and persecution because of their human rights work; activities aimed at prosecuting and punishing perpetrators of hate crimes and perpetrators of sexual and domestic violence; short-term shelter for people who have experienced violence based on gender and gender identity, prejudice-motivated violence, or persecution because of their human rights work.

The above list of supported activities is not exhaustive – it is also possible to carry out other types of activities that serve to support gender equality, reproductive justice and rights, and the rights of LGBTIQ+ people.

Priority will be given to projects countering violence based on **gender and gender identity**, both in terms of support for people experiencing violence and advocacy aimed at improving law and its implementation.

Notes:

- Projects consisting solely of training sessions, debates, conferences or the publication of a series of articles are not eligible for funding.

- In the case of projects involving watchdog activities, it is not sufficient merely to present the results of the monitoring; it is also essential to take action to implement the resulting recommendations.
- Material assistance is not allowed. Material assistance is understood as the transfer to individuals or entities of funds, goods or other benefits of an economic nature, in particular relief payments, allowances, social scholarships, contributions to living costs, purchases of goods, or payment of liabilities.
- The provision of social services is possible only where such services are necessary to strengthen advocacy activities, participation in community life, or civic engagement.

Output 2.3. Climate action, environmental protection and a just green transition supported



Adapting to climate change remains a challenge for our society. Although experts and civil society organisations possess the necessary knowledge and experience, a large part of Polish society lacks access to reliable sources and trustworthy information on possible scenarios for a just green transition. Combined with the difficult economic situation, this increases vulnerability to disinformation in this area. These challenges are addressed by **Output 2.3.**

Types of supported activities:

- **educational activities** on environmental protection, climate change, a just green transition, and the environmental consequences of human activity, including industry, and countering disinformation in these areas; training for professional groups able to influence the implementation of climate and environmental law;
- **public actions and campaigns** intended to influence public opinion, mobilise support for a just green transition, and encourage engagement in activities for environmental protection and related decision-making processes; activities to disseminate information on climate change and climate adaptation;

- **engaging citizens in local and regional initiatives for a just green transition and in decision-making processes** on environmental protection and climate adaptation; actions to make public and social institutions more open to citizens; creating local or regional partnerships with public institutions involving all stakeholders in developing and modifying environmental protection and climate adaptation systems;
- **watchdog activities**: monitoring legislative processes, actions and decisions of public institutions that affect the state of the natural environment and how a just green transition is effected; monitoring the activities of economic entities that may affect the natural environment; documenting and publicising breaches of environmental law; documenting and publicising breaches of human rights and the rule of law with respect to environmental protection;
- **advocacy activities** aimed at creating regional, national and European public policies on environmental protection and climate adaptation, changing legislation and practice with respect to environmental protection; collecting data and carrying out research for use in reports and analyses supporting advocacy; preparing and/or commenting on draft regulations serving environmental protection and climate adaptation; networking organisations working in these areas in order to jointly influence public policies; strategic litigation.

The above list of supported activities is not exhaustive; other types of activities that support climate and environmental protection and a just green transition may also be carried out.

Priority will be given to advocacy projects engaging local communities and based on evidence gathered through watchdog activities (*evidence-based advocacy*).

Notes:

- Projects consisting solely of training sessions, debates, conferences or the publication of a series of articles are not eligible for funding.
- In the case of projects involving watchdog activities, it is not sufficient merely to present the results of the monitoring – it is also essential to engage citizens in implementing the resulting recommendations.

6.4.5. Output and outcome indicators for Outcome 2. Human rights strengthened

The table below contains a list of output and outcome indicators for Outcome 2.

When submitting an application, the applicant may, but is not required, to state one or more of these indicators and thereby declare to which of them the project will contribute. When none of the programme-level indicators suits the project's specific expected results, the applicant proposes its own indicators. For each selected indicator, the applicant is required to provide a target value to be achieved by the end of the project. Target values should be ambitious, yet realistic. In line with

the selection criteria (described in the assessment form and in sub-section 12.5), additional points will not be awarded to projects merely due to planning which indicator targets. The assessment will focus primarily on whether the planned results are relevant, coherent and realistic, and how well these expected results align with and contribute to the programme results framework. During implementation, indicators become reporting tools. This means that, in addition to narrative and financial reporting, Project Promoters are expected to report against indicators (quantitative results).

Indicators for Outcome 2
Number of national, regional or local laws, policies or regulations proposed by or commented on by CSOs
Estimated number of entities (public institutions, businesses, CSOs, etc.) who engaged and took action in support of the advocacy / awareness-raising campaigns
Output 2.1: Human rights, including anti-discrimination, and social justice supported
Number of cases of non-Ukrainian survivors of human rights violations protected and/or supported
Number of human rights violations documented and reported by supported CSOs
Number of supported CSOs working on migrants', refugees' and asylum-seekers' rights
Number of cases of Ukrainian survivors of human rights violations protected and/or supported
Output 2.2: Gender equality, including SRHR, and LGBTIQ+ rights supported
Number of cases of victims of domestic and gender-based violence (DGBV) supported
Number of cases of SRHR rights violations documented and reported by supported CSOs
Number of cases of LGBTQI+ rights violations documented and reported by supported CSOs
Number of supported CSOs working on gender equality or women's/girls' rights
Output 2.3: Climate action, environmental protection, and a just green transition supported
Number of cases of environmental rights violations documented and reported by supported CSOs
Number of CSOs participating in consultations with a public institution on environmental issues

The Batory Foundation is responsible for Outcome 2.

7.3. Special focus Addressing social challenges in Poland arising from Russia's war against Ukraine



Russia's war against Ukraine has caused the largest humanitarian crisis in Europe since the Second World War, and Poland has suddenly become a frontline country. The war in Ukraine has affected virtually every sphere of the functioning of the state and society. One of the key challenges is to build social cohesion in a situation where many people who have come to Poland struggle to function well in society. The situation is further aggravated by widespread Russian propaganda and disinformation, which have exposed the vulnerability of Polish society to such content and the limited ability to critically assess information. This contributes to growing hostility towards refugees from Ukraine and to declining support for Ukraine's fight to preserve its independence. The proximity of the war and the growing sense of threat also make it increasingly urgent to strengthen the readiness of civil society organisations and local communities to respond to and function during crises. For these reasons, we have identified special focus.

Special focus has a **horizontal character.** Firstly, Applicant is deciding whether the project proposal is Addressing social challenges in Poland arising from Russia's war against Ukraine. And only on the second step Applicant is choosing proper output under which proposal will be submitted.

Proposals can be submitted in each of the outputs. Submitting application under special focus does not result in additional scores during the substantive evaluation of the application.

We strongly recommended to choose this option (to declare if proposal is covering special focus) **if proposal main purpose is to address one or more mention above challenges.**

Types of supported activities:

- **are increasing the participation of refugees from Ukraine in community life in Poland**: activities supporting self-organisation, mutual assistance, self-reliance and mental wellbeing of refugees in Poland; specialist support facilitating functioning in Poland, including legal, civic and public service advice; self-advocacy and advocacy concerning the development of integration strategies and policies at local, regional and national level;
- **educational activities and exchange of experience concerning social resilience**: exchange of experience with Ukrainian civil society on preparedness for crises; networking and exchange among organisations experienced in working in crises; strengthening the competences of civil society organisations and local communities to respond to and function during crises;
- **introduce public actions and campaigns**: countering disinformation relating to the war in Ukraine and the presence of refugees in Poland; collecting data, preparing analyses and reports on disinformation and Russian propaganda; awareness-raising on disinformation and Russian propaganda; research and other activities ensuring reliable information on the situation of refugees from Ukraine in Poland and the situation in Ukraine;
- **conduct interventional activities**: short-term shelter for refugees from Ukraine who find themselves in particularly difficult living or material circumstances, have experienced discrimination, and whose rights have been violated; preventive and remedial action in local communities where discrimination and hatred against refugees from Ukraine have been observed;
- **conduct activities aimed at reducing social polarisation**: integration activities involving the host society and within the refugee community; activities preventing peer violence; countering discrimination and acts of hate against refugees from Ukraine.

The lists of activities are not exhaustive – other activities may also be implemented as long as they are suited to the special focus characteristic.

Priority will be given to:

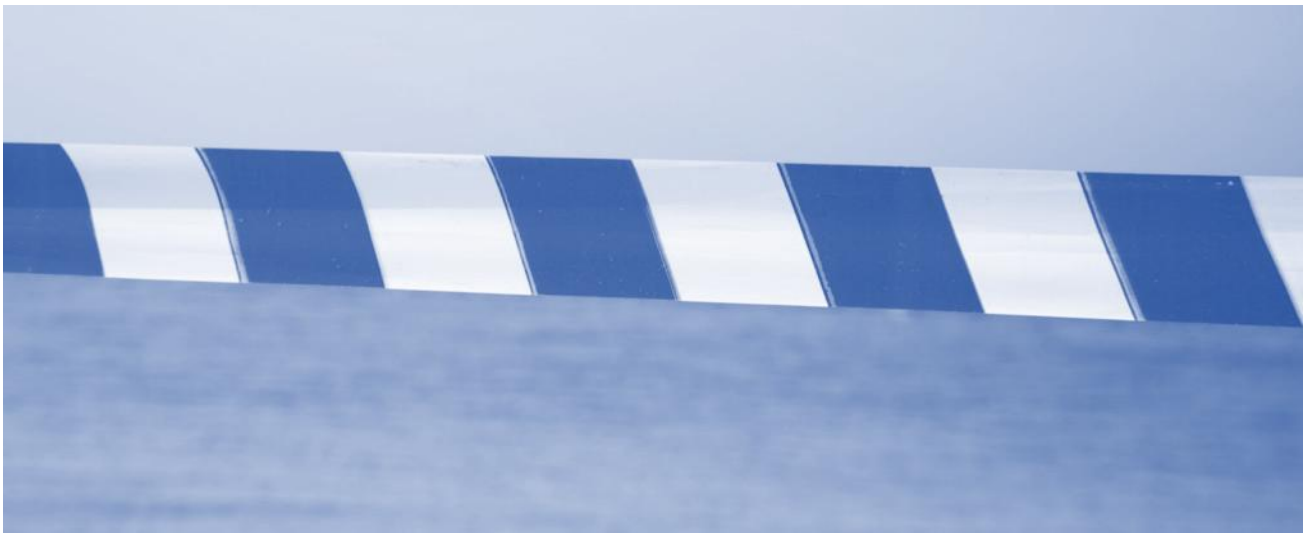
- projects involving exchange of experience with Ukrainian civil society on preparedness for crises;
- projects involving preventive and remedial action in local communities where manifestations of discrimination and hatred against refugees from Ukraine have been observed.

Special focus has its own priorities (in this case outputs' priorities are not taken into account). However, the restrictions on the actions to be taken, as described in the notes on the outputs in sections 7.1 and 7.2, remain in force.

Special focused is addressed in particular to civil society organisations that provide support for refugees, build social cohesion, counter disinformation and strengthen social resilience. This is not an exhaustive list, and other organisations whose activities fall within special focus are also invited to apply.

The Education for Democracy Foundation is responsible for special focus.

8. GENERAL REQUIREMENTS FOR ACTIVITIES CARRIED OUT UNDER THE PROJECTS



In Chapter 7, in the description of the types of activities supported under the individual Outputs, we also indicated the types of activities that we will not fund. Below, we list a few more important, but more general, requirements relating to project activities.

The activities presented in the application **must be consistent with the organisation's statute, rules of procedure** (if the organisation does not have statute) **or any other document** defining the Applicant's mission, objectives and methods of operation.

At the same time, activities must not consist of religious practices or worship (including the preaching and propagation of faith), partisan activities or election campaigns.

Furthermore, **the grant may not be used to carry out commercial activities or public benefit activities for which** a fee **is charged**. No fees may be charged to participants within the framework of the projects; for example, it is not possible to charge for tickets to events organised as part of the project or to sell publications produced under the project.

It is also prohibited **to transfer funds or benefits in kind to natural or legal persons,** defined as the transfer to natural persons or entities of financial resources, goods or other benefits of a pecuniary nature, in particular financial assistance, allowances, social grants, subsidies for living expenses, the purchase of goods or the payment of liabilities. Exceptions are prizes and gifts in kind, including vouchers and gift cards for their purchase, up to a value of PLN 250 per person.

It is also not permitted to carry out **regranting** within the project, i.e. to transfer funds to third parties under a separate grant procedure.

However, if **you wish to combine events or other activities** carried out as part of a project supported by us in this call for proposals with other initiatives (e.g. those funded from other sources), our prior consent is required in each case. This applies, for example, to situations where an event is funded from several sources. Please contact your project supervisor regarding this matter. If we grant such consent, you must also comply with the rules regarding the use of the logo, as mentioned in section 11.5.

Please also bear in mind that funds from a grant awarded in a thematic call cannot be used as **a co-financing to other projects**.

9. GRANTS AND THE IMPLEMENTATION PERIOD FOR THEMATIC PROJECTS



9.1. Grant amounts

Applicants – either independently or in partnership with other entities – may apply for grants for thematic projects in the following amounts:

- **medium-sized grants:** from **€10,000** to **€25,000** for project implementation costs **plus**:
  - for projects carried out in partnership with an entity or entities from Donor States, an additional **€5,000** to cover the costs of the Partner(s)' participation in the project and bilateral cooperation,
  - up to **an** additional **€5,000** to cover capacity building costs,
- **large grants:** from **€25,001** to **€80,000** for project implementation costs **plus**:
  - in the case of projects carried out in partnership with an entity or entities from Donor States, an additional **€16,000** to cover the costs of the Partner(s)' participation in the project and bilateral cooperation,
  - up to **an** additional **€16,000** for capacity building costs,

9.2. How many times can you receive a grant, and how many times can you apply for one?

We want grants under the EEA Civil Society Fund to reach as wide a range of organisations as possible, whilst ensuring that the impact of the activities carried out by Project Promoters is as significant and sustainable as possible. We are therefore introducing certain restrictions on the number of grants that can be received under the Fund.

Under this call, each eligible entity may submit **only one project**. In addition, it may act as a Partner **in one application** submitted by another organisation. If an organisation is not applying for a grant itself, it may be a Partner **in two applications** submitted by other organisations.

These restrictions do not apply to entities from Donor States, other Beneficiary States, as well as Ukraine and international organisations. They may be partners in any number of projects.

We are aware that the rules regarding participation in subsequent calls for proposals under the Fund are also important when deciding whether to submit an application. We therefore set them out below.

In total, across the entire Fund, it will be possible:

- in the case of calls for thematic projects:
    - to be a Project Promoter (lead partner) in a maximum of two thematic projects (in which case you may not be a partner in any additional projects)
    - or be a Project Promoter (lead partner) in one project and a Partner in a maximum of two projects
    - or to be a Partner in a maximum of three projects.

We are planning three calls for thematic projects, and the limits stated apply collectively to all these calls. Again, this rule does not apply to Partners from Donor States, other Beneficiary States, as well as Ukraine and international organisations – these entities may be partners in any number of projects.

- in the case of calls for organisational grants – being a Project Promoter no more than once.

We are planning two calls for organisational grants, and the specified limit applies to both calls combined and does not depend on whether or not one is a Project Promoter in other calls under the Fund.

- in the case of the call for sectoral projects:
    - being a Project Promoter (lead partner) no more than once and a Partner no more than once
    - or being a Partner a maximum of two times.

The specified limit does not depend on whether or not you are a Project Promoter in other calls under the Fund.

For other calls, participation will be possible regardless of whether you are already a Project Promoter in other calls. In some of them, limits on being a lead partner and/or a partner will apply, but these will certainly not be linked to the implementation of a thematic project.

Please note!

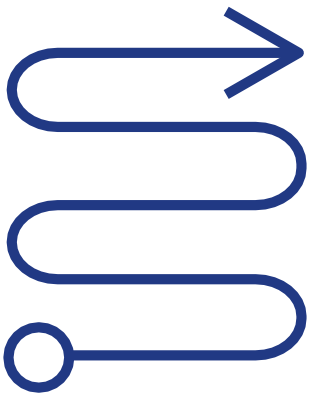
- The limit on the number of projects that may be implemented under the Fund as a whole, and the limit on the number of applications that may be submitted in this call for proposals, apply both to entities eligible to act as Applicants (listed in sections 5.1 and 5.2) and to entities that may act only as Partners (listed in section 6.1).
- Exceptions are entities from Donor States, other Beneficiary States, as well as Ukraine and international organisations, which may be Partners in any number of projects.
- Please ensure that your Partner has not declared cooperation in more projects than is permitted.

9.3. Project implementation period

Projects supported under this call may be implemented for **a minimum of 6 months** and **a maximum of 24 months.** Activities may commence **no earlier than 1 February 2027** and no later than 1 August 2027. The project must be completed by **31 July 2029** at the latest.

The implementation period should be tailored to the nature of the planned activities.

In exceptional, very well-justified cases, it is possible to extend the implementation period during the course of the project. However, this requires the Operator’s consent and the signing of an amendment to the project contract.



10. CAPACITY BUILDING



Any Applicant applying for a grant to implement a thematic project may apply for an additional grant amount earmarked for capacity building: up to **EUR 5,000** for medium-sized grants and up to **EUR 16,000** for large grants.

This additional grant amount, intended for activities aimed at the institutional strengthening of the organisation – and thus the more effective fulfilment of its mission – **may only be used by the Project Promoter and Partner(s)**, provided they are entities listed in sub-section 5.2.

The additional grant amount for capacity building may be allocated to activities in the following areas:

- recruiting employees, collaborators and volunteers;
- strengthening team competences and other forms of professional development for persons working for the organisation, including volunteers;
- strengthening the organisation's resilience to crises, including preparedness for functioning in such situations;
- building and engaging a membership base;
- developing an overall organisational strategy or functional strategies relating to selected management areas such as marketing, fundraising or human resources;
- research into target groups and the organisation's surrounding community;
- building a social base and embedding the organisation in its local environment;
- devising, implementing and/or improving standards of activities and services offered by the organisation;

- improving internal standards of organisational management, for example in people management, communication, financial management and accounting;
- fundraising through different methods and from different sources;
- preparing a strategy for economic activity and/or paid public benefit activity;
- relationship-building, outreach, promotion and communication;
- increasing accountability and transparency;
- ensuring legal compliance;
- strengthening the capacity to conduct or take part in consultations, monitoring and advocacy activities;
- strengthening inter-organisational and cross-sectoral cooperation, partnerships and networking;
- evaluations, organisational audits, financial audits, and other processes of reflection and assessment;
- implementation of new technologies and digitalisation activities, for example devising and implementing a digital strategy, automating fundraising administration, and ensuring digital security;
- purchase of fixed assets, including equipment and furnishings, or minor renovations justified by required work standards or the need to increase the scale or quality of activities;
- testing new solutions and implementing pilot initiatives that help build the knowledge, experience and know-how needed to develop statutory activities;
- planning and implementing other change processes within the organisation. Capacity-building activities should be planned on the basis of a needs assessment of the Applicant and, where relevant, the Partner(s), provided that they are civil society organisations, and should focus on solving selected and concrete problems that are major obstacles to the organisation's development. They may also support the launch of new activities or services, or their expansion into new target groups or new geographical areas. When giving reasons for the choice of activities, the Applicant should demonstrate how they will increase the organisation's capacity to pursue its mission effectively.

Capacity-building activities may be carried out independently or with the support of external specialists.



11. INFORMATION AND PROMOTIONAL ACTIVITIES



Communication is an integral part of project implementation, and our shared goal is to demonstrate that the funds provided are effective – strengthening civil society organisations, engaging citizens and contributing to the resolution of specific problems. Project Promoters are closest to the people, local communities and stories behind the projects. Effective communication allows these stories to be told more widely, builds trust, strengthens community engagement and showcases the achievements of community organisations.

To ensure that information about their activities reaches as wide an audience as possible, each Project Promoter is required to publicise the project being implemented and the support received. This information should reach audiences at local, regional or national level (depending on the scale of the project).

This obligation also includes providing information about the support for the project from the EEA Civil Society Fund, financed by Iceland, Liechtenstein and Norway, and, in the case of projects involving Partners from the Donor States, about bilateral cooperation with entities from the Donor States.

We will make a Promotion Manual for Project Promoters available on our website, in which we will set out detailed guidelines and tips on communication and promotion.

Below we outline the key information obligations that apply to both Project Promoters and Partners (if the project is implemented in partnership).

11.1. Communication materials

In all communication materials relating to the project, namely:

- information materials:
  - websites and subpages,
  - social media,
  - publications and presentations,
  - audiovisual materials,
  - other materials (information boards, billboards, banners, posters, leaflets, etc.),
- promotional materials:
  - bags, folders, notebooks and other merchandise

the EEA Civil Society Fund logo must be included (download link):



Please note!

This logo must not be used in conjunction with other logos of the EEA Grants and Norwegian Grants. It is a **stand-alone** logo**.**

In every context of use, it should be the primary element of visual identity.

The EEA Civil Society Fund logo must not be translated into national languages, including Polish. It must be used exactly as provided – without any modifications.

In addition, in publications, presentations, on the website and at the end of press releases – wherever support provided by Iceland, Liechtenstein and Norway under the EEA Civil Society Fund is mentioned – the full funding statement must be included:

> *The (project/programme title) benefits from a € (amount – use a rounded figure) grant from Iceland, Liechtenstein and Norway through the EEA Civil Society Fund of the EEA and Norway Grants.*

In other information materials, the following abbreviated statement may be included:

> *Project implemented with a grant from the EEA Civil Society Fund, financed by Iceland, Liechtenstein and Norway through the EEA Grants and the Norwegian Grants.*

11.2. Information about the project online:

Information about the project must be made available online in one of the following forms:

- on a separate project page,
- or on a subpage of the Project Promoter's website,
- and if the Project Promoter does not have a website – on the project's social media profile.

The website/subpage/profile dedicated to the project should contain:

- information about the project, progress in its implementation, planned and achieved results, cooperation with entities from Donor States (in the case of projects implemented with their participation) and photos from the project's implementation,
- The Project Promoter's contact details,
- the EEA Civil Society Fund logo (downloadable here),
- the full funding statement.

The project's website, subpage or profile should be kept up to date throughout the project's implementation.

In materials published on social media, please tag the EEA Civil Society Fund profile and use the hashtag #fso_eog. This will make it easier for us to share information about your projects.

Detailed information on social media communication will be included in the aforementioned Promotion Manual for Project Promoters, which we will make available on our website.

11.3. Information obligations during events

During all events organised as part of the project – such as meetings, workshops, conferences, seminars, fairs, festivals or exhibitions – you must clearly and visibly acknowledge the support received from Iceland, Liechtenstein and Norway under the EEA Civil Society Fund, financed by the EEA Grants and the Norwegian Grants.

Information on funding must always be included in all printed materials and communications relating to events. The EEA Civil Society Fund logo must be used in all information materials (e.g. leaflets, posters, banners, presentations, publications) and promotional items (e.g. notebooks, folders, bags).



11.4. Information requirements when purchasing or refurbishing equipment and infrastructure

For projects where funding covers the purchase or refurbishment of equipment or infrastructure, additional requirements apply. **If the total project budget exceeds EUR 100,000,** the Project Promoter is required to display an information board at the project site for the duration of the project. Within six months of the project's completion, the information board should be replaced with a permanent commemorative plaque. Both boards should be produced in accordance with the guidelines in the Promotion Guide for Project Promoters, which will be made available on our website.

11.5. Use of the Fund's logo in joint activities

As mentioned in Chapter 8, if you wish to combine events or other activities carried out as part of the project with other initiatives (e.g. those funded from other sources), **prior consent from the Operator is required in each case.**

If a Project Promoter plans to organise an initiative or event during which the EEA Civil Society Fund logo is to be displayed alongside the logos of other donors, partners or funding programmes, they must obtain the Operator's approval at the planning stage of such activities.

Please note!

Funds from a grant awarded in a thematic call may not be used as own contribution in other projects.

11.6. Obtaining consent for the use of images

If you plan to disseminate images of people involved in the project, as well as project participants (e.g. in photographs, audio/video recordings), please remember that you must obtain the relevant permissions from these individuals.

Of course, we realise that in some cases, due to the nature of the project or the target group, publishing images may not be possible.

However, if there are no such restrictions and you intend to disseminate these images, we would like to be able to do so as well. We therefore require that **the permissions** you obtain **include consent for the dissemination of images not only by you, but also by us – the Fund Operator.**

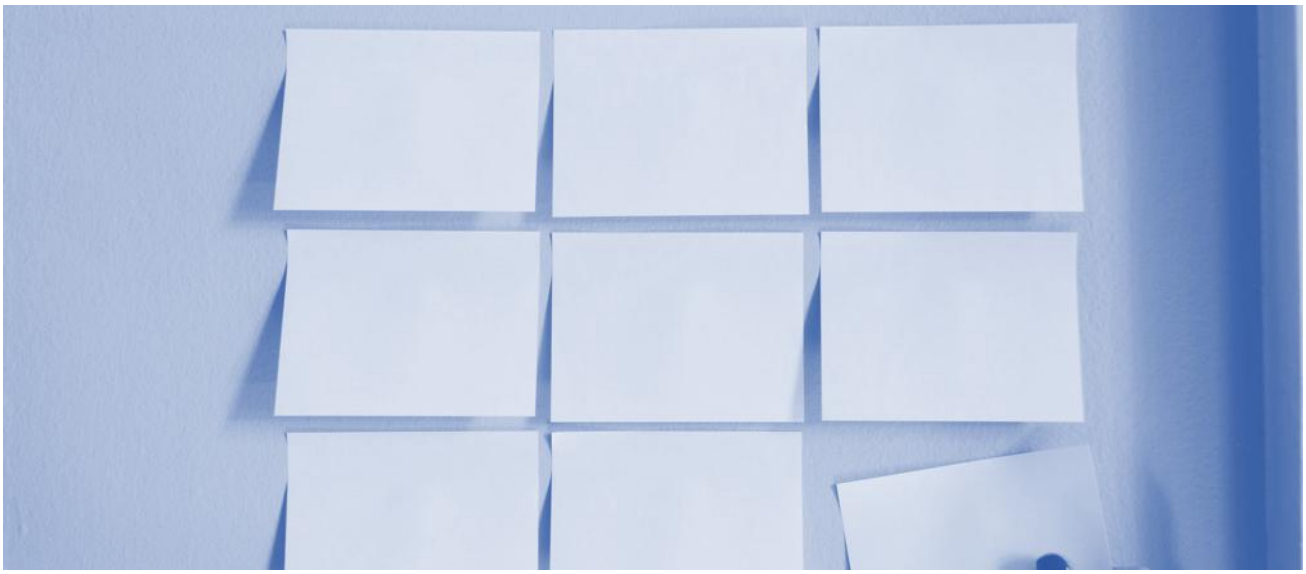
Please remember that consent should be given knowingly and voluntarily, preferably in writing, before you begin recording the material. The people whose images will be used should be informed

of the purpose and scope of the material's use, as well as of the possibility of withdrawing consent at any time.

In the case of minors, it is necessary to obtain the consent of their parents or legal guardians.

We will set out the detailed wording and guidelines regarding the obtaining, scope, documentation and management of consent for the use of images (including situations where consent is required or not – depending on the type of footage) in the Promotion Guide for Project Promoters, which we will make available on our website.

12. PROCEDURE FOR SUBMITTING AND ASSESSING PROPOSALS



12.1. Submission of applications

The application process consists of two stages. In the first stage, Applicants submit **project outlines**. Organisations whose applications have been shortlisted for the second stage submit **full applications**.

Project outlines and full applications may **only** be submitted via the **Online Application System** available at: wnioski.fso.org.pl. Instructions for using the System can be found both within the System and on the Fund's website under the 'Calls / 1st Call for Thematic Projects' tab.

Applications may only be submitted in Polish.

Applications sent by post or email will not be considered.

Please note!

Before preparing your applications – both project outlines and full applications – **please read carefully the guidelines we have included in the project outline and full application forms** (for medium and large grants respectively). All of these are available on the Fund's website under the 'Calls' tab / '1st Call for Thematic Projects'. We have included **guiding questions** for each section of the application to help you describe your project and capacity building activities.

Write concisely and clearly. Use simple, understandable language and avoid vague phrasing. Remember that you do not need to use the maximum number of characters allowed in a given field.

Treat the questions and guidelines as a guide; you do not need to follow them strictly or answer them all in sequence if this does not, for example, reflect the nature of your organisation or project. What is important is the logic of your presentation, which allows the reader to understand what, how and why you want to do something, and what the expected outcome is. It is also important to provide information demonstrating that your organisation or the entire partnership is adequately prepared to use and account for the grant correctly.

We encourage you to familiarise yourself with the templates for the preliminary and full proposal assessment forms – these contain the assessment criteria and detailed questions that the experts assessing proposals will take into account.

We will be posting assessment form templates, webinar recordings, instructional videos, guides and instructions to help with project preparation on the Fund's website under the 'Calls' tab / '1st Call for Thematic Projects'.

No **additional documents are required** when submitting **a project outline**.

When submitting full applications, Applicants planning to implement the project in partnership must provide partnership **declarations** specifying Partner's role and their tasks in the project's implementation. A scan of the declaration signed by persons authorised to represent the Partner (in PDF format) must be attached to the full application in the Online Application System. It is also possible to attach a declaration signed with qualified electronic signatures. If there are multiple Partners, separate declarations from each of them must be attached.

Please note!

In the case of a partnership with a foreign entity, the declaration must be prepared and signed in English.

A template of the partnership declaration is available on the Fund's website under the 'Calls' tab / '1st Call for Thematic Projects'.

12.2. Administrative and eligibility assessment of applications

The Operator carries out an administrative and eligibility assessment of the submitted applications.

At the project outlines stage, the following is checked:

- the application was submitted via the Online Application System in Polish,
- the application was submitted by the deadline specified in the call,

- the Applicant is an entity eligible to apply for a grant under the call,
- all fields of the application form have been completed correctly,
- the project implementation period falls within the range of 6 to 24 months,
- the requested grant amounts for project implementation, bilaterial cooperation with entities from Donor States and capacity building do not exceed the specified limits,
- The Applicant has not submitted more applications than permitted as a Leader and/or Partner[3] ,
- in the case of projects implemented in partnership, the Partner(s) meet the criteria for entities eligible to participate in the call,
- in the case of projects carried out in partnership, the Partner(s) have not declared participation in more projects than is permitted in the call4 ,
- The Applicant has submitted all the required declarations.

At the full application stage, the following is checked:

- the application was submitted via the Online Application System in Polish,
- the application was submitted by the deadline specified in the call,
- all fields of the application form have been completed correctly,
- the project implementation period falls within the range of 6 to 24 months,
- the Applicant has not changed the Output selected at the project outlines stage,
- the Applicant has not changed whether the project falls under the special focus,
- the Applicant has not increased the total grant amount requested,
- the grant amounts requested for project implementation, bilateral cooperation with entities from Donor States, and organisational development do not exceed the amounts indicated in the project outlines,
- the Applicant is not a Partner in more applications than is permitted,
- in the case of projects implemented in partnership, a partnership declaration(s) specifying Partner's roles and tasks in the implementation of the Project have been attached,
- in the case of projects carried out in partnership, the project Partner(s) has/have not declared participation in more projects than is permitted in the call,
- in the case of projects carried out in partnership, the distribution of the grant between the Applicant and the Partner(s) (if applicable) does not imply that any Partner will receive a higher amount from the grant than the Applicant,
- The Applicant has submitted all required declarations.

[3] The detailed conditions relating to this are described in sub-section 9.2

[4] As above.

At both stages, the Applicant's eligibility will be verified on the basis of the declarations submitted in the application.

Templates for the administrative and eligibility assessment forms for the project outlines and full applications are available on the Fund's website under the 'Calls' tab / '1st Call for Thematic Projects'.

If a minor technical error occurs whilst completing the form (e.g. incorrect completion of form fields), the Applicant may correct it during the administrative and eligibility assessment stage within 3 working days of the date on which the Operator sends an email notification of the error. Failure to correct the error within this timeframe will result in the application being rejected on administrative and eligibility grounds.

12.3. Appeals against the administrative and eligibility assessment

An Applicant whose application has been rejected on administrative and eligibility grounds at the project outline or full application stage will receive an email from the Operator informing them of the rejection, together with the administrative and eligibility assessment form. Within 5 working days of the date on which the Fund Operator sends the notification of rejection, the Applicant may appeal against this decision by sending an appeal by email. Appeals received after this deadline will not be considered. Appeals will be considered by the Fund Operator within 10 working days of receipt. The decision to accept or reject an appeal against the administrative and eligibility assessment is taken by the Fund Director.

Once the administrative and eligibility assessment has been completed, lists of all applications (both those accepted for the selection assessment stage and those rejected on formal grounds) will be published on the Fund's website.

12.4. Assessment of proposals

The following are involved in the selection assessment process:

- independent experts,
- a Selection Committee comprising three representatives of the Fund Operator and two independent experts,
- the Steering Committee, comprising one representative from each consortium member.
- The selection assessment process consists of:
- the assessment of each application by independent experts and a discussion at a meeting of the experts assessing proposals in each Output,

- discussion within the Selection Committee regarding the ranking lists drawn up on the basis of the independent experts' assessments and the formulation of lists of applications recommended for grant award to the Steering Committee,
- discussion of the Selection Committee's recommendations and the adoption of the grant lists by the Steering Committee.

Project outlines

Project outlines for thematic projects are assessed separately within each Output, divided into medium and large grants. Moreover, the projects addressing special focus issues are assessed separately (but according to the same procedure and criteria as other projects outlines and full proposals).

Project outlines for **medium-sized grants** are assessed by two independent experts. When compiling the ranking lists, the average of the assessments awarded by the experts is taken into account, provided that both have deemed the application to be in line with the Fund's objective, the assumptions of the Outcome and Output and (if applicable) of the special focus. If one of the experts considers the application to be inconsistent with the Fund's objective or the assumptions of the Outcome or Output or (if applicable) of the special focus, and the other considers it to be consistent, or if the difference in the experts' assessments exceeds 30% of the higher assessment, and at the same time at least one of the assessments exceeds 50% of the total possible points, the application is additionally assessed by a third expert. In this case, when compiling the ranking lists, the average of the two closest assessments is taken into account or – if the difference between the assessments is the same – the average of the two higher assessments.

An application for a medium-sized grant will ultimately be deemed incompatible with the Fund's objective, the assumptions of the Outcome and Output and (if applicable) of the special focus if it receives a negative assessment from two experts.

All project outlines for **large grants** are assessed by three independent experts. An application will ultimately be deemed incompatible with the Fund's objectives, the assumptions of the Outcome and Output and (if applicable) of the special focus if it receives a negative assessment from at least two experts. When compiling the ranking lists, the average of the assessments awarded by those experts who deemed the application to be in line with the Fund's objectives, the objectives of the Outcome and Output and (if applicable) of the special focus is taken into account.

Based on the experts' assessments in each Output and in special focus two ranking lists are drawn up – one for medium-sized grants and one for large grants.

On the basis of the ranking lists, lists are drawn up of applications qualified for the full application stage and those not qualified for this stage.

The highest-rated projects, whose total requested grant amounts do not exceed 125% of the allocation planned for the call – separately for medium and large grants within each Output and

and separately for medium and large grants within special focus[5] – are selected for the next stage. However, if this results in the cut-off point between projects selected and those not selected for the next stage falling within a group of projects that have received the same number of points, all projects with that number of points will be invited to the next stage.

The Fund Operator will notify all Applicants by email of the publication of the results of the project outlines assessment in the Online Application System. In addition, lists of applications qualified for the full application stage and those not qualified for this stage are published on the Fund's website. Applicants may view the selection assessment sheet for their application in the Online Application System.

Full applications

Full applications for thematic projects are assessed separately within each Output, divided into medium and large grants. Moreover, the projects addressing special focus issues are assessed separately (but according to the same procedure and criteria as other projects outlines and full proposals). The procedure consists of several stages.

Initially, projects are assessed by experts. Full applications for medium-sized grants are assessed by two independent experts. Full applications for large grants are assessed by three independent experts.

The experts assess both the quality of the projects and the capacity building plans. However, the assessment of the capacity building plans does not affect the project assessment; it merely determines the recommendations regarding whether or not to award the portion of the grant earmarked for capacity building.

Experts assess the applications assigned to them and formulate a preliminary assessment. Subsequently, following the individual assessment of proposals by the experts, meetings are organised for experts assessing proposals within Outputs. During these meetings, experts discuss:

- applications for medium-sized grants where the difference in the experts' assessments exceeds 30% of the higher score,
- applications where the experts' recommendations regarding the proposed capacity building plans differ,
- all applications submitted under a given Output or the special focus in terms of their quality and the likelihood of achieving the results planned under the Fund.

During the meetings, the experts formulate their final assessments of the proposals, on the basis of which preliminary ranking lists are drawn up.

If, among the full applications for medium-sized grants, there are applications where one expert considers the full application to be inconsistent with the project outline, while another considers it

[5] The breakdown of allocations into medium and large grants in individual areas of support is set out in sub-section 4.2.

to be consistent; where the difference in the experts' assessments exceeds 30% of the higher score; or where the experts maintain differing assessments of the applicants' capacity building plans, such applications will be referred to a third expert for assessment.

When compiling the ranking lists, the average of the two closest assessments is taken into account. Alternatively, if the difference between the assessments is the same, the two highest assessments are considered. In the assessment of organisational development, two identical recommendations are decisive. The full application will ultimately be deemed inconsistent with the project outline if it is assessed negatively by two experts.

In the case of full applications for a large grant, the application will ultimately be deemed inconsistent with the project outline if it receives a negative assessment from at least two experts. When compiling the ranking lists, the average of the scores awarded by those experts who deemed the full application consistent with the project outline is taken into account.

Following this assessment, ranking lists are drawn up – separately for each Output and the special focus, divided into medium and large grants.

Ranking lists created on the basis of expert assessments, together with the minutes of the meetings of the experts assessing applications in the Outputs and special focus (divided into medium and large grants) are presented **to the Selection Committee**, which reviews them and decides which applications are recommended and which are not recommended for funding (again divided into Outputs and the special focus and medium and medium grants).

The Selection Committee provides a broader strategic and comparative assessment across the project applications, taking into account the overall objective of the EEA Civil Society Fund in Poland, thematic balance, complementarities, geographic outreach, target groups, risks, and the overall contribution of projects to the expected Fund results. The Selection Committee plays a key role in ensuring that the final recommendations contribute to the strategic coherence and effectiveness of the Fund as a whole.

The lists of applications recommended for funding may only include applications for which the average assessment from the experts is **no less than 60% of the total possible points.**

The Selection Committee may make changes to the ranking lists in the case of specific applications, justifying its decision in the minutes of the meeting, which are made public. The Selection Committee may also recommend a reduction in the grant amount for applications that include excluded activities, ineligible costs, or whose budgets are significantly overstated.

The Selection Committee may recommend reallocating funds to medium and/or large grants, as well as allocations earmarked for Outputs. It may do so if it considers that there will not be a sufficient number of highly rated projects within a given Output and grant type.

The Selection Committee may also recommend the creation of a reserve lists of applications recommended for funding. The reserve lists may only include applications for which the average of the experts' assessments is no less than 60% of the maximum possible points, and which have not

been recommended by the Selection Committee for funding due to the exhaustion of the allocation earmarked for the call.

The final decision on the award of grants is taken by **the Steering Committee**. The basis for this decision is the lists of applications recommended for funding by the Selection Committee. The Steering Committee verifies whether the Fund's procedures were followed during the assessing proposals process. In justified cases, the Steering Committee may make changes to the lists of applications recommended for a grant by the Selection Commission, justifying its decision in the minutes of the meeting, which are made public.

Representatives of the Financial Mechanism Office in Brussels, the Ministry of Funds and Regional Policy (National Focal Point), the Embassy of the Kingdom of Norway, the Embassy of Iceland and the Mission of the Principality of Liechtenstein to the European Union are invited to attend the meetings of the Selection Committee and the Steering Committee as observers.

12.5. Criteria for the selection assessment of proposals

A description of the criteria and the assessment scale used by the experts is set out in the selection assessment forms for project outlines and full applications, available on the Fund's website under the 'Calls' tab / '1st Call for Thematic Projects'.

Project outlines will be assessed according to the following criteria:

- consistency of the project with the objective of the Fund and the programme's expected results (Outcome(s) and Output) and (if applicable) with the special focus [assessment: yes/no],
- the experience and resources of the Applicant and Partner(s) (if applicable) [score: 0–4],
- quality of the need assessments [score: 0–4],
- alignment with the priority/priorities of the relevant Output or the special focus as set out in the boxes in sub-sections 7.1, 7.2 and 7.3 [score: 0–2],
- quality of results chain and activities [number of points: 0–4].

A proposal may score a maximum of 14 points at this stage.

Full applications will be assessed according to the following criteria:

- consistency with the project outline: does it address the need for the activities as set out in the project outline and is it consistent with the key results identified in that application [assessment: yes/no],
- the experience and resources of the Applicant and Partner(s) (if applicable) [score: 0–4],
- quality of the need assessments [score: 0–4],
- alignment with the priority/priorities of the relevant Output or the special focus as set out in the boxes in sub-sections 7.1, 7.2 and 7.3 [score: 0–2],

- quality of results chain [score: 0–4],
- quality of activities [score: 0–4],
- timetable and budget [number of points: 0–4],
- cross-cutting issues [number of points: 0–2],
- project management [score: 0–2],
- quality of capacity building activities [assessment: yes/no].

At this stage, an application can score a maximum of 26 points.

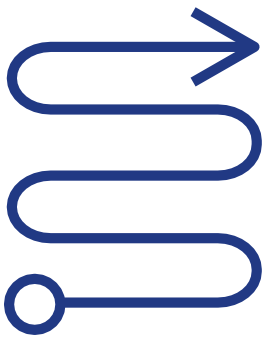
The capacity building plan is assessed independently of the project and does not affect the application's eligibility for funding. The assessment of the plan only influences the decision regarding the allocation of the portion of the grant earmarked for capacity building.

12.6. Announcement of assessment results

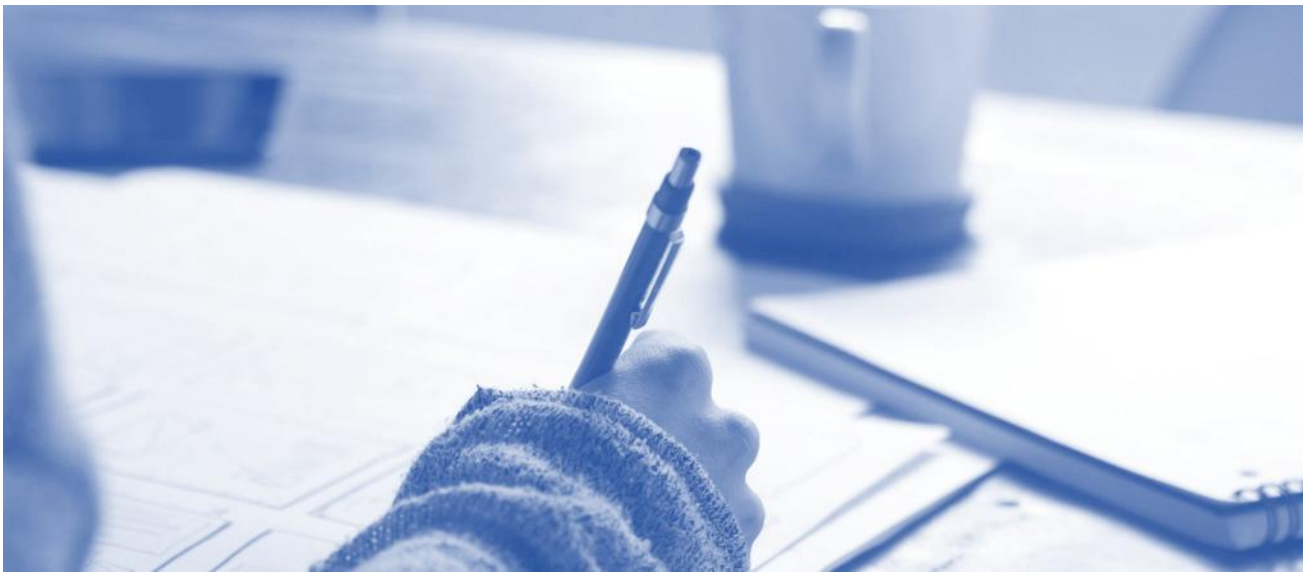
The Fund Operator informs all Applicants by email that the results of the assessment of full applications have been published in the Online Application System. It also publishes a list of applications on the Fund's website – including both those awarded grants and those not awarded grants.

All Applicants may view the assessment forms for their applications in the Online Application System.

Applicants may not appeal against the selection assessment or the Steering Committee's decision. However, they may lodge a complaint in the cases described in Chapter 19 and in accordance with the procedure set out therein.



13. PROJECT CONTRACT, GRANT DISBURSEMENT, AMENDMENTS TO APPLICATIONS



13.1. Signing the project contract

13.1.1. Documents required prior to signing the project contract

Applicants who have been awarded grants must email the Fund Operator a complete set of the documents listed below (scans/photographs of the originals or the originals themselves – in cases where the document is in electronic form). They must do so within 10 working days of the date on which the Fund Operator sends the email notification of the grant award. The documents to be sent are:

- statute, rules of procedure or other document setting out the Applicant's mission, objectives and methods of operation,
- [in the case of ordinary associations] an extract from the register of ordinary associations containing the organisation's current details;
- [in the case of rural housewives' circles] a current extract from the ARiMR National Register of Country Housewives' Associations (an electronic printout of the information in PDF format downloaded from the National Register of Country Housewives' Associations https://krkgw.arimr.gov.pl);
- a certificate confirming the allocation of a tax identification number (NIP), where the NIP is not visible in the excerpt from the National Court Register (KRS) available at https://wyszukiwarka-krs.ms.gov.pl;

- a certificate confirming that there are no outstanding tax liabilities with the Tax Office, issued no earlier than 3 months prior to the date of submission of the certificate,
- a certificate confirming that there are no outstanding contributions to the Social Security Office, issued no earlier than 3 months prior to the date of submission of the certificate,
- a declaration by the management board (governing body) regarding the eligibility of VAT (as a project cost due to the inability to reclaim VAT),
- a declaration by the management board (governing body) that no petition for bankruptcy has been filed against the organisation, the organisation is not in a state of liquidation, is not subject to receivership, has not suspended its activities and is not the subject of proceedings of a similar nature,
- a declaration by the management board (governing body) that none of the members of the governing body has been convicted of an intentional offence prosecuted by public indictment or a fiscal offence,
- a declaration from the management board (governing body) confirming that the details held in the National Court Register / ARiMR register / register of ordinary associations are up to date; or, if the applicant is in the process of updating these details and they have not yet been entered, a copy of the relevant register must be provided[6],
- [for projects carried out in partnership] a partnership agreement[7], signed by persons authorised to represent the Applicant and the Partner(s),
- [in the case of keeping accounts]:
  - financial statements for the last completed financial year, prepared in the logical structure of financial statements in XML format, comprising at least the balance sheet, profit and loss account and notes to the financial statements, signed by the Project Promoter in accordance with the entry in the National Court Register (KRS) valid on the date of signing,
  - a resolution approving the financial statements in accordance with the Project Promoter's articles of association/by-laws;
- [in the case of simplified accounting (UEPiK)] – a statement from the records, comprising only a summary of the individual columns of the UEPiK, and the annual CIT return for the last completed tax year, as well as a cash flow statement prepared in accordance with Annex 2 to the relevant regulation.8

[6] This does not apply to changes relating to the manner of the Applicant's representation. In this case, the project contract may only be signed after the changes have been approved by the National Court Register (KRS), and the deadline for signing the project contract extended.

[7] In the case of partnerships involving an entity from Donor States, Beneficiary States and Ukraine, the partnership agreement must be concluded in English.

[8] Regulations of the Minister of Finance and Economy on the keeping of simplified records of income and expenditure by certain non-governmental organisations and associations of local government units, or Regulations of the Minister of Finance and Economy on the keeping of simplified records of income and expenditure by rural women's clubs - applicable to the organisation's most recent tax year.

Positive verification of the above documents is required for the conclusion of the project contract and the implementation of the project. The documents will be checked for completeness and accuracy. Certification of conformity with the original will be provided in electronic form (this process will be prepared by the Fund Operator's Team).

The financial data submitted will be analysed separately to assess the Applicant's financial standing and their readiness to settle the grant. A grant payment scheme will be drawn up on the basis of this assessment.

If the Applicant's financial statements reveal a difficult financial situation, the Operator has the right to request that the Applicant clarify the situation, provide additional documents and submit a justification that the Applicant's financial situation will not affect the implementation of the project. The Project Promoter has 10 working days to provide this additional information.

The project contract will not be concluded if:

- the Applicant fails to provide the documents required prior to signing the project contract within the specified time,
- the analysis of the documents provided shows that the Applicant does not meet the criteria and conditions required by the Fund,
- in the event of financial difficulties, the Applicant fails to provide justification that this situation will not affect the implementation of the project, or the Operator considers the justification to be insufficient,
- the Applicant fails to submit the signed project contract by 31 July 2027 (in justified cases, the Operator will consider extending this deadline),
- the Applicant withdraws from the grant awarded.

13.1.2. Conclusion of the project contract

The basis for the payment of the grant is the project contract concluded between the Fund Operator and the Project Promoter, who is responsible for the implementation of the project and its settlement. A template of the project contract will be available on the Fund's website under the 'Calls' tab / '1st Call for Thematic Projects'.

In the case of projects carried out in partnership, the Project Promoter (Leader) is the sole party to the project contract. The rules for cooperation and settlement with the project Partner(s) are set out in the partnership agreement.

The project contract specifies, amongst other things, the maximum grant amount, the project start and end dates, the project title, rules for project modifications, reporting deadlines, payment terms and deadlines, rules regarding information and promotion, responsibility for data collection, protection and processing of personal data, control and monitoring, recovery of a grant, dispute resolution, and rules for accounting for the purchase of fixed assets.

The full grant application forms an annex to the project contract.

The project contract is signed at the Operator's premises or by post. It is also possible to sign the project contract using qualified electronic signatures by both parties. Where the project contract is signed by post, the Project Promoter sends two copies of the project contract and the annex, signed by persons authorised to represent the Project Promoter, after which the project contract is signed by persons authorised to do so on the Fund Operator's side, and one copy of the project contract is returned to the Project Promoter.

13.2. Guarantee for the grant

For all large grants, as well as other projects which, following an assessment of the Applicant's financial standing carried out by the Fund Operator's team, are deemed to be high-risk projects, the disbursement of the grant is conditional upon the Project Promoter (as an institution) submitting a *blank* Bill of Exchange together with a promissory note declaration. The Bill of Exchange is signed for the full value of the grant. Both the Bill of Exchange and the promissory note declaration must be signed by persons authorised to represent the entity in accordance with the entry in the National Court Register (KRS) or another relevant register.

The Bill of Exchange and declaration may be submitted in person at the Fund Operator's registered office or sent by post together with a notarised certification of signatures. The Bill of Exchange is signed in accordance with the instructions for submitting the Bill of Exchange to the Project Promoter, provided by the Fund Operator. The Bill of Exchange, together with the declaration, will be returned to the Project Promoter or destroyed by a committee once the Project Promoter has fulfilled the obligations set out in the project contract.

13.3. Transfer of grants

Grants are transferred in instalments in the form of an advance, interim and final payments in accordance with the following rules:

- advance payment: up to 50% of the grant amount upon signing the project contract,
- at least one interim payment following the acceptance of the interim project report and the expenditure of at least 70% of the funds previously received. The interim payments may, in total, account for at least 45% of the grant,
- final payment: a minimum of 5% of the grant amount following approval of the final project report.

Please note!

The final payment is a reimbursement of expenses previously incurred by the Project Promoter. Therefore, please ensure that you have secured the necessary funds to cover these expenses in advance.

Taking the above rules into account, the number and amount of payments are determined individually for each Project Promoter and set out in the project contract. The number and amount of payments depend on:

- the amount of the grant awarded,
- the planned project implementation schedule,
- the Project Promoter's experience,
- an assessment of the Project Promoter's financial standing and their level of preparedness for grant settlement.

The final amount of the final payment corresponds to the difference between the total amount of eligible total costs, actually incurred and approved by the Operator, and the flat rate amounts eligible for coverage from the grant, and the sum of the initial and interim payments made previously. This amount is reduced by any interest accrued on the Project Promoter's bank account or sub-account where the grant funds were held.

In justified cases (e.g. delays and irregularities in project implementation, late or incorrect reports), the Operator may, during the course of the project, decide to increase the number and reduce the amounts of payments. Such a change requires the signing of an annex to the project contract.

The advance payment is made within 15 working days of the date on which the final signature is affixed to the project contract. Where the project is secured by a Bill of Exchange with a blank promissory note, this period shall be counted from the date on which these correctly drawn up documents are submitted.

Interim payments are made within 15 working days of the Fund Operator's approval of the interim project reports.

The final payment shall be made within 15 working days of the Fund Operator receiving a printout of the approved final project report, signed by persons authorised to represent the Project Promoter, or a report generated from the system and signed with a qualified electronic signature.

Should any portion of the grant remain unspent upon completion of the project, the Project Promoter is obliged to return it to the bank account specified by the Fund Operator following approval of the final project report.

Payments by the Fund Operator are made to **a separate bank account or sub-account** of the Project Promoter held in Polish zlotys, intended exclusively for banking transactions related to the implementation of the project and capacity building activities provided for in the application. The

number of this account or sub-account is specified in the project contract. Further information on the requirements relating to the account or sub-account can be found in sub-section 15.7.2.

In the event of a change to the bank account or sub-account number, the Project Promoter is required to notify the Fund Operator immediately by post, sending the original of a relevant declaration signed by the authorised persons in accordance with the terms of representation. The relevant declaration may also be signed using a qualified electronic signature and sent to the Fund Operator by email. A change of account number does not require the signing of an amendment to the project contract.

13.4. Modifying the project

During the implementation of the project, **the Project Promoter may make modifications** to the activities, timetable and budget set out in the application**, provided that they are justified and do not result in**:

- a change to the fundamental scope of the project and the planned results,
- the implementation of activities after 31 December 2029,
- an increase in the grant amount specified in the project contract,
- a change in the flat rate percentage specified under the selected full-cost budget option,
- an increase in the costs of capacity building activities above the value of the capacity building grant specified in the project contract,
- the use of the amount allocated for capacity building as set out in the project contract for project implementation, and vice versa,
- using the amount allocated in the contract for partnership cooperation with entities from Donor States for project activities unrelated to such cooperation or for capacity building activities.

Please note!

Additional grant funds earmarked for capacity building **cannot be** used for other activities related to the implementation of the project, and vice versa. You cannot, for example, transfer funds from the part of the grant relating to capacity building to workshops for participants in your project.

The Project Promoter is not required to notify the Fund Operator of changes involving:

- the reallocation of costs within individual activities, by which we mean the transfer of part or all of the amount allocated to a budget item planned in the application within a given activity to another budget item within the same activity (e.g. from organising a training

session to individual consultations). If the change involves adding a new cost not previously included in the budget, it must be reported in accordance with the procedure described below;

- a change to the total cost of the activity, not exceeding 10% of the total cost of that activity as specified in the application.

All other changes (including the addition of new activities or new costs) **must be reported by the Project Promoter** to the Fund Operator via the Online Application System, together with a justification, at least three weeks in advance. The Fund Operator will consider the notification within 10 working days of receipt and will inform the Project Promoter of the approval or rejection of the modification via the System.

Only some of these changes require the drafting and signing of **an amendment to the project contract.** Such changes include:

- a change to the final project completion date specified in the project contract,
- a change to the amount and number of instalments to be paid as specified in the project contract.

13.5. Recovery of all or part of the grant

Immediate termination of the project and a request by the Operator for the recovery of all or part of the grant may occur if:

- The Project Promoter does not act in the public interest, does not respect human rights or does not base its actions on democratic values; in particular, it violates respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights, including the rights of persons belonging to minorities;
- The Project Promoter has not commenced implementation of the project within 3 months of the project start date specified in the project contract, or has ceased implementation;
- The Project Promoter has used all or part of the funds provided for a purpose other than that specified in the project contract;
- The Project Promoter has submitted forged, altered or false documents and information forming the basis for the award of the grant;
- The Project Promoter has submitted forged, altered or false documents and information in the interim or final project report;
- The Project Promoter has failed to correct errors and/or provide reliable information or documents during the verification of the project report;
- The Project Promoter, despite requests from the Fund Operator, has failed to submit any of the required project reports within the deadline specified in the project contract;

- The Project Promoter has refused to submit to monitoring and inspection or is obstructing full and unimpeded access to all information, documents, locations and facilities related to the implementation of the project by entities authorised to carry out such monitoring or inspection;
- The Project Promoter has failed to rectify the identified irregularities within the deadline set by the Fund Operator, in particular regarding the expenditure of grant funds;
- a petition for the Project Promoter's bankruptcy has been filed, or the Project Promoter is in liquidation, or is subject to receivership, or has suspended its operations, or is the subject of proceedings of a similar nature, or a guardian has been appointed for the Project Promoter.

Should any of the situations indicated above arise, the Fund Operator shall determine the amount of funds to be repaid by the Project Promoter. The Project Promoter shall not be required to repay grant funds used to finance costs associated with the project's achieved results, as approved by the Fund Operator, provided that these results are consistent with those planned in the application.

14. Support for Project Promoters



Each applicant awarded a grant will be informed by the Fund Operator of the specific member of the Fund Operator's team responsible for the proper implementation of the project on the Fund Operator's side (project supervisor). This person will be the point of contact during the contract signing stage, project implementation (and any capacity building activities), and the preparation and approval of reports.

We will also invite Project Promoters to participate in various events covering issues related to the efficient implementation of projects and capacity building, as well as topics specific to the projects being carried out by the Project Promoters. The meetings, taking place both in Warsaw and in other cities, will be of a training, workshop and networking nature. They will serve to enhance knowledge, foster mutual understanding and facilitate the exchange of experiences among representatives of the Project Promoters.

We will approach the topics of the meetings as flexibly as possible – so that they meet the needs of the Project Promoters, for example, addressing issues that prove to be a particular challenge during the implementation of the projects.

15. BUDGET AND FINANCES



15.1. How to account for expenditure: actual costs versus flat rate rates

When drawing up budgets and subsequently settling accounts for projects funded under the thematic project call, we use actual costs and flat rates. We use these terms quite frequently in the following sections of this chapter, so for the sake of clarity we would first like to explain what we mean by them.

Actual costs are costs incurred in connection with the implementation of a project, which correspond to the actual consumption of various resources during the course of that project. They usually refer to direct monetary expenditure incurred during that time, but may also include non-monetary costs, such as depreciation charges on previously purchased fixed assets. Settling a project on an actual cost basis requires a detailed presentation of all costs incurred and their documentation with appropriately described accounting records, in accordance with the requirements set out in sub-section 15.7.4.

The flat rate percentage is, in turn, a simplified form of funding – it does not require the reporting or accounting of costs actually incurred. Consequently, the Project Promoter is not required to submit accounting documents confirming expenditure declared under the flat rate. However, they must specify in the budget (in the commentary on the flat rate) all types of costs they intend to finance under this rate. It should be noted, however, that the types of costs included under the flat rate cannot simultaneously be listed in other budget categories settled on the basis of actual costs.

At the preliminary application stage, we do not require a detailed budget; **we only ask you** to indicate **the total grant amounts** you are applying for (we discuss this further in sub-section 15.6.1). However, we do require a detailed budget at the **full application** stage **– at this point**, **you select one of** the **four budget options** described in sub-section 15.6.2. Importantly, some of these options can only be selected for a specific budget size, and the choice made at this stage has **implications for the project's final settlement.** It is very important to us that every Applicant makes an informed choice of the option that is best for them and, consequently, the method of settlement; we therefore encourage you to read this section of the handbook carefully.

In each budget option, there will be both categories requiring settlement on the basis of actual costs and those to be settled on the basis of a flat rate. Flat rates may be applied both to indirect costs (in options 1 and 2 of the full budget) and to project costs other than personnel costs (in variants 3 and 4 of the full budget). In the latter case, the percentage flat rate may cover both indirect costs and direct costs other than direct personnel costs.

We realise that the above explanations may seem somewhat cryptic, but we hope that everything will become clearer once you have read the following sub-sections carefully. In these, we have described which expenses can be claimed under the grant, what direct and indirect costs are, what types of direct costs exist, which of these are eligible, and what the rules are for constructing budgets under the various options. We hope that a careful reading will enable you to decide on the most advantageous budget option for you.

15.2. What can be funded under the Fund?

15.2.1. Direct costs

Direct costs are all eligible costs associated with the implementation of the activities set out in the application, including the costs of any partnership and organisational development activities.

Direct costs include:

a) **the costs of salaries for staff assigned to the project (personnel costs)** employed in accordance with the Labour Code (Journal of Laws 2025, item 277, as amended) or under civil law contracts in accordance with the Civil Code (Journal of Laws 2025, item 1071, as amended), provided that they are in accordance with the remuneration regulations and customary remuneration rates applied by the Project Promoter (and, where applicable, the Partner(s)). Remuneration costs include, amongst other things, the employer's social security and health insurance contributions, contributions to the Labour Fund, the Guaranteed Employee Benefits Fund, tax advances, contributions to Employee Capital Plans, as well as any other components provided for in the

remuneration regulations and contracts concluded with staff (e.g. discretionary bonuses, etc.)

If an employee is employed by the Grantee and/or Partner under an employment contract for the purpose of implementing a project financed from a grant (at the FTE rate specified in the contract), the costs of his/her remuneration constitute eligible costs.

In the case of other employees employed under an employment contract, eligible costs may be determined as a fixed percentage of employment costs (as part of the FTE rate specified in the employment contract under which the employee is employed in the organisation) - proportionally to the working time allocated to the implementation of the project in a given month, in accordance with the project schedule.

In the case of persons employed under an employment contract, there is no obligation to maintain separate working time records, provided that information on the source of financing of the remuneration and on the proportion of working time in the project, whether in full or as a specified part of the FTE rate set out in the employment contract, has been included in the employment contract or in another document confirming the assignment of the employee to the project.

Example

An employee employed half-time in the organisation, assigned to the project by way of secondment for 50% of his/her working time in the organisation, accounts for project costs corresponding to 0.25 FTE.

Please note!

Remuneration for the time when the employee was on holiday or sick leave must also be calculated in accordance with the proportion specified above.

Consequently, documenting working time, for example in the form of timesheets or in any other manner recording the time worked, is required only in the case of:

- employment contracts, unless the contract, or another document assigning the employee to the project, specifies the proportion of working time at various stages of project implementation;
- mandate contracts;
- cooperation agreements, in the case of sole proprietorships.

All persons employed to carry out the project, including those working as sole traders, must have a signed employment contract, a civil law contract or a cooperation agreement specifying their tasks, working hours and remuneration.

Please note!

Work carried out under **a contract for specific work**, which is a contract for a specific result rather than for the performance of specific tasks, does **not** fall **within the category of personnel costs**.

In the case of persons employed under contracts of mandate or cooperation agreements, only those persons who perform work for a significant part of the project's duration may be considered project staff. A person providing accounting services for the project may also be considered project staff, provided they perform these services under an employment contract, a contract of mandate or a cooperation agreement, in the case of a sole trader.

Please note!

The costs of remuneration for persons employed under civil law contracts who carry out individual, short-term tasks within the project (e.g. running workshops or training sessions) fall under the category 'costs of purchasing materials, goods and services, including subcontracting costs' (as described in point c).

The only exception applies to persons who will provide such services within the project and are simultaneously **permanently affiliated with the Project Promoter** (or Partner) – i.e. they are members of the association or representatives of the organisation's governing bodies. In this case, the cost of providing such services should be treated as staff remuneration costs.

b) **travel and subsistence costs for staff involved in the implementation of the project**, provided that they comply with the Regulation of the Minister of Labour and Social Policy of 29 January2013 on the amount and conditions for determining the entitlements of an employee employed in a state or local government budgetary unit in respect of business travel (Journal of Laws 2013, item 167, as amended) and the Regulation of the Minister of Infrastructure of 22 December 2022 on the conditions for determining and the method of reimbursing the costs of using, for business purposes, passenger cars, motorcycles and mopeds not owned by the employer (Journal of Laws 2023, item 5, as amended), and result from signed agreements or are in accordance with the Project Promoter's internal regulations, as set out in the accounting policy, the remuneration regulations , the employment contract or another internal document of

the organisation, and are not higher than those specified in the aforementioned regulation.

The use of company cars must comply with the Project Promotor's or the Partner's internal regulations, as set out in the accounting policy or another internal document of the organisation, and the costs claimed must not exceed those specified in the aforementioned regulation.

Please note!

Except in justified cases, the cost of travelling **by public transport in second class or economy class** is eligible**.**

Please use a car only when using public transport is impossible or very difficult (or, for example, when the transport network is insufficient or when the journey also involves transporting materials to meetings).

Travel, accommodation and meal costs for participants and **trainers** involved in training courses, workshops or other events organised as part of the project fall under the category 'costs of purchasing materials, goods and services, including subcontracting' (described in point c).

c) **costs of purchasing materials, goods and services, including subcontracting costs**

This category primarily covers the purchase of all types of materials (e.g. materials for participants in grant-funded events), small equipment (which is not classified as a fixed asset), as well as the purchase of services necessary to carry out the planned activity (e.g. venue hire, catering, accommodation and travel costs for participants, running a workshop).

This category also includes specialist services that you commission from individuals, companies or other entities external to the organisation in order to carry out **part of** the activity implemented within the project.

Example

If you wish to organise a series of training courses and commission a training company to carry out the entire project, this cost also falls within this category. The same applies if, as part of organisational development, you wish to create a website for your organisation and commission a single entity to handle the entire project (graphic design, IT work).

d) **property renovation costs** up to 50% of the total eligible direct costs of the project;

e) **costs of purchased or already owned fixed assets, as well as intangible assets,** accounted for in accordance with the following rules:

- A direct cost may be **all or part of the depreciation** of fixed assets or intangible assets purchased under the grant or already owned, corresponding to the proportion of their use for the purposes of the project during its duration.

  To determine the amount of depreciation write-offs for individual categories of fixed assets and intangible assets, the rates set out in Annex 1 to the Act of 15 February 1992 on corporate income tax (Journal of Laws 2026, item 554, as amended) shall apply;

- The cost of a new or used fixed asset may be a direct cost provided that such cost is proportionate and necessary for the implementation of the project (e.g. it must be purchased at an early stage of the project) and the fixed asset will not be used for business purposes nor sold for profit.

  In the case of equipment that does not need to be depreciated in accordance with the law and the Project Promoter's accounting policy, there is no obligation to depreciate the equipment; however, it must be accounted for in the project in accordance with the actual extent of its use in the project.

Please note!

Fixed assets and intangible assets are assets of the organisation with an expected useful life of more than one year and are depreciated in accordance with the organisation's accounting policies.

f) **costs arising directly from the requirements related to the implementation of the project under the Fund**
Project implementation entails the Project Promoter incurring specific costs for creating a website/subpage/social media profile for the project for the purposes of publicising and promoting the project, as well as travel costs to events organised by the Operator, as described in Chapter 14. (we estimate approx. 3–4 such events), as well as any costs of opening a separate bank account or sub-account and bank transactions related to the implementation of the project. Please include these costs in the budget.

Please note!

In the case of purchasing goods or services worth more than EUR 15,000, the Project Promoter is required to obtain at least three quotes (market research). Further information on this subject can be found in sub-section 15.7.7.

15.2.2. Indirect Costs

Indirect costs are all eligible costs that cannot be clearly identified as directly related to the project, but which can be justified as having been incurred in connection with the implementation of the project. **Costs eligible as indirect costs cannot be reported as direct costs.**

In the **case of budget options 1 and 2** (which we explain in sub-section 15.6.2), the flat-rate percentage (which we explain in sub-section 15.1**) covers only the types of indirect costs specified in the budget**. In the case of options 3 and 4 of the full budget (described in the same sub-section), the flat rate percentage covers both indirect costs and direct project costs other than personnel costs.

Indirect costs may include, in particular:

- management costs (remuneration costs for persons authorised to represent the entity and other costs related to the functioning of the management body);
- costs of support staff not simultaneously included in the budget under the project's direct personnel costs (e.g. HR, accounting, legal, administrative and secretarial staff);
- office space maintenance costs (e.g. rent, lease, depreciation, security costs, cleaning costs, including cleaning products, electricity, heating, gas and water charges, transmission charges, sewage charges);
- costs of office equipment and supplies related to the operation of the office (e.g. purchase, maintenance, depreciation);
- costs of postal, courier, telephone and internet services;
- costs of property and third-party liability insurance.

Indirect costs settled at a flat rate percentage are treated as costs incurred on the date of entry in the accounts.

15.3. Unauthorised own contribution

In projects implemented with grants from the Fund**, no own contribution (whether financial or non-financial) may be included.** This means that the applicant does not include any own contribution in the project budget when applying for the grant, and the Project Promoter does not report it in the project implementation reports. All project costs should be covered in full by the grant awarded.

Please note!

Funds from a grant awarded in a thematic call cannot be used as own contribution in other projects.

15.4. Eligible expenditure

Expenditure incurred by the Project Promoter and Partner(s) is eligible if the actual costs and expenditure covered by flat rate percentages **jointly** meet the following criteria:

- actual costs, and in the case of flat rate percentages, the costs forming the basis for their calculation, were incurred between the first and last day of the project's implementation as specified in the project contract;
- they are directly related to the project being implemented and were included in the budget;
- they are proportionate and necessary for the implementation of the project;
- they relate exclusively to the implementation of the project; they relate to the implementation of the planned activities and serve to achieve the intended outputs and results; and they have been incurred in an economical, effective and efficient manner;
- are in compliance with applicable tax and social security legislation.

Additionally, in the case of actual costs, it is necessary that:

- they are supported by relevant accounting documents entered into the accounting records or simplified records of income and expenditure (e.g. in the form of a supplementary table as an additional form of record-keeping) in accordance with applicable legal provisions;
- they are documented by invoices, receipts and other accounting documents and are paid during the project's implementation period or, in the case of those issued in the final month of the project's implementation, may be paid no later than the end of the month following the final day of the project's implementation as specified in the contract;
- taxes and social security and health insurance contributions are duly calculated and paid. Those relating to the final month of the project's implementation are paid no later than by the end of the month following the final day of the project's implementation as specified in the contract;

Examples
For illustrative examples of when a cost may be eligible and when it may not, let us assume that the end date of our project is 31 July 2028.

1.

Date of issue of the invoice, bill or other document	10 July 2028	**OK.**
Payment made	by 31 August 2028	

2.

Date of issue of the invoice, bill or other document	10 July 2028	**NOT OK.** Cost is ineligible because the payment was made later than by the end of the month following the final day of the project's implementation.
Payment made	1 September 2028	

3.

Date of issue of the invoice, bill or other document	10 June 2028	**NOT OK.** The cost is ineligible because the invoice was issued earlier than the final month of the project, and payment was made after the project had ended.
Payment made	by 31 August 2028	

A cost is considered to have been incurred when the invoice (or other accounting document of equivalent probative value) has been issued and paid, and the goods have been delivered or the service has been performed.

Exceptions to this rule are:

- depreciation of a fixed asset, which is considered a cost incurred on the date of entry or write-off in the register of fixed assets and intangible assets,
- settlements made on the basis of internal accounting documents, including indirect costs settled at a flat rate percentage, which are deemed to have been incurred on the date of entry,
- offset (set-off) of receivables.

The Project Promoter and Partner(s) (where the Partner(s) receive funding) are required to maintain accounting records and supporting documents in a manner that allows project costs to be verified against the financial statements and supporting documents submitted.

15.5. Ineligible costs

The following are ineligible costs:

- interest on debt, debt service charges and late payment charges,
- charges for financial transactions and other purely financial costs, except costs related to accounts and financial services imposed by the project contract,

- costs related to purchase of land or real estate
- provisions for losses or potential future liabilities
- exchange losses,
- recoverable VAT
- costs that are covered by other sources,
- fines, penalties and costs of litigation, except where litigation is an integral and necessary component for achieving the outcomes of the project
- excessive or reckless expenditure whereby, in addition to costs not related to the project, we also consider expenditure that does not meet the criteria of economy, rationality and efficiency, in particular where they are excessive, i.e. significantly exceed market prices or customary practices for similar costs incurred within the same organisation, resulting in an avoidable loss. We discuss this further in sub-section 15.7.1.

Ineligible costs also include costs of excluded activities, which comprise:

- the transfer of cash and benefits in kind to natural or legal persons (with the exception of prizes and gifts in kind, including vouchers and gift cards for their purchase, up to a value of PLN 250 per person),
- *regranting*, i.e. the transfer of funds to third parties under a separate grant procedure,
- activities involving the funding of religious practices and worship (including the preaching and propagation of faith), party political activities and election campaigns,
- activities carried out as part of business operations or paid public benefit activities.

15.6. Preparing the project budget

Grants from the Fund are awarded in **euros**, so the project budget must be prepared in this currency. The amounts for budget categories, activities and cost items should be rounded to the nearest euro.

When preparing the budget, we encourage you to first plan all costs in Polish zlotys and then convert them into euros. When converting, use the exchange rate of 1 EUR = 4.000 PLN. The same exchange rate will be used by the experts when conducting the assessment of the feasibility and validity of the costs you have presented in the budget.

In addition, as grants will be paid to Project Promoters into bank accounts held in **Polish zlotys**, this conservative conversion rate should protect you against losses related to any unfavourable exchange rates applied by your bank when converting grant instalments.

The project budget must not include ineligible costs, as listed in sub-section 15.5.

Important!

When preparing the budget, please take into account the VAT requirements described in sub-section 15.7.6.

15.6.1. Budget at the preliminary application stage

At the preliminary application stage, **we do not require you to submit a detailed budget**. However, it is worth preparing one for your own purposes to make sure that the grant amounts requested correspond to the scale of the planned activities.

In the preliminary application, you should present only total amounts broken down into the following budget categories:

- **category A (mandatory): project implementation costs**, including any costs of the Partner(s), but **excluding costs related to** partnership **cooperation** with **entities from Donor States**;
- **category B (optional): costs related to partnership cooperation with entities from Donor States**, which may be costs of the Partner(s) as well as of the Applicant (lead partner). If you do not plan such a partnership in the project, enter zero in this category;
- **category C (optional): organisational development** - at this stage, you should specify the planned amount of organisational support; however, the final decision on whether it will be awarded will be made after the full application has been assessed. If you do not plan organisational development activities, enter zero in this category.

The amounts declared in **each of these categories must** already include **any indirect costs** you anticipate for each category.

Please note!

Indirect costs do not appear in all versions of the full budget. However, before specifying amounts in the preliminary application, it is worth reading the descriptions of the full budget options presented in sub-section 15.6.2.

The amounts declared in the preliminary application under categories A, B and C cannot be increased at the full application stage.

However, they are reduced proportionally as a result of selecting one of the available flat rates within the full budget options. The amount corresponding to this reduction remains available, but it is not subject to expenditure verification under the same rules as funds shown in categories A, B and C.

Once the preliminary application has been submitted, it will no longer be possible to transfer amounts between budget categories A, B and C.

15.6.2. Four budget options to choose from at the full proposal stage

At the full application stage, we require **a detailed budget** to be submitted. It should include all projected costs relating to the planned activities and their results.

The full budget is presented broken down into budget categories and, in the case of categories other than flat rates, further broken down into activities and **the cost items of those activities**. Both activities and cost items are **automatically numbered** by the Online Application System.

Please note!

The budget must be presented in a transparent manner. Please ensure that **the names of activities in the activity description, timetable and budget are the same**.

The budget must also be **realistic, cost-effective and based on proven and reliable assumptions**.

As we mentioned in sub-section 15.1, at this stage **you choose one of the budget options. We describe them below** - first in general terms and then in detail. Importantly, some options can only be selected for grants of a specific size, and **the choice made at this stage has implications for accounting for the grant**.

Under **Option 1** (which **can be used regardless of the grant amount**), you must show actual direct costs broken down by category and declare the types of indirect costs to be financed under the flat rate for indirect costs, which amounts to 7% of eligible direct costs.

Under **Option 2** (available only for projects whose **total grant exceeds EUR 25,000**), you must show actual direct costs broken down by category (excluding personnel costs) and, additionally, actual direct personnel costs separately in each of these categories, and declare the types of indirect costs to be financed under the flat rate for indirect costs, which amounts to 15% of eligible direct personnel costs.

Under **Option 3** (available only for projects whose **total grant is up to EUR 25,000**), you must show actual direct personnel costs broken down by category. You must also declare the types of costs (direct and indirect) to be financed under the flat rate for other expenditure, which amounts to 100% of eligible direct personnel costs.

Under **Option 4** (available only for projects whose **total grant budget exceeds EUR 25,000**), you must show actual direct personnel costs broken down by category. You must also declare the types of costs (direct and indirect) to be financed under the flat rate for other expenditure, which amounts to 40% of eligible direct personnel costs.

Option 1: Accounting for actual direct costs and a flat rate for indirect costs amounting to 7% of the total eligible direct costs

> **Please note!**
>
> Option 1 can be chosen **regardless of the grant amount**.

Under this option, you account for expenditure actually incurred, broken down into categories A.1, B.1 and C.1, and a flat rate for indirect costs in category D.

A.1 Direct costs within the project - broken down by activity and any costs of the Partner(s) in each activity, but excluding costs related to partnership cooperation with entities from Donor States. **Only under this option** does this category also include direct personnel costs necessary to implement these activities.

[if applicable] **B.1 Direct costs related to partnership cooperation with entities from Donor States** - complete and specify these costs only if, at the preliminary application stage, you requested an additional amount for partnership cooperation. These may be costs of the Partner(s) from Donor States as well as of the Applicant (lead partner). **Only under this option** does this category also include direct personnel costs necessary to implement these activities.

[if applicable] **C.1 Direct costs related to organisational development** - complete and specify these costs only if, at the preliminary application stage, you requested an additional amount for organisational development. **Only under this option** does this category also include direct personnel costs necessary to implement these activities.

D. Indirect costs: a flat rate of 7% of the total of all eligible direct costs (A.1 + B.1 + C.1) applies. You should **only declare** the types of indirect costs that will be financed under the flat rate. The flat rate constitutes one common cost category and is calculated at the same percentage rate on each of the categories forming the basis for its calculation, while maintaining identical rules and limits for each of them. It is not possible to differentiate or average them by applying higher and lower proportions in individual categories (except for rounding amounts to full EUR). At the same time, the flat rate must fit within the limits of the amounts declared in the preliminary application under categories A, B and C.

EXAMPLES OF CATEGORY BREAKDOWNS IN OPTION 1*

	Sample category limits (rounded to full EUR) for a medium-sized grant	**Sample category limits (rounded to full EUR) for a large grant**
A.1 Direct costs within the project, including, among others, remuneration, excluding costs related to partnership cooperation with entities from Donor States	23,364 EUR	74,767 EUR
B.1 Direct costs related to partnership cooperation with entities from Donor States, including, among others, remuneration [if applicable]	4,673 EUR	14,953 EUR
C.1 Organisational development, including, among others, remuneration [if applicable]	4,673 EUR	14,953 EUR
D. Indirect costs (flat rate of 7% of the total direct costs A.1 + B.1 + C.1)	2,290 EUR (7% * 32,710 EUR)	7,327 EUR (7% * 104,673 EUR)
Total project costs (A.1 + B.1 + C.1 + D)	**35,000 EUR**	**112,000 EUR**

** The costs shown in the table are for illustrative purposes only.*

Option 2: Accounting for actual direct costs broken down into personnel costs and other direct costs, plus a flat rate for indirect costs amounting to 15% of the total eligible direct personnel costs

Please note!

Option 2 can only be selected for **projects with a total grant (the sum of all budget categories)** exceeding **€25,000**.

Under this option, personnel costs are separated from the total direct costs. Categories A.2, B.2 and C.2 are added respectively to categories A.1, B.1 and C.1; only staff remuneration (as part of direct costs) is shown in these categories. The remaining direct costs are shown in categories A.1, B.1 and C.1. The value of indirect costs in category D is calculated solely on the basis of the separated direct personnel costs.

A.1 Direct costs within the project - broken down by activity and any costs of the Partner(s) in each activity, but excluding costs related to partnership cooperation with entities from Donor States. This category does not include personnel costs necessary to implement these activities.

A.2 Direct personnel costs within the project - this category covers only the personnel costs of the activities presented in category A.1.

[if applicable] **B.1 Direct costs related to partnership cooperation with entities from Donor States** - complete and specify these costs only if, at the preliminary application stage, you requested an

additional amount for partnership cooperation. These may be costs of the Partner(s) from Donor States as well as of the Applicant (lead partner). This category does not include personnel costs necessary to carry out activities as part of partnership cooperation.

[if applicable] **B.2 Direct personnel costs related to partnership cooperation with entities from Donor States** - this category covers only the personnel costs of the activities presented in category B.1.

[if applicable] **C.1 Direct costs related to organisational development** - complete and specify these costs only if, at the preliminary application stage, you requested an additional amount for organisational development. This category does not include personnel costs under these activities.

[if applicable] **C.2 Direct personnel costs related to organisational development** - this category covers only the personnel costs of the activities presented in category C.1.

D. Indirect costs: a flat rate of 15% of the total of all eligible direct personnel costs (A.2 + B.2 + C.2) applies. You should **only declare** the types of indirect costs that will be financed under the flat rate. The flat rate constitutes one common cost category and is calculated at the same percentage rate on each of the categories forming the basis for its calculation, while maintaining identical rules and limits for each of them. It is not possible to differentiate or average them by applying higher and lower proportions in individual categories (except for rounding amounts to full EUR). At the same time, the flat rate must fit within the limits of the amounts declared in the preliminary application under categories A, B and C.

EXAMPLES OF CATEGORY BREAKDOWNS IN OPTION 2*

	Sample category limits (rounded to full EUR) for a medium-sized grant	**Sample category limits (rounded to full EUR) for a large grant**
A.1 Direct project costs excluding personnel costs and excluding costs related to partnership cooperation with entities from Donor States	18,100 EUR	62,750 EUR
A.2 Direct personnel costs of the project, excluding costs related to partnership cooperation with entities from Donor States	6,000 EUR	15,000 EUR
B.1 Direct costs related to partnership cooperation with entities from Donor States excluding personnel costs [if applicable]	2,700 EUR	9,100 EUR
B.2 Direct personnel costs related to partnership cooperation with entities from Donor States [if applicable]	2,000 EUR	6,000 EUR

C.1 Direct costs related to organisational development excluding personnel costs [if applicable]	2,700 EUR	9,100 EUR
C.2 Direct personnel costs related to organisational development [if applicable]	2,000 EUR	6,000 EUR
D. Indirect costs (flat rate of 15% of the total direct personnel costs A.2 + B.2 + C.2)	1,500 EUR (15% * 10,000 EUR)	4,050 EUR (15% * 27,000 EUR)
Total project costs **(A.1 + A.2 + B.1 + B.2 + C.1 + C.2 + D)**	**35,000 EUR**	**112,000 EUR**

** The costs shown in the table are for illustrative purposes only. As the Operator, we do not impose any specific ratio between personnel costs and other direct costs.*

Please note!

Personnel costs, like all other costs, must **be necessary for project implementation**.

At a later stage, amounts cannot be transferred between categories (in any configuration, e.g. between A.1 and A.2, but also, for example, between A.1 and B.1).

Option 3: Accounting for actual direct personnel costs and a flat rate for other costs (direct and indirect) amounting to 100% of the total eligible direct personnel costs

Please note!

Option 3 can only be selected for **projects with a total grant value (the sum of all budget categories) of up to EUR 25,000.**

Under this option, you prepare a detailed budget only for direct personnel costs (categories A.2, B.2 and C.2). All other project costs (both direct and indirect) are financed from a flat rate amounting to 100% of the total direct personnel costs.

A.2 Direct personnel costs within the project - this category covers only direct personnel costs broken down by activity and any costs of the Partner(s) in each activity, but excludes personnel costs related to partnership cooperation with entities from Donor States.

[if applicable] **B.2 Direct personnel costs related to partnership cooperation with entities from Donor States** - complete and specify these costs only if, at the preliminary application stage, you requested an additional amount for partnership cooperation. This category covers only direct personnel costs relating to partnership cooperation with entities from these countries. These may be costs of the Partner(s) from Donor States as well as of the Applicant (lead partner).

[if applicable] **C.2 Direct personnel costs related to organisational development** - complete and specify these costs only if, at the preliminary application stage, you requested an additional amount for organisational development. This category covers only direct personnel costs relating to organisational development activities.

E. Other project costs: under this option, a flat rate of 100% of the total of all eligible direct personnel costs (A.2 + B.2 + C.2) applies. You should **only declare** the types of direct costs and possible indirect costs that will be financed under the flat rate. The flat rate constitutes one common cost category and is calculated at the same percentage rate on each of the categories forming the basis for its calculation, while maintaining identical rules and limits for each of them. It is not possible to differentiate or average them by applying higher and lower proportions in individual categories (except for rounding amounts to full EUR). At the same time, the flat rate must fit within the limits of the amounts declared in the preliminary application under categories A, B and C.

EXAMPLES OF CATEGORY BREAKDOWNS IN OPTION 3*

	Maximum amounts in categories B.2 and C.2 for a medium-sized grant with a total budget of up to EUR 25,000	**Maximum amount in category A.2 without requesting amounts in categories B.2 and C.2 for a medium-sized grant with a total budget of up to EUR 25,000**
A.2 Direct personnel costs of the project, excluding costs related to partnership cooperation with entities from Donor States	7,500 EUR	12,500 EUR
B.2 Direct personnel costs related to partnership cooperation with entities from Donor States [if applicable]	2,500 EUR	0 EUR
C.2 Direct personnel costs of organisational development [if applicable]	2,500 EUR	0 EUR
E. Other project costs (direct and indirect) - flat rate of 100% of the total direct personnel costs A.2 + B.2 + C.2	12,500 EUR (100% * 12,500 EUR)	12,500 EUR (100% * 12,500 EUR)
Total project costs **(A.2 + B.2 + C.2 + E)**	**25,000 EUR**	**25,000 EUR**

** The costs shown in the table are for illustrative purposes only. As the Operator, we do not impose any specific ratio between personnel costs and other direct costs.*

Please note!

Personnel costs, like all other costs, must be **necessary for project implementation.**

Option 4: Accounting for actual direct personnel costs and a flat rate for other costs (direct and indirect) amounting to 40% of the total eligible direct personnel costs

Please note!

Option 4 can only be selected for projects **with a total grant value (the sum of all budget categories) exceeding EUR 25,000**.

Under this option, you prepare a detailed budget only for direct personnel costs (categories A.2, B.2 and C.2). All other project costs (both direct and indirect) are financed from a flat rate amounting to 40% of the total direct personnel costs.

A.2 Direct personnel costs within the project - this category covers only direct personnel costs broken down by activity and any costs of the Partner(s) in each activity, but excludes personnel costs related to partnership cooperation with entities from Donor States.

[if applicable] **B.2 Direct personnel costs related to partnership cooperation with entities from Donor States** - complete and specify these costs only if, at the preliminary application stage, you requested an additional amount for partnership cooperation. This category covers only direct personnel costs relating to partnership cooperation with entities from these countries. These may be costs of the Partner(s) from Donor States as well as of the Applicant (lead partner).

[if applicable] **C.2 Direct personnel costs related to organisational development** - complete and specify these costs only if, at the preliminary application stage, you requested an additional amount for organisational development. This category covers only direct personnel costs relating to organisational development activities.

E. Other project costs: under this option, a flat rate of 40% of the total of all eligible direct personnel costs (A.2 + B.2 + C.2) applies. You should **only declare** the types of direct costs and possible indirect costs that will be financed under the flat rate. The flat rate constitutes one common cost category and is calculated at the same percentage rate on each of the categories forming the basis for its calculation, while maintaining identical rules and limits for each of them. It is not possible to differentiate or average them by applying higher and lower proportions in individual categories (except for rounding amounts to full EUR). At the same time, the flat rate must fit within the limits of the amounts declared in the preliminary application under categories A, B and C.

EXAMPLES OF CATEGORY BREAKDOWNS IN OPTION 4*

	Sample category limits (rounded to full EUR) for a medium-sized grant	**Sample category limits (rounded to full EUR) for a large grant**
A.2 Direct personnel costs of the project, excluding costs related to partnership cooperation with entities from Donor States	17,858 EUR	57,142 EUR
B.2 Direct personnel costs related to partnership cooperation with entities from Donor States [if applicable]	3,571 EUR	11,429 EUR
C.2 Direct personnel costs of organisational development [if applicable]	3,571 EUR	11,429 EUR
E. Other project costs (direct and indirect) - flat rate of 40% of the total direct personnel costs A.2 + B.2 + C.2	10,000 EUR (40% * 25,000 EUR)	32,000 EUR (40% * 80,000 EUR)
Total project costs (A.2 + B.2 + C.2 + E)	**35,000 EUR**	**112,000 EUR**

** The costs shown in the table are for illustrative purposes only. As the Operator, we do not impose any specific ratio between personnel costs and other direct costs.*

Please note!

Personnel costs, like all other costs, must **be necessary to the implementation of the project**.

Please note!

In all full budget options, the sums of **the individual categories A, B and C and the corresponding part of the flat rate cannot be higher than the sum of the amounts corresponding to the letter categories declared in the preliminary application**.

For example, this means that the total amount under category A.1 and, where applicable, A.2, together with the corresponding flat rate, cannot be higher than the amount shown under category A in the preliminary application.

The total budget in the full application cannot exceed the total budget in the preliminary application.

15.6.3. Spreadsheets useful when preparing the budget

We provide **supplementary spreadsheets** that are not attachments to the application and are not submitted with it. They can serve as a tool to support budget preparation, in particular for carrying out working calculations, verifying the assumptions made and organising data before it is finally entered into the Online Application System. Spreadsheets will be available on the Fund's website under the 'Calls' tab / 'Applicant Support'.

15.6.4. Budget comments

Regardless of the budget option selected, it is possible to add brief information about the planned expenditure in the budget (in the Comments column). These explanations will help us better understand the budget logic and link the expenditure to the substantive part of the application.

These comments are not mandatory, except for the requirement to declare the types of costs in the comment to the flat rate. Comments on the flat rate in Options 3 and 4 must refer to the anticipated direct costs related to the substantive objectives of the project and, if applicable, to organisational development. In both of these options, you may omit the declaration of types of indirect costs if you do not plan to allocate the flat rate to cover them. In the submitted application, **you should not include any calculations in the budget comment concerning expenditure covered by the flat rate**.

Examples of comments

Budget item: Training materials

Comment: flipchart, markers, post-it notes, masking tape

Budget item: Website development

Comment: This item covers the costs of purchasing a website domain, designing and graphically developing the website, and preparing the substantive content

Budget item: Remuneration of the career advisor

Comment: The advisor will be on duty for two three-hour shifts per week (on designated days), excluding public holidays

Budget item: Coordinator's remuneration

Comment: 40 hours per month, contract of mandate

15.7. Financial management of the project

15.7.1. Project budget management

The amounts forecast in the budget must be verified during the project's implementation in terms of **economy** (the ratio of purchase price to market price), **rationality** (the ratio of price to quality, the relationship between cost and the quality of the service or goods received) and **efficiency** (the relationship between cost and the result achieved).

The inclusion of an expenditure item in the project budget approved by the FO cannot be regarded as confirmation of that item's eligibility.

The budget should be monitored on an ongoing basis and modified where justified. We discuss how to report and implement changes to the project in sub-section 13.4.

15.7.2. Bank account

The Project Promoter must open **a** separate **bank account or sub-account in Polish zlotys** for the settlement of income and costs incurred in connection with the implementation of the project. **Cash withdrawals** from the separate bank account are only possible in specific cases where payment cannot be made by bank transfer.

In justified cases (e.g. card payments, payment of net salaries, insurance contributions and taxes), it is possible to make payments from an account other than the project account, **provided that the reimbursement of these funds between the accounts takes place no later than on the date of submission of the report to the Operator.** This rule does not apply to costs financed from the final grant instalment, which is of a reimbursement nature.

Any interest accrued in the bank account must be disclosed in the final report. The amount of interest will reduce the final amount payable or increase any grant repayment.

> **Please note!**
>
> We encourage you to use a non-interest-bearing account – this will make your final settlement easier.

Partners do not need to open a separate bank account or sub-account.

15.7.3. Accounting rules

The Project Promoter must maintain separate accounting records for the project, enabling the unambiguous identification of all costs and revenues relating to the project. Where simplified records of income and expenditure are kept, it is necessary to maintain a supplementary statement in accordance with the applicable Regulation of the Minister of Finance and Economy on the

keeping of simplified records of income and expenditure by certain non-governmental organisations and associations of local government units.

An exception to the above rule are all costs settled at a flat rate percentage (in accordance with the selected budget option), which do not require separate records to be kept and do not need to be included in the lists of documents attached to the reports**.**

15.7.4. Documentation of costs incurred

Proof of costs incurred is a paid invoice or other accounting document of equivalent probative value, together with proof of payment.

In specific and justified cases where payment cannot be made by bank transfer, the document must include the note: 'Paid in cash' or 'Method of payment: cash'.

Please note!

If the document was paid for in cash, in addition to the payment method, the document should also include information on who paid, when and how the cash was reimbursed (cash book no.) or the date of the bank transfer from the project account.

Purchases of fixed assets must be documented by invoices or sales contracts.

Purchase of goods or services with a value exceeding EUR 15,000 or the equivalent amount in PLN, calculated according to the exchange rate adopted for the settlement report, in relation to the entire transaction, shall be subject to mandatory documentation by means of an agreement and mandatory documentation of the market research procedure (see Section 15.7.7). In addition, invoices may be issued under the agreement, including advance invoices and the final invoice.

Costs related to the depreciation of fixed assets must be documented by depreciation schedules containing at least:

- the name of the fixed asset,
- the date of commissioning,
- the depreciation rate applied,
- the amount of the monthly depreciation charge
- the scope of use of the asset for the purposes of the project.

All accounting documents, with the exception of those relating to costs settled at a flat rate percentage, must be correctly described so that their connection to the project is clear.

In the case of documents originating from KSeF, the description should appear on the document preview, which must be retained in the project documentation.

Part or all of the documentation may be stored solely in electronic form, e.g. within the electronic document management system implemented by the Project Promoter, provided that the required

descriptions are attached to it. Descriptions may be entered in any form or attached as a separate page merged into the electronic document.

Regardless of the form (paper or electronic), the documentation must always be available for inspection by interested parties in accordance with the provisions of the project contract.

The description of the accounting document must include:

- the following information: Funded by the EEA Civil Society Fund under grant no. [application number]
- the amount of eligible costs in PLN and EUR,
- the budget category number
- action number,
- the budget item number,
- approval of the cost in terms of substance and formal and accounting aspects, signed by authorised persons.

Furthermore, in the case **of documents relating to salaries**, in addition to the total eligible amount in PLN, the project description on the document must specify the components of the salary, i.e. net, ZUS and PIT. If this is not possible (e.g. in the case of combined payrolls for several projects within the organisation), at least the net amount must be provided.

Documents relating to the settlement of remuneration costs for staff employed solely to carry out the project must be accompanied by an employment contract and documentation confirming the employee's assignment to work on the project, together with an indication of the project name.

The documents related to the settlement of remuneration costs for personnel employed under an employment contract for the project must include a document confirming the assignment of the employee to the project in a specified, fixed proportion of working time per month, in accordance with the work schedule. If this document does not specify that proportion or the period during which it applies, a timesheet must additionally be attached. A timesheet is also required in the case of personnel employed under mandate contracts and cooperation agreements.

15.7.5. Retention of documentation

The Project Promoter is obliged to retain documentation relating to the implementation of the project contract for up to three years from the closure of the Fund, understood as the acceptance by the Financial Mechanism Office in Brussels of the final report from the Operator. The Operator will inform the Project Promoter of the date of acceptance of this report by email.

Accounting records must be kept in an organised manner consistent with the method of keeping the accounts or simplified records of income and expenditure, in a way that ensures they can be easily retrieved. Accounting books, records and accounting documents must be stored properly and protected against unauthorised alteration, disclosure or destruction.

15.7.6. Value Added Tax (VAT)

Value Added Tax (VAT) that is deductible under the law does not constitute an eligible project cost.

Grants are awarded **solely to cover the costs of non-remunerated statutory activities**. Non-remunerated statutory activities do not constitute a taxable transaction. Consequently, the Project Promoter – even if they have the status of an active VAT taxpayer – has no legal means of recovering VAT from on expenditure incurred directly for the implementation of non-remunerated activities.

VAT may be considered an eligible cost only if:

- it has actually been incurred by the Project Promoter (or Partner(s), as applicable), and
- The Project Promoter (or partner(s)) has no legal right to deduct or reclaim this tax under the current provisions of the Goods and Services Tax Act.

If VAT can be recovered in part, only that portion of the tax which cannot be recovered remains an eligible cost.

Prior to signing the project contract, the Project Promoter shall submit a declaration stating that it is not possible to reclaim or deduct VAT on goods and services accounted for as project costs. By submitting this document, the Project Promoter simultaneously undertakes to repay the portion of the grant corresponding to the amount of VAT paid, should circumstances arise during or after the project's implementation that would allow for its recovery. In the case of partnership projects, a similar declaration forms part of the partnership agreement.

The above rules apply to all actual costs shown and reported in the project's financial documentation.

15.7.7. Public procurement and the use of market research procedures

Project Promoters, and in the case of partnership projects also the Partner(s), are obliged to place orders and conclude contracts in accordance with best practices of economy, equal treatment of potential contractors and ensuring fair competition between them, and to make effective use of funds regardless of the value of the contract.

Project Promoters are not obliged to apply the provisions of the Public Procurement Law, but should follow their own customary rules or existing regulations and internal policies.

Please note!

In the case of the purchase of goods or services with a value exceeding EUR 15,000 or the equivalent amount in PLN, calculated according to the exchange rate adopted for the settlement report, the Project Promoter is required to document the market research carried out. In most

cases, it is sufficient to collect no fewer than three quotes or to apply their own regulations if their requirements are more stringent.

In exceptional circumstances (e.g. where there is only one supplier of a particular specialist service or good), the number of quotes may be lower, but this requires additional written justification.

The contracting authority may not divide a contract into separate or partial contracts in order to avoid the threshold of EUR 15,000, unless such division is justified by objective reasons, in particular where contracts are implemented in different locations, at different times, or do not relate to the same event.

This rule also applies to the Partner, provided they make such a purchase.

An offer obtained as part of market research must include a description of the subject of the contract with parameters similar to those specified in the application. Offers may be collected in various forms, such as published price lists or responses to a request for quotation. Offers do not need to be binding under the provisions of the Civil Code. The Project Promoter and/or Partner must keep documents confirming the collection of at least three offers together with the project's financial documentation.

It is not necessary to collect offers in the case of: costs related to the employment of staff, the purchase of municipal services, fuel, electricity, and costs for which limits are specified in applicable legislation (e.g. daily allowances, flat rate travel allowances, accommodation).

If the project is implemented in partnership with a Polish entity legally obliged to comply with the provisions of the Public Procurement Law, the Partner, when using grant funds, must comply with the provisions of that Act. If, however, the project is implemented in partnership with a foreign entity, that Partner is obliged to comply with the public procurement regulations in force in its country.

15.7.8. Procurement thresholds applicable in the European Union

Notwithstanding provisions of national law which exempt civil society organisations from the obligation to comply with the Public Procurement Law, in cases exceeding the procurement thresholds applicable in the European Union (the thresholds applicable in a given year can be checked at https://www.biznes.gov.pl/pl/portal/00223 in the sub-section "EU thresholds"), the Project Promoter is obliged to:

- use an open procurement procedure, including the publication of a call for tenders on the project website and in other relevant media. Any economic operator should be able to submit a tender;
- define clear and precise criteria for exclusion, selection and the award of the contract;
- document the selection process;

- set a minimum deadline of 35 days for the submission of tenders, calculated from the date of publication of the contract notice.

15.7.9. Settlement of the grant

The Project Promoter shall present, in the interim and final reports, a breakdown of actual costs incurred under each budget category. Expenditure covered by flat rate percentages is not subject to detailed reporting.

In the report (interim and final), the Project Promoter shall show the individual costs incurred in Polish zlotys and convert them into euros at the exchange rate applied by the bank when converting the grant instalments credited to the Project Promoter's account. The exchange rate for each instalment shall be tracked separately until it is exhausted. Where the reported costs exceed the funds previously received, the exchange rate of the last instalment transferred must be applied to the amount exceeding the funding received up to that point.

Similarly, in the final report, the Project Promoter also reports costs covered by the pre-financing of the last instalment. To settle this amount, the exchange rate used by the bank when converting the last instalment transferred by the Operator up to that point must be applied.

All the above conversions are handled and automatically applied in the reporting module of the Online Application System.

15.7.10. Settlements with the Partner(s)

In projects carried out in partnership, the Project Promoter bears full responsibility for the implementation of the entire project; this applies to both substantive tasks and all financial matters.

The Project Promoter and the Partner(s) jointly set out in the partnership agreement the terms of cooperation, any costs that the Partner(s) may cover from the grant, the reporting procedure, and the method of making payments and settling accounts, including the rules for settlements in foreign currencies and/or the conversion of funds into euros for reporting purposes.

Please note!

The implementation of tasks within the partnership may not consist of the purchase of services or goods from the Partner(s).

If the Partner(s)' participation involves costs to be covered by the grant, various forms of settlement are possible:

a. in principle, the Partner(s) should pay all their costs directly,
b. in exceptional circumstances (e.g. where the Partner is an informal group or transferring funds to the Partner is complicated), the Partner's costs may be paid by the Project

Promoter (lead partner). Please ensure that, in such cases, the Project Promoter (lead partner) is the recipient of the invoice or other accounting document.

In case a, the Project Promoter may transfer funds from the grant to the Partner(s)' account to cover costs related to the tasks carried out by them.

Please note!

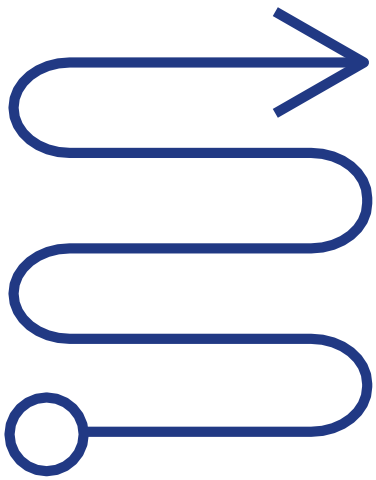
Partners do not need to open a separate bank account or sub-account.

Payments to cover the Partner(s)' costs may be made in the form of advance payments or as reimbursement of costs incurred. The Partner(s)' costs that are financed from the grant therefore also constitute a cost for the Project Promoter. Settlement of costs incurred by the Partner(s) may only take place on the basis of an accounting note issued to the Project Promoter, regardless of whether you settle with the Partner(s) in the form of an advance payment or a reimbursement of costs incurred. Settlement on the basis of invoices issued by the Partner to the Lead Partner is not permitted.

The Project Promoter shall prepare the financial statements specified in the project contract on the basis of entries in the accounting books or simplified records of income and expenditure, as well as accounting notes, together with cost statements provided by the Partner(s).

In the reports submitted to the Operator, the Project Promoter shall present all actual costs incurred in the implementation of the project, both by itself and by the Partner(s). Consequently, the Grant Recipient is entitled to request full documentation and additional explanations from the Partner(s) in order to prepare the reports properly. The Grant Recipient is also entitled to deem ineligible costs or tasks not properly performed as ineligible. However, this does not exempt the Project Promoter from the obligation to fulfil all commitments towards the Operator.

The Partner(s) are subject to the same rules regarding project implementation, the eligibility of costs, and the use, accounting for and documentation of costs covered by the grant as the Project Promoter. VAT incurred by the Partner(s) may be included in the budget and report only if the Partner has no legal means of recovering it.



16. REPORTS, MONITORING, AUDIT AND EVALUATION OF PROJECTS



16.1. Reports

Project Promoters are required to submit interim reports by the deadlines specified in the project contract. **Interim reports** must be submitted via the Online Application System after at least 70% of the funds received under the advance or interim payment have been spent. They consist of two parts:

- a substantive part, containing information on the progress of the project, including, amongst other things: description of activities carried out and results achieved, including quantitative results measured against any set indicators, as well as changes to planned activities and difficulties encountered (if applicable),
- a financial part, containing, amongst other things: a breakdown of expenditure in relation to the planned budget, a list of accounting documents, and a justification for any changes made to the planned budget (if applicable).

All Project Promoters are required to submit **a final project report** within 30 days of the project completion date specified in the project contract. The final report must be submitted via the Online Application System. **Once the report has been approved,** it must be downloaded from the System (as a PDF file), printed, signed by persons authorised to represent the Project Promoter, and sent to the Operator's address. It is also possible to sign it with a qualified electronic signature and send it by email to the project supervisor's address.

The final report consists of two parts:

- the substantive part, containing, among other things: a summary of the project, a list and description of the results achieved, including quantitative results measured against any set indicators, a description and justification of changes made to the planned activities and results (if applicable); experiences and reflections on the implementation of the project, plans for the continuation of activities,
- a financial part, containing, among other things: a statement of expenditure in relation to the planned budget, a list of accounting documents, and a justification for changes made to the planned budget (if applicable).

The condition for the disbursement of interim and final payments is a positive outcome of the verification of the reports.

The Operator verifies the report within 30 days of receipt. The Operator reserves the right to request the Project Promoter via the Online Application System to correct errors or provide additional information or documents during the verification of reports. In such a situation, the verification period is extended by 30 days from the date of receipt of the required additional information or documents.

The Project Promoter is obliged to correct errors or provide additional information or documents within 10 working days of the date of receipt of the request, understood as the day on which the Operator sent the request electronically. In the absence of a response from the Project Promoter, the Operator shall, up to three times within 30 days, request via email that the Project Promoter correct the errors or provide additional information or documents during the verification of a single report. A continued failure to respond may result in a demand for the return of all or part of the grant in accordance with the provisions of the project contract.

16.2. Scope and methods of project monitoring

The Operator ensures the proper implementation of projects and checks whether Project Promoters are fulfilling their contractual obligations, implementing projects in accordance with the schedule and with a focus on results, and keeping proper accounts. This is achieved through ongoing contact between the Operator and Project Promoters, as well as monitoring carried out during the implementation of projects.

16.2.1. Ongoing contact between the Operator and the Project Promoter

Ongoing contact between the Operator and the Project Promoter is understood to mean holding regular discussions and checks by telephone or email, participating in events organised by the Project Promoter, and verifying the activities carried out by the Project Promoter.

16.2.2. Monitoring

Monitoring during project implementation is the primary method of mitigating potential risks and irregularities, but it also provides support to Project Promoters during their projects. Monitoring will cover at least 50% of thematic projects. Both Project Promoters and project Partners may be subject to monitoring.

Monitoring will take the form of visits to Project Promoters. As a rule, it is carried out during the implementation of project activities; however, in justified cases, it may also be carried out after their completion, but before the final report is approved.

Monitoring covers the following areas:

- substantive issues, i.e. progress in implementing planned activities and achieving planned results, as well as the sustainability of activities and results,
- financial aspects, i.e. including the economy, correctness and efficiency of grant utilisation, as well as the proper documentation of expenditure related to project implementation.

The Operator shall inform the Project Promoter of the planned monitoring at least two weeks in advance. In addition, the person conducting the monitoring may request the submission of pre-specified documents, which will be discussed during the monitoring.

Monitoring involves checking:

- progress in the implementation of the project, as well as the project's outcomes and outputs (including any quantitative results),
- whether activities are being carried out in accordance with the schedule,
- whether the obligations relating to the information and promotion of the Fund[9] have been fulfilled,
- the expenditure incurred under the project, including whether the expenditure incurred in the project is eligible,
- whether separate accounts are maintained for the project in the accounting records, or in case of simplified accounting, a supplementary statement is maintained,
- in case of full accounting records - whether the entries in the accounts reflect the project expenditure indicated in the interim and/or final reports,
- in case of simplified accounting - whether the entries in in the supplementary statement reflect the project expenditure indicated in the interim and/or final reports,
- cost documentation and the accuracy of the descriptions attached thereto,
- whether the services and materials provided were paid for under the project,
- whether the costs incurred under the grant have not been covered by other sources,

[9] Further information on this subject can be found in Chapter 11.

- whether, in the case of the purchase of goods or services exceeding EUR 15,000, a market survey was carried out involving the collection of at least three quotes or in accordance with the Contracting Entity's internal procedure, if it sets out more stringent requirements,
- whether, in the case of the purchase of goods or services exceeding EUR 15,000, the transaction has been documented by an agreement and whether the consistency and completeness of the remaining documentation has been ensured, including invoices resulting from that agreement, where applicable,
- the method of settlement with the Partner(s) (if applicable),
- whether project documents are properly stored and archived.

A report is drawn up following each monitoring visit. The Project Promoter receives the monitoring report and may submit comments on it within 10 working days. If any particular difficulties or irregularities are identified in the implementation of the project by the Project Promoter or Partner(s), the Operator carries out a follow-up monitoring visit to check whether the comments and recommendations of the person conducting the monitoring have been implemented.

16.3. Visits to Project Promoters following the completion of projects

Following the completion of projects, representatives of the Operator may visit some of the Project Promoters. These visits are primarily intended to verify the sustainability and quality of the results achieved.

During these visits, discussions will be held with Project Promoters to gather information on, amongst other things:

- the use of project outputs and outcomes after the project's completion,
- any additional results that only became apparent after the project's completion,
- lessons learnt from the project's implementation and any ideas for continuing the activities carried out within it.

16.4. Audit

The audit procedures under the EEA Civil Society Fund are designed to ensure transparency and the proper use of funds. Please note that the audit and verification process may be carried out by both the Operator and external bodies appointed by the Donor States.

The Operator reserves the right to commission an external contractor to carry out an independent financial audit of the Project Promoter's project.

External audits and monitoring

Irrespective of the Operator's actions, audits and *on-the-spot verifications* may be carried out by:

- the Financial Mechanism Office,
- the EFTA Board of Auditors,
- the Office of the Auditor General in Norway.

The Project Promoter will be notified of a planned audit at least two weeks in advance (except in urgent cases).

The Project Promoter has the right to submit comments on the audit report before it is finalised.

Access to information

Those conducting the audit or verification must be granted immediate, full and unimpeded access to all information, documents, persons, locations and premises relevant to the audit.

Verification of documentation confirming the incurrence of actual costs

In the case of actual costs, the basis for their recognition is the actual incurrence of the cost and its proper documentation with the relevant proof of expenditure. In particular, these are:

- invoices paid by the Project Promoter or Partner(s),
- accounting documents of equivalent probative value,
- internal records, e.g. depreciation entries.

In the case of activities carried out through tender procedures, payments must be supported by invoices issued on the basis of signed contracts.

Special rules for Partners from Donor States

For Partners whose head office is located in one of the Donor States, a report from an independent auditor shall be considered sufficient proof of expenditure. This auditor must be authorised to examine accounting records in accordance with the national law and accounting practice of the Donor State.

Verification of simplified cost options (SCO)

Where *flat rates* are used, the verification process is simplified – verification is based on checking the costs forming the basis for the flat rate calculation (e.g. staff costs). The expenses covered by the flat rate themselves are not subject to detailed verification of invoices by the Operator.

16.5. Evaluation of the Fund and projects

We are very keen to gather information on an ongoing basis which will, on the one hand, enable us to improve our activities as the Operator – tailoring them as far as possible to the needs of organisations so that they can carry out their activities more effectively – but, on the other hand, to check whether we are succeeding in achieving the outputs and outcomes (including as measured through indicators) we have set for the Fund as a whole.

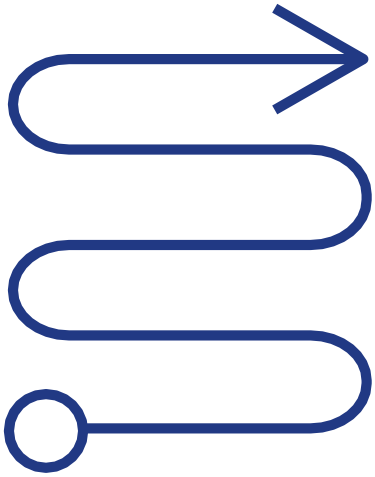
We feel a duty to use the money entrusted to us by you, our donors, as wisely and effectively as possible – so that the projects we support bring about real change in the communities and thematic areas they affect.

To check whether this is happening, we will analyse data from reports, but we will also conduct what is known as 'ongoing evaluation', i.e. finding out on an ongoing basis how our activities are perceived by Applicants, Project Promoters and other stakeholders, what is worth improving, and what should be maintained. We will also examine the results of projects implemented with the Fund's support to better understand what they entail and whether it is possible for at least some of them to be sustainable.

To this end, cooperation will be essential, primarily with Project Promoters (your participation in the evaluation, for the reasons described above, will be mandatory), but also with Applicants – your voice will be equally important to us, which is why we are already asking you to be open to our requests to share your opinions.

We will also encourage Project Promoters to reflect on their activities and carry out their own evaluations (evaluation costs are, of course, eligible costs within projects). We will also endeavour to support them with training and useful tools.

In addition, the entire Fund will be evaluated by external researchers. Grant recipients are also required to participate in this evaluation and ensure that the external evaluators have full access to project records.



17. SHARING OUTPUTS CREATED AS PART OF THE PROJECT



We want the materials produced as part of the projects (e.g. publications, articles, research reports, educational materials and tools, information materials, videos, podcasts) to be available as widely and for as long as possible – so that they can continue to be used even after the project has ended.

Please note!

We strongly encourage you, before deciding to produce another product of this kind, to check carefully **whether something very similar has already been produced in Poland** and whether you can make use of it. We urge you to approach the preparation of new materials (e.g. guides, handbooks or other publications) with great caution, and even more so – **the decision to print them**. Please consider how many people are actually likely to come across them and whether they really need to do so in printed form.

The Project Promoter shall ensure the transfer to them, to the fullest extent possible, of rights to intangible assets, including economic copyright to all works created or acquired using grant funds.

All works (e.g. publications, research reports, educational materials and tools, information materials) to which the Project Promoter holds copyright and economic rights, created or acquired using grant funds, must be made available by the Project Promoter to all interested persons and entities under the terms of the Creative Commons **CC BY-SA 4.0 (Attribution – ShareAlike) licence terms**. This means that these works may be freely used (including for commercial purposes),

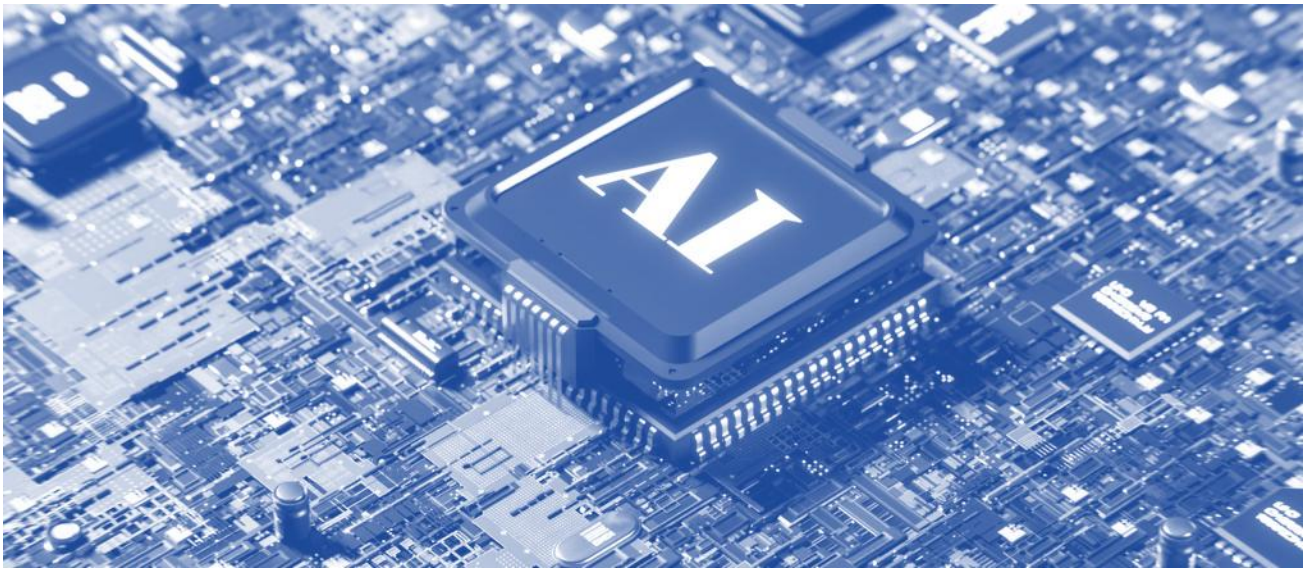
including copying, distributing, displaying and using them, provided the author of the work is credited.

Further information about the licence can be found at: https://creativecommons.org/licenses/by-sa/4.0/deed.pl

If any of the above requirements cannot be met, please contact the project supervisor. We will endeavour to find a suitable solution.

Materials produced during the project (e.g. publications, articles, research reports, educational materials and tools, information materials, videos, podcasts) must remain **publicly available** for **at least three years after the project ends**. This means that if they were made available on a website created specifically for the project, you must either ensure that the site remains active for a further 3 years (pay for the domain and provide server space) or move these materials to another publicly accessible location on the internet (e.g. as a subpage of your organisation's website) and provide your supervisor/supervisor

18. USE OF ARTIFICIAL INTELLIGENCE TOOLS



Artificial intelligence (AI) tools open up new possibilities both during the application preparation stage and during the subsequent implementation of the project. However, using them involves various challenges. That is why, in this chapter, we describe a few principles which, if followed, can help you use AI in a thoughtful and safe manner. Bear in mind, however, that they do not cover the full spectrum of risks associated with the use of artificial intelligence tools.

Above all, remember that AI tools can support your work, but they should not determine the content of your application, or even parts of it. These tools operate largely on probabilities rather than facts, and everything generated by them must be verified by a human. Therefore, the first rule worth adopting is **(1) the principle of verifying sources and facts.**

Although AI tools can help you develop a project idea, it is worth remembering that ultimately the project must be based on your organisation's needs, objectives and values, and tailored to its mode of operation and available resources. Although an AI-generated project proposal may sound logical, if it is not based on an in-depth analysis of the actual needs of your environment, it may fail in practice and cause more problems than you expect. This also applies to whether, as an organisation, you are even capable of carrying out such a project with your resources. Therefore, the next rule is **(2) AI cannot replace your basic conceptual work.**

This is where another challenge arises: the issue of originality and the risk of plagiarism. AI tools operate on data that has been fed into them beforehand, so there is a high probability that the idea they generate is not original but resembles another, previously created one. For this reason, we should always treat **(3) AI-generated content solely as a starting point** – support or inspiration in the creative and conceptual process.

Please note!

Every applicant submitting an entry to our call is obliged to declare that the content contained therein is their own and that they hold the copyright to it.

When discussing data shared with AI tools, remember that each has its own internal terms and conditions, which are worth reviewing before deciding to share anything with them. Although data processing may vary depending on the tool, it is indisputable **(4) that you should not share any sensitive or personal data with AI** (remember that photos featuring people also constitute personal data), nor any data that could in any way be linked to a specific person or institution.

Another challenge is the tendency of AI tools to perpetuate stereotypes. Therefore **(5), be mindful of whether the generated information contains elements that reinforce prejudices**.

The most general, yet fundamental, principle concerns the labelling of content created using artificial intelligence: if you generate content or an image using an AI tool and then share it publicly, remember to **(6) label it appropriately as 'generated by AI**'.

The final important point is the environmental impact of using AI tools. Every instance of content generation using AI involves the consumption of significant amounts of energy and water. Therefore**,** (7) **use AI only when it is truly necessary.**

Where AI tools can help you most is in editing finished text to spot, for example, stylistic or logical errors.

If you would like to find out more about using AI tools in non-governmental organisations, please take a look at:

- a manual prepared by the Sector 3.0 Programme: "Internal guidelines for the use of artificial intelligence. A guide for social organisations"
- webinars on the use of AI prepared and delivered by the Techsoup Foundation team: https://ai.techsoup.pl;

We have included a question regarding the use of AI in the application forms (both at the preliminary and full application stages). The answer to this question is not subject to assessment, but we strongly encourage you to provide one. This will help us learn more about current practices among civil society organisations, but also to consider whether we should make any changes to our approach as the Operator and to the experts who assess proposals on our behalf.



19. COMPLAINTS PROCEDURE



In the event of:

- encountering a breach of the principles of good governance (openness, transparency, accountability, zero tolerance for corruption) within the EEA Civil Society Fund,
- encountering a failure to uphold the values guiding the Fund (respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights, including the rights of persons belonging to minorities),
- if you notice any irregularities in the implementation of projects funded by the Fund or in the use of funds from the Fund's grants

please send your report to: skargi@fso.org.pl.

Your report should include the following information:

- as detailed a description as possible of the situation being reported,
- your preferred method of contact for clarifying the matter (email, telephone).

The Operator will respond to the complaint within 30 days of receipt. If the Operator's response is unsatisfactory, the matter may be referred to the Complaints Committee established by the Operator, which will respond to the complaint within 30 days of its receipt by the Committee.

Regardless of this, the matter may be reported directly to the Financial Mechanism Office in Brussels. Please note that the FMO only considers complaints concerning the Operator. In all other matters, the Operator and the Complaints Committee are the bodies authorised to consider complaints.

The Operator guarantees the anonymity and confidentiality of personal data at every stage of the complaint handling process. The subject matter of the complaint will only be accessed by the Operator's staff necessary to resolve the matter, and – where necessary – by members of the Complaints Committee and/or the FMO. The data will not be disclosed to third parties.

Further information regarding the protection of personal data processed during the handling of a complaint can be obtained by sending an email to: rodo@fso.org.pl.

20. CONTACT DETAILS FOR THE FUND OPERATOR



If you have any questions or concerns regarding your grant application, please contact the Fund Operator's team.

If your question or concern relates to:

- **Outcome 1** Democratic values and the rule of law strengthened – please contact the Shipyard Foundation team (fundusz@stocznia.org.pl) or by telephone (+48 22 100 55 94);
- **Outcome 2** Human rights strengthened – please contact the Batory Foundation team by email (fso_eog@batory.org.pl) or by phone (+48 730 009 820, +48 730 003 186, +48 730 005 386, +48 530 591 763);
- **Special focus.** Addressing social challenges in Poland arising from Russia's war against Ukraine – please contact the Education for Democracy Foundation team by email (fundusz@fed.org.pl) or by phone (+48 535 755 666);
- **partnerships with entities from Donor States, Beneficiary States or Ukraine** – please contact the international cooperation team by email (fso_partner@batory.org.pl).