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ACT

of 11 July 2014

on the principles of implementation of the cohesion policy programmes, financed under the 2014-2020 financial perspective^{1, 2}

Chapter 1

**General
provisions**

Article 1. 1. The Act lays down the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective, the entities participating in the implementation of those programmes and policy and the manner of cooperation between those entities.

2. The Act shall also apply to the Youth Employment Initiative referred to in Article 16 of the Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund and

¹ The Act serves to implement the Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320), Regulation (EU) No 1301/2013 of the European Parliament and of the Council of 17 December 2013 on the European Regional Development Fund and on specific provisions concerning the Investment for growth and jobs goal and repealing Regulation (EC) No 1080/2006 (OJ L 347, 20.12.2013, p. 289), Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund and repealing Council Regulation (EC) No 1081/2006 (OJ L 347, 20.12.2013, p. 470), Regulation (EU) No 1300/2013 of the European Parliament and of the Council of 17 December 2013 on the Cohesion Fund and repealing Council Regulation (EC) No 1084/2006 (OJ L 347, 20.12.2013, p. 281), Regulation (EU) No 1299/2013 of the European Parliament and of the Council of 17 December 2013 on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal (OJ L 347, 20.12.2013, p. 259), in the scope concerning the use of the European Regional Development Fund, the European Social Fund and the Cohesion Fund within the framework of programmes implemented in the area of the cohesion policy.

² This Act shall amend the following acts: Act of 7 September 1991 on education system, Act of 15 February 1992 on corporate income tax, Act of 30 May 1996 on the management of some assets of the State Treasury and the Military Property Agency, Act of 13 October 1998 on social insurance system, Act of 9 November 2000 on establishment of the Polish Agency for Enterprise Development, Act of 21 December 2000 on commercial quality of agri-food products, Act of 27 April 2001 – Environmental Protection Law, Act of 18 July 2001 – Water Law, Act of 14 March 2003 on Bank Gospodarstwa Krajowego, Act of 24 April 2003 on public benefit activity and voluntary work, Act of 29 January 2004 – Public Procurement Law, Act of 11 March 2004 on Agricultural Market Agency and organisation of some agricultural markets, Act of 12 March 2004 on social assistance, Act of 20 April 2004 on employment promotion and labour market institutions, Act of 2 July 2004 on freedom of economic activity, Act of 27 August 2004 on health care services financed from public funds, Act of 27 July 2005 – Law on Higher Education, Act of 6 December 2006 on principles of development policy, Act of 19 December 2008 on public-private partnership, Act of 27 August 2009 on public finance, Act of 30 April 2010 on National Centre for Research and Development, Act of 30 April 2010 on National Science Centre and Act of 15 April 2011 on medical activity.

repealing Council Regulation (EC) No 1081/2006 (OJ L 347, 20.12.2013, p. 470).

3. The Act shall not apply to the programmes referred to in Article 15(4) of the Act of 6 December 2006 on the principles of development policy (Dz. U. of 2009, No 84, item 712, as amended³).

Article 2. The terms used in the Act shall have the following meaning:

- 1) beneficiary – the entity referred to in Article 2(10) of the General Regulation and the entity referred to in Article 63 of the General Regulation;
- 2) decision on project co-financing – a decision made by a public finance sector unit which is the basis for co-financing of the project, if the unit is at the same time an applicant;
- 3) designation – confirmation by the minister competent for regional development, performing the tasks of the Member State, that the managing authority, intermediate body and implementing authority or the national controller or the joint secretariat meet the requirements ensuring the appropriate implementation of the operational programme;
- 4) co-financing – co-financing from the EU or national co-financing from the state budget;
- 5) structural funds – European Regional Development Fund and European Social Fund, referred to in Article 1 of the General Regulation;
- 6) Cohesion Fund – the Cohesion Fund referred to in Article 1 of the General Regulation;
- 7) financial instrument – the financial instrument referred to in Title IV of Part Two of the General Regulation;
- 8) audit authority – the audit authority referred to in Article 127 of the General Regulation or in Article 25 of the ETC regulation;
- 9) intermediate body – an entity entrusted with the performance of tasks under the national or regional operational programme, pursuant to an agreement or a contract with the managing authority;
- 10) implementing body – an entity entrusted with the performance of tasks under the national or regional operational programme, pursuant to an agreement or a contract with the intermediate body;
- 11) managing authority – the authority referred to in Article 125 of the General Regulation or in Article 23 of the ETC regulation;
- 12) financial correction – the amount by which the EU co-financing for the project or the operational programme is reduced due to individual or systemic irregularity;
- 13) national controller – a controller designated in line with Article 23(4) of the ETC regulation;
- 14) individual irregularity – the irregularity referred to in Article 2(36) of the General Regulation;
- 15) systemic irregularity – the irregularity referred to in Article 2(38) of the General Regulation;
- 16) portal – a website portal referred to in Article 115(1)(b) of the General Regulation;
- 17) operational programme:
 - a) national operational programme – the programme to implement the Partnership Agreement in the area of the cohesion policy within the meaning of Article 5(7a)(a) of the Act of 6 December 2006 on the principles of development policy, adopted by the Council of Ministers and approved by the European Commission, reflecting the objectives included in the Common Strategic Framework constituting Annex I to the General Regulation and in the Partnership Agreement, which are to be achieved by means of structural funds or the Cohesion Fund, providing the basis for implementing the measures defined therein, constituting the programme referred to in Article 96 of the General Regulation;
 - b) cooperation programme – the cooperation programme referred to in Article 8 of the ETC regulation, for accession to which the Council of Ministers granted its consent, approved by the European Commission, reflecting the objectives included in the Common Strategic Framework constituting Annex I to the General Regulation and in the Partnership Agreement, providing the basis for implementing the measures defined therein;

³ The amendments to the consolidated text of the said Act were published in Dz. U. of 2009 No 157, item 1241, of 2011 No 279, item 1644, of 2012 item 1237, of 2013 item 714 and of 2014 item 379 and 1146.

- c) regional operational programme – the programme to implement the Partnership Agreement in the area of the cohesion policy within the meaning of Article 5(7a)(a) of the Act of 6 December 2006 on the principles of development policy, adopted by the voivodeship board and approved by the European Commission, reflecting the objectives included in the Common Strategic Framework constituting Annex I to the General Regulation and in the Partnership Agreement, which are to be achieved by means of structural funds, providing the basis for implementing the measures defined therein, constituting the programme referred to in Article 96 of the General Regulation;
- 18) project – an undertaking aimed at achieving the objective defined by indicators, with a specific beginning and end of implementation, submitted for or subject to the EU co-financing from one of the structural funds or the Cohesion Fund under the operational programme;
- 19) ERDF Regulation – the Regulation (EU) No 1301/2013 of the European Parliament and of the Council of 17 December 2013 on the European Regional Development Fund and on specific provisions concerning the Investment for growth and jobs goal and repealing Regulation (EC) No 1080/2006 (OJ L 347, 20.12.2013, p. 289);
- 20) ESF Regulation – the Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund and repealing Council Regulation (EC) No 1081/2006 (OJ L 347, 20.12.2013, p. 470);
- 21) ETC Regulation – the Regulation (EU) No 1299/2013 of the European Parliament and of the Council of 17 December 2013 on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal (OJ L 347, 20.12.2013, p. 259);
- 22) General Regulation – the Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320);
- 23) ICT system – the system referred to in Article 125(2)(d) of the General Regulation;
- 24) management and control system – the system referred to in Title IV of Part Two of the General Regulation;
- 25) detailed description of priority axes of the operational programme – a document prepared and adopted by the managing authority for the national or regional operational programme and approved in terms of project selection criteria by the monitoring committee, referred to in Article 47 of the General Regulation, specifying in particular the scope of measures or submeasures implemented under individual priority axes of the operational programme;
- 26) project co-financing contract:
- a) contract concluded by the competent authority and the applicant whose project was selected for co-financing, containing at least the elements referred to in Article 206(2) of the Act of 27 August 2009 on public finance (Dz. U. of 2013, item 885, as amended⁴);
- b) agreement, referred to Article 206(5) of the Act of 27 August 2009 on public finance, between the competent authority and the applicant whose project was selected for co-financing;
- c) contract or agreement between the competent authority and the applicant whose project was selected for co-financing – under the cooperation programme;
- 27) Partnership Agreement – the Partnership Agreement referred to in Article 2(20) of the General Regulation;
- 28) applicant – an entity that submitted an application for the project co-financing;
- 29) joint secretariat – the joint secretariat referred to in Article 23(2) of the ETC Regulation;
- 30) national co-financing from the state budget – funds of the state budget that do not come from the European funds budget, referred to in Article 117(1) of the Act of 27 August 2009 on public finance, paid to the beneficiary or disbursed by a state budget unit under the project, excluding the state budget funds reimbursed by the European Commission, that are allocated for implementation of technical assistance projects, projects under cooperation programmes and funds referred to in Article 5(3)(4)(b), second indent, of the Act of 27 August 2009 on public finance;
- 31) EU co-financing:
- a) funds from the European funds budget, referred to in Article 117(1) of the Act of 27 August 2009 on public finance, and the state budget funds reimbursed by the European Commission, that are allocated for

⁴ The amendments to the consolidated text of the said Act were published in Dz. U. of 2013 item 938 and 1646 and of 2014 item 379 and 1146.

- implementation of technical assistance projects, paid to the beneficiary or disbursed by a state budget unit under the project – in the case of the national or regional operational programme;
- b) funds of the European Regional Development Fund coming from the budget of the cooperation programme, paid to the beneficiary under the project – in the case of a cooperation programme;
- 32) guidelines – a legal instrument specifying uniform conditions and procedures for implementing the structural funds and the Cohesion Fund, addressed to bodies participating in implementation of operational programmes and applied by those authorities pursuant to the relevant arrangement, territorial contract or agreement, and by beneficiaries pursuant to the project co-financing contract or decision.

Article 3. The minister competent for regional development shall perform, unless the Act states otherwise, the tasks of the Member State laid down in the provisions of the General Regulation.

Chapter 2

Coordination of operational programmes implementation

Article 4. 1. The minister competent for regional development who performs the tasks of a Member State shall be responsible for coordination of operational programmes implementation.

2. The coordination referred to in paragraph 1 shall consist in particular in:

- 1) representing the Republic of Poland in contacts with the European Commission within the scope related to the implementation of the Partnership Agreement;
- 2) granting, suspending or withdrawing designation;
- 3) issuing guidelines on implementing the structural funds and the Cohesion Fund, hereinafter referred to as the “horizontal guidelines”;
- 4) monitoring the implementation of operational programmes;
- 5) determining financial and physical objectives of fund disbursement under the operational programmes for subsequent years and monitoring the achievement of those objectives under the 2014-2020 financial perspective;
- 6) providing the information and promotion system for operational programmes, including running a portal.

Article 5. 1. In order to ensure the compliance of the method of operational programmes implementation with the European Union law in terms of implementing the structural funds and the Cohesion Fund and meeting the requirements set forth by the European Commission in this regard, and in order to ensure the uniform method of operational programmes implementation and appropriate performance of tasks and obligations specified by the Act, the minister competent for regional development, performing the tasks of a Member State, may issue horizontal guidelines on:

- 1) evaluation of operational programmes;
- 2) procedure and scope of reporting and monitoring the physical progress of operational programmes implementation;
- 3) control of the operational programmes implementation;
- 4) project selection procedure;
- 5) eligibility of expenditure under operational programmes;
- 6) certification conditions and preparation of forecasts related to payment applications submitted to the European Commission under the operational programmes;
- 7) financial corrections under operational programmes;
- 8) conditions of collection and storage of data in an electronic form;
- 9) the information and promotion system for operational programmes;
- 10) use of the technical assistance funds;
- 11) other issues related to implementation and closure of operational programmes.

2. Horizontal guidelines may concern all operational programmes or selected operational programmes and are addressed to bodies participating in their implementation.

3. The draft of horizontal guidelines and their amendments shall be submitted for opinion to:

- 1) managing authorities;
- 2) national organisations of local government units, constituting the local government representation in the Joint Commission of Central Government and Local Government, referred to in the Act of 6 May 2005 on the Joint Commission of Central Government and Local Government and on representatives of the Republic of Poland in the European Union Committee of the Regions (Dz. U. No 90, item 759);
- 3) trade union organisations and employer organisations representative within the meaning of the Act of 6 July 2001 on Tripartite Commission for Socio-Economic Issues and on voivodeship social dialogue commissions (Dz. U. No 100, item 1080, as amended⁵);
- 4) non-governmental organisations, their unions and associations, whose representatives are members of the Public Benefit Works Council, referred to in Article 35 of the Act of 24 April 2003 on public benefit activity and voluntary work (Dz. U. of 2014, item 1118, 1138 and 1146).

4. The entities referred to in paragraph 3 shall provide their opinions by the deadline set by the minister competent for regional development and performing the tasks of a Member State, within at least 14 days starting from the date of receipt of the draft guidelines or draft amendments to the guidelines. The failure to provide the opinion by the set deadline shall mean the resignation from the right to present an opinion.

5. The minister competent for regional development who performs the tasks of a Member State shall:

- 1) publish, in particular on the minister's website or portal, the horizontal guidelines and amendments to the guidelines, as well as the date from which the horizontal guidelines or amendments to the guidelines shall apply;
- 2) publish in the Official Gazette of the Republic of Poland "Monitor Polski" the notice about the address of the website and portal where the horizontal guidelines and amendments to the guidelines shall be published, as well as about the date from which the horizontal guidelines or amendments to the guidelines shall apply.

Chapter 3

Operational programme implementation system

Article 6. 1. The operational programme implementation system contains conditions and procedures that are binding for the institutions participating in the implementation of operational programmes and cover, in particular, the management, monitoring, reporting, control and evaluation, as well as the method of coordinating the actions taken by the institutions.

2. The basis for the operational programme implementation system may be provided in particular by the generally applicable law, the horizontal guidelines and the guidelines referred to in Article 7, detailed description of priority axes of the operational programme, the description of the management and control system and implementing instructions including the operational procedures for the relevant institutions.

Article 7. 1. The managing authority for the national or regional operational programme may issue guidelines on specific issues concerning the given operational programme, hereinafter referred to as "programme guidelines", in line with the horizontal guidelines.

2. The managing authority for the national or regional operational programme shall present the draft programme guidelines:

- 1) to the minister competent for regional development who performs the tasks of a Member State in order to determine whether they comply with the horizontal guidelines;

⁵ The amendments to the consolidated text of the said Act were published in Dz. U. of 2001 No 154, item 1793 and 1800, of 2002 No 10, item 89 and No 240, item 2056, of 2004 No 240, item 2407 and of 2009 No 219, item 1707.

2) the intermediate body and the implementing body for the programme in order to obtain their opinions.

3. The minister competent for regional development who performs the tasks of a Member State shall provide the managing authority for the national or regional operational programme with information about the compliance of the draft programme guidelines with the horizontal guidelines, by the deadline set by the managing authority, within at least 14 days starting from the date of receipt of the draft. If the minister does not provide any information by the set deadline, it shall be understood that the minister competent for regional development declared the programme guidelines to be compliant with the horizontal guidelines.

4. If the programme guidelines are not compliant with the horizontal guidelines, the managing authority may provide the minister competent for regional development who performs the tasks of a Member State with the draft guidelines taking into account the reservations submitted by the minister or may resign from issuing the guidelines.

5. The intermediate body and the implementing body shall provide their opinions by the deadline set by the managing authority, within at least 14 days starting from the date of receipt of the draft programme guidelines. The failure to provide the opinion by the set deadline shall mean the resignation from the right to present an opinion.

6. The programme guidelines shall not concern the issues relating to the use of the technical assistance funds which were included in the horizontal guidelines.

7. The provisions of paragraphs 1-6 shall apply accordingly to amendments to the programme guidelines, including those resulting from the need to adjust the programme guidelines to the horizontal guidelines.

Article 8. The managing authority shall:

- 1) publish, in particular on its website and portal, the detailed description of priority axes of the operational programme, the programme guidelines and amendments to the guidelines, as well as the date from which the detailed description of priority axes of the operational programme and the programme guidelines or amendments to the guidelines shall apply;
- 2) publish the notice about the address of the website and portal where the detailed description of priority axes of the operational programme and the programme guidelines or amendments to the guidelines shall be published, as well as about the date from which the detailed description of priority axes of the operational programme, the programme guidelines or amendments to the guidelines shall apply, in the Official Gazette of the Republic of Poland “Monitor Polski” – in the case of a national operational programme or a cooperation programme, and in the voivodeship journal of laws – in the case of a regional operational programme.

Chapter 4

Institutional system

Article 9. 1. The managing authority shall be:

- 1) the minister competent for regional development – in the case of a national operational programme and a cooperation programme, if the managing authority has been established on the territory of the Republic of Poland;
- 2) the voivodeship board – in the case of a regional operational programme.

2. The tasks of the managing authority shall include, in particular, the following:

- 1) draw up the proposals of the project selection criteria meeting the requirements specified in Article 125(3)(a) of the General Regulation;
- 2) selection of projects for co-financing – in the case of a national or regional operational programme;
- 3) concluding project co-financing contracts with the applicants or making decisions on the project co-financing;
- 4) ordering the payments referred to in Article 188(1) of the Act of 27 August 2009 on public finance and ordering the payment of the national co-financing from the state budget under the national or regional operational programme to the beneficiaries, and in the case of a cooperation programme – making payments to the beneficiaries;
- 5) ensuring the relevance and accuracy of data used for monitoring the implementation of the operational programme;

- 6) performance of the functions of the certifying authority referred to in Article 123(2) of the General Regulation;
- 7) control of the operational programme implementation, including the verification of expenditure incurred by the beneficiaries – in the case of a national or regional operational programme;
- 8) imposing the financial corrections;
- 9) recovery of repayable amounts, in particular the amount related to imposed financial corrections, in line with the rules laid down in the Act of 27 August 2009 on public finance or in the project co-financing contract, or in the decision on project co-financing, including:
 - a) issuing decisions on reimbursement of funds allocated for implementation of programmes, projects or tasks and decisions on payment of interest, referred to in Article 207(9) and Article 189(3b) of the Act of 27 August 2009 on public finance, respectively;
 - b) issuing decisions on total or partial redemption and on postponement or spreading the repayment of amounts due as a result of the obligation to repay the funds allocated for implementation of programmes, projects or tasks referred to in Article 61 of the Act of 27 August 2009 on public finance into instalments;
 - c) examination of appeals against decisions referred to in (a) and (b), issued in the first instance by the intermediate body or the implementing body;
- 10) evaluation of the operational programme;
- 11) monitoring the progress of the operational programme implementation;
- 12) providing information about the operational programme and promotion of the programme.

Article 10. 1. The managing authority may entrust the intermediate body, by way of an agreement or a contract, with the tasks related to the implementation of a national or regional operational programme, subject to paragraph 6, including:

- 1) issuing decisions on reimbursement of funds allocated for implementation of programmes, projects or tasks and decisions on payment of interest, referred to in Article 207(9) and Article 189(3b) of the Act of 27 August 2009 on public finance, respectively;
- 2) issuing decisions on total or partial redemption and on postponement or spreading the repayment of amounts due as a result of the obligation to repay the funds allocated for implementation of programmes, projects or tasks referred to in Article 61 of the Act of 27 August 2009 on public finance into instalments;
- 3) examination of appeals against decisions referred to subparagraph (1) and (2), issued in the first instance by the implementing body;

2. With the consent of the managing authority, the intermediate body may entrust the implementing body, by way of an agreement or a contract, with the tasks related to the implementation of a national or regional operational programme, including:

- 1) issuing decisions on reimbursement of funds allocated for implementation of programmes, projects or tasks and decisions on payment of interest, referred to in Article 207(9) and Article 189(3b) of the Act of 27 August 2009 on public finance, respectively;
- 2) issuing decisions on total or partial redemption and on postponement or spreading the repayment of amounts due as a result of the obligation to repay the funds allocated for implementation of programmes, projects or tasks referred to in Article 61 of the Act of 27 August 2009 on public finance into instalments.

3. The agreement or the contract referred to in paragraph 1 and 2 shall include, in particular, the obligation of the authority to which the tasks were entrusted to apply the guidelines.

4. The fact that the implementing body is entrusted with the tasks referred to in paragraph 2 shall not release the intermediate body from responsibility for the performance of those tasks.

5. The managing authority or, with its consent, the intermediate body or the implementing body may commission the services related to performance of its tasks to other entities, excluding the services consisting in systemic controls.

6. The managing authority shall not entrust the tasks referred to in Article 126 of the General Regulation nor commission the services consisting in the performance of those tasks.

7. Entrusting of tasks or commissioning of services related to implementation of the operational programme shall not release the managing authority from the responsibility for their performance.

Article 11. 1. If the intermediate body or the implementing body improperly performs the tasks entrusted in line with Article 10(1) or (2), fails to observe the legal regulations or acts not in line with the operational programme implementation system, as well as if the circumstances referred to in Article 144(1) of the General Regulation arise, hereinafter referred to as “shortcomings”, the authority entrusting the tasks or the managing authority may:

- 1) issue recommendations to the institution entrusted with the tasks, pointing out to shortcomings that should be eliminated and specifying the deadline for their elimination;
- 2) impose an obligation on the institution entrusted with the tasks to undertake specific remedial measures and specify the deadline for their completion;
- 3) suspend or withdraw a part or all co-financing from technical assistance for the institution responsible for shortcomings, which failed to eliminate them by the set deadline or failed to perform remedial measures;
- 4) request the minister competent for regional development who performs the tasks of a Member State to suspend the designation for that institution.

2. In the case referred to in Article 24(11)(1), the annulment of a part or all of co-financing due to imposing a financial correction shall not release the institution responsible for shortcomings or the institution which has an obligation to pay out the co-financing from the obligation to pay the equivalent of the co-financing due to the beneficiary.

3. In the case referred to in Article 24(11)(1), the institution responsible for shortcomings shall provide funds for the payment of the equivalent of the co-financing due to the beneficiary or reimbursement of the amount equal to the co-financing paid to the beneficiary.

4. The principles of financial liability of the intermediate body and the implementing body shall be specified by the agreement or the contract referred to in Article 10(1) or (2).

Article 12. 1. The coordinator of the European Territorial Cooperation shall be the minister competent for regional development who performs on the territory of the Republic of Poland the tasks of a Member State related to the implementation of the cooperation programme and specified in the General Regulation or the ETC Regulation, hereinafter referred to as the “ETC coordinator.”

2. The ETC coordinator may entrust the national controller, by way of an agreement or a contract, with the tasks related to the implementation of a cooperation programme, in particular:

- 1) the controls referred to in Article 125(4)(a) of the General Regulation and Article 23(4) of the ETC Regulation;
- 2) imposing the financial corrections.

3. The managing authority may entrust the joint secretariat, by way of an agreement or a contract, with the tasks related to the implementation of a cooperation programme.

4. The provisions of Article 10(3)-(7) and Article 11 shall apply accordingly.

Article 13. The audit authority shall be the General Inspector of Treasury Control. The audit authority shall also perform the function of an independent audit body referred to in the General Regulation.

Article 14. 1. The implementation of an operational programme shall be monitored by the monitoring committee referred to in Article 47 of the General Regulation.

2. The monitoring committee shall be set up by the managing authority:

- 1) by way of an order – in the case of a national operational programme; or
- 2) by way of a resolution – in the case of a regional operational programme.

3. The monitoring committee shall be chaired by a representative of the managing authority.

4. The managing authority shall request:

- 1) the minister competent for regional development;
- 2) the ministers competent for the scope of the operational programme;

- 3) national organisations of local government units, constituting the local government representation in the Joint Commission of Central Government and Local Government, referred to in the Act of 6 May 2005 on the Joint Commission of Central Government and Local Government and on representatives of the Republic of Poland in the European Union Committee of the Regions;
- 4) trade union organisations and employer organisations representative within the meaning of the Act of 6 July 2001 on Tripartite Commission for Socio-Economic Issues and on voivodeship social dialogue commissions whose representatives are members of:
 - a) the Tripartite Commission for Socio-Economic Issues – in the case of a national operational programme;
 - b) the relevant voivodeship social dialogue commission – in the case of a regional operational programme;
- 5) the General Council for Science and Higher Education or the Conference of Rectors of Academic Schools in Poland (CRASP);

– in writing to designate one or more representatives to the monitoring committee, taking into account the scope of the operational programme in question.

5. The entities referred to in paragraph 4 may resign from designating their representatives to the monitoring committee and shall notify the managing authority about it in writing.

6. The representatives of:

- 1) trade unions, employer organisations and economic chambers;
- 2) non-governmental organisations referred to in the Act of 24 April 2003 on public benefit activity and voluntary work;
- 3) scientific community

– shall account for at least one third of the members of the monitoring committee.

7. The managing authority shall specify the type and the number of non-governmental organisations and the number of their representatives in the monitoring committee.

8. The representatives of non-governmental organisation in the monitoring committee shall be selected by non-governmental organisations according to the procedure laid down in Article 48(1), second sentence, of the General Regulation.

9. The selection of the representatives of non-governmental organisations in the monitoring committee shall be organised, at the request of the managing authority, by:

- 1) the Public Benefit Works Council referred to in Article 35 of the Act of 24 April 2003 on public benefit activity and voluntary work – with regard to the monitoring committee for a national operational programme and the monitoring committee for a regional operational programme, if the Voivodeship Public Benefit Works Council has not been established in the given voivodeship;
- 2) The Voivodeship Public Benefit Works Council referred to in Article 41a of the Act of 24 April 2003 on public benefit activity and voluntary work – with regard to the monitoring committee for a regional operational programme.

10. The monitoring committee shall perform, in particular, the tasks referred to in Article 49 and Article 110 of the General Regulation, including the approval of the project selection criteria, taking into account Article 125(3)(a) of the General Regulation.

11. The provisions of paragraphs 2–9 shall not apply to cooperation programmes.

Chapter 5

Designation

Article 15. 1. The successful designation is the precondition for starting the financial implementation of the operational programme, understood as a submission of the first statement of expenditure and payment application to the European Commission.

2. The managing authority, the intermediate body and the implementing body or the national controller or the joint secretariat shall be subject to designation.

3. In order to obtain designation, the entities referred to in paragraph 2 must meet the designation criteria specified in Annex XIII to the General Regulation, corresponding to the scope of performed tasks, confirmed by a positive opinion and a report by the audit authority and conclude the relevant agreements or contracts referred to in Article 10(1) or (2).

Article 16. 1. The tasks of the minister competent for regional development who performs the tasks of a Member State in the area of designation shall include in particular:

- 1) granting designation to the entities referred to in Article 15(2), following the verification of the requirements referred to in article 15(3);
- 2) conducting controls to confirm that the entities referred to in Article 15(2), identified as a result of the risk analysis, meet the designation criteria;
- 3) carrying out ad hoc controls, in the case of a justified suspicion that the entity referred to in Article 15(2) no longer meets the designation criteria;
- 4) suspension of the designation, if the entity referred to in Article 15(2) no longer meets the criteria laid down in article 15(3), including in relation to the request referred to in Article 11(1)(4), until the entity in question does not carry out the remedial measures specified in the plan referred to in paragraph 4(1);
- 5) withdrawal of the designation, if the entity referred to in Article 15(2) fails to carry out the remedial measures specified in the plan referred to in paragraph 4(1);
- 6) examination of complaints of the entity the designation of which was refused, suspended or withdrawn.

2. Granting, suspension or withdrawal of designation may concern one or more entities referred to in Article 15(2). In justified cases, suspension or withdrawal of designation may concern the specific priority axes of the operational programme.

3. Suspension or withdrawal of designation results in the suspension of the certification of expenditure to the European Commission under the operational programme within the scope corresponding to the suspension or withdrawal of designation.

4. If the designation is suspended:

- 1) the entity whose designation was suspended shall draw up and present the plan of remedial measures to the minister competent for regional development who performs the tasks of a Member State, by the deadline set by the said minister;
- 2) the minister competent for regional development who performs the tasks of a Member State shall, after consulting the designation committee, specify the actions which cannot be performed by the entity whose designation was suspended.

5. If the plan of remedial measures is carried out by the deadline specified therein, the minister competent for regional development who performs the tasks of a Member State shall notify the entity whose designation was suspended in writing about the withdrawal of the suspension.

6. The minister competent for regional development who performs the tasks of a Member State shall notify the European Commission about each suspension and withdrawal of designation.

7. If designation is refused, suspended or withdrawn, the entity whose designation was refused, suspended or withdrawn shall have the right to submit written complaints to the minister competent for regional development who performs the tasks of a Member State, within 7 days from the date of receipt of the written notification about refusal, suspension or withdrawal of designation.

8. The minister competent for regional development who performs the tasks of a Member State shall examine the complaints referred to in paragraph 7 within 7 days from their submission.

9. Having examined the complaints referred to in paragraph 7, the minister competent for regional development who

performs the tasks of a Member State shall:

- 1) uphold the refusal, suspension or withdrawal of designation, if the complaints are rejected; or
- 2) grant designation, withdraw the suspension of designation or restore designation, if the complaints are granted.

10. Granting, suspension and withdrawal of designation shall be made in writing.

11. The provisions of the Act of 14 June 1960 - Code of Administrative Procedure (Dz. U. of 2013 item 267 and of 2014 item 183) shall not apply to granting, suspension and withdrawal of designation.

Article 17. 1. The designation committee shall be established as an advisory body to the minister competent for regional development.

2. The designation committee shall consist of:

- 1) three representatives of the minister competent for public finance;
- 2) three representatives of the minister competent for regional development.

3. The representative of the minister competent for regional development shall preside over the work of the designation committee.

4. The chair shall invite a representative of the President of the Supreme Audit Office, a representative of the Head of the Central Anti-Corruption Bureau and a representative of the Head of the Internal Security Agency to participate in the work of the designation committee.

5. The entities referred to in paragraph 4 shall participate in the work of the designation committee without the right to vote.

6. The provisions of the Act of 14 June 1960 – Code of Administrative Procedure on exclusion of an employee and an authority shall apply to the persons who are members of the designation committee.

7. A candidate for a member of the designation committee shall submit a statement to the minister competent for regional development that there are no circumstances which would result in his/her exclusion from the work in the designation committee pursuant to the Act of 14 June 1960 – Code of Administrative Procedure. A member of the designation committee shall immediately notify the minister competent for regional development about the circumstances excluding him/her from the work in the designation committee pursuant to the Act of 14 June 1960 – Code of Administrative Procedure.

8. The tasks of the designation committee shall include, in particular, the following:

- 1) issuing recommendation on designation to the minister competent for regional development, including in the case of submission of complaints referred to in Article 16(7);
- 2) issuing an opinion on the plan of remedial measures referred to in Article 16(4)(1)

– taking into account the results of audits carried out by the audit authority, the results of controls specified in Article 16(1)(2) and (3) and the results of controls carried out by other authorised entities.

9. The designation committee shall be appointed for the Partnership Agreement implementation period.

10. The working procedure of the designation committee shall be specified in the rules of procedure adopted by the committee, by way of resolution, with a simple majority of votes at the meeting.

Chapter 6

Financial flows and the project settlement system

Article 18. 1. The percentage share of national co-financing from the state budget in eligible expenditure of the project implemented under a national or regional operational programme shall not exceed the minimum percentage share of national co-financing for a given priority axis, resulting from Article 120(3) of the General Regulation, unless separate regulations state otherwise.

2. At the request of the managing authority, the minister competent for regional development, in consultation with the minister competent for public finance, may consent to apply a higher percentage share of national co-financing from the state budget in eligible expenditure of the project, taking into account the condition of the state finances, including in particular:

- 1) the deficit of the public finance sector, including the state budget and the European fund budget;
- 2) the significance of the project for achievement of the operational programme objectives;
- 3) public interest and social impact of the project.

3. The consent referred to in paragraph 2 may concern more than one project.

4. The percentage share of national co-financing from the state budget in eligible expenditure of the project implemented under a cooperation programme shall not exceed the minimum percentage share of national co-financing for a given priority axis, resulting from the cooperation programme. The provisions of paragraph 2 and 3 shall apply accordingly.

Article 19. 1. The payment application under which the beneficiary:

- 1) applies for co-financing in the form of an advance payment or reimbursement;
- 2) states the expenditure on the project implementation;
- 3) provides information about the progress in the project implementation

– and documents necessary to settle the project, specified in the project co-financing contract or the decision on project co-financing, in particular with regard to physical and financial monitoring, financial schedules and project durability, shall be submitted via the ICT system.

2. If, for technical reasons, the submission of the documents referred to in paragraph 1 via the ICT system is not possible, the beneficiary shall, with consent of the competent institution, submit the documents in another way specified by the institution.

Article 20. 1. The total eligible expenditure referred to in Article 120(2)(a) of the General Regulation shall be the basis for calculating the EU contribution resulting from Article 120(2) of the General Regulation.

2. The eligible public expenditure referred to in Article 120(2)(b) of the General Regulation may be the basis for calculating the EU contribution resulting from Article 120(2) of the General Regulation under a cooperation programme.

Article 21. 1. As part of examination and acceptance of accounts, referred to in Article 139 of the General Regulation, the managing authority shall provide the following documents to the audit authority:

- 1) draft annual accounts referred to in Article 137 of the General Regulation and draft management declaration and an annual summary referred to in Article 59(5)(a) and (b) of the Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1, as amended), by 31 October of the year in which the accounting year to which the accounts refer ends;
- 2) final versions of the documents referred to in subparagraph 1, by 31 January of the year following the year to which the documents refer.

2. The audit authority shall provide the managing authority with an audit opinion and a report referred to in Article 127(5)(a) and (b) of the General Regulation, by the deadline set in Article 59(5) of the Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002.

Article 22. 1. Control and audit of an operational programme shall include:

- 1) controls of the operational programme implementation to ensure that the management and control of the operational programme functions appropriately and expenditure under the operational programme is incurred in line with the law and the EU and national rules;
- 2) audits carried out by the audit authority in accordance with Article 127 of the General Regulation and Article 25 of the ETC Regulation;
- 3) controls of the fulfilment of designation criteria.

2. The controls referred to in paragraph 1(1) shall include:

- 1) systemic controls to verify the appropriate implementation of tasks by institutions to which the managing authority, the intermediate body or the ETC coordinator entrusted the tasks related to the operational programme implementation;
- 2) verification of expenditure to check the correctness and eligibility of the expenditure incurred which:
 - a) have the form of the verification of the each application for reimbursement submitted by the beneficiary;
 - b) may have the form of the on-the-spot check, also after the completion of the project;
 - c) may have the form of cross-checks to ensure that expenditure under the projects is not double financed:
 - within the same cohesion policy fund under a single operational programme;
 - within several cohesion policy funds or support instruments of the European Union, or from the same cohesion policy fund under at least two operational programmes, for which the managing authority has been established on the territory of the Republic of Poland;
- 3) final checks of operation-to verify the completeness of documents confirming the adequate audit trail referred to in Article 125(4)(d) of the General Regulation with regard to the completed project;
- 4) controls of durability of operations referred to in Article 71 of the General Regulation.

3. The controls referred to in paragraph 1(1) may also include the control of the ability of the applicants applying for the project co-financing under non-competitive procedure and the beneficiaries implementing projects selected for co-financing under such procedure to implement the projects appropriately and efficiently, consisting in particular in verification of the procedures applicable to the project implementation. The controls may be ex ante controls performed before the date on which the beneficiary receives the information about the selection of the project for co-financing, which are to verify the administrative capacity of the applicant to implement the project.

4. The controls referred to in paragraph 1(1) may also have the form of verification of documents to check the appropriate performance of the relevant public procurement procedures or environmental impact assessment, or granting state aid. The controls may be carried out before the date on which the beneficiary receives the information about the selection of the project for co-financing.

5. The controls referred to in paragraph 2(2)(b) and (c) and in paragraph 2(4) may be carried out on a sample of projects.

6. The verification of the documents during the controls referred to in paragraph 2(1), (2) and (4) may be carried out on a sample, in line with the methodology specified by the managing authority or the ETC coordinator, subject to paragraph 8.

7. The managing authority or the ETC coordinator shall be responsible for carrying out the controls referred to in paragraph 1(1), except the controls referred to in paragraph 2(2)(c), second indent, for which the minister competent for regional development who performs the tasks of a Member State shall be responsible.

8. For each accounting year, the managing authority or the ETC coordinator shall draw up annual assumptions for each operational programme on sampling for the control referred to in paragraph 2(2)(b) and (c), first indent, and in paragraph 2(4) and on sampling for verification of documents in line with paragraph 6.

9. The provisions of Article 25 shall not apply to the controls referred to in paragraph 2(2)(a) and (c), paragraph 2(3), and to controls during the appraisal of the application for project co-financing, carried out in the form specified in paragraph 4.

10. The provisions of Article 23(1) and (4)-(6) shall apply accordingly to the controls referred to in paragraph 3 and 4.

Article 23. 1. The beneficiary shall undergo the control and audit of the appropriate project implementation, carried out by the managing authority, the intermediate body, the implementing body, the ETC coordinator, the joint secretariat, the national controller, as well as the audit authority, the representatives of the European Commission and the European

2. The on-the-spot checks shall be carried out based on a written authorisation for control.

3. Controls and audits may be carried out at any time from the date on which the beneficiary receives the information about the selection of the project for co-financing, except for situations specified in Article 22(3) and (4), not later than by the end of the period set forth in line with Article 140(1) of the General Regulation, subject to the provisions which may provide for a longer period of control, concerning project durability and state aid, referred to in Article 107(1) of the Treaty on the Functioning of the European Union, or de minimis aid, referred to in Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (OJ L 352, 24.12.2013, p. 1) and in Commission Regulation (EU) No 360/2012 of 25 April 2012 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid granted to undertakings providing services of general economic interest (OJ L 114, 26.04.2012, p. 8) and the value added tax referred to in the Act of 11 March 2004 on value added tax (Dz. U. of 2011 No 177, item 1054, as amended)⁶).

4. Controls and audits may be carried out at the registered office of the controller based on submitted documents or in any place directly related to the project implementation.

5. The beneficiary shall make available to the entities referred to in paragraph 1 the documents directly related to the project implementation, in particular the documents to confirm eligibility of expenditure, shall provide access to buildings and premises where the project is implemented, access to ICT systems related to the project and shall provide all clarifications concerning the project implementation.

6. If it is necessary to verify the eligibility of expenditure incurred under the project, the beneficiary shall make available to the entities referred to in paragraph 1 also the documents not related directly to the project implementation.

7. The entities authorised to carry out controls or audits to confirm correctness and eligibility of expenditure incurred may request the persons involved in the project implementation to provide clarifications.

8. The on-the-spot checks of the project may include visual inspection. Visual inspection shall be carried out in the presence of the beneficiary.

9. A protocol shall be drawn up for the control activity consisting in visual inspection or acceptance of oral clarifications or statements. The protocol shall be signed by the controller and other persons participating in the process.

10. The memo signed by the controller shall be drawn up for the control activity which is not listed in paragraph 9, but is significant for the control findings.

Article 24. 1. If an individual irregularity or a systemic irregularity, hereinafter referred to as “irregularities”, is found, the relevant institution shall undertake appropriate actions referred to in paragraph 9 or 11.

2. If an irregularity is not found during the earlier control carried out by the competent institution, this shall not be the reason for withdrawal from appropriate actions referred to in paragraph 9 or 11, if an irregularity is found later.

3. The identification of an irregularity and imposing of the financial correction shall be preceded by explanatory proceedings conducted by the competent institution, during which the institution may take into account the results of controls carried out by other authorised entities.

4. The provisions of the Act of 14 June 1960 – Code of Administrative Procedure shall not apply to identification of irregularities, reduction of the value of eligible expenditure in the payment application submitted by the beneficiary, referred to in paragraph 9(1) and to imposing a financial correction, as well as in the case referred to in paragraph 11.

5. The financial correction resulting from an identified individual irregularity shall be equal to the amount of irregular expenditure in the part corresponding to the EU co-financing.

6. The financial correction referred to in paragraph 5 or the amount of irregular expenditure, constituting the reduction referred to in paragraph 9(1) may be reduced, if the European Commission provides for the possibility to reduce those amounts.

7. If the amount of irregular expenditure cannot be determined, the financial correction shall be calculated taking into account paragraph 6 and the provisions issued pursuant to paragraph 13, in line with Article 143(2) of the General

⁶ The amendments to the consolidated text of the said Act were published in Dz. U. of 2012 item 1342, 1448, 1529 and 1530, of 2013 item 35, 1027 and 1608 and of 2014, item 312.

Regulation.

8. The provision of paragraph 5 shall not breach the rules of recovery of funds due to identified individual irregularities, coming from other sources.

9. If an individual irregularity is found:

- 1) before the payment application is approved, the institution approving the payment application shall reduce the amount of eligible expenditure in the payment application submitted by the beneficiary by the amount of irregular expenditure;
- 2) in the previously approved payment application, the competent institution shall impose a financial correction and shall initiate the procedure to recover from the beneficiary the amount of the EU co-financing, equivalent to the financial correction, in line with Article 207 of the Act of 27 August 2009 on public finance, and in the case of a cooperation programme - in line with the project co-financing contract or the decision on project co-financing.

10. In the case referred to in paragraph 9(1), if the beneficiary disagrees that there is an individual irregularity and rejects the reduction of the amount of eligible expenditure in the payment application, the beneficiary may file a complaint in writing. The provisions of Article 25(2)-(12) shall apply accordingly.

11. If an individual irregularity is directly due to actions or negligence on the part of:

- 1) the competent institution, or
- 2) the state authorities,

– expenditure is corrected by reducing the expenditure included in the statement of expenditure and in the payment application, provided to the European Commission, by the amount equivalent to the estimated financial correction resulting from the irregularity in question.

12. The circumstances referred to in paragraph 11 shall be confirmed by:

- 1) the minister competent for regional development who performs the tasks of a Member State – with respect to the managing authority and the national controller;
- 2) the managing authority – with respect to the institutions entrusted with tasks pursuant to Article 10(1) and (2) and Article 12(3).

13. The minister competent for regional development may specify, by way of a regulation, the conditions for reduction of financial corrections referred to in paragraph 5 and the amount of irregular expenditure constituting the reduction referred to in paragraph 9(1), as well as their percentage rates, taking into account the nature and gravity of irregularities, their financial consequences, as well as the position of the European Commission referred to in paragraph 6.

Article 25. 1. When the control is completed, post-control information is prepared which, after signature, is provided to the controlled applicant, beneficiary or the controlled institution, hereinafter referred to as the “controlled entity.”

2. The controlled entity shall have the right to submit substantiated written objections concerning the information, within 14 days from receipt of the post-control information.

3. The time limit referred to in paragraph 2 may be extended by the controlling institution for a specific period, at the request of the controlled entity, filed before the expiry of the deadline for submission of objections.

4. The controlling institution shall have the right to correct obvious errors in the post-control information at any time, ex officio or at the request of the controlled entity. The controlled entity shall be notified about the correction without delay.

5. The objections concerning the post-control information shall be examined by the controlling institutions within 14 days from the date of submission of the objections. If during the examination of the objections, the controlling institution undertakes actions or activities referred to in paragraph 7, the running of the time limit shall be interrupted.

6. The objections referred to in paragraph 5 may be withdrawn at any time. The withdrawn objections shall not be examined.

7. During the examination of the objections, the controlling institution shall have the right to perform additional control activities or request documents or additional clarifications in writing.
8. Having examined the objections, the controlling institution shall draw up the final post-control information with corrected control findings or a written position on the objections along with the justification for refusal to correct the findings. The final post-control information shall be provided to the controlled entity.
 9. The post-control information and the final post-control information shall be completed with follow-up recommendations, if necessary.
 10. The post-control information shall include the date for notifying the controlling institution about the method of implementing the follow-up recommendations, as well as about the actions undertaken or the reasons for not undertaking them. The deadline shall be set taking into account the nature of recommendations.
11. The objections shall not be filed with respect to the final post-control information or the written position on the filed reservations.
 12. The controlled entity shall notify the controlling institution about the method of implementing the follow-up recommendations by the set deadline.

Chapter 8

Monitoring the physical progress

Article 26. 1. The physical progress of the operational programme is monitored in parallel to the analysis of the financial progress, taking into account the data collected at the level of projects and including the values achieved and reported in payment applications, as well as, in the case of the European Regional Development Fund and the Cohesion Fund, also the values listed in the project co-financing contracts or the decisions on project co-financing. The physical progress may be monitored based on public statistics data and the results of analyses or evaluations of the operational programme.

2. In order to ensure the coherence of physical progress monitoring under operational programmes, the minister competent for regional development who performs the tasks of a Member State shall formulate a list of key indicators for the projects under individual thematic objectives and technical assistance.

3. The minister competent for regional development who performs the tasks of a Member State shall:

- 1) publish, in particular on the minister's website or portal, the list of indicators referred to in paragraph 2 and its amendments, as well as the date from which the list or its amendments shall apply;
- 2) publish in the Official Gazette of the Republic of Poland "Monitor Polski" the notice about the place of publication of the list of indicators referred to in paragraph 2 and its amendments, as well as the date from which the list or its amendments shall apply.

4. The managing authority may establish and monitor additional indicators for a given operational programme.

5. The managing authority shall establish targets for 2013 for indicators specified in a operational programme or a detailed description of priority axes of an operational programme. The targets shall not be established for the indicators referred to in Article 96(2)(c)(iv) of the General Regulation and Article 5(1) of the ESF Regulation.

6. The failure to achieve an indicator under the project may be a reason for identifying an individual irregularity.

Chapter 9

State aid

Article 27. 1. When state aid within the meaning of Article 107(1) of the Treaty on the Functioning of the European Union or de minimis aid is granted under the operational programmes, detailed conditions and procedure for granting such aid shall apply.

2. The entities granting the aid referred to in paragraph 1 shall include managing authorities, intermediate bodies, implementing bodies or beneficiaries, as well as other entities referred to in Article 2(12) of the Act of 30 April 2004 on

procedural issues concerning state aid (Dz. U. of 2007 No 59, item 404, as amended⁷).

3. Other entities specified in implementing provisions issued pursuant to paragraph 4 may also grant the aid.

4. The competent minister, and with respect to regional operational programmes and the cooperation programme, for which the managing authority has been established on the territory of the Republic of Poland – the minister competent for regional development, may specify, by way of a regulation, the detailed allocation, conditions and procedure for granting the aid referred to in paragraph 1, as well as the entities granting the aid, taking into account the need to ensure the compliance of such aid with the internal market, effective and efficient use of such aid and transparency of aid provision, if separate provisions do not specify the detailed allocation, conditions or procedure for granting such aid.

5. The detailed allocation, conditions or procedure for granting the aid referred to in paragraph 1, which is not subject to the provisions referred to in paragraph 4, shall be determined by the project co-financing contract, decision on project co-financing or an act being the basis for its granting.

Chapter 10

Financial instruments

Article 28. 1. The managing authority may provide a financial contribution from the funds of an operational programme to financial instruments, in line with the rules laid down in Title IV of Part Two of the General Regulation.

2. The entity implementing the financial instrument or the fund of funds referred to in Article 2(27) of the General Regulation may be the entity specified in Article 38(4)(a) and (b) of the General Regulation, in particular Bank Gospodarstwa Krajowego, the National Fund for Environmental Protection and Water Management and the Polish Agency for Enterprise Development.

3. The procedure for selection of financial intermediaries by the entity implementing the fund of funds shall be laid down in the funding agreement referred to in Article 38(7)(a) of the General Regulation.

Article 29. 1. Financial resources paid back to the financial instruments, which are attributable to the contribution from the operational programme, shall be reused:

- 1) within the eligibility period – for the purposes specified in Article 44(1) of the General Regulation;
- 2) after the eligibility period – for the purposes specified in Article 45 of the General Regulation.

2. In order to reuse the resources referred to in paragraph 1, the managing authority shall open an account with Bank Gospodarstwa Krajowego to service the financial instruments.

3. Financial servicing of the account referred to in paragraph 2 shall be provided by Bank Gospodarstwa Krajowego, in line with the agreement between the managing authority and Bank Gospodarstwa Krajowego.

4. The only administrator of the financial resources on the account referred to in paragraph 2 shall be:

- 1) the minister competent for regional development – with respect to funds coming from the national operational programme;
- 2) the voivodeship board – with respect to funds coming from the regional operational programme.

5. The financial resources on the account referred to in paragraph 2 shall be released by Bank Gospodarstwa Krajowego at the request of the managing authority for the purpose of their reuse in line with paragraph 1.

6. After the expiry of the eligibility period, the tasks of the managing authority laid down in this chapter shall be performed by:

- 1) the minister competent for regional development – with respect to funds coming from the national operational programme;
- 2) the voivodeship board – with respect to funds coming from the regional operational programme.

⁷ The amendments to the consolidated text of the said Act were published in Dz. U. of 2008 No 93, item 585, of 2010 No 18, item 99 and of 2011 No 233, item 1381.

Chapter 11

Special instruments of the operational programmes implementation

Article 30. 1. Integrated territorial investment, hereinafter referred to as “ITI”, is an instrument of territorial development referred to in Article 36 of the General Regulation and in Article 7 of the ERDF Regulation.

2. Under the regional operational programme, the ITI:

- 1) shall be implemented on the territory of the cities where the voivodeship government or voivode is located and their functional areas;
- 2) may be implemented on the territory of other cities and their functional areas – designated in line with the conditions laid down in the Partnership Agreement.

3. The ITI shall be implemented by separate measures or submeasures under at least two priority axes of the regional operational programme, financed from two structural funds.

4. The ITI shall be managed by the ITI Association established as a form of cooperation of local government units referred to in the Act of 8 March 1990 on gmina self-government (Dz. U. of 2013 item 594, as amended⁸), or by local government units pursuant to the contract or agreement on cooperation to carry out ITI, concluded between the local government units in the area of the ITI implementation, in line with the rules laid down in the contract or agreement.

5. In order to implement ITI:

- 1) the ITI Association shall be established or the contract or agreement referred to in paragraph 4 must be concluded between the local government units in the area of the ITI implementation, specified by the voivodeship board in the regional operational programme;
- 2) the entities referred to in paragraph 4 shall draw up an ITI strategy referred to in Article 7 of the ERDF Regulation and Article 12 of the ESF Regulation, and the strategy shall receive a positive opinion, within 60 days from its receipt, from:
 - a) the managing authority for the regional operational programme – on the possibility to finance the ITI under the programme;
 - b) the minister competent for regional development who performs the tasks of a Member State – on the compliance with the Partnership Agreement and the possibility to finance the projects referred to in paragraph 7 under the national operational programmes, if the ITI strategy provides for such a solution;
- 3) the entities referred to in paragraph 4 shall conclude a contract or an on the ITI implementation with the competent managing authority, including in particular the scope of entrusted tasks, covering at least the participation of the entities referred to in paragraph 4 in the selection of projects for co-financing by the competent managing authority for the regional operational programme and cooperation with that authority in preparing the project selection criteria for specific measures or submeasures to implement the ITI.

6. The ITI strategy and its amendments shall be drawn up in cooperation with the competent managing authority for the regional operational programme and adopted by the ITI Association in the form of a resolution, or by local government units in line with the rules laid down in the contract or agreement referred to in paragraph 4.

7. The ITI strategy may also be implemented by projects selected under national operational programmes.

8. The ITI strategy shall specify in particular:

- 1) diagnosis of the ITI implementation area along with the analysis of development-related problems;
- 2) the objectives to be achieved under the ITI, the expected results and result and output indicators related to the implementation of the regional operational programme;
- 3) proposed criteria for project selection under the competitive procedure;
- 4) a preliminary list of projects selected under the non-competitive procedure along with the information about the

⁸ The amendments to the consolidated text of the said Act were published in Dz. U. of 2013 item 645 and 1318 and of 2014 item 379 and 1072.

- method of their identification and links with other projects, including the projects selected under the non-competitive procedure which received a positive opinion of the competent managing authority for the national operational programme;
- 5) the sources of its funding;
 - 6) conditions and procedures applicable to the implementation of the ITI strategy.
9. The provisions of the Act of 6 December 2006 on principles of development policy shall not apply to the ITI strategy.

Chapter 12

Projects

Article 31. The objectives of the operational programme shall be achieved by means of implementation of the co-financed projects.

Article 32. 1. In order to ensure the coherence of the implemented projects, the competent authorities may select integrated projects for co-financing.

2. An integrated project means at least two projects that are thematically connected under the common objective to be achieved thanks to their implementation, the selection of which for co-financing or the implementation of which is coordinated by the competent authorities. The coordination shall consist in particular on specification of the relation between the projects with respect to their selection and appraisal criteria, or the provisions of the project co-financing contracts or decisions on project co-financing.

Article 33. 1. For the purpose of joint project implementation, within the scope specified by the managing authority for the national operational programme or the managing authority for the regional operational programme, a partnership may be established by the entities that contribute human, organisational, technical or financial resources to the project which jointly implement the project, hereinafter referred to as the “partnership project”, in line with the conditions specified in the memorandum of understanding or the agreement on partnership.

2. The entity referred to in Article 3(1) of the Act of 29 January 2004 – Public Procurement Law (Dz. U. of 2013 item 907, as amended⁹) shall select the partners from outside of the public finance sector, in line with the principle of transparency and equal treatment. In the process of partner selection, the entity shall in particular:

- 1) announce an open call for partners on its website, providing at least 21-day period for the partners to enter;
- 2) take the following into account upon partner selection: compliance of the activities of the potential partner with the objectives of the partnership, declared contribution of the potential partner to the achievement of the partnership objective, experience in implementing similar projects;
- 3) publish the information about the entities selected for partners on its website.

3. The selection of partners from outside of the public finance sector shall be made before the submission of the application for co-financing of a partnership project.

4. The provisions of paragraph 2(1) and paragraph 3 shall not apply to the selection of partners from other countries than the Republic of Poland within the framework of transnational cooperation referred to in Article 10 of the ESF Regulation.

5. The memorandum of understanding or the Partnership Agreement shall specify in particular:

- 1) the subject of the memorandum of understanding or the Partnership Agreement;
- 2) rights and obligations of the parties;
- 3) scope and form of participation of individual partners in the project;
- 4) the lead partner authorised to represent other project partners;
- 5) the method of providing co-financing for the costs incurred by individual project partners, allowing to specify the co-financing amount granted to each partner;

⁹ The amendments to the consolidated text of the said Act were published in Dz. U. of 2013 item 984, 1047 and 1473 and of 2014 item 423, 768, 811 and 915.

6) the procedure to be followed in the case of violation of the memorandum of understanding or the Partnership Agreement by any party or the failure to execute the memorandum of understanding or the Partnership Agreement.

6. The partnership statement or agreement shall not be concluded between the linked entities within the meaning of Annex I to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.06.2014, p. 1).

7. The entity excluded from the possibility to receive co-financing shall not be a party to the memorandum of understanding or the Partnership Agreement.

8. The provisions of paragraphs 1-7 shall not apply to hybrid projects referred to in Article 34(1) and if separate provisions provide for other method of specifying the entities jointly implementing a project.

Article 34. 1. A hybrid project consists in joint project implementation by a public-private partnership within the meaning of Article 2(24) of the General Regulation, established in order to implement infrastructural investment.

2. Infrastructural investment shall mean construction, reconstruction or renovation of a building or furnishing property with equipment that increases its value or usefulness, combined with the maintenance or management of the investment for consideration.

3. Separate provisions shall apply to the selection or a private partner for a hybrid project.

Article 35. 1. Grant projects may be implemented under operational programmes.

2. A grant project shall mean a project whose beneficiary provides grants for the performance of tasks contributing to achievement of the project objectives by grant beneficiaries.

3. A grant beneficiary shall be a public or private entity, other than the beneficiary of the grant project, selected by way of an open call for proposals announced by the beneficiary of the grant project within the framework of the grant project implementation.

4. The entity excluded from the possibility to receive co-financing shall not be a grant beneficiary.

5. A grant shall consist of financial resources of an operational programme which has been entrusted by the grant project beneficiary to the grant beneficiary, for the performance of tasks referred to in paragraph 2.

6. The grant agreement between the grant beneficiary and the grant project beneficiary shall specify in particular:

- 1) the tasks of the grant beneficiary covered by the grant;
- 2) the amount of the grant and own contribution;
- 3) the conditions for provision and settlement of the grant;
- 4) obligation to pay back the grant, if it is not used in line with the objectives of the grant project;
- 5) obligation to undergo a control carried out by the grant provider or the authorised entities.

Article 36. 1. The grant project beneficiary shall be responsible for:

- 1) implementation of the grant project in line with the assumed objective;
- 2) development of the proposals of criteria for grant beneficiary selection and submission of the proposals to the competent authority;
- 3) selection of grant beneficiaries based on specified criteria;
- 4) conclusion of grant agreement with grant beneficiaries;
- 5) settlement of expenditure incurred by grant beneficiaries;
- 6) monitoring the implementation of tasks by grant beneficiaries;
- 7) control of the implementation of tasks by grant beneficiaries;
- 8) recovery of grants, if they are not used in line with the project objectives.

2. The competent authority shall approve the procedures relating to the grant project implementation and developed by the grant project beneficiary.

Chapter 13

Selection of projects

Article 37. 1. The competent authority shall select projects for co-financing in a transparent, reliable and impartial way and shall ensure that applicants have equal access to information about the conditions and procedure of selection of projects for co-financing.

2. The project shall be appraised in terms of meeting the project selection criteria, approved by the monitoring committee, and compliant with the requirements specified in Article 125(3)(a) of the General Regulation.

3. Co-financing shall not be granted for the project:

- 1) whose applicant was excluded from the possibility to receive co-financing;
- 2) which has been completed pursuant to Article 65(6) of the General Regulation.

4. The statements and data included in the application for the project co-financing shall be made and provided under penalty of criminal liability for perjury. The application for project co-financing shall include the following clause: "I am aware of criminal liability for providing false data or making false statements". The clause shall replace the instruction from the competent authority about criminal liability for giving false evidence.

5. The competent authority may require from the applicant only the information and documents which are necessary to assess whether the project selection criteria are met.

6. The documents and information submitted by the applicants with whom project co-financing contracts were concluded or for whom the decisions on project co-financing were issued, as well as the documents generated or drawn up in relation to the evaluation of documents and information submitted by the applicants until the resolution of the contest or the publication of information referred to in Article 48(6) shall not constitute public information within the meaning of the Act of 6 September 2001 on access to public information (Dz. U. of 2014 item 782).

Article 38. 1. The selection of projects for funding shall take place under:

- 1) the competitive procedure;
- 2) the non-competitive procedure.

2. Non-competitive procedure may be used for selection of projects where, due to the project's characteristics or objective, the applicants may only include entities clearly specified before the submission of an application for project co-financing.

3. Non-competitive procedure may only be used for projects of strategic importance for social and economic development of the country, region or area of the ITI implementation or projects involving the performance of public tasks.

4. The procedure shall be selected by the competent authority.

Article 39. 1. Under the competitive procedure, applications for project co-financing shall be submitted for the contest organised and carried out by the competent authority.

2. Contest is a procedure to select the projects which meet the project selection criteria or meet the project selection criteria and:

- 1) obtained the required score; or
- 2) obtained the highest consecutive scores, if the amount allocated for co-financing of projects under the contest is not sufficient to provide co-financing to all projects referred to in paragraph 1.

Article 40. 1. The competent authority shall publish, in particular on its website or portal, a notice about the contest, at least 30 days before the planned commencement of the call for proposals.

2. The notice about the contest shall include the following:

- 1) name and address of the competent authority;
- 2) specification of the subject of the contest, including the types of projects eligible for co-financing;
- 3) the amount allocated for co-financing of projects under the contest;
- 4) specification of the maximum level of the project co-financing or the maximum amount of the project co-financing;
- 5) the date, place and form of submitting the applications for project co-financing;
- 6) the method and place where the contest rules can be accessed.

Article 41. 1. The competent authority shall hold the contest based on the rules it has established.

2. The rules of the contest shall specify in particular:

- 1) name and address of the competent authority;
- 2) the subject of the contest, including the types of projects eligible for co-financing;
- 3) the form of the contest;
- 4) the date, place and form of submitting the applications for project co-financing and the method of completing their formal defects and correcting obvious errors;
- 5) the template of the application for project co-financing;
- 6) the template of the project co-financing contract;
- 7) project selection criteria and their significance;
- 8) the amount allocated for co-financing of projects under the contest;
- 9) the maximum level of the project co-financing or the maximum amount of the project co-financing;
- 10) means of appeal available to the applicant;
- 11) the method of publishing the results of the contest;
- 12) the form and method of providing clarifications on issues related to the contest to the applicants.

3. Until the contest is resolved, the competent authority shall not change the rules of the contest in a way resulting in unequal treatment of applicants.

4. The provision of paragraph 3 shall not apply, if the need for a change results from separate provisions of law.

5. The competent authority shall publish, in particular on its website or portal, the rules of the contest and their changes, along with justification, as well as the date from which they apply.

Article 42. The time limit for submission of applications for project co-financing shall not be shorter than 7 days, starting from the date of commencement of the call for proposals.

Article 43. 1. If formal defects or obvious errors are found in the application for project co-financing, the competent authority shall call upon the applicant to complete the application or correct an obvious error within the set time limit, not shorter than 7 days; otherwise, the application shall not be examined.

2. The complement to the application on project co-financing or the correction of an obvious error therein shall not lead to a substantial modification of the application.

Article 44. 1. The project appraisal committee shall assess the fulfilment of the project selection criteria by the projects participating in the contest.

2. The competent authority shall appoint the project appraisal committee and shall determine its rules of procedure. The project appraisal committee shall consist of the employees of the competent authority or the experts referred to in

3. After the completion of the appraisal of all applications for project co-financing, the project appraisal committee shall draw up a protocol with information about the appraisal and its result.

4. The project appraisal committee shall draw up a list of appraised projects with their results, indicating the projects referred to in Article 39(2).

5. When the contest referred to in Article 46(1) is resolved, the competent authority shall publish the information about the composition of the project appraisal committee on its website.

6. The competent authority shall supervise the project appraisal committee in terms of the compliance of the contest with the provisions of the act and the rules of the contest.

Article 45. 1. The contest may take place in stages.

2. After each stage of the contest, the competent authority shall publish the list of projects qualified for the next stage or the list referred to in Article 46(4) on its website.

Article 46. 1. The competent authority shall resolve the contest by approving the list referred to in Article 44(4).

2. When the contest is resolved, the competent authority may increase the amount allocated for co-financing of projects under the contest.

3. The competent authority shall immediately notify the applicant in writing about the completion of the appraisal of the applicant's project and its result, along with the justification and the score awarded to the project, or information that the project meets or does not meet the project selection criteria.

4. When the contest is resolved, the competent authority shall publish on its website and portal the list of projects that were selected for co-financing based solely on the fulfilment of the project selection criteria or the list of projects which obtained the required score, highlighting the projects selected for co-financing.

5. If the project was appraised negatively, as referred to in Article 53(2), the information referred to in paragraph 3 shall include an instruction about the possibility to lodge an appeal in line with the rules and procedure referred to in Article 53 and 54 which specifies:

- 1) the time limit for lodging an appeal;
- 2) the body to which the appeal should be lodged;
- 3) the formal requirements for the appeal referred to in Article 54(2).

Article 47. 1. By 30 November each year, the managing authority shall publish on its website and portal the schedule of calls for applications for project co-financing under the competitive procedure, which are planned for the subsequent calendar year.

2. If the schedule referred to in paragraph 1 is updated, the managing authority shall immediately publish the updated schedule on its website and portal.

3. The updates shall not concern the call for applications for project co-financing under the competitive procedure planned within 3 months from the date of the update.

Article 48. 1. Under the non-competitive procedure, applications for project co-financing shall be submitted at the call of the competent authority by the deadline set by that authority.

2. The call referred to in paragraph 1 shall concern only the projects which were earlier identified in line with paragraph 3 and 4.

3. The competent authority shall perform the identification by choosing the project which:

- 1) complies with the objectives of the operational programme;

- 2) meets the requirements referred to in Article 38(2) and (3);
- 3) may be implemented using the amount allocated for co-financing of projects;
- 4) is feasible.

4. The managing authority shall include the information about the project and the entity which will be the applicant for the project in the detailed description of priority axes of the operational programme.

5. The competent authority shall select for co-financing the project which meets the project selection criteria or which meets the project selection criteria and obtained the required score.

6. The competent authority shall publish the information about the project selected for co-financing on its website and portal.

Article 49. 1. The competent authority may appoint experts to participate in the selection of projects for co-financing.

2. The competent authority shall specify the role of an expert in the selection of projects for co-financing.

3. The competent authority shall appoint an expert from among the candidates for experts who:

- 1) enjoy full civil rights;
- 2) have full legal capacity;
- 3) have not been convicted of an intentional crime or an intentional fiscal offence;
- 4) have necessary knowledge, skills, experience or authorisation required in the area covered by the operational programme, within which the project selection takes place;
- 5) have knowledge about the objectives and the methods of implementation of the given operational programme.

4. A candidate for an expert shall make a statement on meeting the requirements referred to in paragraph 3(1)-(3). The statement shall be made under pain of criminal liability for giving false evidence, which should be communicated to the candidates before they make the statement.

5. A candidate for an expert shall immediately notify the competent authority about any circumstances which result in him/her no longer meeting the requirements referred to in paragraph 3(1)-(3).

6. The competent authority shall conclude an agreement with a candidate for an expert on his/her participation in the project selection.

7. The provisions of Article 24(1) and (2) of the Act of 14 June 1960 – Code of Administrative Procedure shall apply accordingly to the expert.

8. The expert shall make a statement to the competent authority that there are no circumstances which would exclude him/her from participation in the project selection agreed in line with paragraph 7. The statement shall be made under pain of criminal liability for giving false evidence, which should be communicated to the expert before he/she makes the statement.

9. If other circumstances than agreed in paragraph 7 arise, which may give rise to doubts about the impartiality of an expert, the competent authority shall exclude the expert from participating in the project selection or shall disclose the circumstances.

10. The competent authority shall run a list of candidates for experts which shall be published on its website.

11. The list referred to in paragraph 10 shall include:

- 1) first name and surname or the candidate for an expert;
- 2) e-mail of the candidate for an expert;
- 3) identification of the area covered by the operational programme, in which the candidate for an expert has knowledge,

skills, experience or the required authorisation.

Article 50. The provisions of the Act of 14 June 1960 – Code of Administrative Procedure shall not apply to the procedure of applying for co-financing and granting co-financing pursuant to the Act, except for provisions concerning the exclusion of the employees of the authority, deliveries and the method of calculating the time limits.

Article 51. The provisions of this Chapter shall not apply to cooperation programmes.

Chapter 14

Project co-financing contract and decision on project co-financing

Article 52. 1. A project co-financing contract or a decision on project co-financing shall constitute the basis for project co-financing.

2. The project co-financing contract may be signed and the decision on project co-financing may be made, if the project meets all criteria on the basis of which it was selected for co-financing.

3. In the case of a partnership project, the project co-financing contract shall be concluded with the lead partners referred to in Article 33(5)(4) which is the beneficiary responsible for the project preparation and implementation.

Chapter 15

Appeal procedure

Article 53. 1. If the project selected under the competitive procedure is appraised negatively, the applicant shall have the right to lodge an appeal to re-appraise the application in terms of fulfilment of the project selection criteria.

2. The negative appraisal of the project shall mean the appraisal of the fulfilment of the project selection criteria where:

- 1) the project failed to obtain the required score or failed to meet the project selection criteria, as a result of which it cannot be selected for co-financing or pass on to the next stage of appraisal;
- 2) the project obtained the required score or met the project selection criteria, but the amount allocated for project co-financing under the contest is not sufficient for its selection for co-financing.

3. If the amount allocated for co-financing of projects under the contest is not sufficient to select the project for co-financing, this shall not be the only reason for lodging an appeal.

Article 54. 1. An applicant may lodge an appeal within 14 days from receiving the information referred to in Article 46(3).

2. The appeal shall be lodged in writing and shall include:

- 1) identification of the body competent to examine the appeal;
- 2) identification of the applicant;
- 3) the number of the application for project co-financing;
- 4) identification of the project selection criteria, to the appraisal of which the applicant objects, along with the justification;
- 5) procedural charges with respect to the appraisal, if the applicant believes that such violations took place, along with the justification;
- 6) signature of the applicant or a person authorised to represent the applicant, along with the original document or a copy of the document confirming the authorisation of that person to represent the applicant.

3. If the lodged appeal does not meet the formal requirements referred to in paragraph 2 or contains obvious errors, the competent body shall call upon the applicant to complement the application or correct the obvious errors, within 7 days, starting from the date of receipt of the call; otherwise, the appeal shall not be examined.

4. The complement to the appeal referred to in paragraph 3 may concern only the formal requirements referred to in

5. The call referred to in paragraph 3 shall suspend the running of the time limit referred to in Article 56(2) and in Article 57.

6. The erroneous instruction or the lack of instruction referred to in Article 46(5) shall not have an impact on the applicant's right to lodge an appeal.

Article 55. The appeal shall be examined by:

- 1) the managing authority; or
- 2) the intermediate body, if it has been established for the given operational programme and the managing authority entrusted it with the tasks in this regard pursuant to an agreement or a contract referred to in Article 10(1).

Article 56. 1. The appeal shall be lodged via an authority referred to in Article 39(1), in line with the instruction referred to in Article 46(5).

2. The authority referred to in Article 39(1) shall, within 21 days from receipt of the appeal, verify the results of its appraisal of the project in terms of criteria and charges referred to in Article 54(2)(4) and (5); and shall:

- 1) change the decision which shall result in submitting the project to the appropriate stage of appraisal or placing the project on the list of projects selected for co-financing as a result of an appeal procedure, of which it shall notify the applicant; or
- 2) refer the appeal, along with the documentation obtained from the applicant, to the competent authority referred to in paragraph 55, attaching its statement on the lack of grounds to change the decision, and shall notify the applicant in writing about the referral of the appeal.

3. The provisions of paragraph 1 and 2 shall not apply, if the authority competent to examine the appeal is the authority referred to in paragraph 39(1). In such a case, the appeal shall be lodged directly to that institution, in line with the instruction referred to in Article 46(5).

Article 57. The competent authority referred to in Article 39(1) shall examine the appeal by verifying the correctness of the project appraisal in terms of criteria and charges referred to in Article 54(2)(4) and (5), within 30 days, starting from the date of its receipt. In the justified cases, in particular where experts' assistance is necessary during the examination of the appeal, the time limit for examining the appeal may be extended, which shall be notified to the applicant by the competent authority. The time limit for examining an appeal shall not exceed 60 days from its receipt.

Article 58. 1. The competent authority referred to in Article 55 shall notify the applicant in writing about the result of the examination of its appeal. The notification shall include in particular:

- 1) the decision on granting or rejecting the appeal, along with the justification;
- 2) if the appeal is rejected, the instruction on the possibility to file a complaint to the administrative court in line with the principles laid down in Article 61.

2. If the appeal is granted, the competent authority referred to in Article 55 may:

- 1) submit the project to the appropriate stage of appraisal or place the project on the list of projects selected for co-financing as a result of an appeal procedure, of which it shall notify the applicant; or
- 2) refer the case to the authority referred to in Article 39(1) for re-appraisal of the project, if it finds that applicable procedures have been violated and the issues to be clarified have a significant impact on the result of the appraisal, and shall notify the applicant in writing about the referral of the case.

3. The re-appraisal of the project shall consist in the repeated verification of the project in terms of criteria and charges referred to in Article 54(2)(4) and (5).

4. The authority referred to in Article 39(1) shall notify the applicant in writing about the result of re-appraisal and:

- 1) if the case of positive re-appraisal, shall submit the project to the appropriate stage of appraisal or shall place the project on the list of projects selected for co-financing as a result of an appeal procedure;
- 2) if the case of negative re-appraisal, the notification shall include an instruction on the possibility to file a complaint

to the administrative court in line with the principles laid down in Article 61.

5. The provisions of paragraph 2(2), paragraph 3 and 4 shall not apply, if the authority competent to examine the appeal is the authority referred to in paragraph 39(1).

Article 59. 1. The appeal shall not be examined, if, despite the appropriate instruction referred to in Article 46(5), the appeal has been lodged:

- 1) after the deadline;
- 2) by the entity which cannot receive co-financing;
- 3) without the fulfilment of the requirements laid down in Article 54(2)(4)

– about which the applicant shall be notified in writing by the institution referred to in Article 39(1) through which the appeal was lodged or by the competent authority referred to in Article 55, respectively.

2. The notification referred to in paragraph 1 shall include an instruction on the possibility to file a complaint to the administrative court in line with the principles laid down in Article 61.

Article 60. The persons involved in the project preparation or appraisal shall not participate in the examination of the appeal, the verification referred to in Article 56(2) and in the re-appraisal referred to in Article 58(3). The provisions of Article 24(1) of the Act of 14 June 1960 – Code of Administrative Procedure shall apply accordingly.

Article 61. 1. If the appeal is not granted, the re-appraisal of the project is negative or the appeal is not examined, including in the case referred to in Article 66(2)(1), the applicant may file a complaint to the administrative court in this regard, in line with Article 3(3) of the Act of 30 August 2002 – Law on proceedings before administrative courts (Dz. U. of 2012 item 270, as amended¹⁰).

2. The complaint referred to in paragraph 1 shall be filed by the applicant within 14 days from receiving the notification referred to in Article 58(1) or 58(4)(2), Article 59 or Article 66(2)(1), along with the complete documentation of the case, directly to the voivodeship administrative court. The complaint shall be subject to a fixed entry fee.

3. The complete documentation referred to in paragraph 2 shall include:

- 1) an application for project co-financing;
- 2) information about the results of the project appraisal referred to in Article 46(3).
- 3) the appeal lodged;
- 4) the notification referred to in Article 58(1) or 58(4)(2), Article 59 or Article 66(2)(1),

– along with attachments, if any.

4. The complete documentation shall be submitted by the applicant in the form of original documents or their certified copies.

5. The court shall examine the complaint in the scope referred to in paragraph 1 within 30 days from the date on which the complaint it filed.

6. If the complaint is filed:

- 1) after the deadline referred to in paragraph 2;
- 2) without the complete documentation;
- 3) without payment of the fixed entry fee by the deadline referred to in paragraph 2;

– the complaint shall not be examined, subject to paragraph 7.

7. If the complaint is filed without the complete documentation or without payment of the fixed entry fee, the court shall call upon the applicant to complete the documentation or pay the entry fee within 7 days from receiving the call; otherwise, the complaint shall not be examined. The call shall suspend the running of the time limit referred to in paragraph 5.

¹⁰ The amendments to the consolidated text of the said Act were published in Dz. U. of 2012 item 1101 and 1529 and of 2014 item 183 and 543.

8. Having examined the complaint the court may:

- 1) grant the complaint stating that:
 - a) the appraisal of the project was in breach of the law and that the breach had a significant impact on the result of the appraisal, referring the case to be re-examined by the competent authority referred to in Article 39(1);
 - b) the non-examination of the appeal was not justified, referring the case for examination by the competent authority referred to in Article 55 or Article 39(1);
- 2) dismiss the complaint, if it is not granted;
- 3) discontinue the proceedings, if they are groundless.

Article 62. 1. The cassation complaint, along with the complete documentation, may be filed directly to the Supreme Administrative Court by:

- 1) the applicant;
- 2) the competent authority referred to in Article 55;
- 3) the competent authority referred to in 39(1), if the appeal has not been examined and the re-appraisal of the project by this authority was negative

– within 14 days from the date of receipt of the decision of the voivodeship administrative court. The provisions of Article 61(3), (4), (6) and (7) shall apply accordingly.

2. The complaint referred to in paragraph 1 shall be examined within 30 days from its filing.

Article 63. The erroneous instruction or the lack of instruction referred to in Article 46(5), Article 58(1)(2) or 58(4)(2), Article 59(2) or Article 66(2)(1) shall not have an impact on the applicant's right to lodge an appeal.

Article 64. The provisions of the Act of 30 August 2002 – Law on proceedings before administrative courts, specified for acts or actions referred to in Article 3(2)(4), excluding Articles 52–55, Article 61(3)-(6), Articles 115–122, Article 146, Article 150 and Article 152 of the Act, shall apply accordingly to proceedings before administrative courts in the scope not regulated in the Act.

Article 65. The appeal procedure referred to in Articles 53-64 shall not suspend the conclusion of contracts with the applicants whose projects were selected for co-financing.

Article 66. 1. The valid judgment of an administrative court consisting in dismissal of the complaint, rejection of the complaint or the lack of examination of the complaint shall finish the appeal procedure and the project selection procedure.

2. If at any stage of the appeal procedure, the amount for co-financing of the projects under the measure is used up:

- 1) the competent authority which received the appeal shall not examine the appeal, notifying the applicant about it in writing and instructing the applicant about the possibility to file a complaint to the administrative court in line with the principles laid down in Article 61;
- 2) the court, by granting the complaint, shall only state that the project appraisal was in breach of the law and shall not refer the case for re-examination.

Article 67. The provisions of the Act of 14 June 1960 – Code of Administrative Procedure shall not apply to the appeal procedure, except for provisions concerning the exclusion of the employees of the authority, deliveries and the method of calculating the time limits.

Article 68. The provisions of this Chapter shall not apply to cooperation programmes.

Chapter 16

Central ICT system

Article 69. 1. The central ICT system supporting the implementation of operational programmes shall be established.

2. The minister competent for regional development shall ensure the construction and functioning of the central ICT system.

3. The central ICT system shall support the processes relating to:

- 1) the project from the moment when the project co-financing contract is signed or a decision on project co-financing is made, with regard to the national operational programme, cooperation programme, for which the managing authority has been established on the territory of the Republic of Poland, and the regional operational programme, depending on the decision of the managing authority for the regional operational programme;
- 2) recording of data on the implementation of operational programmes;
- 3) the expenditure certification.

Article 70. 1. The authentication of the beneficiary or the natural person who, pursuant to the project co-financing contract or the decision on project co-financing, is authorised to represent the beneficiary with respect to actions related to the project implementation, in the central ICT system shall be made by using a trusted ePUAP profile within the meaning of the Act of 17 February 2005 on informatisation of the activities of entities performing public tasks (Dz. U. of 2014 item 1114) or safe electronic signature verified using a valid qualified certificate in line with the principles laid down in the Act of 18 September 2001 on electronic signature (Dz. U. of 2013 item 262).

2. If, for technical reasons, the trusted ePUAP profile cannot be used, the authentication of the entity referred to in paragraph 1 in the central ICT system shall take place using the login and password generated by the system.

Article 71. The minister competent for regional development shall be the administrator of personal data collected in the central ICT system within the meaning of the Act of 29 August 1997 on personal data protection (Dz. U. of 2002 No 101, item 926, as amended¹¹).

Article 72. The provisions of the Act of 17 February 2005 on informatisation of the activities of entities performing public tasks shall apply in the scope not regulated in Article 69 and Article 70 with regard to minimum requirements for ICT systems, minimum requirements for public registers and exchange of information in electronic form, electronic exchange of information, including electronic documents, between public entities and non-public entities.

Chapter 17

Amendments to the provisions in force

Article 73. Article 31(2) of the Act of 7 September 1991 on education system (Dz. U. of 2004, No 256, item 2572, as amended¹²) shall read as follows:

“2. The operational programmes referred to in the Act of 6 December 2006 on the principles of development policy (Dz. U. of 2009, No 84, item 712, as amended¹³) and the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146), as well as government programmes referred to in Article 90u, may specify the tasks performed by the chief education officer on behalf of the voivode.”.

Article 74. In Article 17(1) of the Act of 15 February 1992 on corporate income tax (Dz. U. of 2014, item 851, 915 and 1138), after subparagraph 53, subparagraph 53a shall be added and shall read as follows:

“53a) revenues of the entity implementing the financial instrument referred to in Chapter 10 of the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020

¹¹ Amendments to the consolidated text of the said Act were published in Dz. U. of 2002, No 153, item 1271, of 2004 No 25, item 219 and No 33, item 285, of 2006 No 104, item 708 and 711, of 2007 No 165, item 1170 and No 176, item 1238, of 2010 No 41, item 233, No 182, item 1228 and No 229, item 1497 and of 2011 No 230, item 1371.

¹² The amendments to the consolidated text of the said Act were published in Dz. U. z 2004 No 273, item 2703 and No 281, item 2781, of 2005 No 17, item 141, No 94, item 788, No 122, item 1020, No 131, item 1091, No 167, item 1400 and No 249, item 2104, of 2006 No 144, item 1043, No 208, item 1532 and No 227, item 1658, of 2007 No 42, item 273, No 80, item 542, No 115, item 791, No 120, item 818, No 180, item 1280 and No 181, item 1292, of 2008 No 70, item 416, No 145, item 917, No 216, item 1370 and No 235, item 1618, of 2009 No 6, item 33, No 31, item 206, No 56, item 458, No 157, item 1241 and No 219, item 1705, of 2010 No 44, item 250, No 54, item 320, No 127, item 857 and No 148, item 991, of 2011 No 106, item 622, No 112, item 654, No 139, item 814, No 149, item 887 and No 205, item 1206, of 2012 item 941 and 979, of 2013 item 87, 827, 1191, 1265, 1317 and 1650 and of 2014 item 7, 290, 538, 598, 642 and 811.

¹³ The amendments to the consolidated text of the said Act were published in Dz. U. of 2009 No 157, item 1241, of 2011 No 279, item 1644, of 2012 item 1237, of 2013 item 714 and of 2014 item 379.

financial perspective (Dz. U. item 1146), in particular interest, guarantee fees, dividends and other revenues from investments of the entity – in the part increasing the financial contribution from the operational programme.”.

Article 75. Article 7(7) of the Act of 30 May 1996 on the management of some assets of the State Treasury and the Military Property Agency (Dz. U. of 2013 item 712) shall read as follows:

“7. In the scope of competence of the Minister of National Defence, the Agency may perform the tasks related to implementation of operational programmes referred to in the Act of 6 December 2006 on the principles of development policy (Dz. U. of 2009 No 84, item 712, as amended¹⁴), and may apply for co-financing of projects referred to in Chapter 12 of the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146), implement and settle those projects.”.

Article 76. Article 50¹⁵(3) of the Act of 13 October 1998 on the social insurance system (Dz. U. of 2013 item 1442, as amended

15)) shall read as follows:

“3. The data on the insured party’s account, referred to in Article 40, and on the account of the contribution payer, referred to in Article 45, may be disclosed to courts, prosecutors, tax control authorities, the State Labour Inspection, the Border Guard, court enforcement officers, enforcement authorities within the meaning of the Act of 17 June 1966 on enforcement proceedings in administration (Dz. U. of 2012 item 1015, as amended¹⁶), social assistance centres, powiat family assistance centres, public employment services, the Polish Financial Supervision Authority and the voivode and the Head of the Office for Foreigners, with regard to pending proceedings on legalisation of the stay of foreigners on the territory of the Republic of Poland, taking into account the provisions on personal data protection.”;

2) After paragraph 3, paragraph 3a shall be added and shall read as follows:

“3a. The data on the account of the insured party who is a participant within the meaning of Annex I or Annex II to Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund and repealing Council Regulation (EC) No 1081/2006 (OJ L 347, 20.12.2013, p. 470), referred to in Article 40, and on the account of the contribution payer, referred to in Article 45, may be disclosed to the minister competent for regional development in order to meet the requirements laid down in Annex I or Annex II, respectively, to the Regulation and within the necessary scope.”;

3) Paragraph 9 shall read as follows:

“9. The data on the accounts, referred to in Article 3, shall be disclosed free-of-charge to courts, prosecutors, tax control authorities, tax authorities, the State Labour Inspection, the Border Guard, social assistance centres, powiat family assistance centres, public employment services, the Polish Financial Supervision Authority, the voivode and the Head of the Office for Foreigners, with regard to pending proceedings on legalisation of the stay of foreigners on the territory of the Republic of Poland, the minister competent for regional development, in the scope resulting from paragraph 3a, as well as – in the scope necessary to provide family benefits – the voivode, the mayor or the president of the city.”.

Article 77. The Act of 9 November 2000 on the establishment of the Polish Agency for Enterprise Development (Dz. U. of 2007, No 42, item 275, as amended¹⁷) shall be amended as follows:

1) In Article 4:

¹⁴ The amendments to the consolidated text of the said Act were published in Dz. U. of 2009 No 157, item 1241, of 2011 No 279, item 1644, of 2012 item 1237, of 2013 item 714 and of 2014 item 379.

¹⁵ The amendments to the consolidated text of the said Act were published in Dz. U. of 2013 item 1623, 1650 and 1717 and of 2014 item 567 and 598.

¹⁶ The amendments to the consolidated text of the said Act were published in Dz. U. of 2012 item 1166, 1342 and 1529, of 2013 item 1289 and of 2014 item 567 and 897.

¹⁷ The amendments to the consolidated text of the said Act were published in Dz. U. of 2008 No 116, item 730 and 732 and No 227, item 1505 and of 2010 No 96, item 620, No 240, item 1603 and No 257, item 1726.

- a) in paragraph 1a, introduction to the enumeration shall read as follows:

“The Agency shall participate in the implementation of operational programmes referred to in the Act of 20 April 2004 on the National Development Plan (Dz. U. No 116, item 1206, as amended¹⁸), in the Act of 6 December 2006 on the principles of development policy (Dz. U. of 2009, No 84, item 712, as amended¹⁹) and in the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146):”;

- b) After paragraph 1a, paragraph 1b shall be added and shall read as follows:

“1b. The Agency may act as an entity implementing the financial instrument or the fund of funds referred to in Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).”;

- 2) In Article 6b, after paragraph 10, paragraph 10a shall be added and shall read as follows:

“10a. The competent minister acting as the managing authority for the operational programme, referred to in the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective, in consultation with the minister competent for the economy, shall define, by way of a regulation, detailed purpose, terms and procedure of granting financial aid by the Agency under the programme, taking into account the need to achieve its objectives, make effective and efficient use of the aid and ensure transparency of aid provision.”.

Article 78. Article 17(1)(4a) of the Act of 21 December 2000 on commercial quality of agri-food products (Dz. U. of 2014, item 669) shall read as follows:

“4a) cooperation with organisational units performing the functions of paying agencies with respect to implementation of the Common Agricultural Policy and with organisational units participating in the implementation of operations financed from the Fund for European Aid to the Most Deprived;”.

Article 79. In article 400b of the Act of 27 April 2001 – Environmental Protection Law (Dz. U. of 2013 item 1232, as amended²⁰):

- 1) After paragraph 2, paragraph 2a shall be added and shall read as follows:

“2a. The objective of the National Fund and the voivodeship funds shall also be to create conditions for implementing the financing of environmental protection and water management, in particular by supporting the actions related to implementation and its promotion, as well as cooperation with other units, including local government units, entrepreneurs and entities having their registered offices outside the Republic of Poland.”;

- 2) Paragraphs 6-9 shall be added and shall read as follows:

“6. The National Fund shall be the financial institution referred to in Article 38(4)(b)(ii) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320), and may act as the entity implementing the financial instrument or the fund of funds referred to in the Regulation.

7. The voivodeship funds may act as financial intermediaries referred to in Article 38(5) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European

¹⁸ The amendments to the said Act were published in Dz. U. of 2005, No 90, item 759 and No 267, item 2251, of 2006, No 149, item 1074 and No 249, item 1832, of 2008, No 216, item 1370, of 2009, No 161, item 1277, of 2011, No 84, item 455 and of 2014, item 379.

¹⁹ The amendments to the consolidated text of the said Act were published in Dz. U. of 2009 No 157, item 1241, of 2011 No 279, item 1644, of 2012 item 1237, of 2013 item 714 and of 2014 item 379.

²⁰ The amendments to the consolidated text of the said Act were published in Dz. U. of 2013 item 1238 and of 2014 item 40, 47, 457, 822 and 1101.

Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006.

8. With consent of the managing authority or the intermediate body within the meaning of the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146), the National Fund may entrust to the voivodeship funds, based on agreements, the tasks related to the implementation of the national operational programme within the meaning of the said Act.

9. Entrusting the tasks referred to in paragraph 8 to voivodeship funds shall not release the National Fund from responsibility for the performance of those tasks.”.

Article 80. The Act of 18 July 2001 – Water Law (Dz. U. of 2012, item 145, as amended²¹) shall be amended as follows:

1) In Article 72:

a) Paragraph 2(2) shall read as follows:

“2) from other public funds in line with the principles laid down in the Act of 6 December 2006 on the principles of development policy (Dz. U. of 2009 No 84, item 712, as amended²²), in the Act of 7 March 2007 on supporting rural development with the funds of the European Agricultural Fund for Rural Development (Dz. U. of 2013 item 173) and in the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146).”.

b) Paragraph 3 shall read as follows:

“3. The decision on co-financing of the basic land reclamation facilities from public community funds, referred to in paragraph 2 or from other public funds in line with the principles laid down in the Act of 6 December 2006 on the principles of development policy, in the Act of 7 March 2007 on supporting rural development with the funds of the European Agricultural Fund for Rural Development and in the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective, shall be made, by way of decision, by the voivodeship marshal in consultation with the voivode.”.

2) Article 74(2)(2) shall read as follows:

“2) the State Treasury, with participation of public community funds, referred to in Article 72(2), and other public funds in line with the principles laid down in the Act of 6 December 2006 on the principles of development policy, in the Act of 7 March 2007 on supporting rural development with the funds of the European Agricultural Fund for Rural Development and in the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective, with reimbursement, by the interested land owners, of a part of costs in the form of an investment fee.”.

Article 81. In the Act of 14 March 2003 on Bank Gospodarstwa Krajowego (Dz. U. of 2014 item 510), in Article 5, paragraphs 2a and 2b shall be added after paragraph 2 and shall read as follows:

“2a. BGK may also act as an entity implementing the financial instrument or the fund of funds referred to in Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

2b. The rules and conditions of performing the role referred to in paragraph 2a shall be specified in separate provisions and in agreements concluded with the competent central or local government authorities.”.

Article 82. The Act of 24 April 2003 on public benefit activity and voluntary work (Dz. U. of 2014 item 1118 and 1138) shall be amended as follows:

²¹ The amendments to the consolidated text of the said Act were published in Dz. U. of 2012 item 951 and 1513, of 2013 item 21 and 165 and of 2014 item 659, 822 and 850.

²² The amendments to the consolidated text of the said Act were published in Dz. U. of 2009, No 157, item 1241, of 2011, No 279, item 1644, of 2012, item 1237, of 2013, item 714 and of 2014 item 379.

1) Article 5(2)(7) shall read as follows:

“7) the partnership agreement referred to in Article 28a(1) of the Act of 6 December 2006 on the principles of development policy (Dz. U. of 2009, No 84, item 712, as amended²³) and the partnership agreement or contract referred to in Article 33(1) of the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146).”;

2) In Article 35(2)(7), a full stop shall be replaced with a semicolon and subparagraph (8) shall be added and shall read as follows:

“8) organisation of the election of the representatives of non-governmental organisations to the monitoring committee referred to in Article 14 of the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective.”;

3) In Article 41a(2)(5), a full stop shall be replaced with a semicolon and subparagraph (6) shall be added and shall read as follows:

“6) organisation of the election of the representatives of non-governmental organisations to the monitoring committee referred to in Article 14 of the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective.”.

Article 83. Article 165(4) of the Act of 29 January 2004 – Public Procurement Law (Dz. U. of 2013, item 907, as amended²⁴) shall read as follows:

“4. The President of the Office shall initiate an ad hoc control at the request of the managing authority, referred to in the National Development Plan, the provisions on the principles of development policy and in the provisions on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective or in the provisions on supporting rural development with the use of funds of the European Agricultural Fund for Rural Development, or in the provisions on social assistance, hereinafter referred to as the “managing authority”, if the justification of the authority’s request suggests that it can be reasonably believed that the provisions of the Act were breached in the course of the public procurement procedure, which might have affected its result.”.

Article 84. The Act of 11 March 2004 on the Agricultural Market Agency and organisation of some agricultural markets (Dz. U. of 2012 item 633 and 1512) shall be amended as follows:

1) In Article 11:

- a) In paragraph 1, subparagraph 4b shall be repealed;
- b) Paragraph 6 shall be added and shall read as follows:

“6. The Agency may participate in the implementation of programmes referred to in the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146), as an intermediate body or a beneficiary. The Agency shall also perform, pursuant to the Act of 12 March 2004 on social assistance (Dz. U. of 2013 item 182, as amended²⁵), the tasks of an intermediate body in the operational programme management system under the Fund for European Aid to the Most Deprived, referred to in Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived (OJ L 72, 12.03.2014, p. 1).”;

2) Article 17 shall be repealed.

Article 85. In the Act of 12 March 2004 on social assistance (Dz. U. of 2013 item 182, as amended²⁶), Section IIIa shall be added after Section III and shall read as follows:

“Section IIIa

²³ The amendments to the consolidated text of the said Act were published in Dz. U. of 2009 No 157, item 1241, of 2011 No 279, item 1644, of 2012 item 1237, of 2013 item 714 and of 2014 item 379.

²⁴ The amendments to the consolidated text of the said Act were published in Dz. U. of 2013 item 984, 1047 and 1473 and of 2014 item 423, 768, 811 and 915.

²⁵ The amendments to the consolidated text of the said Act were published in Dz. U. of 2013 item 509 and 1650 and of 2014 item 567, 598 and 1004. The consolidated text does not include the amendments published in Dz. U. of 2012 item 1544 and 1548.

²⁶ The amendments to the consolidated text of the said Act were published in Dz. U. of 2013 item 509 and 1650 and of 2014 item 567, 598 and 1004. The consolidated text does not include the amendments published in Dz. U. of 2012 item 1544 and 1548.

Implementation of measures financed from the Fund for European Aid to the Most Deprived

Article 134a. The minister competent for social security shall:

- 1) perform the function of the managing authority, within the meaning of Article 32 of Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived (OJ L 72, 12.03.2014, p. 1), hereinafter referred to as the “Regulation on the Fund for European Aid to the Most Deprived;”
- 2) develop the Operational Programme, referred to in Article 7(2) of the Regulation on the Fund for European Aid to the Most Deprived, hereinafter referred to as the “Operational Programme”, and shall submit the programme to the European Commission;
- 3) ensure the evaluations of the Operational Programme, referred to in Article 16 and Article 17 of the Regulation on the Fund for European Aid to the Most Deprived, and shall present the results of the evaluations to the European Commission;
- 4) draw up and submit annual and final reports on the Operational Programme implementation to the European Commission;
- 5) select partner organisations within the meaning of Article 2(3) of the Regulation on the Fund for European Aid to the Most Deprived, hereinafter referred to as “partner organisations”, in a way ensuring that the requirements referred to in Article 32(3) of the Regulation are met;
- 6) draw up and provide to the intermediate body, referred to in Article 134b(1)(1), and to beneficiaries within the meaning of Article 2(9) of the Regulation on the Fund for European Aid to the Most Deprived the guidelines on implementation of the Operational Programme, including the guidelines on eligibility criteria for expenditure incurred under the Operational Programme:
 - a) compliance with the Regulation on the Fund for European Aid to the Most Deprived and implementing provisions for the Regulation;
 - b) coherence with the provisions of the Operational Programme;
- 7) enter into and settle the following agreement with the Agricultural Market Agency, hereinafter referred to as the “Agency”:
 - a) project co-financing contract which lays down detailed conditions for project co-financing, pursuant to Article 206(2) of the Act of 27 August 2009 on public finance;
 - b) agreement on subsidy for national co-financing and technical assistance, including in particular the provisions referred to in Article 150 of the Act of 27 August 2009 on public finance.

Article 134b. 1. The Agency shall participate in the Operational Programme implementation as:

- 1) the intermediate body within the meaning of Article 2(13) of the Regulation on the Fund for European Aid to the Most Deprived;
- 2) the beneficiary within the meaning of Article 2(9) of the Regulation on the Fund for European Aid to the Most Deprived.

2. The tasks of the Agency shall include in particular:

- 1) preparation and execution of public procurement procedures concerning deliveries of food to the storage depots of partner organisations;
- 2) conclusion of agreements with partner organisations and settlement of project co-financing contracts which lay down detailed conditions for project co-financing, pursuant to Article 206(2) of the Act of 27 August 2009 on public finance;
- 3) making payments to entrepreneurs in relation to the purchase of food, referred to in Article 26(2)(a) of the Regulation on the Fund for European Aid to the Most Deprived, payment to partner organisations which are beneficiaries, for the administrative, transport and storage costs, referred to in Article 26(2)(c) of the Regulation on the Fund for European Aid to the Most Deprived, and the costs of accompanying measures, referred to in Article 26(2)(e) of the Regulation on the Fund for European Aid to the Most Deprived;
- 4) development of procedures for performance of activities related to the Operational Programmes implementation;
- 5) controls of entrepreneurs and partner organisations to verify the operations financed from the Fund for European Aid to the Most Deprived;
- 6) recovery of amounts unduly paid to entrepreneurs and partner organisations and imposing the financial

corrections within the meaning of Article 2(12) of the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146);

- 7) reporting to the minister competent for social security;
- 8) information and communication activities referred to in Article 19(1) of the Regulation on the Fund for European Aid to the Most Deprived.

3. Article 22(2)(2) and (3), Article 24(1)-(6) and (8)-(10), Article 25 and Article 26(6) of the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective, shall apply accordingly to the activities specified in paragraph 2(5) and (6); where for the purposes of implementation of tasks under the Operational Programme:

- 1) an individual irregularity shall mean the irregularity referred to in Article 2(16) of the Regulation on the Fund for European Aid to the Most Deprived;
- 2) a systemic irregularity shall mean the irregularity referred to in Article 2(18) of the Regulation on the Fund for European Aid to the Most Deprived;
- 3) if the amount of irregular expenditure cannot be determined, the financial correction shall be calculated pursuant to Article 53(2) of the Regulation on the Fund for European Aid to the Most Deprived.

4. The tasks referred to in paragraph 2 shall be performed by the Agency pursuant to the agreement with the minister competent for social security on entrusting the tasks of the intermediate body, which includes in particular the obligation to apply the guidelines referred to in Article 134a(6).

5. The Agency shall perform the entrusted tasks in line with the Operational Programme implementation system which contains conditions and procedures that are binding for the authorities participating in the implementation of the Operational Programme and include, in particular, the management, monitoring, reporting, control and evaluation, as well as the method of coordinating the actions taken by the authorities. The basis for the Operational Programme implementation system may be provided in particular by the generally applicable law, the guidelines referred to in Article 134a(6), the documents on the management and control system and the operational procedures for the competent authorities.

6. The agreements referred to in paragraph 2(2) shall be concluded following the submission of applications for project co-financing by partner organisations with respect to the administrative, transport and storage costs and applicants for project co-financing with respect to accompanying measures, indicating i.a. the food distribution indicators and the indicators of social inclusion measures to be achieved within the specified time limit, taking into account the guidelines provided by the managing authority.

7. If the Agency improperly performs the tasks entrusted pursuant to paragraph 4, fails to observe the legal regulations or acts not in line with the Operational Programme implementation system, including the Operational Programme or guidelines of the managing authority, as well as if the circumstances referred to in Article 55(1) of the Regulation on the Fund for European Aid to the Most Deprived arise, hereinafter referred to as “shortcomings”, the minister competent for social security may:

- 1) issue recommendations to the Agency, pointing out to the shortcomings that should be eliminated and specifying the deadline for their elimination;
- 2) impose an obligation on the Agency to undertake specific remedial measures and specify the deadline for their completion;
- 3) suspend or withdraw a part or all co-financing from technical assistance for the Agency, if the Agency is responsible for shortcomings, failed to eliminate them by the set deadline or failed to carry out the remedial measures;
- 4) request the minister competent for regional development to suspend the designation of the Agency.

Article 134c. The minister competent for social security shall approve the procedures developed by the Agency and concerning the performance of activities within the framework of tasks entrusted to the Agency.

Article 134d. The minister competent for social security or, with his consent, the Agency may entrust the performance of technical activities related to quality tests of products delivered to partner organisations to other entities pursuant to an agreement or a contract, respectively.

Article 134e. The minister competent for public finance shall perform the functions of the certifying authority within the meaning of Article 33 of the Regulation on the Fund for European Aid to the Most Deprived.

Article 134f. The General Inspector of Treasury Control shall perform the functions of the audit authority within the meaning of Article 34 of the Regulation on the Fund for European Aid to the Most Deprived.

Article 134g. 1. The minister competent for regional development shall grant, suspend or withdraw designation within the meaning of the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective, in line with the principles and procedures laid down therein, while the managing authority, the intermediate body and the certifying authority may obtain designation, provided that they meet the criteria laid down in Annex IV to the Regulation on the Fund for European Aid to the Most Deprived.

2. If the designation is suspended:

- 1) the entity whose designation was suspended shall draw up and present the plan of remedial measures to the minister competent for regional development, by the deadline set by the said minister;
- 2) the minister competent for regional development shall, after consulting the designation committee, specify the actions which cannot be performed by the entity whose designation was suspended.

3. Suspension or withdrawal of designation results in the suspension of the certification of expenditure to the European Commission under the Operational Programme within the scope corresponding to the suspension or withdrawal of designation.

4. If the plan of remedial measures is carried out by the deadline specified therein, the minister competent for regional development shall notify the entity whose designation was suspended in writing about the withdrawal of the suspension.

Article 134h. 1. The draft Operational Programme shall be adopted by the Council of Ministers, by way of resolution, before its submission to the European Commission.

2. The provision of paragraph 1 shall apply accordingly to the amendment to the Operational Programme.

3. The Council of Ministers may authorise the minister competent for social security to amend the Operational Programme in the scope specified in the authorisation. The minister competent for social security shall notify the Council of Ministers about the amendments not later than within one month from the date of submission of the amendments to the European Commission.

4. The minister competent for social security shall publish in the Official Gazette of the Republic of Poland “Monitor Polski” a communication on:

- 1) the decision of the European Commission to approve the Operational Programme or amendments thereto;
- 2) address of the website where the managing authority publishes the Operational Programme and amendments thereto;
- 3) date from which the Operational Programme or amendments thereto shall apply.

Article 134i. Recipients of payments from the Operational Programme:

- 1) entrepreneurs who pursue economic activity registered in the European Union or in Member States of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area and foreign entities from countries not being parties to the Agreement on the European Economic Area that may enjoy the freedom of establishment on the basis of agreements concluded by these countries with the European Community and its Member States;
- 2) partner organisations

– shall be entered into the central register of enterprises kept by the Agency, referred to in Article 22(1) of the Act of 11 March 2004 on the Agricultural Market Agency and the organisation of some agricultural markets (Dz. U. of 2012, item 633 and 1512 and of 2014, item 1146), in line with the principles and according to the procedure laid down in Article 22(3)–(8) and in Article 23 of the said Act.

Article 134j. Partner organisations may only be supplied with products manufactured in the European Union or in Member States of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area or by foreign entities from countries not being parties to the Agreement on the European Economic Area that may enjoy the freedom of establishment on the basis of agreements concluded by these countries with the European Community and its Member States.

Article 134k. The provisions of Article 37(1), Article 37(3)(1) and Article 37(4)–(6), Article 38(1)(1), Articles

39–44, Article 46(1) and (3)–(5), Article 50, Article 53(1) and Article 53(2)(1), Article 54, Article 57, Article 58(1) and Article 58(2)(1) and Articles 59–67 of the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014-2020 financial perspective, shall apply accordingly to the selection of partner organisations by the managing authority, and the competent authority for selection of partner organisations and examination of the appeal shall be the minister competent for social security.

Article 134l. The minister competent for social security, in consultation with the minister competent for agricultural markets, shall define, by way of a regulation, detailed purpose, terms and procedure of making payments by the Agency under the Operational Programme, taking into account the need to achieve its objectives, make effective and efficient use of financial aid and ensure transparency of aid provision.”.

Article 86. The Act of 20 April 2004 on employment promotion and labour market institutions (Dz. U. of 2013, item 674, as amended²⁷) shall be amended as follows:

1) Article 8(1)(6)(b) shall read as follows:

“b) performing tasks resulting from the programmes referred to in the provisions on the National Development Plan, the provisions on the principles of development policy or in the provisions on the rules for the implementation of Cohesion Policy programmes financed under the 2014-2020 financial perspective,”;

2) Article 41(11) shall read as follows:

“11. The unemployed who attend trainings organised from public Community funds and public national funds, pursuant to a contract and a decision on project co-financing, referred to in the Act of 20 April 2004 on the National Development Plan (Dz. U. No 116, item 1206, as amended²⁸), the Act of 6 December 2006 on the principles of development policy, the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014-2020 financial perspective (Dz. U. item 1146), organised by an entity other than a poviats labour office, shall notify the poviats labour office of their participation in a training within 7 days before the date when the training starts.”;

3) Article 109(7) shall read as follows:

“7. The basis for disbursement of funds from the Labour Fund to finance in the voivodeship projects co-financed by the European Social Fund under the programmes referred to in the provisions on the principles of development policy and the provisions on the principles of implementation of the cohesion policy programmes, financed under the 2014-2020 financial perspective, shall be an agreement concluded between the voivodeship board and the minister competent for regional development, after consultation on the contents of the agreement and the amount of funds from the Labour Fund earmarked for financing of these projects, in individual programme implementation years, with the minister competent for labour. The minister competent for regional development shall immediately provide copies of concluded agreements to the minister competent for labour.”.

Article 87. Article 84b(1) of the Act of 2 July 2004 on freedom of economic activity (Dz. U. of 2013, item 672, as amended²⁹) shall read as follows:

“1. The provisions of Article 79, Article 82(1) and Article 83(1) shall not apply to controls initiated in the course of proceedings conducted as a result of a request made by an entrepreneur in his/her own case, pursuant to the provisions of separate acts, directly applicable provisions of applicable EU law and a control conducted pursuant to the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014-2020 financial perspective (Dz. U. item 1146).”.

Article 88. In Article 75(9a) of the Act of 27 August 2004 on health care benefits financed from public funds (Dz. U. of 2008, No 164, item 1027, as amended³⁰), the common part shall read as follows:

²⁷ The amendments to the consolidated text of the said Act were published in Dz. U. of 2013, items 675, 829, 1291, 1623, 1645 and 1650 and of 2014, items 567 and 598.

²⁸ The amendments to the said Act were published in Dz. U. of 2005, No 90, item 759 and No 267, item 2251, of 2006, No 149, item 1074 and No 249, item 1832, of 2008, No 216, item 1370, of 2009, No 161, item 1277, of 2011, No 84, item 455 and of 2014, item 379.

²⁹ The amendments to the consolidated text of the Act were published in Dz. U. of 2013, items 675, 983, 1036, 1238, 1304 and 1650 and of 2014, items 822, 1133 and 1138.

³⁰ The amendments to the consolidated text of the Act were published in Dz. U. of 2008, No 216, item 1367, No 225, item 1486, No 227, item 1505, No 234, item 1570 and No 237, item 1654, of 2009, No 6, item 33, No 22, item 120, No 26, item 157, No 38, item 299, No 92, item 753, No 97, item 800, No 98, item 817, No 111, item 918, No 118, item 989, No 157, item 1241, No 161, item 1278 and No 178, item 1374, of 2010, No 50, item 301, No 107, item 679, No 125, item 842, No 127, item 857, No 165, item 1116, No 182, item 1228, No 205, item 1363, No 225, item 1465, No 238, item 1578 and No 257, item 1723 and 1725, of 2011, No 45, item 235, No 73,

“– using public Community funds and public national funds pursuant to a project co-financing contract or decision, referred to in the Act of 20 April 2004 on the National Development Plan (Dz. U. No 116, item 1206, as amended³¹), the Act of 6 December 2006 on the principles of development policy (Dz. U. of 2009, No 84, item 712, as amended³²), or in the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146).”.

Article 89. Article 94(1)(10) of the Act of 27 July 2005 – Higher Education Law (Dz. U. of 2012, item 572, as amended³³) shall read as follows:

“10) co-financing or financing the costs of investment projects, including projects aid at educating students and PhD students who are disabled persons – implemented in particular with the participation of state budget funds, state special reserves or development funds from the European Union or from other foreign sources referred to in the Act of 6 December 2006 on the principles of development policy (Dz. U. of 2009, No 84, item 712, as amended³⁴) and the Act of 11 July 2014 on the on the principles of implementation of the cohesion policy programmes, financed under the 2014-2020 financial perspective (Dz. U. item 1146);”.

Article 90. The Act of 6 December 2006 on the principles of development policy (Dz. U. of 2009, No 84, item 712, as amended³⁵) shall be amended as follows:

1) Article 5(7a)(a) shall read as follows:

“a) as to the cohesion policy – programmes implemented using the funds of the European Regional Development Fund, European Social Fund and the Cohesion Fund, excluding European Territorial Cooperation programmes;”;

2) In Article 14g(1):

a)

– subparagraph 2 shall read as follows:

“2) may initiate programmes to implement the partnership agreement in terms of the cohesion policy and amendments thereto, drafted by the voivodeship board;”;

– Subparagraph 4 shall read as follows:

“4) shall issue an opinion on the compliance of draft programmes aimed to implement the Partnership Agreement and amendments thereto with the provisions of the Partnership Agreement.”;

b) Paragraph 3(2) shall read as follows:

“2) conducting, together with relevant ministers and voivodeship boards, negotiations with the European Commission to agree the content of the programmes and their amendments;”;

3) Article 14k shall read as follows:

“Article 14k. Article 19a and Article 20(2a), (3) and (3b) shall apply accordingly to the programmes implementing the Partnership Agreement with respect to cohesion policy.”;

4) After Article 14k, Article 14ka and Article 14kb shall be added and shall read as follows:

“Article 14ka. 1. The proposed amendments to the programme implementing the Partnership Agreement with respect to cohesion policy shall be developed by the competent managing authority for the programme and shall be submitted by the said authority for approval to the monitoring committee, referred to in Article 47 of Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common

item 390, No 81, item 440, No 106, item 622, No 112, item 654, No 113, item 657, No 122, item 696, No 138, item 808, No 149, item 887, No 171, item 1016, No 205, item 1203 and No 232, item 1378, of 2012, item 123, 1016, 1342 and 1548, of 2013, item 154, 879, 983, 1290, 1623, 1646 and 1650 and of 2014, item 24, 295, 496, 567, 619, 773, 1004, 1136 and 1138.

³¹ The amendments to the said Act were published in Dz. U. of 2005, No 90, item 759 and No 267, item 2251, of 2006, No 149, item 1074 and No 249, item 1832, of 2008, No 216, item 1370, of 2009, No 161, item 1277, of 2011, No 84, item 455 and of 2014, item 379.

³² The amendments to the consolidated text of the said Act were published in Dz. U. of 2009, No 157, item 1241, of 2011, No 279, item 1644, of 2012, item 1237, of 2013, item 714 and of 2014 item 379.

³³ The amendments to the consolidated text of the said Act were published in Dz. U. of 2012, item 742 and 1544, of 2013, item 675, 829, 1005, 1588 and 1650 and of 2014, item 7, 768, 821 and 1004.

³⁴ The amendments to the consolidated text of the said Act were published in Dz. U. of 2009, No 157, item 1241, of 2011, No 279, item 1644, of 2012, item 1237, of 2013, item 714 and of 2014 item 379.

³⁵ The amendments to the consolidated text of the said Act were published in Dz. U. of 2009, No 157, item 1241, of 2011, No 279, item 1644, of 2012, item 1237, of 2013, item 714 and of 2014 item 379.

provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320), hereinafter referred to as “Regulation No 1303/2013”, and to the minister competent for regional development to obtain an opinion.

2. When the amendments are approved and the opinion referred to in Article 14g(1)(4) is obtained, the amendments to the programme implementing the Partnership Agreement with respect to cohesion policy, developed by the minister competent for regional development, shall be adopted by the Council of Ministers, by way of resolution, before their submission to the European Commission for adoption.

3. The Council of Ministers may, by way of resolution, authorise the minister competent for regional development to adopt amendments to the programme implementing the Partnership Agreement with respect to cohesion policy, developed by the minister competent for regional development, in the scope laid down in the authorisation.

4. The amendments referred to in paragraph 3 may concern the elements not falling under the decision of the European Commission adopting the programme, referred to in Article 96(10) of the Regulation No 1303/2013.

5. The minister competent for regional development shall notify the Council of Ministers about the amendments referred to in paragraph 3, within a month from the date of adoption of the resolution amending the programme by the monitoring committee referred to in Article 47 of the Regulation No 1303/2013.

6. When the amendments are approved and the opinion referred to in Article 14g(1)(4) is obtained, the amendments to the programme implementing the Partnership Agreement with respect to cohesion policy, developed by the voivodeship board, shall be adopted by the voivodeship board, by way of resolution, before their submission to the European Commission for adoption.

Article 14kb. The managing authority for the programme implementing the Partnership Agreement in the field of cohesion policy shall:

- 1) publish, in particular on its website and the portal, referred to in Article 115(1)(b) of the Regulation No 1303/2013, the programme and its amendments, as well as the date from which the programme or its amendments shall apply;
 - 2) publish the notice about the address of the website and the portal, referred to in Article 115(1)(b) of the Regulation No 1303/2013, where the programme and its amendments shall be published, as well as about the date from which the programme or its amendments shall apply, in the Official Gazette of the Republic of Poland “Monitor Polski” in the case of a programme implementing the Partnership Agreement with respect to cohesion policy, developed by the minister competent for regional development; and in the voivodeship official journal in the case of a programme implementing the Partnership Agreement with respect to cohesion policy, developed by the voivodeship board.”;
- 5) Article 14l(4) shall read as follows:
- “4. The deputy chairs of the Partnership Agreement Committee shall be:
- 1) a representative designated jointly by the minister competent for rural development and minister competent for fisheries;
 - 2) a representative designated by the minister competent for the economy.”;
- 6) Article 14p(2) shall read as follows:
- “2. The territorial contract shall also define the amount, method and terms of co-financing of programmes implementing the Partnership Agreement with respect to cohesion policy, developed by the voivodeship board, and an obligation to apply the guidelines referred to in Article 5 of the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146).”;
- 7) After Chapter 2b, Chapter 2c shall be added and shall read as follows:

“Chapter 2c

Cooperation programmes

Article 14s. 1. The draft cooperation programme, referred to in Article 8 of Regulation (EU) No 1299/2013 of

the European Parliament and of the Council of 17 December 2013 on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal (OJ L 347, 20.12.2013, p. 259), hereinafter referred to as the “cooperation programme”, shall be:

- 1) published by the minister competent for regional development on the website and the portal referred to in Article 115(1)(b) of the Regulation No 1303/2013, in order to obtain opinions on the draft programme from social and economic partners whose scope of activities is covered by the draft;
- 2) submitted by the minister competent for regional development to the Joint Central and Local Government Committee with a request for an opinion.

2. The entities referred to in paragraph 1 shall provide their opinions by the deadline set by the minister competent for regional development, within at least 14 days starting from the date of provision or submission of the cooperation programme with a request for an opinion. Failure to submit an opinion within the specified time limit shall mean waiving the right to issue an opinion.

3. The Council of Ministers shall grant its consent on accession to the cooperation programme, by way of resolution, before referring it for adoption by the European Commission.

4. After the adoption of the cooperation programme by the European Commission, the minister competent for regional development shall:

- 1) submit the cooperation programme to the Council of Ministers for information;
- 2) publish, in particular on his/her website and the portal, referred to in Article 115(1)(b) of the Regulation No 1303/2013, the cooperation programme and the date from which the programme shall apply;
- 3) publish in the Official Gazette of the Republic of Poland “Monitor Polski” the notice about the address of the website and portal where the cooperation programme shall be published, as well as about the date from which the programme shall apply.

5. The provisions of paragraph 4 shall apply accordingly to the amendment to the cooperation programme.”;

- 8) Article 26(1)(3) shall read as follows:

“3) preparation and submission to the monitoring committee for approval the proposed selection criteria for the projects meeting the requirements of non-discrimination and transparency, taking into account in particular Article 16 and Article 17 of the Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999.”;

- 9) Article 28(1) shall read as follows:

“1. The following projects may be co-financed under the operational programme:

- 1) individual – of strategic importance for the program implementation, identified by the managing authority;
- 2) systemic, including the technical assistance programmes, consisting in performance of public tasks by the entities operating pursuant to separate regulations, to the extent defined by the law and the strategic and programme documents adopted by the Council of Ministers;
- 3) selected under the contest

– according to the criteria approved by the monitoring committee and meeting the requirements of non-discrimination and transparency, taking into account in particular Article 16 and Article 17 of the Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999.”;

- 10) Article 35(3)(11) shall read as follows:

“11) other issues related to preparation, implementation and closure of operational programmes.”;

- 11) Article 37 shall read as follows:

“Article 37. The provisions of the Act of 14 June 1960 – Code of administrative procedure shall not apply to proceedings concerning applying for and granting co-financing pursuant to this Act, from the state budget funds or from foreign funds, and to determination and imposing of the financial corrections referred to in Article 98 of the Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999.”;

Article 91. Article 18(1) of the Act of 19 December 2008 on public-private partnership (Dz. U. of 2009 No 19, item 100, as amended³⁶) shall read as follows:

“1. The financing of an undertaking from the state budget in the amount exceeding PLN 100 000 000 shall require the consent of the minister competent for public finance, excluding the funds allocated for the financing of the operational programmes referred to in the Act of 6 December 2006 on the principles of development policy (Dz. U. of 2009, No 84, item 712, as amended³⁷) and in the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146). When granting the consent, the minister competent for public finance shall take into account the impact of the planned spending from the state budget on the public finance security.”.

Article 92. The Act of 27 August 2009 on public finance (Dz. U. of 2013, item 885, as amended³⁸) shall be amended as follows:

1) Article 2(5) shall read as follows:

“5) European funds – meaning the funds referred to in Article 5(3)(1), (2), (4) and (5a)–(5c);”;

2) In Article 5(3):

a) Subparagraph 2 shall read as follows:

“2) non-repayable funds from the aid granted by the Member States of the European Free Trade Association (EFTA), excluding the funds referred to in subparagraph 5(c) and (d):

- a) of the Norwegian Financial Mechanism;
- b) of the European Economic Area Financial Mechanism;
- c) of the Swiss-Polish Cooperation Programme;”;

b) After subparagraph 5, subparagraphs 5a–5c shall be added and shall read as follows:

“5a) funds allocated for the Youth Employment Initiative; 5b) resources of the Fund for European Aid to the Most Deprived;

5c) funds from the Connecting Europe Facility, referred to in the Regulation (EU) No 1316/2013 of the European Parliament and of the Council of 11 December 2013 establishing the Connecting Europe Facility, amending Regulation (EU) No 913/2010 and repealing Regulations (EC) No 680/2007 and (EC) No 67/2010 (OJ L 348, 20.12.2013, p. 129, as amended);”;

3) In Article 61:

a) Paragraph 1(1) shall read as follows:

“1) with regard to receivables of the state budget – the minister, the voivode and other administrators of budget sections, and in the case of receivables referred to in Article 60(6) – the managing authorities, the entity responsible for implementing the Connecting Europe Facility, intermediate bodies or implementing bodies which are public finance sector units, if the intermediate body or the implementing body is authorised by the managing authority or the entity responsible for implementing the projects under the Connecting Europe Facility, and in the case of the implementing body – by the intermediate body;”;

b) Paragraph 3(2) shall read as follows:

“2) the entity performing the function of the managing authority within the meaning of the Act of 12 March 2004 on social assistance (Dz. U. of 2013 item 182, as amended³⁹), hereinafter referred to as the “Act on social assistance”, or the Act of 6 December 2006 on the principles of development policy (Dz. U. of 2009, No 84, item 712, as amended⁴⁰), hereinafter referred to as the “Act on the principles of development

³⁶ The amendments to the said Act were published in Dz. U. of 2010 No 106, item 675, of 2011 No 232, item 1378 and of 2012 item 1342.

³⁷ The amendments to the consolidated text of the said Act were published in Dz. U. of 2009 No 157, item 1241, of 2011 No 279, item 1644, of 2012 item 1237, of 2013 item 714 and of 2014 item 379 and 1146.

³⁸ The amendments to the consolidated text of the said Act were published in Dz. U. of 2013 item 938 and 1646 and of 2014 item 379 and 911.

³⁹ The amendments to the consolidated text of the said Act were published in Dz. U. of 2013 item 509 and 1650 and of 2014 item 567, 598, 1004 and 1146. The consolidated text does not include the amendments published in Dz. U. of 2012 item 1544 and 1548.

⁴⁰ The amendments to the consolidated text of the said Act were published in Dz. U. of 2009 No 157, item 1241, of 2011 No 279, item 1644, of 2012 item 1237, of 2013 item 714 and of 2014 item 379 and 1146.

policy”, or the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146), hereinafter referred to as the “Act on the principles of implementation or programmes”, or the entity responsible for implementation of the Connecting Europe Facility – against the decision issued by the intermediate body or the implementing body;”;

- c) Paragraph 4 shall read as follows:
- “4. The decision issued in the first instance by the minister, the managing authority or the entity responsible for implementing the Connecting Europe Facility cannot be appealed against, but the party that is not satisfied with the decision may request the authority which issued the decision to re-examine the case.”;
- 4) In Article 121(2):
- a) Subparagraphs 2 and 3 shall be repealed;
- b) Subparagraph 5 shall read as follows:
- “5) expenditure of the state budget and the European funds budget for the programme implementation, planned for the budget year and the subsequent two years;”;
- 5) Article 122(1)(2)(a) shall read as follows:
- “a) units receiving grants for specific institutions and for specific purposes, excluding the special purpose grants for financing and co-financing of programmes and projects financed with the use of funds referred to in Article 5(1)(2) and the amount of the grant;”;
- 6) Article 127(2)(4) shall read as follows:
- “4) implementation of programmes financed using the funds referred to in Article 5(3)(5);”;
- 7) Article 132(4) shall read as follows:
- “4. Separate provisions shall apply to the investments financed using the funds referred to in Article 5(1)(2) and (3).”;
- 8) Article 138(4) shall read as follows:
- “4. The materials for the draft budget act with regard to funds from the European Fisheries Fund and the funds referred to in Article 5(3)(4) shall be drafted and presented to the Minister of Finance by the minister competent for fisheries or the minister competent for rural development, respectively, and with regard to funds referred to in Article 5(3)(5b) by the minister competent for social security.”;
- 9) Article 154(6) shall read as follows:
- “6. The special purpose reserve earmarked for implementation of programmes financed with the use of funds from the European Fisheries Fund and the Common Agricultural Policy shall be distributed by the Minister of Finance, at the request of the ministers competent for fisheries, rural development and agricultural markets; while the special purpose reserve earmarked for implementation of the programme financed with the use of funds from the Fund for European Aid to the Most Deprived shall be distributed by the Minister of Finance at the request of the minister competent for social security.”;
- 10) In Article 171, after paragraph 2, paragraph 2a shall be added and shall read as follows:
- “2a. The minister competent for regional development shall notify immediately the Minister of Finance about the consent for the transfer referred to in paragraph 2.”;
- 11) Article 178(1) shall read as follows:
- “1. If the circumstances referred to in Article 177(1) concerning the disbursement of funds earmarked for programmes financed with the participation of the European funds, excluding the programmes financed with the participation of the funds of the European Fisheries Fund and the funds referred to in Article 5(3)(4), occur, the Minister of Finance may, at the request of the minister competent for regional development or the minister competent for social security, respectively, create a new special purpose reserve and transfer the blocked expenditure to the reserve, having earlier notified the Sejm committee responsible for the budget.”;

12) In Article 188:

a) Paragraph 3 shall read as follows:

“3. The provision of paragraph 1 shall apply accordingly to the decision referred to in Article 5(9) of the Act on the principles of development policy or in Article 9(4)(a) of the Act of 3 April 2009 on supporting the sustainable development of the fisheries sector with the participation of the European Fisheries Fund, or in Article 9(2)(3) of the Act on implementation of programmes.”;

b) Paragraph 6 shall read as follows:

“6. The Minister of Finance, in consultation with the minister competent for regional development, the minister competent for social security and the minister competent for fisheries shall specify, by way of a regulation:

- 1) the template of payment order;
- 2) the scope, dates and procedure of providing information about payments by Bank Gospodarstwa Krajowego;
- 3) templates, scope, dates and procedure of information provision by the institution referred to in paragraph 1 to the administrator of the budget section or to the voivodeship board

– in order to ensure efficient payments, requirements for the administrators of budget sections to keep accounting records of expenditure under the programmes and to ensure efficient control of funds transferred to Bank Gospodarstwa Krajowego.”;

13) In Article 189:

a) Paragraphs 1 and 2 shall read as follows:

“1. The payment order may concern the eligible expenditure in line with the criteria defined pursuant to the Act on the principles of development policy or the Act on the principles of implementation of programmes, or the Act on social assistance, or the Regulation (EU) No 1316/2013 of the European Parliament and of the Council of 11 December 2013 establishing the Connecting Europe Facility, amending Regulation (EU) No 913/2010 and repealing Regulations (EC) No 680/2007 and (EC) No 67/2010, and in the case of a programme financed from the European Fisheries Fund – pursuant to the Act of 3 April 2009 on supporting the sustainable development of the fisheries sector with the participation of the European Fisheries Fund, resulting from the payment application, verified positively by the institution referred to in Article 188(1).

2. The institution referred to in Article 188(1) may issue an order for advance payment for the beneficiary.”;

b) In paragraph 3b, introduction to the enumeration shall read as follows:

“Following the expiry of the time limit referred to in paragraph 3a without effect, the authority performing the function of the managing authority, the intermediate body or the implementing body within the meaning of the Act on the principles of development policy or the Act on the principles of implementation of programmes, or the authority performing the function of the managing authority or the intermediate body within the meaning of the Act of 3 April 2009 on supporting the sustainable development of the fisheries sector with the participation of the European Fisheries Fund, shall issue a decision on payment of interest which shall define.”;

c) Paragraph 6 shall be added and shall read as follows:

“6. The provisions of paragraphs 1–4 shall apply accordingly to the projects implemented using the funds referred to in Article 5(3)(2).”;

14) Article 191 shall read as follows:

“Article 191. 1. The institution referred to in Article 188(1) shall provide the administrator of the budget section or the voivodeship board, by 5th day of each month, with the summary schedules of payments resulting from the signed agreements, referred to in Article 5(9) of the Act on the principles of development policy or in Article 134a(7) and Article 134b(2)(2) of the Act on social assistance, or in Article 9(4)(b) of the Act of 3 April 2009 on supporting the sustainable development of the fisheries sector with the participation of the European Fisheries Fund, or in Article 9(2)(3) of the Act on the principles of implementation of programmes.

2. The provisions of paragraph 1 shall apply accordingly to summary schedules of payments resulting from the decisions referred to in Article 5(9) of the Act on the principles of development policy or in Article 9(4)(a) of the Act of 3 April 2009 on supporting the sustainable development of the fisheries sector with the participation of the European Fisheries Fund, or in Article 9(2)(3) of the Act on implementation of programmes.

3. The provisions of paragraph 1 shall apply accordingly to summary schedules of payments resulting from the agreement on co-financing of projects financed from the Connecting Europe Facility.”;

15) Article 192(5) and (6) shall read as follows:

“5. The minister competent for regional development shall provide the Minister of Finance with quarterly forecasts of payments under the programmes financed using the European funds, by 15th day of the month preceding a given quarter. The forecast for programmes financed from the European Fisheries Fund shall be provided by the minister competent for fisheries, the forecast for the funds referred to in Article 5(3)(4) by the minister competent for rural development and the minister competent for agricultural markets, and the forecast for the funds referred to in Article 5(3)(5b) by the minister competent for social security.

6. The Minister of Finance shall notify the minister competent for regional development, the minister competent for fisheries and the minister competent for social security about the amount of funds paid out by Bank Gospodarstwa Krajowego to beneficiaries under the programmes financed with the participation of the European funds, excluding the funds referred to in Article 5(3)(4), by 15th day of the month following the month when the payment was made.”;

16) In Article 193, paragraph 5 shall be added and shall read as follows:

“5. The maximum share of the state budget in the financing of expenditure under the operational programme shall not exceed the multiannual limit of commitments of the state budget specified in the Annex to the Budget Act referred to in Article 122.”;

17) In Article 194:

a) After paragraph 4, paragraph 4a shall be added and shall read as follows:

“4a. The minister competent for regional development shall notify the Minister of Finance immediately about the consent.”;

b) Paragraph 5 shall read as follows:

“5. The Minister of Finance shall make transfers between parts and sections of expenditure, with the participation of the funds referred to in Article 5(3)(4), at the request of the minister competent for rural development or the minister competent for agricultural markets, and shall make transfers between sections of expenditure with the participation of the funds referred to in Article 5(3)(5b) at the request of the minister competent for social security.”;

18) In Article 195:

a) Paragraph 1 shall read as follows:

“1. The minister competent for regional development shall supervise and control the implementation of programmes financed using the European funds, excluding the resources of the European Fisheries Fund and the funds referred to in Article 5(3)(4) and (5b).”;

b) Paragraph 3 shall be added and shall read as follows:

“3. The minister competent for social security shall supervise and control the implementation of the programme financed using the funds referred to in Article 5(3)(5b).”;

19) In Article 196, after paragraph 2, paragraph 2a shall be added and shall read as follows:

“2a. The accounts of the European fund budget shall be serviced by Narodowy Bank Polski or Bank Gospodarstwa Krajowego.”;

20) In Article 206:

a) Paragraph 1 shall read as follows:

“1. The detailed conditions of project co-financing shall be defined in the project co-financing contract, referred to in Article 5(9) of the Act on the principles of development policy or in Article 9(4)(b) of the Act of 3 April 2009 on supporting the sustainable development of the fisheries sector with the participation of the European Fisheries Fund, or in Article 9(2)(3) of the Act on the principles of implementation of programmes – excluding the programmes under the objective European Territorial Cooperation, while the conditions of co-

financing of the project under the Fund for European Aid to the Most Deprived shall be defined by the agreements referred to in Article 134a(7) and Article 134b(2)(2) of the Act on social assistance or the agreement on co-financing the project financed from the Connecting Europe Facility.”;

- b) In paragraph 2, after subparagraph 4, subparagraph 4a shall be added and shall read as follows:

“4a) obligation to apply the guidelines referred to in Article 2(32) of the Act on the principles of implementation of programmes and with regard to the programme financed using the resources of the Fund for European Aid to the Most Deprived – an obligation to apply the guidelines referred to in Article 134a(6) of the Act on social security.”;

- c) Paragraph 4 shall read as follows:

“4. Paragraph 2(6) shall not apply to the beneficiary of the programme financed using the European funds which is a public finance sector unit or a foundation with the State Treasury being its only founder, as well as to Bank Gospodarstwa Krajowego, and with respect to the programme financed using the resources of the Fund for European Aid to the Most Deprived – to the agreements referred to in Article 134a(7) and Article 134b(2)(2) of the Act on social security.”;

- 21) In Article 207:

- a) In paragraph 1, the common part shall read as follows:

“– shall be repaid along with interest to the amount determined as for tax arrears, calculated from the date of provision of funds, within 14 days from the date of delivery of the final decision referred to in paragraph 9, to the bank account specified in the decision.”;

- b) After paragraph 2, paragraph 2a shall be added and shall read as follows:

“2a. The interest referred to in paragraph 1 shall be calculated by the date of the repayment of funds or by the date of receipt of the written consent for reduction of subsequent payments, referred to in paragraph 8, if such consent was granted, by the competent authority.”;

- c) Paragraph 7 shall read as follows:

“7. Paragraph 4 shall not apply to the entities which, pursuant to separate provisions, perform the tasks of public interest, if this would result in the implementation of the measure under the programme or its significant part being impossible, to local government units and local government legal persons, research institutes providing health care services, health care centres established by central government administration and health care centres established or run by medical universities, as well as to the beneficiaries referred to in Article 134b(2)(2) of the Act on social assistance.”;

- d) Paragraph 9 shall read as follows:

“9. Following the expiry of the time limit referred to in paragraph 8 without effect, the authority:

- 1) performing the function of the managing authority within the meaning of the Act on the principles of development policy or the Act of 3 April 2009 on supporting the sustainable development of the fisheries sector with the participation of the European Fisheries Fund, or the Act on the principles of implementation of programmes, or
- 2) performing the function of the intermediate body for the Fund for European Aid to the Most Deprived, or
- 3) performing the function of the National Contact Point or the National Coordination Unit in the programmes financed using the funds referred to in Article 5(3)(2), or
- 4) responsible for the implementation of the Connecting Europe Facility

– shall issue a decision specifying the amount to be repaid and the date from which the interest shall be calculated, as well as the method of repayment, taking into account paragraph 2.”;

- e) Paragraph 11 shall read as follows:

“11. The managing authority or the intermediate authority, pursuant to an agreement or a contract referred to in Article 27 and Article 32 of the Act on the principles of development policy or Article 10(1) and (2) of the Act on the principles of implementation of programmes, or the authority responsible for the implementation of the Connecting Europe Facility, or the authority performing the function of the National Contact Point or the National Coordination Unit, respectively, in the programmes financed using the funds referred to Article 5(3)(2), pursuant to an agreement or a contract, may authorise the managing authority, and in the case of the

programmes financed from the funds referred to in Article 5(3)(2) – the programme operator or the intermediate body being the public finance sector unit, to issue the decision referred to in paragraph 9.”;

- f) After paragraph 11, paragraph 11a shall be added and shall read as follows:

“11a. If the programme operator or the intermediate body in the programmes financed using the funds referred to in Article 5(3)(2) entrusts, pursuant to an agreement or a contract, the performance of a part of its tasks to another entity which is a public finance sector unit, the agreement or the contract may also include an authorisation to issue the decision referred to in paragraph 9, if the programme operator or the intermediary body have been authorised to issued such decisions pursuant to paragraph 11.”;

- g) Paragraph 12 shall read as follows:

“12. The decision referred to in the paragraph 9, issued by:

- 1) the programme operator, or
- 2) the intermediate body or the implementing body referred to in paragraph 11, or
- 3) the entity authorised to issue the decision pursuant to paragraph 11a

– may be appealed against to the competent managing authority or the authority performing the function of the National Contact Point or the National Coordination Unit, respectively, in the programmes financed using the funds referred to in Article 5(3)(2), and to the intermediate body, if the examination of appeals against the decisions of the implementing body was entrusted to the intermediate body.”;

- h) After paragraph 12, paragraph 12a shall be added and shall read as follows:

“12a. If the decision is issued in the first instance by:

- 1) the managing authority, or
- 2) the authority responsible for the implementation of the Connecting Europe Facility, or
- 3) the authority performing the function of the National Contact Point or the National Coordination Unit in the programmes financed using the funds referred to in Article 5(3)(2),

a request may be filed to the same authority for re-examination of the case.”;

- 22) Article 210(1) shall read as follows:

“1. The Minister of Finance shall keep the register of the entities excluded pursuant to Article 207 and shall provide the information included therein to the managing authorities, the intermediate bodies, the implementing bodies and the certifying authority, as well as the beneficiaries, in the scope of their own status.”;

Article 93. In Article 30 of the Act of 30 April 2010 on the National Centre for Research and Development (Dz. U. No 96, item 616, as amended⁴¹), paragraphs 5 and 6 shall be added and shall read as follows:

“5. The Centre may participate in the implementation of operational programmes referred to in the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146).

6. The Centre may also perform other tasks than those defined in paragraph 1 while implementing the operational programmes referred to in the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective.”.

Article 94. In Article 20 of the Act of 20 April 2010 on the National Science Centre (Dz. U. No 96, item 617, as amended⁴²), paragraphs 6 and 7 shall be added and shall read as follows:

“6. The Centre may participate in the implementation of operational programmes referred to in the Act of 11 July

⁴¹ The amendments to the said Act were published in Dz. U. of 2010 No 257, item 1726, of 2011 No 84, item 455 and No 185, item 1092 and of 2012 item 951.

⁴² The amendments to the said Act were published in Dz. U. of 2010 No 257, item 1726, of 2011 No 185, item 1092 and of 2013 item 675.

2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146).

7. The Centre may also perform other tasks than those defined in paragraph 1 while implementing the operational programmes referred to in the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective.”.

Article 95. Article 115(2) of the Act of 15 April 2011 on health care activity (Dz. U. of 2013, item 217, as amended⁴³) shall read as follows:

“2. Paragraph 1 shall apply accordingly to the decision referred to in Article 5(9) of the Act of 6 December 2006 on the principles of development policy (Dz. U. of 2009, No 84, item 712, as amended⁴⁴) and in Article 2(2) of the Act of 11 July 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014–2020 financial perspective (Dz. U. item 1146).”.

Chapter 18

Transitional and final provisions

Article 96. The cooperation programmes referred to in the ETC Regulation, adopted by the European Commission before the date of entry into force of the Act, shall become the cooperation programmes within the meaning of this Act.

Article 97. 1. The draft Operational Programme Food Aid 2014-2020, adopted by the Council of Ministers before the date of entry into force of the Act, shall become the Operational Programme within the meaning of the Act amended in Article 85, in the wording stipulated in this Act, and may be amended.

2. If the European Commission approves the draft Operational Programme Food Aid 2014-2020 before the date of entry into force of the Act, the Programme shall become the Operational Programme within the meaning of the Act amended in Article 85, in the wording stipulated in this Act, and may be amended.

Article 98. 1. Financial resources from contributions under the national and regional operational programmes to financial engineering instruments, implemented pursuant to Article 44 of the Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.07.2006, p. 25, as amended), after the fulfilment of the commitments stemming from the agreements on co-financing with regard to their use pursuant to Article 78(7) of the Regulation, which are not used in the agreements with the recipients of support provided by financial engineering instruments and the funds returned by the recipients to financial engineering instruments shall be re-used for implementation of objectives laid down in Article 78(7) of the Regulation, pursuant to Article 152(1) of the General Regulation.

2. In order to reuse the resources referred to in paragraph 1, the managing authority shall open an account with Bank Gospodarstwa Krajowego to service the financial engineering instruments.

3. Financial servicing of the account referred to in paragraph 2 shall be provided in line with the agreement between the managing authority and Bank Gospodarstwa Krajowego.

4. The only administrator of the financial resources on the account referred to in paragraph 2 shall be:

- 1) the minister competent for regional development – with respect to funds coming from the national operational programme;
- 2) the voivodeship board – with respect to funds coming from the regional operational programme.

5. The financial resources on the account referred to in paragraph 2 shall be released by Bank Gospodarstwa Krajowego only at the request of the entity specified in paragraph 4.

Article 99. The provisions of the Act amended in Article 90, in the wording stipulated in this Act, shall apply to the issues concerning the determination and imposing of the financial corrections referred to in Article 98 of the Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999.

⁴³ The amendments to the consolidated text of the said Act were published in Dz. U. of 2014 item 24, 423, 619 and 1138.

⁴⁴ The amendments to the consolidated text of the said Act were published in Dz. U. of 2009 No 157, item 1241, of 2011 No 279, item 1644, of 2012 item 1237, of 2013 item 714 and of 2014 item 379 and 1146.

Article 100. The provisions of Article 121(2) of the Act amended in Article 92, in the wording stipulated in this Act, shall apply for the first time to the Budget Act for 2015.2

Article 101. The provisions of Article 189(1) and (2) of the Act amended in Article 92, in the wording stipulated in this Act, shall apply to the funds transferred under the operational programmes covering the 2014-2020 financial perspective.

Article 102. Within a month from the entry into force of the Act, the managing authority shall publish on its website and on the portal referred to in Article 115(1)(b) of the General Regulation, the schedule of calls for applications for project co-financing under the competitive procedure, which are planned for the year in which the Act entered into force.

Article 103. The Act shall enter into force 14 days after its publication.

President of the Republic of Poland: *B. Komorowski*