

**FUNDING AGREEMENT**  
**INTERNATIONAL RESEARCH AGENDAS**  
**PRIORITY 2 OF THE EUROPEAN FUNDS FOR SMART ECONOMY 2021-2027 PROGRAMME**  
**(FENG)**

Funding Agreement No. ....

*Project title*

**Designation of the Parties to this Agreement**

..... hereinafter referred to as the „Institution”

..... hereinafter referred to as the „Beneficiary”

**§ 1.**

**Subject matter of the Agreement**

1. Under this Agreement, the Institution shall provide funding to the Beneficiary for the implementation of the Project (*Project Title*) from the 2nd Priority funds of the Programme European Funds for Smart Economy 2021-2027 (FENG) - hereinafter referred to as the Agreement.
2. The Beneficiary shall implement the Project with due diligence and use the funding in accordance with the Agreement.
3. The total cost of the Project is PLN ..... (in words: PLN .....).
4. The total amount of eligible expenditure is PLN ..... (in words: PLN .....).
5. The total amount of funding is PLN ..... (in words: PLN .....).<sup>1</sup>
6. If an Applicant that has received funding under the IRAP Programme during its implementation receives funding under the Teaming for Excellence competition, the IRAP Project Beneficiary will be able to apply for an increase in funding of up to a maximum of the equivalent of EUR 8 million, under the terms and conditions determined by the Institution.

**§ 2.**

**General Project Implementation Terms and Conditions**

1. The Beneficiary is implementing the IRAP Project under the title: ....., hereafter referred to as the IRAP Project, whose HeadResearcher is .....
2. The Beneficiary undertakes to implement the IRAP Project with due diligence, in accordance with:
  - 1) Application for Funding No. .... submitted in Competition No. .... In the event of any doubt as to the applicable version of the Application for Funding, the final version accepted for funding is held by the Institution and available to the Beneficiary and the Head Researcher of the Project in the Institution's electronic system.
  - 2) The Agreement including its appendices;

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<sup>1</sup> The amount is subject to change in accordance with the rules set out in § 3 par. 25-26.

- 3) The applicable national and European Union law, in particular Union policies, including those relating to state aid, public procurement, labour law and the horizontal principles of Article 9 of the General Regulation<sup>2</sup>, The Charter of Fundamental Rights of the European Union (Articles 1, 3-8, 10, 15, 20-23, 25-28, 30-33) and the Convention on the Rights of Persons with Disabilities (Articles 2-7, 9);
  - 4) the applicable guidelines provided by the Minister responsible for regional development issued pursuant to Article 5 par. 1 of the Implementation Act.
3. The Beneficiary undertakes to achieve the objectives and guidelines of the Project as defined in the application for funding. 4.
  4. The Beneficiary shall not, without the approval of the Institution, transfer any rights, responsibilities or receivables arising from the Agreement to another entity.
  5. On account of the funding granted for the Project, the Institution shall not claim any rights to the results of the research arising from the work carried out under the Project.
  6. The Beneficiary shall be solely responsible towards third parties for any damages caused by Project implementation.
  7. The Beneficiary undertakes to obtain the relevant approvals and permits for the implementation of the Project, as referred to in Article 3, par. 1, item 13 of the Act on environmental impact assessment, in case this affects the Project.
  8. The Beneficiary undertakes to submit the completed form "Analysis of the project's compliance with environmental policy", including a copy of the investment permit. If an investment permit is not required, the Beneficiary need only submit the completed form "Analysis of the project's compliance with environmental policy".
  9. The Beneficiary undertakes to obtain all ethical or other committee approvals and other legally required authorisations necessary for conducting the research to which they relate prior to the commencement of such research and undertakes to ensure that no research requiring approval or authorisation under the applicable regulations is conducted until all necessary approvals and authorisations have been obtained.
  10. The Beneficiary undertakes to provide the Institution, before the first payment of the grant and, at the latest, within 14 days of signing the grant agreement, with the following documents<sup>3</sup>:
    - a. a document confirming the employment of the Chief Project Researcher in accordance with the application for funding of the Project and this Agreement,
    - b. a confirmation of the provision of security, if applicable in accordance with § 12,
    - c. a document confirming access to laboratory space and equipment as part of the application for funding.
  11. The Beneficiary shall be entitled to submit a request for an extension of the time limit for providing the documents, including justification. The Institution shall extend the time limit for providing the documents referred to in par. 10 if it considers the Beneficiary's request reasonable.
  12. The Beneficiary undertakes to purchase infrastructure in accordance with Green Public Procurement criteria <sup>4</sup>, including, if possible, taking energy consumption parameters into account at the time of purchase or during the awarding procedure<sup>5</sup>.

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<sup>2</sup> In the case of working regulations, it is necessary to take into account the premise indicated in Article 9(3) of the General Regulation such as, among others: gender, race or ethnic origin, religion or belief, disability, age or sexual orientation.

<sup>3</sup> If applicable, this requirement may arise during the assessment process.

<sup>4</sup> See the following website: <https://www.uzp.gov.pl/baza-wiedzy/zrownowazone-zamowienia-publiczne/zielone-zamowienia>

<sup>5</sup> If applicable.

13. The Beneficiary undertakes to handle waste in accordance with the waste hierarchy, with particular emphasis on waste prevention during and after project implementation in accordance with the Act of 14 December 2012 on Waste.
14. Subject to par. 14 and § 6 par. 12, upon completion of the use of fixed assets purchased under the Project, the Beneficiary undertakes to handle them in such a way as to prevent waste. If a fixed asset becomes waste, the Beneficiary undertakes to manage said waste in accordance with legal standards on waste management and taking into account the manufacturer's recommendations<sup>6</sup>.
15. The Beneficiary undertakes to manage hazardous substances/waste generated during or after the implementation of the Project in accordance with the Act of 14 December 2012 on waste and subject to par. 13<sup>8</sup>.
16. The Beneficiary undertakes to implement the Project in accordance with the requirements specified in the Directive on the assessment of the effects of certain public and private projects on the environment, the Directive on the conservation of wild birds<sup>7</sup>, the Directive on the conservation of natural habitats and wild fauna and flora<sup>8</sup> as well as the Directive establishing a framework for community action in the field of water policy<sup>9</sup> (insofar as it relates to the Project concerned).
17. The Beneficiary undertakes to be climate-proof in the case of investments in infrastructure with an expected lifespan of at least five years, in accordance with Article 73(2)(j) of the General Regulation<sup>10</sup>.
18. The Beneficiary undertakes to exercise due diligence and to safeguard equipment and IT systems<sup>11</sup> against cyber-attacks<sup>12</sup>.
19. To the extent necessary to achieve the objectives to be pursued under the Agreement, each Party shall be responsible, independently and autonomously, according to the circumstances applicable, for ensuring that the processing of personal data complies with the Agreement and the generally applicable regulations. If, in the course of the implementing the Project, it becomes apparent that the implementation of the Project requires the entrustment of the processing of personal data or the provision of data, the Beneficiary undertakes to conclude the agreements required by law.
20. During the term of the Agreement, the Beneficiary undertakes to provide the institution and the bodies authorised by the institution with all information or documents relating to the implementation of the Agreement and the disbursement of funds within the time limits and in the manner specified by the Institution.

## § 2a.

### Detailed Project Implementation Terms and Conditions

1. Contractors of the project are leaders of research groups and members of their teams (students, PhD students, junior postdoctoral researchers). Project Contractors may also include: person responsible for the process of technology transfer and co-operation with entrepreneurs, independent

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<sup>6</sup> If applicable.

<sup>7</sup> Directive 2011/92/UE of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (unified version) (Dz.U. L 026 z 28.1.2012, s. 1, as amended).

<sup>8</sup> Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (unified version) (OJ L 020, 26.1.2010, p. 7, as amended).

<sup>9</sup> Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7 as amended).

<sup>10</sup> Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (codified version) (Journal of Laws of 22.12.2000, p. 1 as amended).

<sup>11</sup> If applicable.

<sup>12</sup> This includes computer equipment and systems, but also other apparatus, machinery and equipment that the Beneficiary will use in the course of the Project.

<sup>13</sup> If applicable.

researchers, technicians or other R&D staff. The Beneficiary will also provide dedicated and adequate personnel for Project administration.

2. Persons employed as individual researchers shall not be employed for more than a total of six months.
3. All research team leaders to be funded by the Project must have been selected in competitions run by the ISC or identified in the application for funding in accordance with the Regulations for Project Selection.
4. Employment in the form of a civil law contract requires compliance with the provisions of the Eligibility Guidelines.
5. If the IRAP Unit still employs other R&D staff or research groups not funded by the project, the ISC must, no later than 12 months after the start of the project, make a positive evaluation of these staff and the leaders of these groups for their continued work in the IRAP Unit and forward it to the Institution. Persons who pass the evaluation may continue to work in the IRAP Unit, but their salaries will not be an eligible cost for the project. The salaries of these persons can only be eligible for the project if they are recruited on a competitive basis for substantive positions in accordance with the provisions of this Agreement.
6. During Project implementation, the Beneficiary must run competitions for the positions of: research group leaders, PhD students, junior postdoctoral researchers financed within the Project and the person responsible for technology transfer and co-operation with entrepreneurs, if he/she wants to involve such persons. The requirement to run competitions does not apply to persons indicated in the application for funding, persons employed in technical positions, individual scientists and ERC grant holders.<sup>13</sup> A positive opinion from the ISC is required for ERC laureates and independent researchers.
7. The following rules shall apply to running the competitions referred to in par. 3.:
  - 1) Information on the competition shall be published, at least on the Beneficiary's website and on the EURAXESS website, also in English,
  - 2) Information on the competition shall include, in particular, the job description, the requirements for candidates, the financial conditions (including, for research group leaders, information on the rules and possibilities for financing or guaranteeing the establishment of the team: the "start-up package"),
  - 3) Criteria for the recruitment of research group leaders will be defined by the ISC and should include at least the requirements applied by the Institution in the Regulations for Project Selection when assessing candidates for team leader.
  - 4) The IRAP Unit shall provide the Institution with 14 days' notice of the planned method of advertising and running the competition and the expected dates of interviews with candidates to ensure that representatives of the Institution can participate in the recruitment process as observers,
  - 5) The IRAP Unit shall document the recruitment process in the form of a protocol, which shall include at least: information on the announcement of the competition, the selection criteria and the dates of the recruitment, the lists of candidates, the marks obtained by the candidates during the recruitment, including the reasons. In order for a person to be eligible for a salary or grant, the recruitment procedure must have been carried out correctly, as evidenced by the protocol; this must be approved by the institution, which may appoint external experts to assess the recruitment protocol.

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<sup>14</sup> In compliance with the provisions of the Eligibility Guidelines

8. The Beneficiary is required to establish an ISC, at the request of the Head Researcher, operating on the basis of the Regulations adopted by the Beneficiary and in force in the IRAP Unit. The Regulations will define in particular the manner of appointment, the terms of office of the members, the removal and appointment of the chairman and the management of potential conflicts of interest of the ISC members in tasks performed by the ISC.
9. The number of ISC members shall be at least five persons. At least half of the members of the ISC shall be scientists (persons with a degree of professional standing in their field), at least half of whom must be employed in foreign research units. ISC members must not have a relationship with an IRAP entity in terms of economic activity<sup>14</sup>, including companies with agreements with the IRAP Unit, nor have joint grants or publications during the five years preceding the start date of the Project.
10. The ISC's main tasks include:
  - 1) Conducting competitions for leaders of research groups working in the IRAP Unit, including a competition in the event of a change of the Head Researcher of a project, approving the scope of the competition requirements, evaluating and recommending their employment.
  - 2) Providing an opinion on the decision to employ independent researchers and ERC awardees in the IRAP Unit.
  - 3) Providing an opinion on changes to the project in relation to the Research Agenda and its periodic review.
  - 4) Evaluating the work of all Research Group Leaders and their teams in the IRAP Unit at least every three years.
11. The Beneficiary will ensure that representatives of the Institution can attend ISC meetings and will inform the Institution of changes in the composition of the ISC within 30 days of the change.
12. When implementing the Project and during the period of its sustainability, the Beneficiary undertakes to:
  - 1) refrain from implementing directly the results of the industrial research and development or development work carried out as a result of the implementation of the project, unless the economic activity of the Beneficiary is ancillary within the meaning of point 20 of the Community framework for State aid for research, development and innovation activities;
  - 2) provide access to the results of the industrial research and development carried out on a market basis within the meaning of the Framework Principles, with any profits from these activities being reinvested in the core business of the Beneficiary or, if commercial exploitation is not justified, free of charge, while maintaining equal access to the above research results, taking into account the provisions on copyright and industrial property rights.
13. In case of ancillary economic activities carried out by the Beneficiary in accordance with point 20 of the framework, the Beneficiary is obliged to carry out an annual monitoring of the use of the funds, within a deadline and in accordance with a model agreed with the institution, after the end of the calendar year in question, and to provide it with the relevant information.

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<sup>15</sup> Links with enterprises should be understood as links consisting in: 1) participating in the company as a partner in a civil law partnership or partnership, holding at least 10% of shares or stocks, performing the function of a member of an advisory, supervisory or managing body, proxy or attorney-in-fact; 2) remaining with the entrepreneur in: marriage, consanguinity or affinity in the direct line, consanguinity or affinity in the collateral line up to the second degree, or related by adoption, custody or guardianship, or remaining in cohabitation with the entrepreneur, his or her legal representative or members of management bodies or supervisory bodies of enterprises operating in an area similar or tangential to the R&D works of the Project; 3) being in such a legal or factual relationship with the entrepreneur that there is a reasonable doubt as to their impartiality or independence in connection with granting access to the results of the Project.

### § 3.

#### General Funding Terms and Conditions

1. The Institution shall transfer funding to the Beneficiary on the basis of applications for funding, submitted within the time limits specified in the Payment Schedule, to the Beneficiary's bank account no. .... (for advance payments) or to the Beneficiary's bank account number ..... (for reimbursement payments), subject to par. 14, § 2 par. 8, 9 and 10, § 4 and § 9.
2. Due to the possibility of combining the implementation of the Project with other projects implemented at the same time, in the case of overlapping the whole or part of the Project with these projects, the Beneficiary shall each time obtain a positive evaluation from the ISC of the IRAP Unit in this matter, submit it to the Institution and comply with the principles of avoidance of double-financing and fulfilment of the conditions concerning the hourly limits related to the professional engagement of the Project personnel referred to in the *Guidelines on eligibility of expenditures for the years 2021-2027*.
3. Expenditure in excess of the total amount referred to in par. 1 shall be borne by the Beneficiary and shall not be eligible.
4. The Beneficiary undertakes to cover any ineligible expenditure of the Project.
5. In the event of a change to the amount of eligible expenditure as a result of a change to the scope of the project, the amount of the grant awarded shall be changed after approval by the Institution, if the Institution publishes rules for applying for changes to the project resulting in a change to the amount of the grant.
6. Payment of the grant shall be subject to the Beneficiary's submission of a duly completed application for payment and its approval by the Institution.
7. The principal investigator of the project is the holder of the funds awarded under the project. The disbursement by the Beneficiary of the funds provided by the Institution for the Project, including the lump sum for indirect costs, requires the approval of the Principal Investigator of the Project.
8. Failure to incur expenditure does not relieve the Beneficiary of the responsibility to submit payment requests with a completed reporting section describing the progress of the project implementation, including reporting on indicators.
9. The Beneficiary shall submit payment claims via CST2021 at least once every three months<sup>15</sup>.
10. The Beneficiary undertakes to keep documents relating to the implementation of the Project and the Agreement, with the exception of expenditure reimbursed by simplified methods (i.e. flat rates for indirect costs or unit rates for training activities), particularly:
  - 1) Documentary evidence of expenditure, i.e.:
    - a) accounting documents (invoices or documents of equivalent probative value), confirming that expenses have been incurred and confirming that payments have been made, described in a manner enabling them to be assigned to specific categories from the Application for Funding,
    - b) acceptance protocols documenting the provision of services or supplies, documents confirming the acceptance of fixed assets for use or other documents confirming the Project's compliance with the Agreement's terms and conditions,
    - c) documents related to carrying out procurement procedures for expenditures shown in a given request for payment,
    - d) in case of leasing: a leasing agreement with a repayment schedule,

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<sup>16</sup> If the Beneficiary of a project financed from European funds is a public finance sector entity, the eligible expenditure shall be accounted for in the manner and within the time limits stipulated in Article 190 of the Act on Public Finances.

- e) in the event of a used fixed asset<sup>16</sup>:
    - i. a statement from the Seller to certify that the fixed asset was not co-financed from EU funds or national subsidies,
    - ii. a statement from the Beneficiary that the price of the used fixed asset does not exceed its market value as of the date of purchase and is lower than the price of a similar, new fixed asset,
    - iii. a statement from the selling entity identifying the Seller of the fixed asset, place and date of its purchase,
  - h) extracts from the bank account for the pre-financing for the period to which the application for payment relates, in the event that the pre-financing is cleared,
  - i) in case of salaries and non-salary labour costs: copies of payrolls, employment agreements, annexes to employment agreements, delegations to carry out work in the project, the responsibilities of employees performing tasks as part of the project, time sheets, bonus and remuneration regulations (in the event of settling the costs of bonuses, allowances, etc. as part of the project), confirmation of payment of remuneration and advance payments to the Tax Office and contributions to the National Insurance Institution, including a statement from the Beneficiary that the amount of payments to the Tax Office and the National Insurance Institution includes contributions related to project salary;
  - j) in the event of civil-law contracts: copies of the agreements concluded, bills settling the agreement, work acceptance protocols indicating correct performance of tasks, confirmation of payment of remuneration on account of the civil-law contracts concluded and payment of advance payments to the Tax and National Insurance Institution, including the Beneficiary's statement that the amount of payments to the Tax and National Insurance Institution includes contributions related to the project salary (if applicable) and a statement to certify that the agreements were not concluded with an employee of the Beneficiary;
  - k) in the event of depreciation costs for equipment or apparatus, a depreciation table or an extract from the depreciation table, certified by the person entrusted with keeping the accounting ledgers,
- 2) Documents confirming the achievement of Project implementation indicators specified in the application for funding.

11. The Beneficiary shall undertake to make available to the Institution, upon its request and throughout the duration of the Agreement, all the IRAP and internal regulations or procedures and agreements concluded. The Institution shall be entitled to require the Beneficiary to introduce amendments to the regulations, procedures or agreements in the event of their non-compliance with the Agreement or the Regulations for Project Selection and the commonly applicable laws, and the Beneficiary shall undertake to introduce all the requested amendments immediately, but no later than within the time limit set by the Institution for this purpose.

12. The Institution verifies and approves the payment application within 45 days of its receipt, whereby this deadline refers to the first correctly completed version of the payment application.

13. If the payment application contains any deficiencies or errors, the Beneficiary shall, upon the request of the Institution, submit the missing or corrected documents within seven days of receipt of said

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<sup>17</sup> This does not apply to large enterprises granted regional investment aid. Large companies are only responsible for acquiring new assets.

request. The Authority may approve the payment claim with the exception of expenditure whose eligibility has not been properly documented.

14. Verification of a payment claim shall be suspended in the event of the Beneficiary submitting an amendment application affecting the data contained in the payment claim submitted. The time limit for the verification of the payment claim shall start to run on the day of the completion of the change request referred to in the first sentence.

15. (The Institution may correct obvious typographical or accounting errors in the payment application, informing the Beneficiary thereof in the information on the result of the verification.

16. The authority shall inform the Beneficiary without delay of the approval of the payment claim.

17. The final payment shall be made provided that the material and financial scope of the Project has been completed or the Project has been declared completed by the Authority and a final payment application has been submitted and approved by the Authority, subject to the provisions of par. 9, para. 7-8 of the Agreement.

18. The Beneficiary shall not be entitled to compensation in case of a default in issuing the payment order or the payment being made as a result of:

- 1) lack of funds in the Institution's financial plan;
- 2) a default in the payment of funding caused by factors beyond the control of the Institution;
- 3) a default caused by the Payer in transferring funds on account of issued payment orders to the bank account of the Beneficiary;
- 4) lack of funds on the account maintained by the Payer from which payments are made;
- 5) withholding or refusal by authorised institutions, including, among others, the European Commission, to grant support from public funds;
- 6) withholding of funding in cases indicated in the Agreement.

19. The amount of eligible expenditure and the amount of funding referred to in § 1 par. 4 and 5 shall be reduced by the amount to be reimbursed on account of irregularities.

20. In the event of expenditure being paid in foreign currency, in order to settle the eligible expenditure, its value on the date of incurring (actual cash outflow) should be converted into PLN in accordance with the applicable legal provisions and the accounting policy adopted by the Beneficiary.

21. The Beneficiary shall keep separate accounting records of Project expenditure in a transparent and reliable manner, so that individual accounting operations related to the Project can be identified. Accounting documents must be marked with at least the number of the Agreement under which the expenditure is implemented<sup>17</sup>.

22. In the event of settlement of expenditure in the form of a flat rate for indirect costs of 25%, the payment of funding or approval of an application for funding clearing an advance shall be conditional upon:

- 1) presentation of the expenditure on which the rate is calculated and its validation by the Institution;
- 2) verification of the correctness of the calculation of the limit of expenditures covered by the flat rate;
- 3) positive verification of the reporting part of the payment application.

23. Expenditures settled by means of simplified methods of settling expenses are treated as incurred expenses. Therefore, the Beneficiary is not responsible for collecting or describing documents in order to submit them to the Institution to confirm that the expenses were incurred.

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<sup>18</sup> Not applicable to expenditure settled by simplified methods.

24. The Institution envisages the possibility of changing the amount of funding, with or without changing the project implementation period referred to in § 5 item 2, on the basis of an internal call for proposals announced by the Institution and on its terms and conditions.
25. If an internal call for proposals is announced, in accordance with the conditions specified by the Institution in the announcement of the internal call for proposals referred to in par. 24, the Beneficiary is entitled to submit to the Institution an application for funding modification of the Agreement, including the amount of the eligible costs of the Project and thus the amount of funding, if the announcement refers to this. However, the Application must be submitted and should contain all information required in the announcement.

#### **§ 4. Advance payment**

1. The advance payment, which may not exceed the amount specified in the Payment Schedule and subject to the condition referred to in par. 4, shall be paid on the basis of a payment application submitted by the Beneficiary and approved by the Institution, to a separate bank account belonging to the Beneficiary for advance payments, as referred to in § 3 section 1.
2. Payments made from a separate bank account for pre-financing may only be made for eligible expenditures of the Project. Payments made from the separate bank account for advance payments for expenditures not related to Project implementation and for ineligible expenditures shall be treated as funds referred to in Article 207 par. 1 item 1 of the Act on Public Finances.
3. The total amount of co-financing provided as advance payments shall not exceed a maximum of 95% of the total amount of Project co-financing and shall be settled in full, at the latest by the end of the eligibility period for Project expenditure referred to in § 5 par. 2. The remaining 5% of the co-financing amount shall be paid in the form of reimbursement of expenditure incurred by the Beneficiary after the acceptance of the final payment application by the Institution.
4. The highest advance payment tranche under the Project may not exceed, at any given time, 20% of the funding referred to in § 1.5 of the Agreement.
5. (5) In justified cases, the Institution is entitled to change the amount of the advance payment tranche.
6. The remaining amount of funding may be transferred to the Beneficiary with the approval of the Institution for intermediate payment applications or final payment applications submitted by the Beneficiary within the time limits specified in the Payment Schedule. In the event of the total amount of the advance payment specified in the Payment Schedule exceeding the amount indicated in the regulation on advances, the Beneficiary (who is under obligation to set up a security) shall set up an additional security in one or more of the forms referred to in § 5 par. 3 of the Regulation on Advance Payments, amounting to the equivalent of at least the highest advance tranche set out in the Payment Schedule for a period starting from the date of submission of an application for payment of the first advance tranche and finishing six months after the end of the expenditure eligibility period referred to in § 5 par. 2.
7. In the event of an increase in the advance payment as a result of changes to the payment schedule, the Institution may require that additional security be established, even if the amount referred to in par. 6 is not exceeded.
8. The condition for receiving the next pre-financing tranche is settlement by the Beneficiary of at least 70% of all the pre-financing tranches transferred so far.

9. The advance payment tranche should be cleared within six months of the date of receipt of said tranche and consists in the indication in a payment request for the following:
  - 1) the eligible expenditure actually incurred clearing an advance tranche, or
  - 2) the expenditure actually incurred in the expenditure category(ies) in respect of which a flat rate has been charged or
  - 3) the reimbursement of unused funds.
10. In the event of failure to submit an application for payment for the amount of eligible expenditure or failure to return the unused part of the advance within 14 days from the date of expiry of the time limit referred to in par. 9, interest shall be charged on the funds remaining to be settled, transferred under the advance in the amount defined as for tax arrears, calculated from the date of transfer of funds to the date of submission of the payment application or to the date of return of the unused part of the advance.
11. The provisions of Article 189 of the Act on Public Finances shall apply to the recovery of interest referred to in par. 10. If the Beneficiary performs the repayment of the advance payment after the deadline without interest in the appropriate amount, the Institution shall divide the repayment into the principal amount and interest in accordance with Article 55 § 2 of the Act of 29 August 1997 on Tax Ordinance.
12. Bank interest accrued during the calendar year on the funding provided as advance payment shall be repaid by the Beneficiary by 15 January of the following year by a separate transfer to bank account no. ....

## **§ 5.**

### **Eligibility of expenditures**

1. Expenditure eligible for funding shall be that which, at the same time:
  - 1) is necessary for proper implementation of the Project;
  - 2) complies with the expenditure categories indicated in the Application for funding;
  - 3) was actually incurred during the expenditure eligibility period, in accordance with the Guidelines on Expenditure Eligibility for 2021-2027, the Agreement on Project Funding and the Catalogue of Eligible Expenditures under Measure 2.1 of the FENG, constituting an Appendix to the Regulations for Project Selection.
  - 4) has been properly documented (does not apply to costs settled as a lump sum)
  - 5) has been verified and approved by the Intermediate Body;
2. The eligibility period for Project expenditure shall commence on..... and end on ....., whereby the Project expenditure eligibility period cannot be longer than until 31 December 2029. The final payment application should be submitted within 30 days from the end of the Project implementation period.
3. The Guidelines on Eligibility of Expenditure 2021-2027 in the version applicable at the time the expenditure is incurred shall apply to the assessment of the eligibility of expenditure incurred, subject to paras. 6 and 7.
4. The Guidelines on Eligibility of Expenditure for 2021-2027 in the version in force on the date of initiation of the procedure leading to the conclusion of a given agreement shall apply to the assessment of the correctness of the agreements concluded in the course of the implementation of the Project as a result of the procurement procedures carried out.

5. In the event of any amendment to the Guidelines on Eligibility of Expenditure for the years 2021-2027, with regard to unpaid expenditure incurred before the date of application of the new version of the Guidelines, the Beneficiary may apply the new Guidelines if they introduce more favourable solutions for the Beneficiary.
6. . Expenditure incurred by the beneficiary before the beginning of the period of eligibility of expenditure referred to in par. 2 shall be considered ineligible).
7. Expenditure on value added tax (VAT) shall be considered ineligible).
8. The beneficiary shall prepare and conduct the procurement procedure in a manner that ensures fair competition and equal treatment of researchers in accordance with the Expenditure Eligibility Guidelines 2021-2027 or, in the case of entities acting as contracting authorities within the meaning of the Act of 11 September 2019 on Public Procurement Law, in accordance with that act<sup>18</sup>.
9. In the event of non-compliance by the Beneficiary with the procurement procedure and rules referred to in par. 8, all or part of the expenditure relating to that procurement shall be considered ineligible by the Institution in accordance with the Annex to the European Commission Decision establishing guidelines for determining financial corrections to expenditure financed by the Union in the event of non-compliance with the applicable procurement rules.
10. In the event of concluding an agreement with researchers in a foreign language, the beneficiary shall be obliged to provide a chartered translation into Polish at the request of the Institution.

#### **§ 5a**

#### **Remunerations and stipends**

1. The amount of monthly remuneration for Project personnel is included in the application for funding and is determined on the basis of the Beneficiary's remuneration regulations adequate to ensure the achievement of the Project goal to be pursued. The remunerations proposed by the Beneficiary are subject to approval by the Institution on the basis of expert opinion.
2. The Head Researcher and other leaders of research groups, receiving remuneration from Project funds, cannot at the same time receive remuneration as part of another project financed by the Institution, with the exception of the PoC and PRIME project in specific FTE, with the approval of the Institution.
3. The rules for awarding and paying grants are defined in the Regulations for awarding stipends being an assistance for project participants in the FENG 2021-2027, in the scope of the Foundation for Polish Science programmes, constituting Appendix No. 7 to the Agreement.
4. The Beneficiary agrees not to pay PhD students any remuneration from Project funds during the period they receive grants from Project funds.

#### **§ 6.**

#### **Project monitoring and evaluation**

1. The Institution shall monitor the implementation of the Project, particularly the attainment of Project indicators within the timelines and values specified in the Agreement and compliance with the horizontal rules and EU policies referred to in Article 2 par. 2 item 3.

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<sup>19</sup> If applicable

<sup>31</sup> If applicable.

2. The Beneficiary shall inform the Institution about the indicators included in the CST2021 being attained within the framework of the payment requests.
3. The Beneficiary shall inform the Institution immediately of any risks or irregularities in the implementation of the Project.
4. The monitoring shall involve, in particular, reviewing the progress of the implementation of the Project at least once every three months on the basis of the information provided by the Beneficiary in his or her payment requests, including the information referred to in par. 2 and other documents.
5. The beneficiary shall be responsible for reporting on indicators and compliance with the horizontal rules and EU policies referred to in § 2 par. 2 item 3, during the implementation of the Project and with regard to the sustainability of the Project.
6. The Institution shall carry out a mid-term review of the Project with the participation of external experts twice during the implementation of the Project: after 12 and after 36 months from the beginning of the implementation process for the Project.
7. The first interim review of the Project shall be concerned with:
  - 1) assessing the progress of the Project
  - 2) methods of implementing the organisational structure proposed in the application,
  - 3) implementation of good practices, e.g. when recruiting researchers,
  - 4) co-operation with a partner institution from abroad,
  - 5) evaluation analysis of employees engaged before the beginning of the Project (if applicable).
8. The second interim review of the Project shall be concerned with:
  - 1) assessing the progress of the Project
  - 2) assessing the scientific excellence of research group leaders, composition of the teams and other personnel, including the number of new research groups in the IRAP implementing unit and their activity in applying for ERC grants or other equally prestigious grants,
  - 3) establishing co-operation with entrepreneurs and implementation of a plan to commercialise Project results,
  - 4) the level of internationalisation and development of R&D staff,
  - 5) the method of implementing good practices of data management, including the Data Management Plan adopted,
  - 6) the method of implementing good practices of knowledge and technology transfer, including Regulations on intellectual property management.
9. Should the Institution discover that the Project objective has been attained but the Beneficiary has not reached the value of product indicators specified in the Agreement, the Institution may reduce the amount of funding given in proportion to the degree of failure to achieve said indicators.
10. If the Institution decides that the Project objective has been attained, but the Beneficiary has failed to achieve the value of result indicators specified in the Agreement, the Institution may request the reimbursement of the funding in proportion to the degree of failure to achieve said indicators. The reduction shall be made taking into account the reduction made pursuant to par. 9.
11. For the purpose of monitoring Project implementation and evaluation, the Beneficiary shall, during the period referred to in § 9 par. 9, cooperate with the Institution or an entity authorised by the Institution, particularly:
  - a. upon request of the Institution, informing it of the project, including the values of the indicators attained and compliance with horizontal rules and EU policies, as referred to in § 2 par. 2 item 3;

- b. at the request of the Institution, providing information on the economic impact and other benefits generated by the Project; and
  - c. participating in surveys, interviews and providing information necessary for evaluations, including those commissioned by the Managing Authority.
12. The Beneficiary undertakes to preserve the durability of the Project as referred to in Article 65 of the General Regulation for a period of five years from the date of approval of the final application or the final payment to the Beneficiary, whichever is later.
13. The Beneficiary may, with the approval of the Institution, dispose of or perform the liquidation of a fixed asset purchased using funding which has become obsolete due to technological progress. In this case, the Beneficiary shall be obliged to purchase, with his/her own funds, another fixed asset with technical and functional parameters not worse than those of the fixed asset sold, within three months from the date of sale or liquidation of the fixed asset purchased with the funding, which will enable the Project to be implemented and its objective to be attained. In the event of the value of the fixed asset newly purchased being lower than the fixed asset sold, the Beneficiary shall be obliged to return the funding paid, respectively, to the value of the eligible costs included in the fixed asset newly purchased, within seven days of purchase. The provisions of § 11 par. 1 and 2 apply accordingly. The provision applies accordingly to the loss of a fixed asset.
14. The Beneficiary, within the deadlines indicated by the Institution, is obliged to submit an annual statement on the effects of the Project confirming fulfilment of the obligation referred to in par. 12.
15. Within 30 days after 12 months from the date of commencement of Project implementation and 30 days after 36 months from the date of commencement of Project implementation, the Beneficiary shall be obliged to submit an interim report to the Institution, including information on the progress of Project implementation. The Institution may define a template for the report. The interim report is subject to approval from the Institution.

## **§ 7**

### **Scientific reliability**

1. During his/her activities, the Beneficiary undertakes to ensure that the Code of Ethics of Laureates and Beneficiaries of the Foundation for the Benefit of Polish Science is observed.
2. The Beneficiary is obliged to properly collect, store all source data, research results and experiments and ensure their reliability and also obliges each research group leader to fulfil the above responsibilities.
3. The Beneficiary is obliged to introduce a Data Management Plan in the IRAP Unit and to implement good practices for knowledge and technology transfer, including Regulations for the management of intellectual property.
3. The Beneficiary shall be obliged to submit the data and results referred to in par. 2 immediately for review at the request of the Foundation.

## **§ 8.**

### **Communication and visibility**

#### **(Information and publicity-related responsibilities regarding EU support)**

1. The Beneficiary shall be obliged to comply with its information and publicity-related responsibilities, including informing the public of the funding of the Project by the European Union, in accordance with the General Regulation (particularly Appendix IX Communication and Visibility) and, in

accordance with the extract from the Handbook for Applicants and Beneficiaries of European Funds for 2021-2027, concerning information and publicity, constituting Appendix 8 to the Agreement.

2. The Beneficiary shall be obliged to:

1) place the sign of the European Funds, the colour sign of the Republic of Poland (if applicable, the full colour version) and the sign of the European Union where they are clearly visible, on:

- a) all documents and materials (including, but not limited to, printed or digital products) made available to the public and concerning the information and publicity-related activities of the Project
- b) all documents and materials for persons and entities participating in the Project, excluding internal documentation relating to Project personnel, products, equipment, vehicles, apparatus etc., produced or purchased by the Project, by permanent marking in the form of stickers;

2) immediately after the start of the physical implementation of the project, which involves material investments or the installation of purchased equipment, for projects exceeding EUR 500,000, a permanent information board should be installed at the site of the project implementation, highlighting the fact that the project has received EU funding.

If the location of the project does not ensure that information on the implementation of the project is easily accessible to the general public, the location of the plaque should be agreed with the Institution. The plaque must be displayed immediately after the start of the physical implementation of the project or the installation of the purchased equipment until the end of the life of the project;

3) For projects other than those referred to in Item 2) Within 6 months from the date of signing the Funding Agreement, at least one permanent poster of at least A3 size or a similar size electronic display highlighting the fact that the project has received funding from the EU must be placed in a visible location within the project.

4) post a brief description of the Project on the Beneficiary's website and on its social media pages. The description of the Project shall include:

- a) the title of the project or its short form,
- b) highlighting the fact that financial support is received from the European Union by placing the logo of the European Fund, the colour of the Republic of Poland and the logo of the European Union,
- c) tasks and activities to be performed within the framework of the project (description, what will be done, if necessary, what will be purchased)
- d) target groups (to whom the project is addressed, who will benefit from it),
- e) objective(s) of the project,
- f) impact, results of the project (if the description of tasks, activities does not include a description of impact or results),
- g) value of the project (total cost)
- h) the amount contributed from the European Funds

2) in all scientific publications or other materials (e.g. conference papers), including a verbal reference to the name of the project or its acronym and information on the source of funding, including the role of the institution, and, if possible, graphic labelling.

3) documenting information and promotion-related activities performed as part of the Project.

4) placing on information and promotion-related materials concerning the Project (such as the Project website/subpage, presentation, banner, roll-up, leaflet, brochure, film, etc.), information

on the source of financing, including the role of the Institution, by placing the graphic sign containing the European Funds sign, the colour sign of the Republic of Poland and the European Union sign, as well as the sign of the Institution. This information should also be placed on the materials provided to the media. In all verbal information provided to the media (e.g. during interviews, press conferences, public speeches), the Beneficiary should also indicate the source of financing for the Project, including the role of the Institution. The Beneficiary shall inform the Institution<sup>19</sup> of:

- a) a) Planned information and promotional events related to the project;
  - b) (b) other planned events and significant circumstances and impact related to the implementation of the project which may be important for public opinion and may serve to build the brand of the European Funds<sup>20</sup>.
3. The Beneficiary shall provide information on the planned events referred to in par. 7 letters a-b at least four weeks prior to the event via e-mail to the Institution: FENGpromocja@fnp.org.pl and feng2021@mfi.gov.pl. The information should include the date, time, location, subject, purpose and a brief description of the event, as well as contact details for the persons representing the Beneficiary involved in the event.
  4. Whenever requested by the Institution, the Beneficiary is obliged to arrange a joint information and promotion event for the media (e.g. press briefing, press conference) with representatives of the Institution.
  5. If the Beneficiary implements a Project in which the participation of project participants<sup>21</sup>, is planned, the Beneficiary is obliged to reliably and regularly enter up-to-date data into the search engine for support for potential beneficiaries and project participants, available on the European Funds Portal.
  6. In the event of the Beneficiary failing to comply with the obligations specified in par. 2 point 1 letters a-bc and points 2-5, the Institution shall call on the Beneficiary to take remedial action within the time limit and under the conditions specified in the call. If the Beneficiary fails to perform the remedial actions referred to in the call, the Institution may reduce the maximum amount of co-financing referred to in § 1 by no more than 3% of this co-financing, in accordance with the list of reductions in the value of the Project co-financing in the scope of communication obligations, which constitutes Annex 9 to the Agreement. The reduction is made in the manner and on the terms specified in Article 207 of the Act on Public Finances.
  7. In the event of a third party producing works within the meaning of Article 1 of the Act of 4 February 1994 on copyright and related rights related to communication and visibility (e.g. photos, videos, brochures, leaflets, multimedia presentations about the Project), created as part of the Project, the Beneficiary undertakes to obtain from that person proprietary copyrights to these works.
  8. Whenever requested by the Institutions or EU institutions (their bodies or organisational units), the Beneficiary undertakes to provide these entities with works related to communication and visibility (e.g. photos, videos, brochures, leaflets and multimedia presentations about the Project) produced as part of the Project.
  9. The Beneficiary undertakes to grant the entities referred to in par. 8 a free and non-exclusive license to use works related to communication and visibility produced as part of the Project (e.g. photos, videos, brochures, leaflets, multimedia presentations about the Project), as follows:
    - 1) on the territory of the Republic of Poland and other EU Member States

<sup>20</sup> Applicable to projects with a total cost of more than EUR 5,000,000.

<sup>21</sup> Project opening/closing events or the start/implementation/completion of a major project stage.

<sup>22</sup> In the case of the IRAP project, the participants of the project are scholarship holders receiving support on the basis of the Regulations constituting Annex 7 to the Agreement.

- 2) for a period of 10 years from the date of granting the licence
- 3) with an unlimited number of copies and media, in respect of the following fields of use:
  - a) recording – particularly by printing, recording in computer memory and on electronic media, as well as multiplication, reproduction and copying of such copies using any technique,
  - b) distribution and publication in any way (including: displaying or publicly playing or entering into computer memory and multimedia networks, including the Internet) – in whole or in part, as well as in combination with other works,
  - c) public distribution of works or copies thereof in any form (e.g. book, brochure, CD, Internet),
  - d) making available, including to Union institutions, bodies, offices or agencies, and to their staff, and making available to the public by any means of communication (e.g. the Internet);
  - e) storage and archiving in paper or electronic form;
- with the right to grant sub-licences to third parties under the conditions and fields of exploitation referred to in par. 9.
10. Graphic signs and obligatory designs of boards, posters and stickers are specified in the Book of Visual Identity and available on the following website: [www.funduszeuropejskie.gov.pl](http://www.funduszeuropejskie.gov.pl) .
11. Changing the e-mail addresses indicated in par. 3 and the website indicated in par. 10 does not require annexing the Agreement. The institution shall inform the Beneficiary thereof in a letter or by email, together with an indication of the date from which the changed address applies. The change is effective upon delivery of the information to the Beneficiary.
12. The Beneficiary acknowledges that the Beneficiary's inclusion in the list of projects published by the Institution means that the Beneficiary's data are included.
13. The Beneficiary undertakes to obtain the consent of the Main Contractor(s) and leaders of research groups for the dissemination by the Institution of their personal data (name and surname) and image, as well as information about their scientific activities for information and promotional purposes.
14. The institution has the right to publicly indicate the results obtained under the Project, which are not covered by confidentiality clauses in accordance with other general provisions.
15. Whenever requested by the Institution, the Beneficiary is obliged to provide information and evidence of information and promotion-related obligations being appropriately fulfilled.

## **§ 9.**

### **Control, audit and document retention**

1. The Beneficiary undertakes, in accordance with Articles 24-27 of the Implementation Act, to undergo a series of checks in accordance with the scope of the Co-financing Agreement, particularly: verification of documents related to expenses incurred by the Project (hereinafter: "verification of documents"), inspections at the place of implementation of the Project/ at the Beneficiary's headquarters and audits performed by the Institution and other institutions authorised to do so.
2. As part of fulfilling the obligation referred to in par. 1, the Beneficiary shall in particular:
  - 1) provide, at its registered office (in one room), at the request of the controllers, all documentation related to the Project and the Agreement, including access to the accounting computer system,

- as well as to all documents and computer files and any other media<sup>22</sup> related to the financial and technical management of the Project by the Beneficiary. If it is necessary to establish the facts regarding expenses incurred in the Project, the Beneficiary is also obliged to provide documents not directly related to its implementation;
- 2) provide the inspectors with access to the premises and areas where the Project is implemented or where its headquarters are located, and enable the inspection of fixed assets and intangible assets purchased, leased, rented, leased, depreciated or produced under the Project;
  - 3) provide oral and written explanations regarding the implementation of the Project during audits and ensure the presence of competent persons who shall explain to the inspectors the spending of funds and other issues related to the implementation of the Project;
  - 4) provide, at the request of the inspectors, extracts, statements, printouts, as well as copies of documents referred to in point 1<sup>23</sup>, and ensure the presence of a person who, during the inspection, will be authorised, on behalf of the Beneficiary, to certify the copy as being in conformity with the original;
  - 5) enable the institutions referred to in par. 1 to record the course of control activities by taking a photograph, film or sound recording – to the extent dictated by the subject of the inspection;
  - 6) is obliged to complete the post-inspection recommendations to the extent and date indicated in the Post-inspection Information.
3. Failure to comply with at least one of the obligations referred to in par. 2 shall be treated as an impediment to the inspection.
  4. The beneficiary shall be notified sufficiently in advance, unless the check is an ad hoc check.
  5. If irregularities are found, the Institution or other institution authorised under separate regulations to perform an audit may perform an audit aimed at re-checking the eligibility of expenditure and the correctness of the manner in which the Agreement is implemented.
  6. During an on-the-spot check, the institution or other institution authorised under separate provisions to carry out checks may verify the correct application of the flat rate.
  7. If the Institution becomes aware of suspected irregularities in the implementation of the Project or other significant deficiencies, the Institution or other institution authorised under separate regulations to perform an audit may perform an ad hoc inspection without prior notification to the Beneficiary. The provisions of par. 1 to 6 shall apply mutatis mutandis to the ad hoc inspection.
  8. The beneficiary is obliged to provide the Institution with copies of information and recommendations made following the audit as well as other equivalent documents compiled by the controlling authorities other than the Institution, if the results of these audits affect the Project, within seven days of the date of receipt of said documents.
  9. The Beneficiary shall keep all data related to the implementation of the Project in a manner that guarantees their proper security, including in particular documentation related to financial and technical management, procedures for concluding contracts with contractors, for the period referred to in Article 82(1) of the General Regulation<sup>24</sup>
  10. During the on-site inspection of the Project, the Beneficiary undertakes to present the original documents, copies of which have been submitted electronically, including those submitted under CST2021, related to the implemented Project. The transmission of documents by electronic means

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<sup>23</sup> This does not apply to expenditure settled in a simplified manner.

<sup>24</sup> This does not apply to expenditure settled in a simplified manner.

<sup>25</sup> i.e. for a period of 5 years from 31 December of the year in which the Institution made its last payment to the Beneficiary.

shall not relieve the Beneficiary of the obligation to keep the original documents for the period referred to in par. 9 and to make them available during on-the-spot checks.

## § 10.

### Termination of the Agreement and suspension or reduction of co-financing

1. The Agreement may be terminated by either Party with one month's notice in writing or electronically with a qualified signature. The party is obliged to indicate the reasons for termination.
2. The institution may suspend the payment of the grant or terminate the contract with one month's notice in writing or electronically with a qualified signature, particularly if:
  - 1) the Beneficiary refuses to submit to the inspection or hinders it or fails to comply with the audit recommendations within the prescribed period;
  - 2) the Beneficiary has made legal and organisational changes to its status threatening to pervert the implementation of the Project or impede the attainment of the Project's objectives;
  - 3) the Beneficiary implements the Project without permits and consents required by law, e.g. a decision on environmental conditions (if the Project includes activities listed in § 2 or § 3 of the Regulation of the Council of Ministers of 10 September 2019 on projects that may have a significant impact on the environment);
  - 4) the Beneficiary has failed to achieve the relevant Project indicators or has failed to provide indicators in the reporting part of the payment request;
  - 5) there is a fear of causing damage to public property, in particular when criminal or penal-fiscal proceedings are pending against the Beneficiary (who is a natural person or a member of the Beneficiary's bodies who is not a natural person) for the crime of giving false testimony, bribery, against property, credibility of documents, trading in money and securities, business turnover, banking system or other factor related to the performance of business activity or committed for financial gain, in connection with co-financing that has been granted from public funds for the implementation of the Project to this Beneficiary, an entity related to him or her personally or by capital or a member of the managing bodies of the above-mentioned;
  - 6) there is suspicion of fraud, corruption or any other crime affecting the EU budget;
  - 7) the Beneficiary has not submitted a payment claim on time or has not fulfilled his or her reporting obligations on time;
  - 8) the Beneficiary has not corrected a payment claim containing deficiencies or errors within the set deadline;
  - 9) the Beneficiary refuses to provide the Institution and authorised entities with information or documents concerning the implementation of the Agreement and disbursement of the co-financing;
  - 10) there is no progress in Project implementation in relation to the deadlines specified in the Schedule, which makes it reasonable to assume that the Project will not be implemented in full;
  - 11) errors or omissions in the dossier submitted have been found and have not been corrected or corrected within the prescribed period;
  - 12) the Beneficiary does not implement or improperly implements promotional and information-related activities as part of the Project;

- 13) The Beneficiary shall not carry out actions which comply with the horizontal principles to which he or she has committed him or herself to apply to the Agreement or has undertaken actions contrary to the principles referred to in Article 9 of the General Regulation<sup>26</sup>;
- 14) The Beneficiary has not provided properly prepared, corrected or supplemented documents referred to in § 2 clause 10 within the required deadlines or the Institution does not accept them.
3. The Institution may terminate the Agreement without notice in writing or electronically with a qualified signature with immediate effect if:
- 1) the Beneficiary misused the grant, received the grant unduly or to an excessive amount;
  - 2) the Beneficiary used the grant in violation of the procedures referred to in Article 184 of the Act on Public Finances, including awarding the contract in a manner contrary to the principles specified in the Agreement;
  - 3) the Beneficiary has not started the Project within three months from the date of commencement of the Project specified in the Project Schedule and has not obtained the Institution's consent to change the date of the Project;
  - 4) the Beneficiary has ceased its activities, is in liquidation proceedings or is in receivership;
  - 5) at the stage of applying for or granting co-financing or implementation of the Agreement or maintaining the sustainability of the Project or in the period corresponding to the durability of the Project, the Beneficiary did not disclose documents, statements or information relevant to the grant or implementation of the Agreement or presented documents, statements or information that is untrue, unreliable, not genuine, forged, altered, incomplete or raises reasonable doubts as to its veracity or reliability or is issued by persons acting without appropriate authorisation;
  - 6) the Beneficiary has committed irregularities and failed to remedy their causes and effects within the time limit set by the inspecting body;
  - 7) the Beneficiary has compromised the sustainability of the Project within the meaning of Article 65 of the General Regulation;
  - 8) the Beneficiary has not established or failed to provide performance security within the specified period (if applicable);
  - 9) the Beneficiary is obliged to repay the co-financing on the basis of a decision of the European Commission, in particular in connection with its recognition in whole or in part as state aid;
  - 10) the prohibition referred to in Article 12(1) of the Act of 15 June 2012 on the effects of entrusting work to foreigners staying on the territory of the Republic of Poland, contrary to the regulations, has been imposed on the Beneficiary by a final court judgement;
  - 11) The Beneficiary, despite being obliged to return funds allocated for the implementation of programmes financed with European funds, referred to in Article 207 par. 1 of the Act on Public Finances, did not refund the funds within 14 days of the date on which the decision referred to in Article 207 par. 9 of the Act on Public Finances became final, unless the Beneficiary was granted relief in repayment of receivables;

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<sup>26</sup> The provision also takes into account cases where the Beneficiary is a subsidiary or controlled entity of a local government unit in which discriminatory acts of local law established by the authorities of this LGU, contrary to the principles referred to in Article 9(3) of the general regulation, are in force.

- 12) preparatory proceedings have been initiated against the Beneficiary or persons for whom it is liable under the Act of 28 October 2002 on the Liability of Collective Entities for Acts Prohibited on Penalty in a case that may affect the implementation of the Project.
  - 13) the Head Researcher of the Project has violated the principles specified in the Code of Ethics for Beneficiaries and Laureates in FNP programmes;
  - 14) the objective of the Project has not been achieved;
  - 15) further implementation of the Project by the Beneficiary is impossible or pointless, particularly if such a circumstance has been revealed by the Institution during the 1st or 2nd mid-term review of the project referred to in § 6 section 6.
  - 16) the Beneficiary has ceased to implement the Project or is implementing it in a manner contrary to the Agreement or in violation of the law;
  - 17) the Head Researcher has ceased to implement the Project or cannot continue to implement the Project, and the Beneficiary has not applied for a change in the application or obtained the consent of the Institution in accordance with § 13 section 9.
4. The institution may unilaterally suspend payment of the subsidy or terminate the contract with one month's notice, which will result in the return of the entire subsidy with interest in accordance with the provisions of § 11.
  5. The Institution may also unilaterally shorten the project implementation period or change the scope of project financing, which may result in a reduction in co-financing, in the form referred to in par. 3, if, as a result of the mid-term review, the Institution finds that the IRAP Entity does not meet the requirements referred to in § 2a and § 6 sections 7 and 8 or when further implementation of the project in part or in whole is impossible or pointless. A change to the scope of the Project, which may result in reduced co-financing in the cases described above, does not require an amendment to the Agreement in the form of an annex or consent from the Beneficiary.
  6. The Institution may suspend payment of the grant in the event of the amount included in the payment application being undue or the Institution taking action in connection with possible irregularities in the Project.
  7. The Beneficiary shall not be liable for non-performance or improper performance of the Project as a result of force majeure or a significant and unforeseeable change in socio-economic relations, which did not occur as a result of the Beneficiary's unauthorised act or omission. The beneficiary immediately informs the Institution about the occurrence of force majeure and substantiates the occurrence of force majeure, indicating its impact on the course of the Project. The previous sentence also applies to the change in socio-economic relations.
  8. The Institution shall not be liable for damages resulting from the termination of the Agreement or suspension of co-financing for reasons attributable to the Beneficiary or third parties.

## **§ 11.**

### **Reimbursement and recovery**

1. In the event of termination of the Agreement in the situation indicated in § 10 clauses 2-3, the Beneficiary shall return the co-financing paid within 14 days of the date of delivery of the call together with interest in the amount specified as for tax arrears, calculated from the date of transfer of funds to the Beneficiary's bank account until the date of their return.
2. The reimbursement of the co-financing should be made to the bank accounts indicated by the Institution indicating:
  - 1) the Project number;
  - 2) the principal amount plus the amount of interest;

- 3) the reason for the return;
- 4) the year in which the funds to be reimbursed were transferred.
3. In the event of:
  - 1) misuse of the grant;
  - 2) use of the grant in violation of the procedures referred to in Article 184 of the Act on Public Finances<sup>26</sup>;
  - 3) the subsidy being collected unduly or to an excessive amount,  
Article 207 of the Act on Public Finances applies.
4. If the circumstances referred to in par. 3 are revealed, the Institution shall call upon the Beneficiary to:
  - 1) repay the funds, or
  - 2) consent to the reduction of subsequent payments in accordance with Article 207(2) of the Act on Public Finances, within 14 days of the date of delivery of the summons.
5. In the case of a partial refund, this payment is credited proportionally to the amount of the principal arrears, understood as the amount of co-financing to be refunded (without interest) and the amount of interest as for tax arrears in the ratio in which the amount of the principal arrears remains to the amount of interest on the date of payment.
6. After the ineffective expiry of the period referred to in par. 4, the Institution shall forward the collected documentation to the Managing Authority, which shall initiate an administrative procedure and issue a decision specifying the amount to be reimbursed and the date on which interest is to be calculated and the method of reimbursement, as well as information on the sanction under Article 207(4)(3) of the Act on Public Finances.
7. The Beneficiary is excluded from the possibility of receiving funds allocated for the implementation of programs financed with the participation of European funds on the principles set out in Article 207 par. 4 of the Act on Public Finances.
8. In the event of reimbursement of funds accounting for flat-rate expenditure, the Beneficiary is obliged to reimburse the proportional amount of flat-rate expenditure.

## **§ 12. Security<sup>27</sup>**

1. Co-financing is paid after the Beneficiary establishes and lodges a security for the proper performance of obligations under the Agreement.
2. The Beneficiary shall provide security in the form of a blank promissory note bearing a 'not to order' clause with a notarised signature together with the bill of exchange declaration by the end of the durability period or within the same amount of time as the durability period.<sup>28 29</sup>
3. The Beneficiary is obliged to submit to the Institution a properly established security referred to in par. 2 within 14 days from the date of conclusion of the Agreement.

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<sup>27</sup> Violation of the procedures referred to in Article 184 of the Law on Public Finances also constitutes a breach of the Agreement.

<sup>28</sup> This does not apply to public finance sector entities or foundations whose sole founder is the State Treasury,

<sup>29</sup> If the Beneficiary consists of entities operating in the form of a civil law partnership, a blank promissory note referred to in par. 2 shall be issued by each partner of this partnership..

<sup>30</sup> If the bill of exchange is signed by a proxy, a special power of attorney is required to incur promissory note obligations with a notarised signature.

4. The Institution is entitled to request an additional security in a form chosen from among those laid down in the Advance Regulation if it considers that the risk of irregularities related to the implementation of the Project is high. The beneficiary is obliged to comply with this request under pain of suspension of the payment of the subsidy or termination of the Agreement with immediate effect.
5. The security will be released within 6 months of the expiry of the deadlines for which it was established, at the written request of the Beneficiary, provided that the Beneficiary properly fulfils its obligations under the Agreement. The institution reserves the right to destroy the blank promissory note together with the bill of exchange declaration in the absence of such a request within 12 months of the expiry of the deadlines for which they were established.
6. The collateral referred to in par. 4 and in § 4 clauses 6 and 7 may be released with the consent of the Institution in the event of the entire grant being settled at the written request of the Beneficiary.
7. The choice of the form of collateral and the value of the collateral referred to in par. 4 and in § 4 clauses 6 and 7 shall be decided by the Institution. The choice of the form of security may be made by accepting the proposal presented by the Beneficiary.
8. Termination of the Agreement is an independent prerequisite for using the security lodged in order to claim the return of the entire subsidy paid plus interest in accordance with Article 207 of the Act on Public Finances and the costs of pursuing claims under the Agreement.

### **§ 13.**

#### **Amendments to the Agreement**

1. The Parties may amend the Agreement on the basis of declarations of will in the form of an annex submitted in electronic form with a qualified signature<sup>30</sup>, subject to the provisions of this par..
2. If it is necessary to introduce changes to the Project, which involve changing an application for co-financing for the Project or which require the conclusion of an annex or the consent of the Institution, the Beneficiary submits via CST2021 an application for acceptance of the changes together with a presentation of their scope and justification. At the same time, any change to the purpose of the project is prohibited, and if the Beneficiary attempts to make such a change, the Institution is entitled to terminate the contract with immediate effect and without notice.
3. An application for co-financing may be amended with the consent of the Institution, provided the amendment would not affect the result of the Project evaluation in a way that would result in a negative assessment of the Project selection criteria, and
  - 1) the amended Project will contribute sufficiently to the attainment of the objectives of the IRAP Measure, or
  - 2) the changes will improve Project results – e.g. obtaining higher values for indicators.
4. An amendment to the Agreement contrary to generally applicable laws, in particular Article 62 of the Implementation Act, is unacceptable.
5. Any amendment to:
  - 1) address data;
  - 2) Project implementation dates included in a Project Schedule of less than six months and, at the same time, not affecting the deadline for submitting the application for final payment and the substantive scope of the Project specified in the Agreement;

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<sup>31</sup> In accordance with Article 78(1) of the Civil Code.

- 3) concerning the transfer between different categories of eligible costs up to 25% of the value of the budget category to which the transfer takes place, with no change to the material scope of the Project<sup>31</sup>;
- 4) bank account numbers;
- 5) a detailed description of the costs planned to be incurred in the Project, provided that these changes do not impede the attainment of the objective of the Project or lead to any infringement of the principles of maintaining fair competition and equal treatment of contractors;
- 6) contact details / contact persons;
- 7) the name of the Beneficiary (with no change of legal form);
- 8) payment schedule;
- 9) exceeding the target value of quantified Project implementation indicators

- requires the Institution to be informed electronically via the CST. In justified cases, the Institution may request additional explanations and documents.

6. Amendments to:

- 1) Project implementation dates included in the Project Schedule exceeding 6 months, provided that this change does not affect the deadline for submitting the application for final payment or the substantive scope of the Project set in the Agreement;
- 2) concerning the transfer between costs of individual categories of eligible costs exceeding 25% of the value of a given budget category to which the transfer takes place, without affecting the substantive scope of the Project<sup>32</sup>;

- do not require an amendment to the Agreement in the form of an annex. However, they do require the consent of the Institution.

7. The institution will respond to the changes proposed by the Beneficiary no later than within 30 days of the date of their receipt, justifying its position in the event of refusal to consider them. If it is necessary to appoint an expert to assess the changes proposed by the Beneficiary, the deadline may be extended, and the Institution shall inform the Beneficiary of this.
8. If the correction request for an amendment is not clarified, transmitted or documented within the period fixed by the Institution, the Institution may reject the request for an amendment.
  9. If the main contractor of the Head Researcher has ceased to implement the project or is unable to implement the project, the Beneficiary, in order to continue the implementation of the Project, must send the Institution an amended application for co-financing, along with justification and documentation regarding the new Head Researcher. The new Head Researcher for the project must be selected in accordance with the rules of the Beneficiary and the IRAP Entity, which may follow a competition involving the ISC. A change of Project Head Researcher requires the approval of the Institution and the conclusion of an annex to the Agreement.
10. In the event of circumstances that may delay the implementation of the Project, the Beneficiary is obliged to submit to the Institution an application for extension of the project implementation period no later than 30 days before its expiry. Together with the application, the Beneficiary duly documents the reasons for the inability to implement the Project within the deadline indicated and presents documentation justifying the implementation of the Project within the deadline indicated in the application for an amendment. In the event of an application for extension of the project implementation period being submitted, the Institution is entitled to demand that the Beneficiary

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<sup>32</sup> A 25% limit to the amount of a given category is always determined in relation to the original accepted grant application.

<sup>33</sup> A 25% limit to the amount of a given category is always determined in relation to the original accepted grant application.

establish an additional security for the proper performance of obligations under the Agreement in accordance with § 12, Section 4 (if applicable).

11. The beneficiary shall inform the Institution of any change of bank account number without delay, no later than the time when the payment application is submitted.
12. If the Institution makes a payment to an erroneous account as a result of the Beneficiary's failure to comply with the obligation referred to in par. 11, the costs related to the re-transfer and any consequences of claiming funds constituting unjust enrichment of a third party, including the consequences of their loss, shall be borne by the Beneficiary. The beneficiary is jointly and severally liable with the unjustly enriched person and, at the request of the Institution, is obliged to return the full amount of funds transferred to the incorrect account number.
13. If an amendment in the application for co-financing entails an increase in the amount of co-financing, submitting an application for amendment of the Project requires prior announcement on the part of the Institution.

#### § 14.

#### Communication between the Parties and CST2021

1. All correspondence related to the implementation of the Agreement should be marked with the Agreement number.
2. The delivery addresses for correspondence are as follows:
  - 1) for the Beneficiary: .....
  - 2) for the Institution .....
3. Persons authorised to make ongoing contacts as part of the implementation of the Agreement:
  - 1) on behalf of the Beneficiary are:  
.....
  - 2) on behalf of the Institution are:  
.....
4. In the event of a change to the data referred to in par. 2 or 3, the Party affected by the change is obliged to notify the other Party of this fact immediately, via CST2021, within 14 days of the date of the change. Correspondence sent to the existing addresses by the time of notification shall be deemed to have been effectively delivered.
5. The Beneficiary undertakes to use CST2021 in the Project accounting process and binding communication with the Institution in accordance with the guidelines on the conditions for collecting and transmitting data in electronic form for the years 2021-2027.
6. The Beneficiary undertakes to use the current instructions for the CST2021 system available on the Institution's website.
7. Correspondence transmitted via CST2021 is deemed to have been served on the date of its transmission in the system.<sup>33</sup>
8. The Beneficiary shall undertake to enter factually accurate data into CST2021 fairly and promptly within the deadline set by the relevant procedures.
9. The Beneficiary undertakes to comply with the Regulations for the security of information processed in CST2021 by persons authorised to perform activities related to the implementation of the Project.

<sup>34</sup> This does not apply to administrative proceedings and statements on termination of the Agreement

<sup>58</sup> E.g. website or e-mail.

10. The Parties declare that the processing of personal data made available to the other party to the Agreement will be carried out by each Party as the administrator of personal data for the purpose of implementing the Agreement.
11. The Institution fulfils the information obligation through the information clause made available to the Beneficiary, particularly when applying for co-financing of the project. The Beneficiary undertakes to familiarise with this clause all persons participating in the implementation of the IRAP Project, as well as persons authorised to current contacts as part of the implementation of the Agreement, referred to in §14 section 3 point 1 of the Agreement.
12. The Beneficiary will fulfil the information obligations through .....
13. The Beneficiary undertakes to appoint persons authorized<sup>34</sup> to perform activities related to the implementation of the Project on its behalf and their notification to CST2021 in accordance with the guidelines on the conditions for collecting and transferring data in electronic form for the years 2021-2027. The beneficiary shall be liable for any acts or omissions of the entitled persons referred to in the preceding sentence, as for his or her own actions.
14. As part of the authentication of activities performed under CST2021, the Beneficiary undertakes to use a trusted profile, personal profile, other means of electronic identification issued in the electronic identification system connected to the national electronic identification node, referred to in Article 21a(1)(2)(a) of the Act of 5 September 2016 on trust services and electronic identification, adequate for the level of security of the means of electronic identification required for the services provided in that system, or data verified by means of a qualified electronic signature certificate, if these data enable the identification and authentication required for the provision of the online service.
15. If, for technical reasons, the use of the trusted profile is not possible, authentication takes place using a non-qualified certificate generated by CST2021 (authorisation code sent to the e-mail address of a given authorised person).
16. The Beneficiary shall inform the Institution of any unauthorised access to the Beneficiary's data in CST2021.
17. In the event of CST2021 being unavailable, precluding the submission of a payment claim through CST2021, the Beneficiary shall submit a payment claim to the Institution as soon as CST2021 is made available.
18. In the event of CST2021 being unavailable long-term, i.e. for over 30 days: the Beneficiary shall send payment requests in electronic form to the Institution's e-mail address indicated in par. 2 point 2) in the form of documents signed with a qualified signature by a person entitled to submit payment applications in accordance with the mandate submitted to operate CST2021, containing the same scope as those submitted by the CST2021 system.
19. The Institution also obliges the Beneficiary from the date of conclusion of the contract until the end of the Project durability period to use other IT tools made available by the Institution to support the processes indicated by the Institution.

## § 15.

### Explanation of terms used in the Agreement

The terms used in these Regulations shall have the following meanings:

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<sup>35</sup> An authorised person is understood as a person indicated by the Beneficiary in the Application for granting/changing/withdrawing access for an authorised person and authorised to operate CST2021, on his behalf, e.g. to prepare and submit payment applications or provide other information related to the implementation of the Project. The proposal is annexed to the guidelines on the conditions for the collection and transfer of electronic data for the period 2021-2027.

- 1) **Beneficiary** – a research organisation acting as an entity referred to in Article 2(9) of the General Regulation.
- 2) **Project budget** – the financial plan of the project, including tasks, categories of eligible expenses and Project schedule.
- 3) **CST2021** – the name of the ICT system referred to in Chapter 1, Article 2, point 29 of the Implementation Act.
- 4) **Senior postdoctoral researcher** – a scientist with at least a doctoral degree with specific competences necessary to implement the project and having a minimum of 5 years of experience in research and development. At the same time, the period of 5 years is counted from the year of obtaining the doctoral degree.
- 5) **Doctoral student** – a person preparing a doctoral dissertation in the mode of educating doctoral students at a doctoral or external school, participating in a project under the supervision of a research team leader.
- 6) **Head Researcher of the Project** – a person holding a scientific degree, the main author and contractor of the project operating in the applicant's institution, responsible for all substantive work of the project. The Head Researcher of the project is also the leader of one of the **research teams**.
- 7) **Payment schedule** – the schedule included in the appropriate tab for the Project in CST2021;
- 8) **Infrastructure** – a tangible asset being the object of ownership of a permanent nature that meets the following conditions:
  - is immovable, i.e. permanently attached to the ground or to immovable property,
  - has unlimited service life in normal use including standard care and maintenance,
  - retains its original shape and appearance during use;
- 9) **Managing Authority** – the Minister responsible for regional development, whose service in the implementation of FENG is provided by an organisational unit in the Ministry competent for regional development;
- 10) **Partner unit from abroad** – a research organisation based outside the territory of the Republic of Poland (public or private), which is a leading organisation in the international environment within the IRAP's sphere of activity and with which the IRAP unit has a cooperation agreement under the IRAP project.
- 11) **IRAP Implementing Unit (IRAP Unit)** – as a research organisation or separate organisational structure in which the Project is implemented, meeting the requirements of the Regulations for Project Selection, including fitting the definition of a research organisation.
- 12) **Catalogue of eligible expenditures** – the catalogue of eligible expenditures in Measure FENG 2.1. International Research Agendas, which is an annex to the Regulations for Project Selection. The catalogue specifies the eligible expenses in the Measure, i.e. those necessary to complete the project incurred in accordance with the Regulations, the Co-financing Agreement and the Guidelines on the eligibility of expenditure for the years 2021-2027, which are published on the website of the Managing Authority and the Intermediate Body.
- 13) **Knowledge Transfer Coordinator** – it should be understood as a person responsible for commercialising research results obtained under the IRAP project; his or her tasks include conducting constant market research, working on the preparation of the most adequate strategy for the transfer of project results and ensuring the proper implementation of the strategy for commercialising research results in the IRAP unit, with particular emphasis on the protection of developed intellectual property. The Knowledge Transfer Coordinator must be in

contact with the Beneficiary's technology transfer unit within the IRAP implementing entity (e.g. the Technology Transfer Centre).

- 14) **National Smart Specialisations (NSS)** – a document defining the scope of activity covered by funding following the call, available on the Foundation's website. The binding version is the document in force on the day of the announcement of the recruitment, constituting an annex to the Regulations for Project Selection.
- 15) **Research Group Leader** – a scientist acting as a leader of a research group in an IRAP unit responsible for the substantive work of a given team.
- 16) **International Research Agenda** – a research program defining a clearly defined scientific challenge of supranational importance, falling within the scope of the National Smart Specialisations and the method of work and approach to solving it, which is to be the substantive basis for the activities of the IRAP implementing unit. The IRAP, in addition to precisely defining a research problem, should adopt an innovative and competitive approach to solving it, which should ensure that the IRAP implementing unit gains a leading position in the world among units dealing with similar research issues. The IRAP, which falls within the scope of the NSS, may require the work of scientists from various fields and interdisciplinary contribution of various research groups to solve the problem identified therein. Therefore, due to the holistic approach to the IRAP issue, the project may include, for example, a project component with the participation of scientists specialising in social research or humanities. A description of the IRAP is part of the grant application.
- 17) **International Scientific Committee (ISC)** – an international advisory body of IRAP units, consisting of eminent representatives of science, internationally recognised authorities in the fields related to the implementation of the IRAP and, if it make the Project's objective easier to attain, entrepreneurs with experience in cooperation with scientists or entrepreneurs with extensive experience in the implementation of new technologies. Representatives of the field of science must make up at least half of the ISC. Entrepreneurs must not have preferential access to research results.
- 18) **Junior Postdoctoral Researcher** – a person holding a doctoral degree for no longer than five years, who participates in the implementation of the project under the supervision of the leader of the research team. At the same time, the period of five years is counted from the year of obtaining the doctoral degree.
- 19) **Irregularities** – any irregularity within the meaning of Article 2(16) of the Implementation Act;
- 20) **Project implementation period** – the period indicated in the contract, required for implementing tasks involved in the Project, identical to the period of Project cost eligibility, which may be extended on the terms specified in the Regulations for Project Selection or in the Agreement.
- 21) **Research organisation** – an organisation performing research and disseminating knowledge in accordance with Article 2(83) of the GBER Regulation declaring certain types 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). The primary objective of a research organisation, regardless of its legal status or method of funding, is to perform basic research, industrial research or experimental development itself or to disseminate the results of such activities on a large scale through teaching, publication or knowledge transfer.
- 22) **Payer** – it should be understood as *Bank Gospodarstwa Krajowego* (The National Economy Bank), which transfers payments on the basis of a payment order issued by the Institution;

- 23) **R+D works** – work carried out as part of a research and development project defined in accordance with Article 25 of the Regulation (GBER), particularly industrial research and experimental development work;
- 24) **Project** – an undertaking within the meaning of Article 2 point 22 of the Implementation Act, i.e. a Project entitled ..... [name of the Project] specified in Application Form No. ....[Application Number];
- 25) **PoC project** – a project financed by the Institution in the Proof of Concept Measure on the basis of separate regulations and agreements;
- 26) **Entrepreneur** – an undertaking within the meaning of Article 1 of Annex I to Regulation No 651/2014;
- 14) **Regulations for Project Selection** – a document containing the principles of submitting proposals and their evaluation in the International Research Agendas measure, financed under the Operational Programme European Funds for the Smart Economy (hereinafter referred to as FEG),
- 15) **Force majeure** – an event or combination of events beyond the control of the Parties, which prevent the performance of obligations under the Agreement, which the Parties could not foresee, prevent or overcome by acting with due diligence;
- 16) **Student** – a person who has the status of a student at a domestic or foreign university;
- 17) **Scholarship holder** - a doctoral student receiving remuneration for work performed as part of the IRAP project in the form of a scholarship on the basis of the Regulations for awarding scholarships constituting assistance to project participants in the FENG 2021-2027, in the scope of Foundation for Polish Science programmes.
- 18) **Public funds** – measures referred to in Article 5(1)(2) of the Act on Public Finances;
- 19) **Project sustainability** – ensuring that within five years of the final payment to the Beneficiary, the principles of Article 65 of the General Regulation are met, i.e. there is no change in ownership of an element of infrastructure which gives an undertaking or a public body an undue advantage or a substantial change affecting the nature of the operation, its objectives or the conditions of implementation that could lead to a breach of the original objectives of the operation (as indicated in the Agreement).
- The final payment date referred to in Article 65(1) of the general Regulation shall be: (a) the date on which the payment account of the transferring Institution is debited to the Beneficiary where funds are transferred to the Beneficiary as part of the clearance of the final payment claim, (b) the date of approval of the final payment claim in cases other than those referred to in point (a).
- 20) **Climate resilience** – a process aimed at preventing the vulnerability of infrastructure to the potential long-term effects of climate change, while ensuring compliance with the principle of "energy efficiency first" and compliance of the level of greenhouse gas emissions resulting from the Project with the goal of achieving climate neutrality in 2050;
- 21) **Act on Environmental Impact Assessment** – the Act of 3 October 2008 on the provision of information on the environment and its protection, public participation in environmental protection and on environmental impact assessments;
- 22) **Payment application** – an application included in the appropriate tab for the Project in CST2021 drawn up by the Beneficiary according to the template specified by the Managing Authority, which is used, among others, for accounting or reporting the Project;

- 23) **Eligible expenditure** – it should be understood as expenditure eligible for assistance in accordance with the Guidelines on eligibility of expenditure for 2021-2027, which are published on the website [funduszeuropejskie.gov.pl](https://funduszeuropejskie.gov.pl);
- 24) **Completion of the Project** – the financial settlement of the application for final payment, understood as the date<sup>35</sup> of the last transfer to the Beneficiary's bank account – if funds are transferred to the Beneficiary as part of the settlement of the application for final payment or, in other cases, as the date of approval of the application for final payment;  
The funds shall be transferred to the Beneficiary or, in other cases, on the date of approval of the final payment claim;
- 25) **Advance payment** – it should be understood as co-financing provided to the Beneficiary in advance once or in tranches on the basis of the Agreement for the purpose of implementing the Project;
- 26) **Development permit** – it should be understood as a set of decisions of the competent authorities, on the basis of which the Beneficiary receives the right to implement the project. Such a set means a decision on environmental conditions in combination with other required decisions and notifications referred to in Article 72(1) and (1a) of the Act on Environmental Impact Assessment (if they are required for a given project (e.g. a building permit). All decisions and authorisations constituting the development consent must be final;
- 27) **Payment order** – it should be understood as a document issued in accordance with the template set out in the Regulation of the Minister of Finance of 21 December 2012 on payments made under programmes financed with European Union funds and the provision of information on these payments.

## § 16.

### **List of legal acts and documents on which the conclusion of the Agreement is based**

*(list to be updated as at the date of conclusion of the Agreement)*

The Agreement shall be concluded with the provisions of:

- 1) **"General regulation"** – Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021, stipulating common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund and the European Maritime and Fisheries Fund; as well as financial rules for said funds and for the Asylum and Migration Fund, the Internal Security Fund, the instrument for financial support for border management and visa policy;
- 2) **"Implementation Act"** – the Act of 28 April 2022 on the principles of implementation of tasks financed from European funds in the financial perspective for the years 2021-2027;
- 3) **"Act on Public Finances"** – Act of 27 August 2009 on public finances;
- 4) **"Regulation on advances"** – Regulation of the Minister of Funds and Regional Policy of 21 September 2022 on advances made under programmes financed with European Union funds;
- 5) **"Regulation No 651/2014"** – Commission Regulation (EU) No 651/2014 of 17 June 2014 r. declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (also referred to as GBER);

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<sup>36</sup> The date of crediting the Beneficiary's account.

- 6) **“Framework”** - Communication from the Commission: Framework for State aid for research and development and innovation (2022/C 414/01). EU C 414, 28.10.2022);
- 7) **„FENG”** – the European Funds for Smart Economy Programme, 2021-2027;
- 8) European Commission Decision C(2019)3452 of 14 May 2019, specifying guidelines for the determination of financial corrections in respect of expenditure financed by the Union in the event of non-compliance with applicable public procurement rules.

#### § 17.

##### **Persons authorised to represent the Parties to the Agreement and documents confirming said authorisation**

1. The institution is represented by .....on the basis of .....
2. The Beneficiary is represented by ..... on the basis of .....

#### § 18.

##### **Final provisions**

1. Any doubts arising during the implementation of the Project and related to the interpretation of the Agreement will be resolved in the first place through negotiations between the Parties. In the event of grounds for immediate termination of the Agreement, the Institution shall not arrange any negotiations.
2. Disputes will be settled by the court responsible for the seat of the Institution.
3. This agreement has been formulated in an electronic version and signed with qualified electronic signatures.
4. The Agreement shall be concluded on the date of signature by the last Party.
5. An integral part of the Agreement is the annexes referred to in § 19 of the Agreement.

#### § 19.

##### **List of Annexes to the Agreement**

The Annexes to the Agreement are:

- 1) Appendix 1 – Approved application for co-financing, together with attachments,
- 2) Appendix 2 – Document confirming the authorisation of the Beneficiary's representative to act on his or her behalf and for his or her benefit (e.g. power of attorney, excerpt from the KRS (National Court Register) or other)<sup>36</sup>;
- 3) Appendix 3 – Project Budget,
- 4) Appendix 4 – Project Schedule,
- 5) Appendix 5 – Agreement with the partner unit from abroad,
- 6) Appendix 6 - Documents confirming the establishment of the IRAP unit,
- 7) Appendix 7 – Regulations for awarding scholarships constituting assistance to participants of the FENG 2021-2027 project, in the scope of the Foundation for Polish Science programmes,
- 8) Appendix 8 – excerpt from the provisions of the Handbook of the Applicant and Beneficiary of European Funds for 2021-2027 in the fields of information and promotion,
- 9) Appendix 9 - List of reductions in co-financing in the scope of the communication-related obligations of FE Beneficiaries.

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<sup>37</sup> Copy or printout from the KRS (National Court Register) system.

**Institution**

**Beneficiary**