



# TEAM PROGRAMME

## COMPETITION DOCUMENTATION

COMPETITION N<sup>o</sup>. 1/2016



European Union  
European Regional  
Development Fund



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## I. Introduction

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The present document contains the principles for submitting applications and realising projects under the **Team** Programme, which is a grant project of the Foundation for Polish Science (under the same name), financed from the funds of the European Regional Development Fund under Smart Growth Operational Programme ( SG OP), Priority Axis IV: Increase of the research and development potential, Measure 4.4: Increasing the human potential in the R&D sector.

Should certain source documents be updated (e.g. the National Smart Specialisations document or the Guidelines published by the Managing Authority), certain information may be subject to changes, which, however, shall not influence the schedules nor the terms and conditions of the competition, although it might cause slight changes in the funding agreement or in certain appendices hereto. The Foundation shall notify the Applicants about the scope of any potential changes on an ongoing basis.

Projects under the programme may be realised in three variants:

- by research units to the extent to which they do not conduct economic activity (without granting state aid),
- by enterprises (pursuant to the principles of granting state aid for R&D activities),
- by scientific-industrial consortia consisting of one research unit and one enterprise (for the research unit: without state aid, to the extent, to which it does not conduct economic activity; for the enterprise, pursuant to the principles of granting state aid for R&D activities).

For consortia, the project is generally divided into two parts – one realised at the research unit and one realised at the enterprise. The principles for conducting specific project parts, in particular the manner in which they are financed, are specified in the relevant Cost Eligibility Guides for research units and enterprises.

The participation of at least one foreign research partner is obligatory under the **Team Programme**. The project may also be realised in collaboration with more than one partner unit, pursuant to the principles discussed in item 5.5 "Partnership in the project".

All dates specified in the Competition Documentation (unless it is stated otherwise) that refer to the obligations of applicants or grantees are dates of delivery of the documents to the FNP, not posting dates. For terms expressed in days – a day is deemed as one calendar day. If the period ends on a public holiday or on Saturday, then the closest subsequent business day shall be deemed as the last day of the period.

## II. Definitions of terms

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For the purposes of this Documentation, the terms listed below bear the following meaning:

- 2.1. **Industrial research** - refers to planned or critical research aimed at obtaining new knowledge or skills in order to develop new products, processes or services or to

introduce major improvements to the existing products, processes or services. It involves creating complex system components and it may include the construction of prototypes in laboratory environment or in an environment simulating existing systems as well as pilot lines whenever they are necessary to conduct industrial research, and in particular to obtain evidence for generic technologies.

- 2.2. **Project budget** – financial plan of the project, including the categories of eligible costs divided into reporting periods.
- 2.3. **Doctoral student** – a person with a status of a PhD student or a student of an equivalent programme, who participates in the project under the supervision of project manager.
- 2.4. **Experimental development works** – refers to acquiring, combining, shaping, and applying currently available knowledge and skills in the areas of science, technology and business as well as other relevant knowledge or skills in order to develop new or improved products, processes or services. They may also include, for example, any activities, whose aim is to define, plan and document new products, processes and services.

Experimental development works do not comprise routine and periodical changes introduced to existing products, production lines, manufacturing processes, services and other ongoing operations, even if such changes constitute improvements.
- 2.5. **Foundation** – the Foundation for Polish Science (FNP).
- 2.6. **Grantee** – the Project Manager together with the unit, in which the project is realised.
- 2.7. **Intermediary Authority (IA)** – an entity entrusted with the realisation of tasks under a national or regional operational programme, pursuant to an agreement or contract concluded with the Managing Authority. For Priority Axis 4 of SG OP: The National Centre for Research and Development.
- 2.8. **Managing Authority (MA)** – an institution or a public entity responsible for managing the operational programme. For SG OP: the competent Minister for issues related to regional development (pursuant to Article 9, item 1 of the implementation act).
- 2.9. **Unit** – the unit, in which the project (or part of the project) financed under the competition is realised, meeting the requirements of the present Competition Documentation. The Units may be research units or enterprises.
- 2.10. **Research units** – units, which continuously engage in research or development works, as defined in the Act on the Principles of Financing Science of April 30, 2010 (Journal of Laws No. 96, item 615, pursuant to Journal of Laws of 2014, item 1620, of 2015, item 249);
  - a. basic organisational units of higher education institutions within the meaning of the Charters of these institutions;
  - b. research units of the Polish Academy of Sciences within the meaning of the Act of 30 April 2010 on the Polish Academy of Sciences (Journal of Laws No. 96, item 619 with further amendments 2.)
  - c. Research institutes, as defined in the Act of April 30, 2010 on Research Institutes (Journal of Laws No. 96, item 618 with further amendments 3.)

- d. international scientific institutes established pursuant to separate regulations, operating in the territory of the Republic of Poland;
  - e. the Polish Academy of Arts and Sciences;
  - f. other organisational units not listed in items a. to e., which are legal persons and have registered offices in the Republic of Poland, including entrepreneurs with a status of a research and knowledge-dissemination organisation pursuant to Article 2 item 83 of the Regulation of the Commission (EU) of June 17, 2014, declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (Official Journal of the EU of the EU L 187 of 26.6.2014, page 1).
- 2.11. **Project manager (Principal Investigator)** – applicant who realises the project financed under the programme pursuant to the application and funding agreement.
  - 2.12. **Scientific-industrial consortium (consortium)** – one research unit and one enterprise that co-operate in order to realise a common project.
  - 2.13. **Consortium member** – a unit being part of a consortium, established in order to realise a common project, realising part thereof, i.e. a research unit or an enterprise.
  - 2.14. **Consortium co-ordinator** – the leader of the project realised by the consortium, employed either by the research unit or by an enterprise.
  - 2.15. **National Smart Specialisation (NSS; PL: KIS)** – a document specifying the thematic scope subject to funding under the competition, available on the website of the competent central government body, an institution responsible for the NSS, as well as on the Foundation website.
  - 2.16. **Local research partner** – a scientist or a group of scientists employed at a local unit (public or private) conducting R&D works.
  - 2.17. **Young doctor (postdoc)** – a person who has had his/her doctoral degree for a period not longer than 5 years. The period begins on the year of obtaining the degree and expires on the year prior to the year of submitting applications in the competition for member of the research teams financed in the Team project.
  - 2.18. **Duration of the project** – a period specified in the grant agreement that is required to realise the tasks and obtain the results specified in the application for funding, compliant with the schedules provided in the Competition Documentation.
  - 2.19. **Reporting period** – the period, after which the Project Manager or the unit are obliged to provide the financial statements or merit-based report on the project realisation. The binding reporting periods in the **Team** programme are half-year reporting periods for financial statements and one-year periods – for merit-based reports. The grant agreement specifies the starting and ending dates of reporting periods and the dates of submitting periodical reports.
  - 2.20. **Economic partner** – an entity meeting the definition of an enterprise, involved in the realisation of the financed project.
  - 2.21. **Partner unit** – a local or foreign unit (public or private), specified in the application for funding, other than a consortium member.

- 2.22. **State aid** – (state aid for R&D activities) – financing of R&D projects from public sources for enterprises pursuant to the principles listed in the Regulation No. 651/2014 of the European Commission of June 17, 2014. The legal basis for granting state aid for R&D to enterprises is the Regulation of the Minister of Science and Higher Education of February 25, 2015, on the terms and conditions and manner of granting state aid and *de minimis* aid through the National Centre for Research and Development.
- 2.23. **Project** – an activity with the aim to achieve the set of planned objectives, as defined by indicators, with a specified start and end dates of realisation, financed under the TEAM grant programme under SG OP 2014-2020.
- 2.24. **Enterprise** – an entity registered and conducting its activity in the territory of the Republic of Poland, regardless of its legal status and the manner of financing such activity.
- 2.25. **Consortium member representative** – the person responsible for realising part of the project on part of the Consortium member.
- 2.26. **Cost Eligibility Guide** – full title: *Cost Eligibility Guide under Measure 4.4 of the Smart Growth Operational Programme*, appendix to the Competition Documentation specifying the catalogue of eligible and ineligible costs and the principles for incurring and settling expenditures under the project. The Cost Eligibility Guide is available in two versions – one for units that are not beneficiaries of state aid, the other for such beneficiaries. The second version specifies, among others, how to calculate the funding amount and the principles of benefitting from state aid for R&D activities.
- 2.27. **Student** – a person with a status of an undergraduate student or a Master degree student or a student of an equivalent programme, who participates in the project under the supervision of the Project Manager.
- 2.28. **Durability of the project results** – the durability of the operation as defined in Article 71 of the Regulation No. 1303/2013 of the European Parliament and the Council (EC) of December 17, 2013.
- 2.29. **Grant agreement (Agreement)** – an funding agreement on grant assignment concluded by and between the Foundation and the grantee, whose project has been selected for funding (Appendix to Competition Documentation).
- 2.30. **Stipend agreement** – an agreement on stipend assignment concluded by and between the beneficiary of the stipend, the Project Manager and the Foundation.
- 2.31. **Application** (a so-called application for funding or application for grant assignment) – under the **Team** Programme the application consists of an application form filled out online, a form printed and signed pursuant to the requirements of the Competition Documentation and all required appendices (in electronic or hardcopy version), as specified in the Competition Documentation.
- 2.32. **Applicant** – a scientist (candidate for Project Manager) with at least a doctoral degree and the scientific track record proven by international achievements, who is the author of the application for funding.

- 2.33. **Project indicators** – any indicators determined prior to the project commencement in order to monitor it and evaluate its completion with respect to previously set objectives, specified herein.
- 2.34. **Eligible costs** – any costs or expenditures incurred in connection with project realisation under the **Team** programme that are eligible for settlement or reimbursement pursuant to the agreement, calculated pursuant to currently binding accounting principles, the principles of proper finance management and the practices of the beneficiary (accounting policy), as specified in the Cost Eligibility Guide *for Measure 4.4 of the Operational Programme Smart Growth*.
- 2.35. **Guidelines** – a legal instrument that determines uniform conditions and procedures for implementing structural funds and of the Cohesion Fund, addressed to institutions participating in realising operational programmes and applied by these institutions pursuant to the relevant agreement, territorial contract or contract and by beneficiaries pursuant to the grant assignment agreement or to the decision on project funding.
- 2.36. **Foreign research partner** – a scientist or a group of scientists employed at a foreign (public or private) unit conducting R&D works. Under the **Team** Programme such project has to be realised in co-operation with at least one foreign research partner.
- 2.37. **Deputy Project Manager (Deputy Principal Investigator)** – a person with at least a doctoral degree, acting as Deputy Project Manager, if the project is realised by Project Manager with a commitment lower than 50% of a full-time employment, subject to the terms and conditions specified in the Competition Documentation.

### III. Subject of the Team programme

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The objective of the TEAM programme is to improve the human potential in the R&D sector in team projects conducted by outstanding scientists from all over the world (regardless of their nationality) in research units or enterprises in Poland, working in the most innovative areas, involving a **foreign research partner**.

Support should enable individuals at the beginning of their scientific career: i.e. students, doctoral students or young doctors to gain experience in conducting R&D works by realising internationally recognizable **breakthrough scientific research** of great significance for the economy and society.

### IV. General information

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#### 4.1 Information about the competition

4.1.1 The application selection procedure under the **Team** Programme is not a competition mode in the view of the Act of July 11, 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014-2020 financial perspective.

## 4.2 Thematic scope of the projects

4.2.1 The **Team** Programme involves funding of projects compliant with the topics listed in the National Smart Specialisations list.

4.2.2 In exceptional cases, while treating the NSS projects preferentially, the Foundation may accept funding of projects that refer to topics not included in the NSS, provided that they have significant application potential or are important for solving a major socio-economic issue. Such areas might be included in the SG OP, among others, in order to verify their potential as smart specialisations, which may lead to updating the NSS if the results are positive.

4.2.3 The subject of the application should be a research that will contribute to solving current or changing scientific problems that are significant for the developing global market or that will significantly contribute to solving certain major challenges faced by the society.

## 4.3 Amount of funds allocated to the realisation of projects

The total amount of funds allocated to the competition is:

**27 000 000 PLN**

## 4.4 Schedule of submitting the applications

Applications for funding under the **Team** Programme shall be submitted

**by the deadline of**

**15th March 2016**

## 4.5 Manner of submitting applications

**Applicants shall submit applications in online and hardcopy form.**

4.5.1 Applicants shall register in the electronic system available on the FNP website: [www.fnp.org.pl](http://www.fnp.org.pl). The online form should be filled out in the **English language**, except for the section available for enterprises: *Evaluation of information about the enterprise*, which should be filled out in the Polish language. Appendices to the application should be submitted in the specified language version. The electronic system enables users to modify the forms and to replace appendices until the final approval of the application.

4.5.2 The following appendices must be attached to the application in electronic form (**PDF format**):

- a. CV of the applicant supplemented with information on international collaboration (in English) – up to 3 A4 pages,
- b. total of up to **five** most important scientific and/or implementation achievements of the applicant (e.g. full texts of publications or patents or descriptions of completed implementations) from the last 10 years (publications and patents in the original language, descriptions in the English language),

- c. description of the applicant's original scientific achievements from the last 10 years and his/her impact on the development of the given fields of science, including a specification of the achievements and results of the last completed project (in English) – up to 3 A4 pages,
- d. description of the research programme including the tasks assigned to future team members, the objectives, methodology and planned project outcomes management (in case of projects to be realised by a consortium, the research programme description should specify two parts of the project, respectively for each consortium member, along with tasks assigned to future team members), (in English) – up to 10 A4 pages, not including references,
- e. description of collaboration with the project partner(s), including, at least, a description of collaboration with the foreign research partner and, if applicable, a description of collaboration with the local research partner or local enterprise as an economic partner (in English) – up to 3 A4 pages,
- f. description of available equipment and planned expenditures on laboratory equipment (if applicable, limit up to 5% of the eligible costs of the project) along with its justification, prepared on the template enclosed hereto and available for download on the Foundation website (in English) – up to 3 A4 pages,
- g. at least one letter of intent from the foreign research partner, containing a description of partner's involvement and contribution in realising the project (in English) – up to 3 A4 pages,
- h. letters of intent from the local research partners, containing a description of partner's involvement and contribution in realising the project (in English) – up to 3 A4 pages (optional appendix),
- i. letters of intent from local enterprises acting as an economic partners in the project, containing a description of partner's involvement and contribution in realising the project (in English) – up to 3 A4 pages (optional appendix),
- j. description of the economic or social significance and the potential applications of project outcomes with respect to the NSS (in English) – up to 3 A4 pages,
- k. project realisation schedule divided into individual tasks, prepared on the template enclosed hereto and available for download on the Foundation website (in English),
- l. project indicators along with justification, prepared on the template enclosed hereto and available for download on the Foundation website (in English),

4.5.3 For projects realised by consortia and in cases when the Project Manager will realise tasks in the project with a commitment lower than 50% of a full-time employment (however the Project Manager must not be employed in the project with a commitment lower than 30% of a full-time employment), the following appendices should be enclosed in electronic form (PDF format):

- a. CV of the Deputy Project Manager or consortium member representative (in English) – up to 3 A4 pages,



- b. total of up to **five** most important scientific and/or implementation achievements of the Deputy Project Manager or consortium member representative (e.g. full texts of publications, patents or descriptions of completed implementations) from the last 10 years (publications and patents in the original language, descriptions in the English language),
- c. description of the original scientific achievements of Deputy Project Manager (or consortium member representative) from the last 10 years and his/her impact on the development of the given fields of science, including an achievement and result specification of the last completed project (in English) – up to 3 A4 pages.

4.5.1 For projects realised by consortia or enterprises, it is additionally required to attach the following appendices **in electronic form**:

- a. a form containing information presented when applying for aid other than agriculture or fishing aid, *de minimis* aid or *de minimis* aid in agriculture or fishing, prepared on the template enclosed hereto and available for download on the Foundation website (Polish language, pdf format),
- b. PNT-01 form "Report on research and development (R&D) activities" for the preceding year. It should be filed by enterprises who are obliged to submit it to the Central Statistical Office. (If the enterprise did not file the PNT-01 form before submitting the application for funding and if he/she is not obliged to file it, then he/she should file a relevant statement. At the same time, submitting an application for funding under the Team programme may result in the obligation to file the relevant reports at the Central Statistical Office) (Polish language, form in xml format, statement in pdf format),
- c. a project feasibility study (applies only to large enterprises) - see item 5.6.3. This appendix will only be required from those applicants whose projects are qualified for stage 3 of merit-based evaluation. The applicants should be notified about the date and manner to submit it in writing or by e-mail.

**The appendices constitute an integral part of the application.**

4.5.7 Having completed all the required fields and having added all the required appendices, the application form should be closed, printed out and signed.

**NOTE:**

- The hardcopy version of the application may be generated in the electronic system only after filling out and closing the electronic version.
- The hardcopy version of the application must be compliant with the electronic version.

4.5.8 In the hardcopy version of the application, the system will generate, among others, the following statements:

- a. declaration stating that the grantee will apply for all consents of ethics committees and other permissions required by law necessary to conduct research to which they refer and that the grantee will start to realise such research only after obtaining all relevant consents and permissions,

- b. consent to disclose information for the purposes of evaluation conducted by the Foundation for Polish Science, the SG OP Managing Authority, the SG OP Intermediary Authority and other authorised bodies, regardless of the project selection process results.
- c. all statements required to meet the formal evaluation criteria, pursuant to the appendix *Catalogue of criteria for selecting grantees*.

4.5.1 Moreover, for projects realised by consortia or enterprises, the system will generate the following declarations in the hardcopy version of application, stating that:

- a. the enterprise has not received aid to cover the same costs qualified for subsidising that it applies to be covered by state aid,
- b. the enterprise is not subject to forced administration, receivership or bankruptcy proceedings,
- c. the project has not commenced yet and that it will not start earlier than on the day following the date of filing the application for funding,
- d. the realisation of the financed project will not cause a significant loss of jobs at existing locations of the applicant in the EU territory, provided that significant loss means the loss of at least 100 jobs.

If any of these statements are filed, the Foundation may ask for documentation confirming their content on any stage of application evaluation or before signing the grant agreement.

4.5.9 The application shall be signed by the applicant and by an authorised representative of the unit, pursuant to the representation principles of the unit (for scientific-industrial consortia, the application shall be signed by the applicant and by authorised representatives of both consortium members, pursuant to their representation principles).

4.5.10 For applications signed by attorneys-in-fact, it is required to attach the relevant power of attorney in hardcopy format with the application (in the Polish or English language).

4.5.11 One copy of application should be delivered by post, by courier mail or in person in hardcopy format to the following address:

**Fundacja na Rzecz Nauki Polskiej**

**ul. I. Krasickiego 20/22**

**02-611 Warsaw**

with the annotation "**Team Programme**" on the envelope.

4.5.12 The date on which the hardcopy version of the application was received by the Foundation shall be decisive, **not the date of posting**, although on the deadline day applications will be accepted until 4:00 p.m. (local time) only. Any applications submitted to the Foundation after that time shall not be considered.

## V. General terms and conditions

### 5.1 Entities entitled to apply for funding

5.1.1 **The Applicant** shall meet all of the following conditions:

- a. The applicant shall have at least a doctoral degree,
- b. For the duration of the project, they shall be employed at the unit, with a commitment of at least 50% of a full-time employment for the purposes of project realisation. In justified cases, the applicant may apply for lower commitment for project realisation (although not less than 30% of full-time employment). In such event, the application must contain additional information and documents concerning the Deputy Project Manager who will constantly supervise the team's work (see item 5.1.2). For projects realised by scientific-industrial consortia, the applicant must commit at least 50% of full-time employment to the project and he/she must not appoint a deputy.
- c. The applicant is obliged to provide adequate scientific supervision for doctoral students participating in the project and to ensure that they are additionally supervised by another mentor. If possible, the mentor should be employed at the foreign partner unit or at a unit other than that where the applicant is employed – a research unit or an enterprise conducting R&D activity.

5.1.2 **The Deputy Project Manager** shall meet all of the following conditions:

- a. The Deputy Project Manager shall have at least a doctoral degree,
- b. For the duration of the project, they shall be employed at the unit, with a commitment of at least 50% of a full-time employment for the purposes of project realisation.

5.1.3 The **Consortium member representative** – the person responsible for realising part of the project on part of the Consortium member shall meet all of the following conditions:

- a. They shall have at least a doctoral degree,
- b. For the duration of the project, they shall be employed at the consortium member's unit, with a commitment of at least 50% of a full-time employment for the purposes of project realisation.

5.1.4 **The unit** in which the financed project will be realised:

- a. is obliged to respect the research autonomy of the Project Manager and the Deputy Project Manager (if applicable), pursuant to the approved research project being the subject of the application,
- b. shall provide appropriate conditions for conducting research works pursuant to the scope presented in the application as well as access to research equipment.

5.1.5 Units cannot be entities excluded from applying for funding pursuant to:

- a. Article 207 of the Act of August 27, 2009 on Public Finance (Journal of Laws No. 157, item 1240),

- b. Article 12, item 1 point 1 of the Act of June 15, 2012 on the Effects of Hiring Foreigners Unlawfully Present in Polish Territory (Journal of Laws of 2012, item 769),
- c. Article 9, item 1, point 2a of the Act of October 28, 2002 on the Liability of Collective Entities for Acts Prohibited under Penalty (Journal of Laws of 2012, item 768 with further amendments).

## 5.2 Research team members

5.2.1 The Project Manager is obliged to conduct an open competition for research team members who will receive remuneration (pursuant to employment contract) or stipend from the project funds. **The following may participate in the competition organised by the Project Manager:**

- a. **students (see item 2.27),**
- b. **doctoral students (see item 2.3),**
- c. **young doctors (see item 2.17).**

As a result of the above mentioned recruitment, the team conducting R&D works under the project should consist of at least 3 people including the Project Manager.

5.2.2 Team members selected in open competitions for conducting R&D works in the project should be involved to an extent corresponding to their status:

- a. **students** – participation in the project is connected with the realisation of a 1<sup>st</sup> or 2<sup>nd</sup> degree studies programme or an equivalent programme. It is recommended for students to be involved in the project for a period not shorter than the suggested 1 year period.
- b. **doctoral students** – participation in the project is connected with the realisation of a 3<sup>rd</sup> degree studies programme (doctoral studies or an equivalent programme). It is recommended for doctoral students to be involved in the project for a period not shorter than the suggested 3 year period.
- c. **young doctors** – participation in the project is directly connected with realising the R&D works planned by the Project Manager as part of the post-doctoral programme. It is recommended for young doctors to be involved in the project for a period not shorter than the suggested 1 year period.

5.2.3 Students and doctoral students may become research team members either pursuant to stipend or to an employment contract. Young doctors recruited for work in the research team shall receive remuneration pursuant to an employment contract.

5.2.4 Stipends shall be treated as financial support for project participants and paid by the Foundation, directly to individual bank accounts of the beneficiaries pursuant to separate agreements concluded with them. Stipend beneficiaries may not receive remuneration from the project funds during the period of the stipend.

5.2.5 Stipends are exempt from personal income tax pursuant to Article 21, item 1 point 137 of the Act of July 26 1991 on Personal Income Tax (Journal of Laws of 2012, item 361 with further amendments).

5.2.6 The amount of stipends and remunerations shall be proposed by the Project Manager pursuant to the provisions of items 5.8.1.1 and 5.8.1.3.

5.2.7 Students and doctoral students who receive stipends or are employed pursuant to employment contracts may participate in project realisation until the end of the month in which they have defended their Master's thesis (students) or doctoral dissertation (doctoral students).

5.2.8 Technicians or research-support associates may also be involved in project-related works.

5.2.9 Employees other than students, doctoral students, young doctors or support staff may be involved in the project only if it is required to provide the necessary competences with respect to R&D, e.g. related to operating advanced research equipment or a specific technology.

5.2.10 Employees specified in items 5.2.8 and 5.2.9 should be selected in a competition procedure proposed by the Project Manager. Remunerations of such employees may be financed only if the Foundation approves the necessity to employ them.

### **5.3 Teaching duties**

In order to enable the Project Manager, Deputy Project Manager, consortium member representative and young doctors to devote an adequate amount of time to conduct research or development works, it is recommended that their teaching load should not exceed 60 hours/year. For doctoral students, it is recommended that their education should match the realisation of the project, which should account for a major part of their contribution, so the suggested teaching load should not exceed 45 hours/year.

In justified cases, the Project Manager can take responsibility for allowing a different teaching load to research team members, although the Foundation should be notified about such fact.

### **5.4 Principles of the recruitment of students, doctoral students and young doctors**

5.4.1 Information about the competition should be announced publicly: on the Foundation website and, for recruiting doctoral students and young doctors, at least on the EURAXESS website.

5.4.2 The competition announcement should contain at least the application procedure, a description of requirements for candidates and the planned amount of stipend or remuneration.

5.4.3 The Project Manager shall appoint a recruitment committee composed of at least two members who will be responsible for the recruitment process.

5.4.4 The committee shall prepare and conduct recruitment pursuant to the adopted criteria, provided that at least one of such criteria should refer to the candidate's scientific achievements.

5.4.5 The recruitment committee shall document the recruitment process in form of a protocol.

5.4.6 The protocol shall contain at least the lists of applicants, names of their units of origin, information about the date and place of receiving doctoral degree by candidates applying for young doctors' positions in the team, scores received by candidates in the recruitment process and information concerning the announcement of competition, selection criteria and recruitment schedules.

5.4.7 Within 14 days after the end of the recruitment process, the Project Manager shall provide a copy of the recruitment protocol in the electronic system of the Foundation. The original recruitment protocol shall be stored at the place of project realisation.

5.4.8 In order to finance the individual selected in competition, the recruitment protocol has to be approved by the Foundation. Moreover, it is also required to submit to the Foundation a copy of the doctoral diploma or a statement confirming the status of the student (or doctoral student) or a copy of their student visa for the stay in Poland.

5.4.9 The unit and the Project Manager shall enable a representative of the Foundation to participate in the works of the recruitment committee as an observer.

## 5.5 Partnership in the project

5.5.1 The catalogue of potential partners in the Team project includes:

- a. local research partners,
- b. foreign research partners,
- c. local enterprises as an economic partners.

5.5.2 The participation of at least one foreign research partner is obligatory under the TEAM Project.

5.5.3 The partner should be involved in the realisation of the grantee's project on a synergy or project complementarity basis. The partner's participation should also enable sharing experiences in the areas of intellectual property management and potential commercialisation. The partner may also provide supervision for students, doctoral students and young doctors as well as access to other personnel or unique equipment.

5.5.4 The entity specified as partner in the application cannot be specified as a consortium member at the same time.

5.5.5 If the project is realised in collaboration with an economic partner, including the R&D department of an enterprise without granting state aid, the grantee must guarantee to fulfill one of the following conditions\*:

- a. the participating undertakings bear the full cost of the project, or
- b. the results of the collaboration which do not give rise to intellectual property rights (IPR) may be widely disseminated and any IPR resulting from the activities of research organisations or research infrastructures are fully allocated to those entities, or

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\* Cf. Framework for State aid for research and development and innovation. Communication of the Commission (Official Journal of the EU C 198 of 27.6.2014), items 28-30.

- d. any IPR resulting from the project as well as related access rights are allocated to the different collaboration partners in a manner which adequately reflects their work packages, contributions and respective interests, or
- e. the research organisations or research infrastructures receive compensation equivalent to the market price for the IPR which result from their activities and are assigned to the participating undertakings, or to which participating undertakings are allocated access rights. The absolute amount of the value of any contribution, both financial and non-financial, of the participating undertakings to the costs of the research organisations or research infrastructures' activities that resulted in the IPR concerned, may be deducted from that compensation. The compensation received is equivalent to the market price if it enables the research organisations or research infrastructures concerned to enjoy the full economic benefit of those rights, where one of the following conditions is fulfilled:
  - i. the amount of the compensation has been established by means of an open, transparent and non-discriminatory competitive sale procedure
  - ii. an independent expert valuation confirms that the amount of the compensation is at least equal to the market price, or
  - iii. the research organisation or research infrastructure, as seller, can demonstrate that it effectively negotiated the compensation, at arm's length conditions, in order to obtain the maximum economic benefit at the moment when the contract is concluded, while considering its statutory objectives, or
  - iv. in cases where the collaboration agreement provides the collaborating undertaking with a right of first refusal as regards IPR generated by the collaborating research organisations or research infrastructures, where those entities exercise a reciprocal right to solicit more economically advantageous offers from third parties so that the collaborating undertaking has to match its offer accordingly.
- f. If none of the above conditions are fulfilled, the full value of the contribution of the research organisations or research infrastructures to the project will be considered as an advantage for the collaborating undertakings, to which State aid rules apply.

NOTE: Contracted research or providing research services shall not be considered as forms of co-operation.

## 5.6 Projects involving state aid

5.6.1 Whenever the grantee or consortium member is an enterprise, the principles of granting state aid for R&D works shall apply. The intensity of financing such project (or project part) is specified in the Cost Eligibility Guide.

5.6.2 State aid may be granted (project may receive funding) if all of the following conditions are met:

- a. the project is innovative;
- b. there is an existing demand for project outcomes;

- c. the proposed solutions are similar or better than the existing technical, technological or organisational solutions;
- d. the project is doubtlessly feasible and cost-efficient to achieve the planned result;
- e. the planned project realisation costs are justified with respect to the subject and scope of basic research, industrial research or development works.

5.6.3 For large enterprises<sup>†</sup>, in order to confirm that the aid has an incentive effect, it is necessary to prepare project feasibility studies based on the assumptions that the project will or will not receive state aid. The said internal documentation prepared by the enterprise should confirm that the aid will lead to at least one of the following effects:

- a. a significant increase in project reach or impact caused by the state aid means, or
- b. a significant increase in the total amount spent by the beneficiary as a result of the state aid means, or
- c. significantly accelerated project completion or impact.

## 5.7 Duration of the project

5.7.1 The project shall commence between suggested dates of July 1 and December 1, 2016. The project commencement and accomplishment is determined by the applicant, considering that the duration of the project is the same as the period during which the incurred expenditures may be deemed as eligible.

5.7.2 The agreement should be signed within 3 months from the date of announcing the list of grantees. If the agreement is signed by grantees on a later date, the Foundation may withdraw from signing it.

5.7.3 The maximum duration of the project covered by the application for funding is **36 months**.

## 5.8 Project financing

5.8.1 Project budget:

It is recommended that the project budget should not exceed PLN **3,500,000** for projects lasting for 36 months.

The budget shall consist of the following categories:

5.8.1.1 **W – Remunerations.** Eligible costs in this category are remuneration costs together with non-payroll labour costs, including social and health insurance contributions of individuals employed to conduct research (research workers, technical employees and other auxiliary personnel) or technology brokers.

- a. Remuneration of the Project Manager:

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<sup>†</sup> Large enterprises mean enterprises that do not meet the criteria specified in Annex I to the Commission Regulation (EU) 651/2014 of June 17 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty. Cf. also Cost Eligibility Guide for Measure 4.4 of the Smart Growth Operational Programme, section 6.

The Project Manager may receive remuneration under the project only pursuant to an employment contract. It is recommended that the remuneration cost including non-payroll labour costs should not exceed the suggested amount of **PLN 27,000/month** for full-time employment for the purposes of project realisation.

b. Remuneration of the Deputy Project Manager:

The Deputy Project Manager may receive remuneration under the project only pursuant to an employment contract. It is recommended that the remuneration cost including non-payroll labour costs should not exceed the suggested amount of **PLN 17,500/month** for full-time employment for the purposes of project realisation.

c. Remuneration of the consortium member representative:

The consortium member representative may receive remuneration under the project only pursuant to an employment contract. It is recommended that the remuneration cost including non-payroll labour costs should not exceed the suggested amount of **PLN 15,000/month** for full-time employment for the purposes of project realisation.

d. Young doctor's remuneration:

Young doctors selected in a competition may receive remuneration under the project only pursuant to an employment contract. It is recommended that the remuneration cost including non-payroll labour costs should not exceed the suggested amount of **PLN 15,000/month** for full-time employment for the purposes of project realisation.

e. Doctoral student's remuneration:

Doctoral students selected in a competition may receive remuneration under the project pursuant to an employment contract. It is recommended that the remuneration cost under employment contract, including non-payroll labour costs should not exceed the suggested amount of **PLN 8,000/month** for full-time employment for the purposes of project realisation.

f. Student's remuneration:

Students selected in a competition may receive remuneration under the project pursuant to an employment contract. It is recommended that the remuneration cost under employment contract, including non-payroll labour costs should not exceed the suggested amount of **PLN 4,000/month** for full-time employment for the purposes of project realisation.

g. Remunerations of other individuals employed to conduct research or other works in the project are eligible to the extent, to which they are directly connected with project realisation.

**NOTE:**

The total professional involvement of all individuals receiving remuneration under the project in the realisation of all projects financed from the structural funds and from the Cohesion Fund and activities financed from other sources, including own funds of the unit and of other entities, must not exceed 276 hours per month.

If the Project Manager applies for remunerations higher than those specified in Competition Documentation, the FNP may appoint an additional expert to evaluate such application.

5.8.1.2 **E – Subcontracting costs** – eligible costs in this category include:

- a. costs connected with subcontracting part of the substantial works under the project that are not performed on the premises and under direct supervision of the grantee to third parties,
- b. costs of resources made available by third parties (however auxiliary services necessary to realise project-related tasks, such as legal or accounting services, are not deemed as subcontracting);
- c. costs of all contracts to perform a specific work.

**NOTE:**

Costs allocated to subcontracting must not exceed 25% of the total eligible costs of the project.

Subcontracting costs are excluded from the basis for calculating the lump sum of indirect costs of the project.

5.8.1.3. **C – Costs of the development of research personnel (Cross-financing)** – the following costs related to research personnel development may be financed in this category:

- a. Stipends for students and doctoral students who were selected in an open competition and are involved in conducting research under the project. The suggested stipend rates should be as follows:
  - for students: **PLN 1,500 – 2,500/month;**
  - for doctoral students: **PLN 3,500 – 4,500/month.**
- b. Fellowships or trainings for stipend beneficiaries or research team employees to the extent connected with the research works realised in the project, commercialisation of R&D outcomes or works related to the newest technological achievements or project management.

**NOTE:**

The total amount of eligible expenditures in the project in category (C) must not exceed 30% of the total eligible costs of the project.

Cross-financing costs are excluded from the basis for calculating the lump sum of indirect costs of the project.

5.8.1.4. **Op – Other indirect costs** - the following types of costs are eligible within this category:

- a. Costs of research equipment and intangible assets, including, among others: for units not being beneficiaries of state aid expenditures on purchasing low-cost research equipment in an amount not exceeding 5% of the total eligible costs of the project;
- b. Land and building costs;

- c. Other operational costs, including: promotion costs in the amount up to 1% of the total eligible costs of the project.

5.8.1.5 **O – Indirect costs** - not exceeding 17% of actually incurred direct eligible costs of the project, exclusive of subcontracting costs and cross-financing ( $O = (W + Op) \times \max 17\%$ ).

**NOTE:**

- a. For units being beneficiaries of state aid, if the equipment is not used for realising the project for the whole period of usage, only depreciation costs incurred during the duration of the project shall be deemed as eligible costs.
- b. For units being beneficiaries of state aid, depreciation write-offs shall be deemed as eligible costs only if the equipment has been purchased after submitting the application for funding.
- c. If the proposed costs of the project exceed the amounts suggested hereinabove, or if the application contains costs connected with the purchase of tangible fixed assets, the Foundation may appoint additional expert to evaluate whether the proposed costs are justified.
- d. Indirect costs settled on a lump sum basis must not be listed as part of the direct costs of the project.
- e. Indirect costs settled on a lump sum basis shall be eligible proportionally to the used direct costs.
- f. Reimbursement of direct project costs shall be each time connected with a proportional reimbursement of indirect costs.

5.8.2 The full catalogue of eligible costs and the principles for documenting eligible costs under the **Team** Programme are specified in the *Cost Eligibility Guide under Measure 4.4 of the Smart Growth Operational Programme* constituting an appendix hereto.

5.8.3 Expenditures eligible for financing are expenditures that meet the conditions listed in the *Cost Eligibility Guide* and that have been incurred in compliance with the provisions contained herein.

## 5.9 Project indicators

5.9.1 The Applicant shall specify the planned product and project indicators in the application form. The following project indicators are analysed under the **Team** programme:

- a. number of enterprises collaborating with research units,
- b. number of persons supported with respect to R&D human potential improvement,
- c. number of foreign scientists in the supported projects,
- d. number of international scientific publications indexed in the JCR (Journal Citation Reports) list, Thomson Reuters,
- e. number of obtained academic degrees,
- f. number of filed patent applications.

The presented indicators have to be adequate to the given project type and they must reflect the set project objectives. They will be evaluated by a panel of experts during the merit-based evaluation of the application, during project realisation and after project completion and they may be subjected to changes proposed by the Foundation experts. Failure to achieve the declared indicator levels by the grantee during the realisation of the project may result in imposing financial consequences (proportional reduction of granted funding).

## 5.10 Reporting

5.10.1 Detailed principles of reporting under the project shall be specified in the grant agreement.

5.10.2 Grantees are obliged to submit merit-based and financial reports to the Foundation within the foreseen reporting periods. For financial reports the reporting period is 6 months, while for merit-based reports – 12 months.

5.10.3 Students, doctoral students and young doctors shall submit merit-based reports to the Project Manager.

5.10.4 The Foundation may at any time appoint an expert to evaluate the said reports.

5.10.5 The Project Manager is obliged to conduct a public presentation of project outcomes upon the invitation of the Foundation, e.g. during an interdisciplinary conference.

5.10.6 The progress in achieving project results or part of them is monitored as part of the reporting process, in particular with respect to the incurred expenditures, purchased tangible fixed assets, team member recruitment and supervision over doctoral students.

5.10.7 Basing on the reviews and opinions collected as a result of the merit-based report evaluation conducted by experts, the FNP Management Board may decide to introduce a recovery plan to the project. Its consequences may consist in a reduction of the funding amount, shortening the project duration or termination of the project. The grantee shall be notified in writing about such decision.

## 5.11 Changes in the project

5.12.11 Detailed principles outlining the possibility and scope of introducing changes to the project shall be specified in the grant agreement.

5.12.12 During the realisation of the project, starting from the second reporting period for financial reports, the Project Manager may – unless existing laws or the provisions of agreements or other regulations binding for the grantee state otherwise – introduce the following changes on the interim report stage:

- a. transfer of funds between specific budget categories – provided that the percentage limits for expenditures in each cost category determined by the Foundation or by the Guidelines are maintained,
- b. change of the payment schedule for subsequent advance payments.

The changes described above do not require signing an annex to the agreement, although they must be approved by the Foundation.

5.12.13 During project realisation, the Project Manager may apply to introduce changes to the application with respect to:

- a. **changes in the substantial scope of the application** – considering the proposed changes requires a substantial justification and a declaration of the Project Manager stating that such changes are necessary and that any failure to introduce them would

threaten the proper realisation of the project or that it might result in a failure to achieve the planned project indicators, or that such changes are beneficial for the outcomes of the application selected for funding and that they will enable to fully realise the planned project indicators; changes in the substantial scope of the application may be connected with changes in the project budget.

- b. **changes in project duration**, provided that the proposed project duration must be contained in the cost eligibility period under SG OP and that it must not exceed June 30, 2023 – in particular in the following cases:
- i. if the Project Manager is a woman who gives birth during the duration of the Project or the Project Manager adopts a child during the duration of the Project, then the project realisation period may be extended by up to 12 months for each child born or adopted during that period; or
  - ii. if the project duration specified in the application is shorter than the maximum acceptable duration specified in the Competition Documentation, then it may be extended to the said maximum project duration; or
  - iii. If the project duration specified in the agreement is the maximum acceptable project duration pursuant to Competition Documentation, then it is possible to extend the cost eligibility period by up to 6 months.

The Foundation shall consider whether it is justified to introduce the proposed changes to the application, taking into account the prerequisites that influenced the selection of the project for funding and the influence of the proposed change on project results and indicators.

5.12.14 The Foundation reserves a period of 3 months as a minimum period to consider the application for changes.

## 5.12 Competition for extending project duration

5.12.1 The Foundation is planning to announce an internal competition for grantees to extend the duration of the projects by **a maximum period of 24 months** (with the reservation of the provisions of item 5.11.3.b), provided that:

- a. Extending the project duration pursuant to internal competition entails broadening the substantial scope of the application and provides an opportunity to increase project funding.
- b. The manner of submitting applications and an evaluation process shall be specified in the competition announcement. However, the application shall contain, at least, a full report on already commenced works, a description of the obtained results and of their implementation potential.
- c. Application in the internal competition may be filed, particularly in connection with:
  - i. Planning a subsequent stage of research works devoted to elaborating project results, with the aim of improving the potential implementation possibilities or commencing new tasks as a consequence of the results obtained so far.
  - ii. The necessity to complete doctoral dissertations or master's theses of team members

- iii. The necessity to increase the number of team members or their remunerations in comparison to the original application,
- iv. Starting co-operation with a new partner unit.

5.11.2. The Foundation reserves that the extension period and additional financing granted in the internal competition will depend on the funds available in the programme.

## VI Project selection system

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Projects submitted in the competition are evaluated in the formal and merit-based aspects. The wording and description of evaluation criteria constitute an appendix hereto.

The planned evaluation time for applications (from the submission deadline to announcing the list of grantees) is approx. 5 months.

### 6.1 Formal evaluation of the application

6.1.1 Applicants whose applications do not meet the formal criteria shall be notified (by e-mail or via the electronic system) about the fact that their applications will not be considered due to formal deficits.

6.1.2 The only documentation that may be supplemented during the formal evaluation process is the power of attorney to sign the application. The period for supplementation is 14 days from the receipt of the relevant notification.

6.1.3 If it is detected that the electronic file attached to the online form has been damaged, or if there are any clerical errors, the Programme Officer may request to supplement such file on any stage of the competition.

### 6.2 Merit-based evaluation

Applications that received a positive formal evaluation will be submitted for merit-based evaluation. The merit-based evaluation consists of three stages: evaluation by the scientific and economic panel (SEP), written reviews stage and the stage of interviews conducted by the interdisciplinary panel of experts (IPE).

#### 6.2.1 Stage 1 – the scientific and economic panel (SEP)

6.2.1.1 The scientific and economic panel is composed of at least 3 members who possess adequate scientific achievements or experience in implementing innovative solutions in the R&D sector. The Foundation may appoint several panels in the competition, corresponding to the fields of science represented by the submitted applications.

6.2.1.2 The SEP shall evaluate the applications in the aspect of merit-based criteria by assigning scores and appropriate recommendations (A – positive, B – conditional, C – negative).

6.2.1.2 As a result of the works by the SEP at least 40% but not more than 60% of the best applications will be qualified for further proceedings (provided that such part of the applications fulfils the criteria on the minimum required level).

6.2.1.3 Applicants who receive a C recommendation from the scientific and economic panel cannot be re-considered in the subsequent edition of the competition (one-edition deferral period).

6.2.1.4 The applicants shall be notified by e-mail that their application was or was not qualified for the 2<sup>nd</sup> stage of merit-based evaluation.

6.2.1.5 Applicants who are not invited to the 2<sup>nd</sup> stage will be notified about the received score and recommendations, along with a brief substantiation.

## 6.2.2 **Stage 2 – written reviews**

6.2.2.1 Each application is evaluated by at least two third-party reviewers. Members of the scientific and economic panel or of the interdisciplinary panel of experts (3<sup>rd</sup> stage of merit-based evaluation) cannot act as reviewers.

6.2.2.2 The reviewers shall evaluate the applications in the aspect of merit-based criteria by assigning scores and appropriate recommendations, along with substantiation, in the evaluation form.

6.2.2.2 Reviewers may also suggest issues for further clarification with the Project Manager on the 3<sup>rd</sup> stage of merit-based evaluation and may also point to particularly breakthrough applications that pose exceptionally bold or risky hypotheses, whose results, if verified positively, may be of potentially transformative importance for the given fields of science or areas of economy.

6.2.2.3 Following the reviewers' evaluation, applications that receive the highest score, the best recommendations will be qualified for further stage, along with those to which the Programme Officer in agreement with the Director of Programme Division have objections concerning the reliability of the review or highly divergent scores assigned by reviewers.

6.2.2.4 The applicants shall be notified in writing or by e-mail that their application was or was not qualified for the 3<sup>rd</sup> stage of merit-based evaluation.

6.2.2.5 Immediately after setting the panel session date, the applicants (and the contact persons specified in the application form) shall be notified by e-mail about the planned date and place of interviews with the interdisciplinary panel of experts (IPE).

6.2.2.6 Applicants who have been invited to the 3<sup>rd</sup> stage of evaluation shall receive the content of reviews of their applications, but the evaluating reviewers shall remain anonymous. The remaining applicants shall be granted access to these reviews in the electronic system of the Foundation.

## 6.2.3 **Stage 3 – interdisciplinary panel of experts (IPE)**

6.2.3.1 The interdisciplinary panel of experts is composed of at least three experts representing various fields of science and one Board Member of the FNP (acting as chairman, without the right to evaluate applications) and, optionally, an expert delegated by the Intermediary Authority as an observer.

6.2.3.2 On this stage, the number of applications subject to evaluation shall correspond to at least twice the funding amount allocated to the competition. Additionally, applicants qualified by means of appeal procedure may be invited to the panel. The number of applications

considered on this stage may be lower than twice the budget if the required number of application does not meet the minimum merit-based criteria or has not received the required minimum recommendation.

6.2.3.3 The IPE compares the evaluated applications, prepares a ranking and evaluates them on the basis of the adopted merit-based criteria. The candidates are compared by the IPE with regard to the written reviews obtained during the preceding stage and direct interviews with the applicants, who will have at this stage an opportunity to express their concerns regarding the written reviews.

6.2.3.4 In exceptional situations, it is possible to conduct the interview on the telephone or with use of online communication tools (e.g. skype). Each such case shall be considered by the Programme Officer on an individual basis.

6.2.3.5 The IPE may ask the applicants to introduce necessary changes in their applications in order to ensure the proper realisation of the project (e.g. changes in project budget, planned expenditures on laboratory equipment or indicators). Moreover, the IPE may authorise the FNP to conduct such negotiations at a later date, in particular before signing the grant agreement.

6.2.3.6 The Board of the Foundation shall adopt a resolution on the decision to allocate funds to project realisation based on the ranking of projects prepared by the IPE and on the funds available in the given competition.

6.2.3.7 The list of grantees will be published on the Foundation website.

6.2.3.8 The Project Manager shall be notified if the project is accepted for realisation. The remaining participants of the 3<sup>rd</sup> stage of merit-based evaluation shall be notified by post or e-mail.

6.2.3.9 Any applications not accepted for funding may be submitted again, provided that they meet the terms and conditions of the competition.

### **6.3 Appeal procedure**

6.3.1 The appeal procedure adopted by the Foundation does not constitute a procedure of appeal as defined in the Act of August 29, 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014-2020 financial perspective.

6.3.2 The applicant or the unit signing the application have the right to file a written appeal against the negative decisions concerning the filed application to the Board of the Foundation within 7 days from the date of receiving notification. The appeal shall be considered within 21 days from the date of receipt by the Foundation.

6.3.3 The date of delivery of the appeal to the Foundation shall serve as proof, not the posting date, however, the appeal may be sent to the Foundation by fax or e-mail. The fax number and e-mail address are specified in item VIII Contact data

6.3.4 Any appeals against the formal evaluation shall be considered by the Committee of Appeal, composed of: a lawyer and two FNP employees who were not involved in the evaluation of the application.

6.3.5 Any appeals against the content-based evaluation shall be considered by a committee composed of two third-party experts permanently co-operating with the Foundation who were not involved in the evaluation of the applications to which the appeal refers and one FNP employee who was not involved in the evaluation of the application.

6.3.6 The works of the Committee of Appeal shall concern only the evaluation of procedural aspects on each stage of the application evaluation and selection process. The final opinion shall be adopted by voting. The Board of the Foundation, having familiarised itself with the Committee's opinion, shall decide to submit the application for re-evaluation (by the panel or a reviewer) or to reject the appeal. The applicant shall be notified about the decision in written form. The decision of the Board is final.

## VII. Grant assignment agreement

The applicant is obliged to realise the project pursuant to an agreement.

Before concluding the grant assignment agreement, the Foundation reserves the right to start negotiations with the applicant who applies for the grant in order to introduce the necessary changes to the project, including changes in project indicators or budget, in particular regarding the correctness of the adopted financial assumptions.

For projects realised by a consortium, its members shall be obliged to conclude a consortium agreement and to submit a copy thereof to the FNP by e-mail before signing the grant assignment agreement.

The consortium agreement should particularly oblige both parties thereto to realise their tasks in compliance with the submitted application. It should also regulate the contribution of each party to the project and the allocation of intellectual property rights.

The grantee is responsible for the accuracy of the data contained in the application submitted to the FPS and data on the project realisation stage.

### 7.1 Concluding the agreement

7.1.1 The agreement is concluded by and between the Foundation, the unit in which the project will be realised and, for consortia – the consortium co-ordinator unit and Project Manager.

7.1.2 Project Managers shall receive the agreement by e-mail and send three identical, signed copies thereof along with all required documents (appendices) by post to the Foundation, within the period specified by the Foundation. The Foundation shall send two signed copies (one for the Project Manager and one for the unit) of the said agreement back to the unit.

7.1.3 Appendices to the agreement:

- a. project budget,
- b. schedule of the payment of instalments,
- c. VAT eligibility statement of the unit (obligatory only if the grantee applies for partial reimbursement of VAT incurred under the project),

- d. a document confirming that the applicant's representative is authorised to act on their behalf and in their favour (power of attorney, other documents) or a copy certified for compliance with the original document (this appendix is required if the agreement is signed by persons who do not have the statutory right to represent the unit or by the attorney-in-fact of the Project Manager),
- e. a declaration stating that the unit realising the project will apply for all consents of ethics committees and other permissions required by law necessary to conduct research, to which they apply and that it will start to conduct such research only after obtaining all relevant consents and permissions.

7.1.4. Moreover, for projects in which public aid will be granted, the following appendices should be enclosed to the agreement:

- a. a statement confirming that the tasks covered by the application are not financed and that the unit does not apply for financing such tasks from national or European public aid sources with respect to the same eligible costs,
- b. a statement about the status of the business,
- c. a form containing information presented when applying for aid other than farming or fishing aid, *de minimis* aid or *de minimis* aid in farming and fishing, prepared on the template enclosed hereto and available for download on the Foundation website,
- d. the consortium agreement (if applicable).

7.1.5. During the realisation of the project, upon demand of the Foundation, the unit realising the project may be requested to present:

- a. a certificate on the absence of arrears in payments of budget fees and social security and health insurance contributions,
- b. a document confirming that the agreement has been duly secured.

7.1.6. Apart from the appendices listed in item 7.1.3, before concluding the agreement, the Foundation may request the unit to make available other documents:

- a. a statement confirming the assignment of the REGON number to the unit,
- b. a decision on the assignment of Taxation Identification Number (NIP) to the unit.

Any failure to submit the full set of the requested appendices in the specified periods may result in the refusal to sign the agreement by the Foundation.

7.1.7 During the realisation of the project, the Project Manager shall be obliged to use the IT system of the Foundation, among other things, to submit reports, document scientific achievements or apply for changes in the project budget.

## VIII. Contact data

Additional information about the programme may be obtained by calling the following telephone numbers:

Telephone: +

Or by e-mail:

## IX. Appendices to the Competition Documentation

- 9.1. Cost eligibility guide under Measure 4.4 of The Smart Growth Operational Programme for units not being beneficiaries of state aid.
  - 9.1.1 Catalogue of eligible costs under the Measure 4.4 Increasing the human potential in R&D sector for units not being beneficiaries of state aid.
  - 9.1.2 Catalogue of non-eligible costs for units not being beneficiaries of state aid.
  - 9.1.3 Manner of incurring expenditures in compliance with the principle of fair competition.
- 9.2. Cost eligibility guide under Measure 4.4 of The Smart Growth Operational Programme for state aid beneficiaries.
  - 9.2.1 Catalogue of eligible costs under the Measure 4.4 Increasing the human potential in R&D sector for state aid beneficiaries.
  - 9.2.2 Catalogue of non-eligible costs for state aid beneficiaries.
  - 9.2.3 Manner of incurring expenditures in compliance with the principle of fair competition.
- 9.3. Catalogue of criteria for selecting grantees in Team Programme (SG OP Measure 4.4).
- 9.4. Project implementation schedule (template of the appendix to the application form in Team Programme (SG OP Measure 4.4)).
- 9.5. Description of available equipment and planned expenditures on laboratory equipment along with justification (template of the appendix to the application form in Team Programme (SG OP Measure 4.4)).
- 9.6. Project indicators along with justification (template of the appendix to the application form in Team Programme (SG OP Measure 4.4)).
- 9.7. Information form requested when applying for state aid in accordance to regulation, of the Minister of Science and Higher Education from 25<sup>th</sup> of February 2015, on conditions and procedure for granting state aid and de minimis aid through the National Centre of Research and Development (template of the appendix to the application form in Team Programme (SG OP Measure 4.4)).



**Appendix no 01** Cost eligibility guide under Measure 4.4 of The Smart Growth Operational Programme for units not being beneficiaries of state aid.

This Guide regulates the basic issues

related to cost eligibility  
in research and development projects,  
under the SG OP, Measure 4.4.

It contains sections/appendices defining:

- The time frames and principles for cost eligibility
  - Catalogue of eligible costs
  - Catalogue of non-eligible costs
- Documenting incurred expenditures
- VAT as eligible cost
- Manner of incurring expenditures in compliance with the fair competition principle

## ***COST ELIGIBILITY GUIDE under Measure 4.4 OF THE SMART GROWTH OPERATIONAL PROGRAMME for units not being beneficiaries of state aid***

Foundation for Polish Science



The *Cost Eligibility Guide under the Smart Growth Operational Programme* (hereinafter referred to as the *Guide*) has been developed basing on existing legal regulations.

The main aim of the *Guide* is to facilitate the classification of expenditures for beneficiaries, both on the stage of project planning and during the subsequent project settlement.

At the same time we reserve that the above specifications shall not cancel or limit the possibility of the occurrence of different arrangements and results of inspections carried out by competent authorities.

### **Definitions:**

Beneficiary – recipient of the grant in the extra-stipendiary grant project of the Foundation for Polish Science – an entity specified in Art. 2 item 10 and in Art. 63 of the Regulation of the European Parliament and of the Council 1303/2013 of 17<sup>th</sup> December 2013; whenever the term "beneficiary" is used in this Guide it should be also understood as the partner and the entity authorised to incur expenditures specified in the project proposal, unless the Guide expressly states that it refers to the beneficiary as a party to the co-financing agreement.

### 1. Aim of the development of the Guide

The aim of the Guide was to develop, clarify and illustrate the issue of cost eligibility, to facilitate the beneficiaries development of a cost schedule within the prepared projects and the settlement of received funds as well as to improve the monitoring of projects on various stages of evaluation, by providing effective and efficient public finance management and equal opportunities with respect to the access to funding by creating uniform, transparent principles of cost eligibility.

### 2. Legal grounds

The present *Guide* has been developed taking into account the existing legislation regulating finance management in projects subject to financing from the ERDF and the principles of project realisation under the Smart Growth OP.

### 3. Scope of the Guide

**3.1** The *Guide* determines the principles of cost eligibility for projects realised under Measure 4.4 Increasing the human potential in R&D sector, of the *Smart Growth Operational Programme*. It contains a catalogue of eligible costs and a catalogue of non-eligible costs.

**3.2** The eligibility of the given cost depends on the compliance with general principles of eligibility, in particular those stipulated in the *Guidelines on the eligibility of expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-*

2020 and Guidelines on the eligibility of expenditures under the Smart Growth Operational Programme 2014-2020 as well as on the specificity of the realised project and the inclusion of the given expenditure in the substantial scope of the project included in the project proposal, constituting an appendix to the concluded co-financing agreement.

**3.3** The principles refer to all eligible expenditures incurred by the beneficiary (also by potential partners) – both within own funds of the beneficiary and the received funding.

**3.4** Depending on the type of realised projects, additional eligibility criteria may be specified in the relevant binding legislation or call for proposals documentation.

### 4. Principles for cost eligibility

#### §1 Time frame of eligibility

**4.1** The term "cost eligibility period" refers to the period during which eligible expenditures may be incurred and settled within the project. Expenditures incurred and settled outside the eligibility period shall be non-eligible costs. The cost eligibility period for each project is specified in the co-financing agreement.

The incurred expenditures have to be listed in the report submitted by the beneficiary, on cash basis, i.e. only actually incurred expenditures (cash payments or money transfers from bank account of the beneficiary) may constitute eligible costs. The following are exceptions from this rule:

- expenditures settled in form of a lump-sum, i.e. expenditures settled at lump-sum rates;
- depreciation costs; and
- deductions specified in Art. 498 of the *Polish Civil Code*.

**All expenditures listed in the report have to be actually incurred and paid during the cost eligibility period and prior to the submission of the report (in which they are listed).**

In case of invoices or other accounting documents issued in foreign currency, the amount of the eligible expenditure should be converted into PLN at the foreign currency sales rate determined by the bank realising the payment on the date of the payment, i.e. the principle of reimbursement of actually incurred expenditures should be applied, at the exchange rate of the day on which the beneficiary settled the invoice/other accounting document (not of the date of listing of the invoice/another accounting document). If it is impossible to apply the sales exchange rate of the given bank, the expenditures eligible for funding incurred in foreign currency should be converted at a different rate, compliant with the binding legal regulations and with the accounting policy adopted by the beneficiary. If the payment for the invoice/other accounting document issued in foreign currency is made in instalments, then the amounts of individual instalments of the eligible cost should be converted into PLN pursuant to the principles described hereinabove.

#### §2 Verification of cost eligibility

**4.2** During the evaluation of the project proposal, the initial assessment of cost eligibility consists in the analysis of compliance with existing regulations (in particular the *Guidelines of the Minister of Infrastructure and Development on the eligibility of expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020* and the *Guidelines of the Minister of Infrastructure and Development on the eligibility of expenditures under*

*the Smart Growth Operational Programme 2014-2020*) as well as with the call for proposals documents that are binding for the given edition of the call and the binding version of the *Guide* as of the date of announcing the call for proposals. Verification shall be conducted basing on information contained in the project proposal.

During the evaluation of the report, the verification of cost eligibility consists in the analysis of its compliance with existing regulations (in particular the *Guidelines of the Minister of Infrastructure and Development on the eligibility of expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020* and the *Guidelines of the Minister of Infrastructure and Development on the eligibility of expenditures under the Smart Growth Operational Programme 2014-2020* binding as of the date of incurring the cost) as well as with the call for proposals documents for the given edition of the call, the provisions of the co-financing agreement and the *Guide*. Verification shall be conducted basing on the project proposal, the report and the verification (at the premises of the beneficiary) of documents confirming the incurred expenditures.

In order to verify the correctness of agreements concluded as part of the realisation of the project as a result of conducted proceedings *The Guidelines of the Minister of Infrastructure and Development on the eligibility of expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020* and the *Guidelines of the Minister of Infrastructure and Development on the eligibility of expenditures under the Smart Growth Operational Programme 2014-2020* in the version binding as of the date of initiation of the proceedings leading to the conclusion of the give agreement shall apply. Initiation of the proceedings means the publication of an announcement about the initiation of proceedings or about the intention to grant a public procurement, as specified in sub-section 6.5 of the *Guidelines on the eligibility of expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020*, or about the recruitment of employees pursuant to employment relationship, provided that the beneficiary proves the publication of the announcement about the initiation of proceedings.

Projects with the funding value exceeding PLN 3 million shall be subject to mandatory external audit pursuant to Art. 34 of the Act on the Principles of Financing Science. The cost of the conducted audit constitutes eligible cost if the audit started after incurring at least 50% but not later than before 80% of the planned project expenditures.

### §3 Eligible costs

**4.3.1** The expenditure may be deemed as eligible, if all of the following conditions are met:

- the expenditure was actually incurred during the period specified in the co-financing agreement, pursuant to the conditions defined in sub-section 6.1 of the *Guidelines on the eligibility of expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020*;
- it is compliant with the binding European Union and national legislation;
- it is compliant with the *Smart Growth Operational Programme 2014-2020* and the *Detailed Description of the Priority Axes of the Smart Growth Operational Programme 2014-2020*;
- it has been incurred in compliance with the provisions of the co-financing agreement;
- it was included in the substantial scope of the project contained in the project proposal;

- it is necessary for the realisation of the project and it was incurred in connection with the realisation of the project;
- it has been incurred in a transparent, rational and efficient way, in compliance with the principle of achieving the best effects from the given expenditures;
- it has been appropriately documented;
- it has been listed in the report;
- it refers to delivered goods, provided services or performed works;
- it has been incurred in compliance with the Public Procurement Law (if applicable), or in compliance with the principle of competitiveness specified in Appendix No. 3 – *The manner of incurring expenditures in compliance with the fair competition principle*;
- it does not constitute non-eligible expenditure pursuant to European Union and national legislation;
- it is compliant with the conditions for deeming it as eligible expenditure specified in the call for proposals documentation.

**4.3.2** Eligible costs are costs calculated pursuant to currently binding accounting principles, the principles of proper finance management and the practices of the beneficiary (accounting policy). For the purposes of settlement of the project costs, each of the beneficiaries shall apply the practices (guidelines) adopted by its organisation. The possibility to settle the incurred expenditures pursuant to the accounting principles applied by the given organisation does not mean that the beneficiaries may create new principles especially for the purposes of the project.

**4.3.3** The beneficiary of the project is obliged to incur expenditures in compliance with Art. 44, item 3 and Art. 162 item 3 of the Public Finance Act.

#### **§4 Documenting the incurred expenditures<sup>‡</sup>**

**4.4.1** The costs should be documented in a manner that enables the evaluation of the realisation of the project from the financial and content-based points of view.

**4.4.2** Beneficiaries and partners realising the project are obliged to keep separate bookkeeping records for the project in a manner that enables the identification of individual accounting and banking operations.

**4.4.3** Beneficiaries who are not obliged to maintain any bookkeeping records pursuant to the existing regulations (the Act on Accounting, taxation laws) are obliged to maintain a register of documents related to operations connected with the realisation of the project (respectively: accounting books and tax books).

**4.4.4** The evidence of incurring expenditure is an issued invoice or another accounting document of equivalent probative value along with the confirmation of payment. Each original accounting document (invoice, receipt, etc.) has to be annotated specifying the following information:

- name (title) of the project as specified in the co-financing agreement;
- date of conclusion and number of the co-financing agreement;
- amount of the eligible cost;

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<sup>‡</sup> Does not apply to simplified methods of expenditure settlement.

- description of the connection between the cost and the co-financing agreement – the description of the invoice should provide information about the category of expenditures approved in the co-financing agreement to which the expenditure documented by the given invoice refers;
- information about the financing of the project from ERDF funds – i.e. *The project is co-financed from the funds of the European Regional Development Fund*;
- assignment and item number of the document;
- information about formal and substantial correctness;
- annotation about the method of payment (if it is not stated in the document);
- if the given accounting document is only partly connected with the project, the description should unanimously state the part of the expenditure, divided into eligible and non-eligible costs, is connected with the project, by means of specifying certain elements or the percentage share of the expenditure in the project pursuant to the accounting document.

Invoices/other accounting documents issued in foreign currency should additionally contain the exchange rate used for the conversion of the foreign currency into PLN pursuant to the principles specified in section 4.1 of the *Guide*. If the payment for the invoice/other accounting document issued in foreign currency is made in instalments, then the annotation should also contain the exchange rates for specific instalments.

**4.4.5** Documents confirming the costs connected with depreciation incurred as part of the realised project are, in particular, accounting documents or excerpts from accounting records that reflect the amount of the incurred costs, certified for compliance with the original document by authorised persons, or, in the case of entities that are not obliged to revalue fixed assets, an appraisal study prepared by an authorised entity.

**4.4.6** If expenditures are documented by means of electronic invoice, accounting document recorded on a digital carrier should be presented, constituting the equivalent of a traditional accounting document along with the description in electronic version, in compliance with the requirements of the institution being party to the co-financing agreement.

## **§5 Prohibition of double financing**

**4.5.1** Total or partial double financing of a given cost is prohibited.

**4.5.2** Double financing refers, in particular, to:

- listing the same cost as a part of several different projects co-financed from national or European funds;
- financing the costs of goods and services tax from the funds of the co-financed project and then recovering this tax from state budget means pursuant to the Act of March 11, 2004 on the Goods and Services Tax and regulations implementing the Act;
- purchasing a fixed asset with use of funds from national grant or EU co-financing and then listing the costs of depreciation of such asset under the co-financed project;
- listing a cost as part of settlement of a subsidy and then listing the same cost under the co-financed project;
- settlement of an expenditure incurred by the lessor for the purchase of the subject of leasing pursuant to financial leasing and then the settlement of the instalments paid in connection with leasing of such object as part of the project;

- financing, pursuant to a civil law contract, of the tasks performed by a project staff member that fall into the scope of their normal duties resulting from the employment relationship;
- purchase of a used fixed asset that was co-financed from the national subsidies or EU co-financing<sup>§</sup> during the previous 7 years (10 years for real property);
- situations when the funds for pre-financing of the EU contribution had been obtained in form of a loan which was later written off;
- having received for the eligible costs of the given project or part of the project non-refundable financial support from several sources (national, European or others) in a total amount exceeding the maximum permitted amount of co-financing for the given project or part of the project;
- covering the eligible costs of the project both by loan and guarantee support;
- settlement of the same expenditure as part of indirect and direct project costs.

Listing an incurred cost as part of the project shall not be deemed as double financing if it was financed from own funds of the beneficiary (revenues obtained from business activity, other sources), even if they constitute public funds pursuant to the Public Finance Act.

## 5. VAT (Goods and services tax)

**5.1** VAT constitutes eligible cost only if it was incurred by the beneficiary in connection with eligible costs and the beneficiary has no legal possibility to recover the VAT paid (VAT subject to recovery pursuant to the Act on the Goods and Services Tax shall not be deemed as eligible, even if it was not actually recovered by the beneficiary but there was a possibility to do so foreseen in legal regulations – in such case the VAT is always a non-eligible cost).

**5.2** The possibility to recover the VAT shall be considered in compliance with the provisions of the Act of the 11<sup>th</sup> of March, 2004 on the Goods and Services Tax.

**5.3** The beneficiary is obliged to submit a statement concerning the eligibility of the VAT.

**5.4** Lack of legal possibility to recover VAT occurs, if the beneficiaries are not entitled to lower the amount of tax due (connected with the taxed operations within the project) by the amount of input tax (connected with the costs of the purchased goods and services and fixed assets).

Such situations may occur in the following cases:

**5.4.1** the project does not/will not bring any revenues – the purchased goods, services or fixed assets are not used for taxed sale – or there is no direct, undisputable connection between the purchased goods, services or fixed assets and taxable operations.

**5.4.2** the beneficiary is legally exempt from VAT taxation,

**5.4.3** the beneficiary performs only such actions that are legally exempt from VAT taxation.

**5.5** If, as part of the proposed project, the beneficiary uses the purchased goods/services/fixed assets for the performance of actions that entitle them to lower the due VAT amount by the input tax

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<sup>§</sup> The 7 or 10 year periods are calculated in calendar months, starting from the purchase date (e.g. 7 years from November 9, 2014 is the period from that date to November 9, 2007).

amount as well as actions that do not entail such right, and if the beneficiary is able to determine the input tax amount connected with activities which do not entitle them to lower the due tax amount – the eligible cost may be only the part of the VAT that is connected to these activities, that do not entitle the beneficiary to lower the amount of tax due by the amount of input tax.

**5.6** If the beneficiary is unable to separate the total or partial amounts specified in item 5.5 and thus if it settles the VAT by lowering the amount of tax due by such part of the input tax amount that can be proportionally assigned to activities that entitle them to lower the amount of tax due (so-called sale coefficient as defined in Art. 90, item 2 of the Act of the 11<sup>th</sup> of March, 2004 on the Goods and Services Tax), then the VAT in such project constitutes non-eligible expenditure as a whole.

## 6. Own contribution

**6.1** In certain cases, the beneficiary is obliged or has the possibility to make their own contribution in the declared amount to cover part of the eligible costs in the realised project.

**6.2** Own contribution may be made in cash (cash disbursements/money transfers from the bank account during the project) or in the form specified in Appendix 1 (i.e. depreciation).

## 7. Appendices

*Appendix No. 1. Catalogue of eligible costs under Measure 4.4 Increasing the human potential in R&D sector*

*Appendix No. 2. Catalogue of non-eligible costs*

*Appendix No. 3. Manner of incurring expenditures in compliance with the fair competition principle.*

**Appendix no. 9.1.1** Catalogue of eligible costs under the Measure 4.4 Increasing the human potential in R&D sector for units not being beneficiaries of state aid.

**Eligible costs of beneficiaries under the Measure 4.4 of the SG OP include the following cost categories:**

Direct costs	<p>Remunerations <b>(W)</b></p> <p>Subcontracting <b>(E)</b></p> <p><i>Cross-financing (C):</i></p> <ul style="list-style-type: none"> <li>- stipends</li> <li>- fellowships</li> <li>- training courses</li> </ul> <p>Other direct costs <b>(Op)</b>, including:</p> <ul style="list-style-type: none"> <li>- costs of equipment and intangible assets</li> <li>- costs of land and buildings</li> <li>- other operational costs</li> </ul>
Indirect costs <b>(O)</b>	

## **W – Remuneration costs**

This category includes the eligible **remuneration costs along with non-payroll labour costs**, such as social security and health insurance contributions of **individuals employed for conducting research** (research workers, technical personnel, and other auxiliary staff members) and **technology brokers**, as far as these remunerations are directly connected with the realisation of the project subject to co-financing.

### **Documenting the works performed for the project:**

- for **employment contracts – the payroll**

If the given employee is not involved in the project on a full-time, the eligible part of the remuneration is determined basing on:

- **delegating** the employee to the project on a part-time, with the specification of their scope of duties within the project (optimal solution),
- **work time sheet** containing the description of performed tasks – for employees who work for the co-financed project on an irregular basis;

- for **contracts of mandate – the invoice**, list of duties within the project, acceptance protocol.

Expenditures connected with the hiring of a person who performs tasks within the project(s) are eligible provided that:

- the resulting workload does not prevent the person from proper and effective realisation of all tasks entrusted to them;
- the total professional involvement of such person in the realisation of all projects financed from structural funds and activities financed from other sources, including own funds of the beneficiary and other entities, does not exceed 276 hours per month;
- in the case of mandate contracts – the performance of tasks is confirmed by an acceptance protocol, confirming: the proper realisation of tasks, fulfilment of the conditions specified in points 1 and 2 and the number and specification of hours devoted to the performance of tasks under the project in the given month.

The above conditions should be met throughout the whole period of eligibility of the remuneration of the given employee in the project.

The following payroll and non-payroll elements of personnel remuneration constitute eligible costs, **proportionally to the involvement of the given employee in the project realisation**:

- base remuneration, bonuses and awards (apart from service anniversary awards), including appreciation bonuses resulting from the internal remuneration rules of the given organisation that determines uniform principles for all employees (also those not involved in the realisation of projects co-financed from the SG OP);
- allowances for the performance of tasks or duties in the project, provided that the base remuneration of the worker receiving such allowance is not financed from the funds of the project co-financed from SG OP;
- function allowance for performing managerial functions in the given organisation;
- special allowance resulting from the specificity and nature of the performed tasks;
- allowance for long-term work;

- remuneration for the period of holiday leave (proportionally to the percentage of involvement of the given employee in the realisation of the project in the month when the leave took place; if it is impossible to determine – in the month preceding the month in which the leave took place);
- remuneration for the period of inability to work pursuant to binding social security regulations (proportionally to the percentage of involvement of the given employee in the realisation of the project in the month when the inability to work occurred; if it is impossible to determine – in the month preceding the month in which the inability occurred);
- additional annual remuneration\*\* including social security and non-insurance funds contributions is eligible proportionally to the period during which the employee performed the tasks for the purposes of the project;
- contributions for:
  - pension security, including the Employee Pension Plan,
  - disability insurance,
  - sickness insurance,
  - health insurance,
  - accident insurance,
- Labour Fund contributions;
- contribution for the Guaranteed Employment Benefit Fund;
- advance personal income tax payment.

## **E – Subcontracting costs**

Subcontracting costs should be understood as **subcontracting to third parties part of the substantial works under the project** that are not performed on the premises and under direct supervision of the beneficiary and the costs of resources made available by third parties, i.e. the costs of lease of the laboratory along with research equipment.

Auxiliary services necessary for the realisation of project-related tasks, such as legal or accounting services, are not deemed as subcontracting.

**All contracts for the performance of specific work should also be settled within this category.**

NOTE: In the case of contracts for the performance of specific work the performance of tasks has to be confirmed by an acceptance protocol, confirming: the proper realisation of tasks and the number and specification of hours devoted to the performance of tasks under the project in the given calendar month.

**Subcontracting costs are excluded from the basis for calculating the lump sum of indirect costs of the project.**

NOTE: The call for proposals documentation may specify a limit for the E category, defined as a specific percentage of eligible costs.

## **C – Cross-financing**

**The following types of costs are eligible within this category:**

- **stipends** for graduate and doctoral students involved in conducting research under the given project;

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\*\* Additional annual remuneration of project staff members is eligible only if it results from the regulations of labour law.

- **fellowships** of scholars or research team workers to the extent related to the research works conducted in the project, commercialisation of the research results and of works related to modern technologies or project management;
- **trainings** for scholars or research team workers to the extent related to the research works conducted in the project, commercialisation of the research results and of works related to modern technologies or project management;

**NOTE:** As far as *cross-financing costs (category C)* are concerned, the total amount of eligible expenditures in the project must not exceed **30% of the total eligible costs of the project**.

**Cross-financing costs are excluded from the basis for calculating the lump sum of indirect costs of the project.**

## **Op – other direct costs**

### **I. Costs of research and development equipment and intangible assets**

**The following types of costs are eligible within this category:**

- expenditures for the purchase of **low-cost research equipment** (i.e. equipment of value not exceeding PLN 500 000.00 for science, technologies and life sciences or PLN 150 000.00 for human and social sciences) necessary for the realisation of the project – **up to 5% of the total eligible costs of the project;**

**NOTE 1:** The application for funding should list the planned purchases of low-cost research equipment along with a substantial justification stating expressly that the unit does not possess any equipment that might be used as a substitute and that obtaining access to such equipment in another unit would be unreasonable from the economic point of view. Planned purchases of low-cost research equipment shall be subject to evaluation by experts.

**NOTE 2:** During the realisation of the Homing/Powroty project in the First Team competition, the beneficiary may submit to the Foundation for Polish Science an application for the purchase of specialist equipment, provided that:

- a) the application shall be submitted on demand of the Foundation for Polish Science, within the periods specified by the Foundation for Polish Science,
- b) the application shall be subject to evaluation by experts appointed specially for this purpose,
- c) the application shall be considered taking into account, among others, the analysis of available similar equipment in Poland, based on available lists and equipment databases,
- d) a representative of the National Centre for Research and Development shall participate in the session of the evaluating panel as an observer,
- e) consent for the purchase of specialist equipment cannot be granted to projects realised with the participation of a scientific unit that has already received significant funding for research equipment under the *Operational Programme Innovative Economy (IE OP)* or the *Operational Programme Infrastructure and Environment (IaE OP)* with respect to the scope of research conducted in the project. The Foundation for Polish Science shall consult the applications for the purchase of specialist equipment from such units with the Intermediate body for Axis IV of the SG OP (NCRD), in particular in order to confirm the receipt of significant funding and to confirm the overlapping of the thematic scope of the project and the purposes of the purchase of equipment under the IE OP or IaE OP.

- expenditures on **transport, installation and starting** the research equipment purchased under the project along with **specialist training in the operation thereof**, expenditures on checking and testing the research equipment purchased under the project and so-called **technical assistance** provided by the manufacturer during the initial period of operation of the research equipment purchased under the project, provided that **these expenditures do not increase the initial value of the tangible fixed asset pursuant to the Accountancy Act**;
  - expenditures on the **modernisation of research equipment, devices and other elements of laboratory equipment** owned by the beneficiary or granted for use free of charge – only **upon written consent of the Foundation for Polish Science**;
  - expenditures on the **purchase** of technological know-how and patents, i.e. intangible assets (IA) in form of patents, licenses, know-how, technological knowledge not protected by patent, expert opinions, analyses and research reports, etc.
  - **depreciation expenses or costs of paid use of:**
    - **research equipment** and other equipment used for the purposes of research;
    - technological know-how and patents purchased or used pursuant to licenses **obtained from third parties on market conditions**, i.e. **intangible assets (IA)** in form of patents, licenses, know-how, technological knowledge not protected by patent, expert opinions, analyses and research reports, etc.
- within the scope and during the period necessary for the realisation of the project subject to co-financing.**

### **1/ Depreciation**

Depreciation expenses due to value decrease constitute eligible costs if all of the following conditions are met:

- the equipment or IA is necessary for the proper realisation of the project and is used in direct connection with the project;
- the equipment or other devices for research purposes are listed in the register of fixed assets of entities that purchase it;
- depreciation expenses have been calculated in compliance with accountancy laws and in compliance with the accountancy policy of the entity;
- the eligible value of depreciation expenses refers only to the period of realisation of the project;
- if the equipment or IA is also used for purposes other than the project realisation, then only the part of the depreciation expense corresponding to the proportional use of the asset in the project realisation is eligible;
- the purchase of equipment or IA was not co-financed from national subsidies or EU funds;
- the purchase of equipment or IA was not settled as eligible cost of the project;
- depreciation expenses refer to equipment or IA that has been purchased in a rational and efficient way, i.e. its prices do not exceed the market prices and rates.

The residual value of the fixed tangible asset or the IA after the completion of the realisation of the project does not constitute eligible cost.

### **2/ Paid use of equipment/IA**

Expenditures incurred as a result of paid use of equipment (leasing, hire) or intangible assets (license fees) constitute eligible costs to the extent and during the period necessary for the realisation of the project subject to co-financing.

As far as **leasing (operational or financial)** is concerned, the eligible cost is the amount of the **leasing instalment** issued for the beneficiary **connected with the repayment of the principal amount** (without interest and other fees) of the subject of the leasing agreement.

As far as leasing costs are concerned, the maximum amount of eligible costs must not exceed the market value of the goods subject to leasing. This means that the amount of eligible costs must not exceed:

- the amount stated on the receipt issued to the lessor by the provider of the co-financed goods – for goods purchased not earlier than within 12 months prior to submitting the project proposal by the beneficiary;
- the market value of the goods subject to leasing specified in the valuation prepared by a certified surveyor or in the valuation prepared basing on the methodology presented by the beneficiary – for goods purchased earlier than 12 months prior to submitting the project proposal by the beneficiary. The valuation may be replaced with documentation justifying the selection of the subject of leasing in tender procedure that guarantees compliance with the fair competition principle.

## **II. Costs of land and buildings**

Costs of land and buildings are eligible within the scope and during the period necessary for the realisation of the project.

**The following types of costs are eligible within this category:**

- **land lease** – only lease instalments, without interest;
- **perpetual usufruct of land** – only perpetual usufruct fees, without interest;
- **depreciation of buildings** – if the buildings are also used for purposes other than the project realisation, then only the part of the depreciation expense corresponding to the proportional use of the buildings for the realisation of the co-financed project is eligible;
- expenses connected with **adapting the laboratory space** owned by the beneficiary.

As far as the **costs of land and buildings** specified hereinabove (land lease, perpetual usufruct of land, depreciation of buildings, and adaptation of space) are concerned, the total amount of eligible expenditures in the project **must not exceed 10%** of the total **eligible costs of the project**.

## **III. Other operational costs**

Other operational costs include, among others, the costs of materials, consumables and similar products, incurred in direct connection with the realisation of the co-financed project.

**The following types of costs are eligible within this category:**

- **materials** such as raw materials, semi-finished products, reagents;
- **laboratory equipment** (generally all purchases that do not meet the requirements to be qualified as fixed assets pursuant to the Accountancy Act);
- **cost of maintenance of technological lines**, experimental installations etc., during the period and proportionally to their use in the project;

- **lease of laboratory space** (i.e. premises suitable for conducting research, e.g. due to the required certificates or applied security systems, without laboratory equipment)<sup>††</sup>;
- **elements used for the construction and permanently installed in the prototype, pilot or demonstration installation;**
- costs of the **publication of project results** in journals listed in the JCR and costs of **presentation of project results during conferences** (without business travel expenses that should be settled as part of indirect costs);
- costs of **intellectual property management;**
- **operating costs of research equipment** owned by the unit realising the project or granted for use to such unit free of charge;
- costs of **international co-operation within the project and co-operation with businesses** (including the costs of realisation of part of the project under the supervision of a person delegated from a unit in a partner unit abroad or in a different unit co-operating within the project);
- **project promotion costs** (publication, website costs, etc. - without business travel expenses that should be settled as part of indirect costs ) **up to 1% of the eligible costs of the project;**
- **cost of external audit** if the audit started after incurring at least 50% but not later than before 80% of the planned expenditures connected with the project realisation.

## O – Indirect costs

**Indirect costs include, among others, the following types of costs:**

- a) Building lease or maintenance costs, including:
  - building lease, rent or depreciation costs;
  - utility costs (electricity, gas, water charges etc.)
  - cleaning and security costs of the premises;
  - costs of adapting the premises for the purposes of realisation of the project;
  - costs of property insurance;
  - costs of waste disposal;
  - costs of periodical maintenance and inspection of equipment;
- b) Administration costs, including:
  - stamp duties and notarial fees;
  - costs of postal service, telephones, Internet, courier mail etc.;
  - costs of banking services, except for the costs of maintaining a bank account;
  - costs of accounting, legal and similar services;
  - costs of office supplies;
- c) Costs of remuneration, including non-payroll elements of remuneration, of management and administrative personnel, including:
  - Costs of remuneration, including non-payroll elements of remuneration, of project management personnel;
  - Costs of remuneration, including non-payroll elements of remuneration, of service personnel (e.g. human resources, finance, accounting, administration services);
- d) Travel expenses of persons involved in the realisation of the project.

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<sup>††</sup> The costs of lease of spaces other than laboratory space shall be covered within the lump sum of overall costs.

Indirect costs incurred in connection with the realisation of the co-financed project are settled on a lump sum basis, as a percentage of the direct costs with the exclusion of subcontracting costs (category E) and *cross-financing* costs (category C), pursuant to the following formula:

$$O = (W + Op) \times \text{max } 17\%$$

**Costs settled on a lump sum basis shall be deemed as expenditures incurred.** For the purposes of the project, the beneficiary is not obliged to collect or annotate accounting documents in order to confirm the incurred expenditures that have been settled as indirect costs.

**NOTE: Costs settled on a lump sum basis as part of indirect costs must not be listed as part of the direct costs of the project (in the W, E, C and Op categories).**

## Appendix no. 9.1.2 Catalogue of non-eligible costs for units not being beneficiaries of state aid.

### Non-eligible costs include, among others:

- Costs incurred outside the eligibility period specified in the grant agreement;
- Costs that do not meet the eligibility criteria specified in the *Guide* and in the *Guidelines of the Minister of Infrastructure and Development on cost eligibility*;
- Undocumented or inappropriately documented costs;
- Goods and services tax (VAT) that may be recovered pursuant to the Act of March 11, 2004 on the Goods and Services Tax and regulations to the said Act;
- Commissions collected as part of foreign exchange transactions;
- Costs of bank account maintenance;
- Costs incurred in connection with the establishment of security of the proper performance of the obligations resulting from the grant agreement, with the exception of expenditures on the establishment of security if the beneficiary realising the proposed project receives funding in form of an advance payment, which have been foreseen in the aid programme or in the terms and conditions of the call for proposals;
- Costs incurred in connection with the purchase of consulting services, including tax consulting, legal consulting, advertising or promotion, which constitute a part of permanent or temporary operations of the entrepreneur or are connected with ongoing operational expenses of the beneficiary;
- Expenditures incurred pursuant to the *cross-financing* principle that exceed the limit specified for the given project;
- Interest charged on debt;
- Costs of loans or credits incurred for the pre-financing of the grant;
- Fines and penalties;
- Settlement of the purchase of items owned by the beneficiary or rights to which the beneficiary is entitled by means of a debit note;
- Expenditures connected with the functioning of a disputes committee, expenditures related to court proceedings (including expenditures on the preparation and legal servicing of court proceedings) and the costs of realisation of potential decisions issued by court or by a disputes committee;
- Expenditures on the purchase of a second-hand fixed tangible asset that had been financed from EU funds or national subsidies for the preceding 7 years (10 years in case of real property)<sup>\*\*</sup>;
- Expenditures incurred on the purchase of developed or undeveloped real property, perpetual usufruct right or the acquisition of other legal titles to real property (e.g. limited property rights: lease, rent, granting use) exceeding 10% of the total eligible costs of the project;

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<sup>\*\*</sup> The 7 or 10 year periods are calculated in calendar months, starting from the purchase date (e.g. 7 years from the November 9, 2014 is the period from that date to the November 9, 2007).

- Expenditures connected with filling out the project application for all projects and the application for the confirmation of financial contribution – for large projects;
- Success fee for the co-author of the application who prepares, for example, the feasibility study, calculated as a percentage of the obtained/applied for amount of co-financing, paid by the beneficiary;
- Cost of external audits of expenditures on science if the audit started before realisation of 50% or after realisation of 80% of the planned project expenditures;
- Expenditures connected with leasing agreements other than the principal amount of the leasing instalment – tax, profit margin of the financing entity, interest on cost refinancing, insurance fees, overall costs, costs of assembly and adaptation of tangible fixed assets for use and costs of the parts replacement connected with the leased equipment;
- Transactions of a value exceeding EUR 15 000 settled in cash (regardless of the number of payments resulting from the given transaction), in connection with the obligation specified in Art. 22 of the Act of July 2, 2004 on freedom of economic activity (Journal of Laws of 2013, item 672 incl. further amendments);
- The following payroll and non-payroll elements of remuneration:
  - anniversary bonus;
  - equivalent for unused holiday leave;
  - group life insurance contribution (treated as taxable income of the employee);
  - additional health subsidy;
  - cash equivalent (e.g.: lowered payment for electric energy);
  - electric energy subsidy (treated as taxable income of the employee);
  - use of company car – commuting to/from work to /from home;
  - deductions for Company Social Benefit Fund;
  - benefits realised from the Company Social Benefit Fund;
  - allowances financed from the state budget (e.g. nursing benefit, family benefit) or from the funds of the Social Insurance Company (e.g. maternity, rehabilitation, paternity, attendance, compensation benefit);
  - benefit for the period of inability to work, pursuant to the binding social security regulations;
  - remuneration for overtime work;
  - costs of periodical and initial medical examinations;
  - glasses subsidy;
  - benefits for foreign languages, for non-smoking, and other benefits of this type introduced by the employer, compensation under non-competition clause, other compensations that the employer is obliged to pay;
  - food vouchers for employees;
  - contributions for the State Fund for Rehabilitation of Disabled Persons (PFRON);
  - redundancy pay for employees of the project;
  - retirement/pension severance pay;
  - holiday leave subsidies;

Costs incurred in a manner non-compliant with the Act – Public Procurement Law or with the principle of competitiveness (specified in Appendix No. 3 – *Manner of incurring expenditures in compliance with the fair competition principle*) may be deemed ineligible in part or in whole.

## **Appendix no. 9.1.3 Manner of incurring expenditures in compliance with the principle of fair competition.**

### **Rules for the implementation of public procurement**

**Public contract** is a written contract for pecuniary interest concluded between an awarding entity and a contractor, having as their object services, supplies or works foreseen in the project, provided that the above refers both to agreements awarding contract pursuant to the Act – Public Procurement Law (PPL) and agreements that pertain to contracts awarded pursuant to the principle of competitiveness.

#### **General principles**

Public contracts are awarded under the project pursuant to:

- a) The Act – PPL – for beneficiaries, who, pursuant to Art. 3 of the PPL are obliged to apply it;  
or
- b) The principle of competitiveness, applicable to:
  - i. beneficiaries, who, pursuant to Art. 3 of the PPL are not obliged to comply with its provisions, for public contracts of a net value exceeding PLN 50 thousand (i.e. exclusive of the Goods and Services Tax (VAT)),
  - ii. beneficiaries specified in item a):
    - for public contracts of a value not exceeding the amount specified in Art. 4, item 8 of the PPL and, at the same time, exceeding the net value of PLN 50 thousand (i.e. exclusive of the Goods and Services Tax (VAT)), or
    - for sector contracts of a value not exceeding the amount specified in the regulations issued pursuant to Art. 11, item 8 of the PPL and, at the same time, exceeding the net value of PLN 50 thousand (i.e. exclusive of the Goods and Services Tax (VAT)).

If the application of the provisions of the PPL is excluded pursuant to binding legal regulations other than the PPL itself, the beneficiary specified in Art. 3 of the Act – PPL shall conduct the public contract procedure pursuant to the said regulations.

Should the beneficiary violate the terms and conditions or procedures of applying for the award of public contract, the Foundation for Polish Science shall deem the expenditures incurred with such contract, in whole or in part, as ineligible, pursuant to the regulation of the competent Minister of regional development issued pursuant to Art. 24, item 13 of the Act of July 11, 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014-2020 financial perspective (Journal of Laws, item 1146 incl. further amendments).

#### **Preparation of documentation related to public contract**

The beneficiary is obliged to prepare and conduct the procedure for the award of public contract under the project in a manner that ensures, in particular, fair competition and equal treatment of all contractors.

During the procedure for the award of a public contract the internal procedures of the beneficiary on awarding public contracts, e.g. in form of internal instructions or by-laws, shall be applied. These procedures take into account all stages of the procedure along with the specification of individual actions and positions responsible for their realisation.

### **Detailed schedule of works**

With respect to the most risky procedures<sup>55</sup> it is recommended to develop a detailed schedule of works with the aim to enable a proper and efficient realisation of the public contract. The schedule of works should be developed on the initial stage of project realisation, before the procedure is conducted, and it should contain the dates of realisation for each stage, i.e.:

- a) the preparation of documentation related to public contract, including the description of the object of contract,
- b) initiating the procedure for the award of public contract,
- c) conducting the procedure for the award of public contract,
- d) conclusion of the agreement,
- e) realisation of the public contract,
- f) acceptance of public contract documented by acceptance protocol,
- g) verification of invoices issued by the contractor.

At a minimum, the scope of the schedule of works should contain information about the procedure of awarding public contract, the commencement and end dates of each stage and the specification of individuals responsible for the performance of each task. In order to provide audit trail, the schedule of works should be archived together with project documentation.

### **De-centralised contract**

In order to obtain the most competitive offers and considering the ban on dividing public contracts in order to avoid the application of statutory provisions, in the event of beneficiaries being central units realising the project with help of local/field units it is recommended to conduct the public contract procedure on central level, unless certain prerequisites exist that justify a different mode of conduct. The decision to award a decentralised contract may be taken provided that the analysis of both purchase methods demonstrates the financial benefits and higher competitiveness of the second solution. The existence of the said prerequisites should be documented in form of an estimate and comparison of costs and benefits connected with the selection of both purchase methods: central and decentralised.

### **Estimating the value of the contract**

The estimated value of the public contract should be based on the current market prices of the contracted goods. For this purpose, whenever it is possible, market analysis should be conducted among at least three potential contractors of the given public contract<sup>\*\*\*</sup>. If there are less than three potential contractors on the market, a justification stating the objective grounds confirming this fact should be presented. The estimation of the value of public contract may also be conducted basing on similar public contracts awarded during the period specified in Art. 35, item 1 of the Act – PPL, provided that the contractors were selected in a competitive procedure. Documentation concerning the manner of estimating the value of public contract should be archived together with the documentation of the said public contract.

The value of the public contract should be estimated with all due diligence, taking into account any possible supplementary contracts and it shall be documented. It is forbidden to divide the public

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<sup>55</sup> Risk assessment should take into account e.g. the following factors: contract value, time limits resulting from project schedule, availability of potential contractors, feasibility of the contract, level of complexity of the object of the contract, logistic issues etc.

<sup>\*\*\*</sup> Does not apply to contracts for recurring services or supplies, specified in Art. 34 item 1 of the Act - PPL.

contract so as to lower its estimated value, however, for the purposes of establishing the value of a public contract it should be considered that all of the following conditions have to be met:

- a) services, supplies and works are identical with respect to function or kind,
- b) public contract may be awarded at the same time,
- c) the public contract may be realised by a single contractor.

If the public contract is granted in parts (due to certain economic, organisational or purpose-related reasons), the value of the public contract shall be calculated as the total value of individual parts<sup>+++</sup>.

The estimated value of public contract should be valid at the moment of publication of the contract notice, pursuant to Art. 35 of the Act - PPL. If the circumstances having influence on the calculation of the contract have changed after that calculation was made, the awarding entity shall make a change in the calculation prior to the start of the award procedure. The manner of estimating the value of public contract should be documented.

### **Description of the object of contract and dates**

The description of the object of a public contract shall be prepared with use of the terms and codes specified in the Common Procurement Vocabulary<sup>+++</sup> specified in the Regulation (EC) No 2195/2002 of the European Parliament and of the Council of 5 November 2002 on the Common Procurement Vocabulary (CPV) (Official Journal of the EU EC L 340 of the 16.12.2002, page 1 incl. further amendments; Official Journal of the EU, Polish special edition, chapter 6, vol. 5, page 3).

The dates referring to all stages of the public contract awarding procedure shall be determined pursuant to national legal regulations and to the *Guidelines on cost eligibility under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020*, and in a manner that ensures the compliance with such dates (this refers both to the shortening and prolongation of periods). The schedules should be determined taking into account the complexity of the public contract awarding procedure, the nature and object of the contract as well as the available personnel of the awarding entity<sup>§§§</sup>, its duties, skills and experience.

### **Conditions of the participation in the procedure and bid evaluation criteria**

All contractors shall have the same access to information related to the given contract and none of the contractors shall be privileged in comparison to the others, and the procedure shall be carried out in a transparent way.

The terms and conditions for the participation in the public contract awarding procedure shall be determined in a manner proportional to the object of the public contract, however they must not limit the competition by establishing requirements that exceed the needs required for the achievement of the project objectives and that lead to the discrimination of contractors.

The evaluation criteria of bids placed under the public contract awarding procedure shall contain the requirements connected with the object thereof, provided that:

- a) these criteria must not limit the competition by establishing requirements that exceed the needs required for the achievement of the project objectives and that lead to the discrimination of contractors,
- b) generally, apart from requirements related to the price, these criteria should also specify other requirements related to the object of the contract, such as the quality, functionality,

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<sup>+++</sup> For beneficiaries obliged to apply the provisions of the Act – PPL – does not apply to contracts specified in Art. 6a of the Act -PPL.

<sup>+++</sup> The Common Procurement Vocabulary is available, among, others, at the address:  
[http://www.uzp.gov.pl/cmsws/page/?D:923;wspolny\\_slownik\\_zamowien.html](http://www.uzp.gov.pl/cmsws/page/?D:923;wspolny_slownik_zamowien.html).

<sup>§§§</sup> The "Awarding entity" should be understood as the beneficiary (applicant) or an authorised entity that conducts the public contract awarding procedure on behalf of the beneficiary.

technical parameters, environmental, social and innovative aspects, servicing, date of realisation and maintenance costs.

Bid evaluation criteria may refer to the characteristics of the contractor only for services of a non-priority nature, specified in the regulations issued pursuant to Art. 2a and 2b of the Act - PPL\*\*\*\*.

### **Special conditions for the realisation of public contracts awarded pursuant to the Act – PPL**

#### **Selection of the manner of awarding the public contract**

Procedures for the award of public contract are subject to the basic modes of awarding public contract, i.e. open or restricted tendering\*\*\*\*. If the public contract is awarded in a manner other than basic, it is required to provide a written documentation stating that the statutory conditions for the application of such manner have been fulfilled. Failure to prove the fulfilment of the conditions justifying the application of a given mode may result in deeming the expenditures under the given public contract as ineligible. In order to provide an appropriate audit trail the documents justifying the selected mode shall be archived together with the documentation concerning the relevant public contract.

#### **Shortening periods**

The time limits for individual stages of the procedure may be shortened (accelerated procedure) for public contracts of a value equivalent to or exceeding the amounts specified in the regulations issued pursuant to Art. 11, item 8 of the Act – PPL, only in circumstances envisaged by EU and national laws, including the case of urgent need to award a public contract. Such urgent need must not result from causes on the part of the awarding entity that such party might have foreseen acting with all due diligence\*\*\*\*. In the event of occurrence of such urgent necessity to award public contract, the fact should be documented. The documentation should be attached to the protocol of the procedure for award of public contract.

#### **Information about the intention to award public contract**

Prior to the formal initiation of a negotiated procedure without publication pursuant to Art. 62, item 1 point 3 of the Act – PPL, single-source procurement pursuant to Art. 67, item 1, point 1, letters a or b<sup>§§§§</sup> and item 1 point 1a and request for quotation, in order to guarantee an appropriate level of publication of the information to all potential contractors the information about the intention to award public contract, hereinafter referred to as the "information about public contract" should be published. The information about public contract shall be published on the website of the awarding entity, if the party has such website, and in its seat, provided that the range of publication should be relevant to the importance of such public contract for potential contractors, including contractors from other Member States. The information about public contract shall contain in particular the description of the object of contract, the evaluation criteria of initial bids, conditions for the participation in the procedure and the description of the manner of evaluation of the fulfilment

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\*\*\*\* Non-priority services are specified in the Regulation of the Prime Minister of January 28 2010 on *the list of priority and non-priority services* (Journal of Laws of 2010, No. 12, item 68) and the Regulation of the Prime Minister of December 3 2012 on *the list of priority and non-priority services in the field of defence and security* (Journal of Laws of 2012 item 1361).

\*\*\*\* For sector contracts the additional acceptable mode are negotiations with publication (pursuant to Art. 134 item 1 of the Act - PPL).

\*\*\*\* For example, the need for timely realisation of specific tasks in the project resulting from the fact that the awarding entity failed to provide sufficient time for conducting the tender procedure or that it did not initiate such procedure in advance does not constitute "urgent necessity". Neither is "urgent necessity" justified by delays in previous public contract awarding procedures. Thus, it is only possible to confirm the existence of "urgent necessity" if the awarding entity is able to demonstrate that acting with all due diligence, it was unable to foresee the occurrence of certain circumstances.

§§§§ Does not apply to public contracts specified in Art. 67 item 3 point 1 of the Act - PPL.

thereof as well as the time limit for placing the preliminary bids, which should not be shorter than 7 calendar days from the date of publication of the announcement.

The negotiated procedure without publication pursuant to Art. 62, item 1 item 3 of the Act – PPL and the request for quotation procedure shall apply to selected preliminary bids, and, in the event if preliminary bids are non-existent or have been refused, with respect to selected contractors on the market. Should the awarding entity intend to apply the single-source procedure pursuant to Art. 67, item 1 point 1 letter a or b or item 1 point 1a of the Act – PPL, in the event if more than one offer is submitted that is not subject to rejection, there are no grounds for the application of such procedure.

### **Announcement about the intention to conclude an agreement**

In situations when the application of a non-competitive procedure without publication pursuant to the PPL was preceded by a procedure of the award of public contract conducted in the basic mode or if an urgent necessity occurred not due to reasons on the part of the awarding entity that could not have been predicted, as well as in the case of supplementary contracts, an announcement on the intention to conclude an agreement shall be published, as specified in Art. 62, item 2a and Art. 66, item 2 of the Act - PPL.

### **Special conditions for the realisation of public contracts awarded in compliance with the principle of competitiveness**

#### **Exclusion of the principle of competitiveness**

The principle of competitiveness shall not apply to:

- a) Public contracts concerning the services and supplies specified in Art. 4 of the Act – PPL, with the exclusion of supplies and services specified in Art. 4 item 8 of the Act – PPL, however to the supplies and services specified in Art. 4 item 3 letter i and with respect to public contract whose object is the acquisition of other titles to real property, in particular lease or rent, provided that there are no personal or equity associations,
- b) Expenditures settled with use of the simplified method.

As far as beneficiaries specified in the *General principles*, letter b (ii) are concerned, it is possible not to apply the principle of competitiveness for the awarding of public contracts to which the provisions of the Act – PPL on the negotiation procedure without publication and single-source procedure apply, provided that the requirements contained in the Special conditions for the realisation of public contracts awarded in compliance with the Act –PPL are met.

As far as beneficiaries specified in the *General principles*, letter b (ii) are concerned, the principle of competitiveness is deemed as complied with if the procedure for the award of public contract is conducted pursuant to the terms and conditions and in the manner specified in the Act – PPL, provided that the requirements contained in the Special conditions for the realisation of public contracts awarded in compliance with the Act –PPL are met.

As far as beneficiaries specified in the *General principles*, letter b (ii) are concerned, the value of the public contract is calculated with respect to the given project, considering the conditions and procedures specified in the section Preparation of documentation of public contract.

#### **Conditions of the compliance with the principle of competitiveness**

In order to comply with the principle of competitiveness it is required to:

- a) Publish the request for quotation in compliance with the terms and conditions described below, provided that the request for quotation should contain, at least:
  - i. a description of the object of public contract, which should not refer to a specific product or source or trademarks, patents, types or specific origin, unless such reference is

justified by the object of the public order and the scope of equivalence has been determined (due to the necessity to protect trade secrets it is permissible to limit the scope of the description of the object of public contract, however it is required to send the excluded part of the description of the public contract object to a potential contractor who obliged itself to maintain the confidentiality of the received information),

- ii. conditions for the participation in the procedure and the manner of evaluation of the fulfilment thereof, although formulating such conditions is not mandatory,
  - iii. bid evaluation criteria,
  - iv. information about the weighted score or percentage assigned to individual bid evaluation criteria,
  - v. manner of awarding score to the fulfilment of specific bid evaluation criteria,
  - vi. time limit for the placement of bids, provided that such limit must not be shorter than 7 calendar days from the day of publication of the request for quotation for supplies and services and 14 calendar days from the date of publication of the request for quotation for construction works. The period of 7 or 14 calendar days shall commence on the day after the date of publication of the request for quotation and it shall expire on the subsequent day,
  - vii. information about the scope of exclusion (with respect to affiliated entities),
  - viii. specification of the terms and conditions for introducing changes to the agreement concluded as a result of the conducted procedure, provided that the possibility to introduce such changes has been foreseen.
- b) Select the most beneficial among the placed bids that meet the conditions for the participation in the public contract awarding procedure<sup>\*\*\*\*\*</sup> in compliance with the evaluation criteria specified in the request for quotation; the selection of the bid shall be documented by a protocol of the public contract awarding procedure.

#### **Publication of the request for quotation**

Publication of the request for quotation shall be deemed as initiating of the public contract awarding procedure under the project.

Publication of the request for quotation consists in:

- a) The publication:
  - i. on the website specified in the communication of the competent Minister for regional development, published on the website of the competent Minister for regional development<sup>+++++</sup> and, until such website is launched<sup>+++++</sup> - by sending the request for quotation to at least three potential contractors, provided that there are three such contractors for the given public contract on the market and by publishing the said request for quotation at least on the website of the beneficiary; or
  - ii. on a website other than that specified in letter a (i), designed for the publication of requests for quotation, although this refers only to the beneficiaries described in the section General Principles, letter b (ii);

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<sup>\*\*\*\*\*</sup> If the awarding entity accepts the submission of partial bids, the procedure may lead to the selection of several contractors.

<sup>+++++</sup> The said website will enable beneficiaries to publish announcements. Applicants who start the realisation of the project at its own risk before signing the co-financing agreement, should publish the request for quotations by means of sending it to at least three potential contractors, provided that there are three potential contractors of the given public contract available on the market and publish the said request at least on the website of the beneficiary, if it owns such website.

<sup>++++</sup> The Managing Authority of the Operational Programme guarantees that the beneficiaries will be notified about the said communication in written form or via the IT system, which is understood as the central IT system (SL2014) or local IT system (LIS) not later than 10 days before the launch of such website.

and

- b) As far as public contracts of a value not exceeding the amount specified in the regulations issued pursuant to Art. 11, item 8 of the Act – PPL<sup>§§§§§</sup> - in the additional publication in the Official Journal of the EU within the scope and period specified in the Act – PPL for public contracts of such value.

### **Capital or personal ties**

In order to avoid conflict of interest, public contracts, with the exception of sector contract, awarded by the beneficiary who is not an entity obliged to comply with the Act – PPL pursuant to Art. 3 of the said Act must not be awarded to entities tied to such beneficiary by capital or personally. Capital or personal ties are understood as mutual ties between the beneficiary or persons authorised to incur obligations on behalf of such beneficiary or persons who perform actions connected with the preparation and conducting the contractor selection procedure on behalf of the beneficiary and the contractor, consisting, in particular, in:

- a) participation in a company as a partner in partnerships or private partnerships,
- b) holding at least 10% of the company's stock or shares,
- c) holding the position of member of supervisory or management bodies, proxy, authorised representative,
- d) being a spouse, spouses, direct relatives or relatives by affinity, collateral relatives or relatives by affinity up to the second degree or relatives by adoption, custody or guardianship.

If the Foundation for Polish Science discovers that a public contract has been awarded to an entity related in a manner other than those specified in letters a – d, it shall be obliged to demonstrate the existence of actual infringement of the principle of competitiveness by the existing ties.

### **Protocol of the public contract awarding procedure**

For documentation purposes, the agreement concluded with the contractor and the protocol of the public contract awarding procedure requires written form.

The protocol of the public contract awarding procedure shall contain at least:

- a) information about the manner of publication of the request for quotation,
- b) list of quotations submitted in response to the request specifying the dates of receipt of the quotations by the awarding entity,
- c) information confirming that the contractor meet the condition forbidding the awarding of contract to affiliated entities,
- d) information confirming that the contractors meet the conditions for the participation in the procedure, if such conditions were established,
- e) information about the score or percentage weight assigned to specific evaluation criteria and the manner of assigning scores to specific contractors for the fulfilment of the given criterion,
- f) specification of the selected bid along with justification,
- g) date of preparation of the protocol and signature of the awarding entity,
- h) the following appendices:
  - i. confirmation that the publication of the request for quotation was published on the website,
  - ii. submitted quotations,
  - iii. statement(s) confirming the lack of ties between the beneficiary and the contractors who submitted the quotations signed by the beneficiary or persons authorised to incur

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<sup>§§§§§</sup> Regulation of the Prime Minister of December 23 2013 *on the value of contracts and design contests imposing an obligation to submit the notices to the EU Publications Office* (Journal of Laws of 2013 item 1735).

obligations on behalf of such beneficiary or persons who perform actions connected with the preparation and conducting the contractor selection procedure on behalf of the beneficiary and the contractor as well as the realisation or modification of the agreement concluded with the contractor.

#### **Information about the result of the procedure**

Information about the result of the procedure shall be published on a publicly available website, however, if the request for quotations has been published on the website specified in the communication of the competent Minister for regional development, published on the website of the competent Minister for regional development, the information about the result of the procedure shall be published at least on such website, and until such website is launched – the information should be sent to each of the contractors who submitted quotations and published on the website of the beneficiary, provided that such website exists. The information about the result of the procedure should contain, at least, the name of the selected contractor. The beneficiary is obliged to make available the protocol of the public contract awarding procedure on request of a contractor who has submitted a quotation, although this does not apply to the submitted quotations.

#### **Conclusion of the agreement**

After the completion of the procedure regulated by the present document, agreement shall be concluded with the contractor<sup>\*\*\*\*\*</sup> selected in compliance with the principle of competitiveness. If the contractor withdraws from signing the agreement with the awarding entity, it is possible to conclude an agreement with another contractor who received the second-highest score in the public contract awarding procedure.

If, in spite of proper publication of the request for quotations:

- a) only one, non-refusable quotation is submitted – the principle of competitiveness shall be deemed as fulfilled,
- b) no quotations are submitted – it is permissible to conclude the agreement with a contractor selected without following the procedure specified herein, however the agreement may be concluded only upon the consent of the National Centre for Research and Development and if the affiliated entity meets the conditions for the participation in the procedure.

#### **Supplementary and additional contracts**

It is possible to award to the contractor supplementary public contracts, of a value not exceeding 50% of the value of the public contract specified in the agreement concluded with the contractor, provided that such public contracts are compliant with the object of the original public contract and if the possibility to award such public contract has been foreseen in the request for quotation and in the agreement with the contractor. In such event the application of the principle of competitiveness is not required.

It is possible to award to the current contractor of services or construction works additional public contracts not included in the original public contract and of a value not exceeding 50% of the value of the currently realised public contract, required for the proper realisation thereof, if the realisation of such contracts becomes necessary due to circumstances that could not have been foreseen, if:

- a) due to technical or economic reasons the separation of the additional contract from the original contract would result in incurring unreasonably high costs; or
- b) the realisation of the original contract depends on the realisation of the additional contract.

In such event the application of the principle of competitiveness is not required.

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<sup>\*\*\*\*\*</sup> If the awarding entity accepts the submission of partial bids, the procedure may lead to the conclusion of agreements with several contractors.

### Realisation of the contract

It is not possible to introduce significant changes in the concluded agreement with respect to the content of the bid that constitutes the basis for the selection of contractor, unless the possibility to introduce such changes has been foreseen in the request for quotations and the conditions for the introduction of such change have been determined.

The manner of realisation of public contract shall be monitored and the acceptance shall be confirmed by a protocol. For this purpose, it is recommended to apply internal procedures specifying the manner of realisation and acceptance of the public contract, including the scope of responsibility and the tasks and time limits on part of the beneficiary as well as template documents (in particular the template of the acceptance protocol of the public contract object, which enables, among others, to verify whether all elements of the public contract have been realised in compliance with the agreement).

Improper realisation of a public contract, e.g. due to delays on part of the contractor, incorrect realisation of public contract, incomplete realisation of such contract (including e.g. failure to comply with the terms of guarantee) shall result in penalties that are specified in the agreement concluded with the contractor. Withdrawal from the imposition of such penalties requires written documentation stating the grounds.

If the contractor fails to fulfil the conditions of the public contract agreement and contractual penalties are not imposed, then the competent institution being party to the agreement may deem part of the expenditures connected with such public contract as ineligible.

### **Additional provisions – market analysis**

As far as expenditures of the net value from PLN 20 thousand to PLN 50 thousand, i.e. exclusive of the goods and services tax (VAT) and for public contracts to which the selection procedures described hereinabove do not apply, the beneficiary is obliged to conduct and document market research, at least by means of publishing the request for quotations along with the information about the result of the procedure by publication of the following elements on the website:

- ✓ specified in the communication of the competent Minister for issues related to regional development;
- ✓ until such website is launched, it is sufficient to publish the request for quotations on the website of the beneficiary, if such website exists, and to send the request for quotations to at least three potential contractors provided that three such contractors exist on the market;

or

- ✓ on the website of the Intermediary Authority of the SG OP (National Centre for Research and Development) or the Implementing Authority of the SG OP or on another website specified by the Managing Authority, Intermediary Authority or Implementing Authority of the SG OP.

**Pursuant to the principles listed hereinabove, the National Centre for Research and Development hereby specifies the website of the beneficiary as the correct place of publication of the request for quotations.**

The announcement of the public contract should contain at least the description of the object of the contract, bid evaluation criteria and the time limit for submitting bids. The selection shall be documented at least by a bid selection protocol, which shall contain, at least: the specification of the number of submitted bids along with the names of the bidders and scores assigned to individual bids as well as the specification of the best bid with justification.

**Appendix no. 9.2** Cost eligibility guide under Measure 4.4 of The Smart Growth Operational Programme for state aid beneficiaries.

This Guide regulates the basic issues

related to cost eligibility  
in research and development projects,  
under the SG OP, Measure 4.4.

It contains sections/appendices defining:

- The time frames and principles for cost eligibility
  - Catalogue of eligible costs
  - Catalogue of non-eligible costs
- Documenting incurred expenditures
- VAT as eligible cost
- Manner of incurring expenditures in compliance with the fair competition

**COST ELIGIBILITY GUIDE**  
*under Measure 4.4 OF THE*  
**SMART GROWTH**  
**OPERATIONAL PROGRAMME**  
*for state aid beneficiaries*

Foundation for Polish Science

The Cost Eligibility Guide under Measure 4.4 of the Smart Growth Operational Programme for state aid beneficiaries (hereinafter referred to as the *Guide*) has been developed on the basis of existing legal regulations.

The main aim of the Guide is to support grantees in calculating the intensity of state aid (level of co-financing of eligible costs) and in meeting the conditions of state aid as well as to facilitate the classification of expenditures for grantees, both on the stage of project planning and during the subsequent project settlement.

The main aim of the *Guide* is to facilitate the classification of expenditures for beneficiaries, both on the stage of project planning and during the subsequent project settlement.

At the same time we reserve that the above specifications shall not cancel or limit the possibility of the occurrence of different arrangements and results of inspections carried out by competent authorities.

### **Definitions:**

Beneficiary – recipient of the grant in the extra-stipendiary grant project of the Foundation for Polish Science – an entity specified in Art. 2 item 10 and in Art. 63 of the Regulation of the European Parliament and of the Council 1303/2013 of 17<sup>th</sup> December 2013; whenever the term "beneficiary" is used in this Guide it should be also understood as a consortium member and the entity authorised to incur expenditures specified in the project proposal, unless the Guide expressly states that it refers to the beneficiary as a party to the co-financing agreement.

### 1. Aim of the development of the Guide

The aim of the Guide was to develop, clarify and illustrate the issue of cost eligibility, to facilitate the beneficiaries development of a cost schedule within the prepared projects and the settlement of received funds as well as to improve the monitoring of projects on various stages of evaluation, by providing effective and effective public finance management and equal opportunities with respect to the access to funding by creating uniform, transparent principles of cost eligibility.

### 2. Legal grounds

The present *Guide* has been developed taking into account the existing legislation regulating finance management in projects subject to financing from the ERDF and the principles of project realisation under the Smart Growth OP.

State aid is granted pursuant to the terms and conditions of the Ordinance of the Minister of Science and Higher Education of October 25, 2015, on the terms and conditions and manner of granting state aid and *de minimis* aid through the National Centre for Research and Development (Journal of Laws No. 299).

### 3. Scope of the Guide

**3.1** *The Guide* determines the principles of cost eligibility for projects realised under Measure 4.4 Increasing the human potential in R&D sector, of the *Smart Growth Operational Programme*. It contains a catalogue of eligible costs and a catalogue of non-eligible costs.

**3.2** The eligibility of the given cost depends on the compliance with general principles of eligibility, in particular those stipulated in the *Guidelines on the eligibility of expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020* and *Guidelines on the eligibility of expenditures under the Smart Growth Operational Programme 2014-2020* as well as on the specificity of the realised project and the inclusion of the given expenditure in the substantial scope of the project included in the project proposal, constituting an appendix to the concluded co-financing agreement.

**3.3** The principles refer to all eligible expenditures incurred by the beneficiary (also by potential partners, consortium members and entities authorised to incur expenditures) – both within own funds of the beneficiary and the received funding.

**3.4** Depending on the type of realised projects, additional eligibility criteria may be specified in the relevant binding legislation or call for proposals documentation.

### 4. Principles for cost eligibility

#### §1 Time frame of eligibility

**4.1** The term "cost eligibility period" refers to the period during which eligible expenditures may be incurred and settled within the project. Expenditures incurred and settled outside the eligibility period shall be non-eligible costs. The cost eligibility period for each project is specified in the co-financing agreement.

Due to the existence of state aid, it is necessary to ensure that the aid meets the encouragement requirement as specified in Article 6 of the Regulation of the Commission (EU) No. 651/2014 of June 17, 2014, declaring certain categories of aid compatible with the internal market in the application of Article 107 and 108 of the Treaty (Official Journal of the EU L 187 of the 26.6.2014, page 1). This means that the grantee's application for granting aid must be filed before starting works under the project that will be subject to funding. If the grantee incurs even only part of the expenditures prior to the date of filing the application for funding, all expenditures under the project shall become ineligible.

The incurred expenditures have to be listed in the report submitted by the beneficiary, on cash basis, i.e. only actually incurred expenditures (cash payments or money transfers from bank account of the beneficiary) may constitute eligible costs. The following are exceptions from this rule:

- expenditures settled in form of a lump-sum, i.e. expenditures settled at lump-sum rates;
- depreciation costs; and
- deductions specified in Art. 498 of the *Polish Civil Code*.

**All expenditures listed in the report have to be actually incurred and paid during the cost eligibility period and prior to the submission of the report (in which they are listed).**

In case of invoices or other accounting documents issued in foreign currency, the amount of the eligible expenditure should be converted into PLN at the foreign currency sales rate determined by the bank realising the payment on the date of the payment, i.e. the principle of reimbursement of

actually incurred expenditures should be applied, at the exchange rate of the day on which the beneficiary settled the invoice/other accounting document (not of the date of listing of the invoice/another accounting document). If it is impossible to apply the sales exchange rate of the given bank, the expenditures eligible for funding incurred in foreign currency should be converted at a different rate, compliant with the binding legal regulations and with the accounting policy adopted by the beneficiary. If the payment for the invoice/other accounting document issued in foreign currency is made in instalments, then the amounts of individual instalments of the eligible cost should be converted into PLN pursuant to the principles described hereinabove.

## §2 Verification of cost eligibility

**4.2** During the evaluation of the project proposal, the initial assessment of cost eligibility consists in the analysis of compliance with existing regulations (in particular the *Guidelines of the Minister of Infrastructure and Development on the eligibility of expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020* and the *Guidelines of the Minister of Infrastructure and Development on the eligibility of expenditures under the Smart Growth Operational Programme 2014-2020*) as well as with the call for proposals documents that are binding for the given edition of the call and the binding version of the *Guide* as of the date of announcing the call for proposals. Verification shall be conducted basing on information contained in the project proposal.

During the evaluation of the report, the verification of cost eligibility consists in the analysis of its compliance with existing regulations (in particular the *Guidelines of the Minister of Infrastructure and Development on the eligibility of expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020* and the *Guidelines of the Minister of Infrastructure and Development on the eligibility of expenditures under the Smart Growth Operational Programme 2014-2020* binding as of the date of incurring the cost) as well as with the call for proposals documents for the given edition of the call, the provisions of the co-financing agreement and the *Guide*. Verification shall be conducted basing on the project proposal, the report and the verification (at the premises of the beneficiary) of documents confirming the incurred expenditures.

In order to verify the correctness of agreements concluded as part of the realisation of the project as a result of conducted proceedings *The Guidelines of the Minister of Infrastructure and Development on the eligibility of expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020* and the *Guidelines of the Minister of Infrastructure and Development on the eligibility of expenditures under the Smart Growth Operational Programme 2014-2020* in the version binding as of the date of initiation of the proceedings leading to the conclusion of the give agreement shall apply. Initiation of the proceedings means the publication of an announcement about the initiation of proceedings or about the intention to grant a public procurement, as specified in sub-section 6.5 of the *Guidelines on the eligibility of expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020*, or about the recruitment of employees pursuant to employment relationship, provided that the beneficiary proves the publication of the announcement about the initiation of proceedings.

Projects with the funding value exceeding PLN 3 million shall be subject to mandatory external audit pursuant to Art. 34 of the Act on the Principles of Financing Science. The cost of the conducted audit constitutes eligible cost if the audit started after incurring at least 50% but not later than before 80% of the planned project expenditures.

### §3 Eligible costs

**4.3.1** The expenditure may be deemed as eligible, if all of the following conditions are met:

- the expenditure was actually incurred during the period specified in the co-financing agreement, pursuant to the conditions defined in sub-section 6.1 of the *Guidelines on the eligibility of expenditures under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020*;
- it is compliant with the binding European Union and national legislation;
- it is compliant with the *Smart Growth Operational Programme 2014-2020* and the *Detailed Description of the Priority Axes of the Smart Growth Operational Programme 2014-2020*;
- it has been incurred in compliance with the provisions of the co-financing agreement;
- it was included in the substantial scope of the project contained in the project proposal;
- it is necessary for the realisation of the project and it was incurred in connection with the realisation of the project;
- it has been incurred in a transparent, rational and effective way, in compliance with the principle of achieving the best effects from the given expenditures;
- it has been appropriately documented;
- it has been listed in the report;
- it refers to delivered goods, provided services or performed works;
- it has been incurred in compliance with the Public Procurement Law (if applicable), or in compliance with the principle of competitiveness specified in Appendix No. 3 – *The manner of incurring expenditures in compliance with the fair competition principle*;
- it does not constitute non-eligible expenditure pursuant to European Union and national legislation;
- it is compliant with the conditions for deeming it as eligible expenditure specified in the call for proposals documentation.

**4.3.2** Eligible costs are costs calculated pursuant to currently binding accounting principles, the principles of proper finance management and the practices of the beneficiary (accounting policy). For the purposes of settlement of the project costs, each of the beneficiaries shall apply the practices (guidelines) adopted by its organisation. The possibility to settle the incurred expenditures pursuant to the accounting principles applied by the given organisation does not mean that the beneficiaries may create new principles especially for the purposes of the project.

**4.3.3** The beneficiary of the project is obliged to incur expenditures in compliance with Art. 44, item 3 and Art. 162 item 3 of the Public Finance Act.

### §4 Documenting the incurred expenditures<sup>†††††</sup>

**4.4.1** The costs should be documented in a manner that enables the evaluation of the realisation of the project from the financial and content-based points of view.

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<sup>†††††</sup> Does not apply to simplified methods of expenditure settlement.

**4.4.2** Beneficiaries and consortium members realising the project are obliged to keep separate bookkeeping records for the project in a manner that enables the identification of individual accounting and banking operations.

**4.4.3** Beneficiaries who are not obliged to maintain any bookkeeping records pursuant to the existing regulations (the Act on Accounting, taxation laws) are obliged to maintain a register of documents related to operations connected with the realisation of the project (respectively: accounting books and tax books).

**4.4.4** The evidence of incurring expenditure is an issued invoice or another accounting document of equivalent probative value along with the confirmation of payment. Each original accounting document (invoice, receipt, etc.) has to be annotated specifying the following information:

- name (title) of the project as specified in the co-financing agreement;
- date of conclusion and number of the co-financing agreement;
- amount of the eligible cost;
- description of the connection between the cost and the co-financing agreement – the description of the invoice should provide information about the category of expenditures approved in the co-financing agreement to which the expenditure documented by the given invoice refers;
- information about the financing of the project from ERDF funds – i.e. *The project is co-financed from the funds of the European Regional Development Fund*;
- assignment and item number of the document;
- information about formal and substantial correctness;
- annotation about the method of payment (if it is not stated in the document);
- if the given accounting document is only partly connected with the project, the description should unanimously state the part of the expenditure, divided into eligible and non-eligible costs, is connected with the project, by means of specifying certain elements or the percentage share of the expenditure in the project pursuant to the accounting document.

Invoices/other accounting documents issued in foreign currency should additionally contain the exchange rate used for the conversion of the foreign currency into PLN pursuant to the principles specified in section 4.1 of the *Guide*. If the payment for the invoice/other accounting document issued in foreign currency is made in instalments, then the annotation should also contain the exchange rates for specific instalments.

**4.4.5** Documents confirming the costs connected with depreciation incurred as part of the realised project are, in particular, accounting documents or excerpts from accounting records that reflect the amount of the incurred costs, certified for compliance with the original document by authorised persons, or, in the case of entities that are not obliged to reevaluate fixed assets, an appraisal study prepared by an authorised entity.

**4.4.6** If expenditures are documented by means of electronic invoice, accounting document recorded on a digital carrier should be presented, constituting the equivalent of a traditional accounting document along with the description in electronic version, in compliance with the requirements of the institution being party to the co-financing agreement.

### §5 Prohibition of double financing

**4.5.1** Total or partial double financing of a given cost is prohibited.

**4.5.2** Double financing refers, in particular, to:

- listing the same cost as a part of several different projects co-financed from national or European funds;

- financing the costs of goods and services tax from the funds of the co-financed project and then recovering this tax from state budget means pursuant to the Act of March 11, 2004 on the Goods and Services Tax and regulations implementing the Act;
- purchasing a fixed asset with use of funds from national grant or EU co-financing and then listing the costs of depreciation of such asset under the co-financed project;
- listing a cost as part of settlement of a subsidy and then listing the same cost under the co-financed project;
- settlement of an expenditure incurred by the lessor for the purchase of the subject of leasing pursuant to financial leasing and then the settlement of the instalments paid in connection with leasing of such object as part of the project;
- financing, pursuant to a civil law contract, of the tasks performed by a project staff member that fall into the scope of their normal duties resulting from the employment relationship;
- purchase of a used fixed asset that was co-financed from the national subsidies or EU co-financing<sup>\*\*\*\*\*</sup> during the previous 7 years (10 years for real property);
- situations when the funds for pre-financing of the EU contribution had been obtained in form of a loan which was later written off;
- having received for the eligible costs of the given project or part of the project non-refundable financial support from several sources (national, European or others) in a total amount exceeding the maximum permitted amount of co-financing for the given project or part of the project;
- covering the eligible costs of the project both by loan and guarantee support;
- settlement of the same expenditure as part of indirect and direct project costs.

Listing an incurred cost as part of the project shall not be deemed as double financing if it was financed from own funds of the beneficiary (revenues obtained from business activity, other sources), even if they constitute public funds pursuant to the Public Finance Act.

## 5. VAT (Goods and services tax)

**5.1** VAT constitutes eligible cost only if it was incurred by the beneficiary in connection with eligible costs and the beneficiary has no legal possibility to recover the VAT paid (VAT subject to recovery pursuant to the Act on the Goods and Services Tax shall not be deemed as eligible, even if it was not actually recovered by the beneficiary but there was a possibility to do so foreseen in legal regulations – in such case the VAT is always a non-eligible cost).

**5.2** The possibility to recover the VAT shall be considered in compliance with the provisions of the Act of the 11<sup>th</sup> of March, 2004 on the Goods and Services Tax.

**5.3** The beneficiary is obliged to submit a statement concerning the eligibility of the VAT.

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<sup>\*\*\*\*\*</sup> The 7 or 10 year periods are calculated in calendar months, starting from the purchase date (e.g. 7 years from November 9, 2014 is the period from that date to November 9, 2007).

**5.4** Lack of legal possibility to recover VAT occurs, if the beneficiaries are not entitled to lower the amount of tax due (connected with the taxed operations within the project) by the amount of input tax (connected with the costs of the purchased goods and services and fixed assets).

Such situations may occur in the following cases:

**5.4.1** the project does not/will not bring any revenues – the purchased goods, services or fixed assets are not used for taxed sale – or there is no direct, undisputable connection between the purchased goods, services or fixed assets and taxable operations.

**5.4.2** the beneficiary is legally exempt from VAT taxation,

**5.4.3** the beneficiary performs only such actions that are legally exempt from VAT taxation.

**5.5** If, as part of the proposed project, the beneficiary uses the purchased goods/services/fixed assets for the performance of actions that entitle them to lower the due VAT amount by the input tax amount as well as actions that do not entail such right, and if the beneficiary is able to determine the input tax amount connected with activities which do not entitle them to lower the due tax amount – the eligible cost may be only the part of the VAT that is connected to these activities, that do not entitle the beneficiary to lower the amount of tax due by the amount of input tax.

**5.6** If the beneficiary is unable to separate the total or partial amounts specified in item 5.5 and thus if it settles the VAT by lowering the amount of tax due by such part of the input tax amount that can be proportionally assigned to activities that entitle them to lower the amount of tax due (so-called sale coefficient as defined in Art. 90, item 2 of the Act of the 11<sup>th</sup> of March, 2004 on the Goods and Services Tax), then the VAT in such project constitutes non-eligible expenditure as a whole.

## 6. Co-financing level

As far as projects discussed herein are concerned, the co-financing level is determined by taking into account the principles concerning the intensity of state aid.

**6.1** The intensity of state aid is calculated as the ratio of the subsidy to eligible costs and it must not exceed:

- a) 50% of eligible costs – for industrial research,
- b) 25% of eligible costs – for experimental development,

In cases when the given project involves more than one category of the research and experimental development listed hereinabove, then the beneficiary is obliged to allocate the incurred eligible costs to the given type of works, in order to enable the determination of the correct co-financing level of eligible costs.

**6.2** The aid intensities for industrial research and experimental development may be increased up to a maximum aid intensity of 80 % of the eligible costs as follows:

- a) by 10 percentage points for medium-sized enterprises
- b) by 20 percentage points for micro- and small enterprises;
- c) by 15 percentage points if one of the following conditions is fulfilled:
  - i. the project involves effective collaboration:
    - between undertakings among which at least one is an SME, or is carried out in at least two Member States, or in a Member State and in a Contracting Party of the EEA Agreement, and no single undertaking bears more than 70 % of the eligible costs, or

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- between an undertaking and one or more research and knowledge-dissemination organisations, where the latter bear at least 10 % of the eligible costs and have the right to publish their own research results;
- ii. the results of the project are widely disseminated through:
  - conferences,
  - publication,
  - open access repositories, or
  - free or open source software.

- up to a maximum of 80% of eligible costs.

Maximum aid intensity				
Status of the undertaking	Maximum aid for industrial research	Maximum aid for industrial research, including the said bonus	Maximum aid for experimental development	Maximum aid for experimental development, including the said bonus
micro- and small enterprises	70 %	80 %	45 %	60 %
medium enterprises	60 %	75 %	35 %	50%
large enterprises	50 %	65 %	25 %	40 %

\* Large enterprises are enterprises that do not meet the criteria for classifying them as SME (see the clarification in Section 7 below).

In order to determine the appropriate co-financing level, it is assumed that "effective collaboration" means collaboration between at least two independent parties to exchange knowledge or technology, or to achieve a common objective based on the division of labour where the parties jointly define the scope of the collaborative project, contribute to its implementation and share its risks, as well as its results. One or several parties may bear the full costs of the project and thus relieve other parties of its financial risks.

Contract research and provision of research services are not considered forms of collaboration.

If the applicant applies for a bonus due to wide dissemination of product outcomes, it is necessary to provide evidence in project documentation that, within 3 years from completion of the project, the results of the project will:

- a) be presented at not fewer than 3 scientific or technical seminars, including at least 1 national conference; or
- b) that they will be published in at least 2 scientific or technical journals included in the list of journals prepared by the Ministry of Science and Higher Education (section A of the List) or in publicly available databases ensuring free access to the obtained research results (raw data); or
- c) that they will be disseminated as a whole through free or open source software.

If the applicant declares in the project documentation that the results of the project will be widely disseminated, which will involve an increase in the intensity of granted state aid, then the actual performance of the said dissemination activities will be subject to monitoring or inspection.

**The co-financing level (resulting from aid intensity) should be determined with respect to the total eligible costs incurred on specific tasks (types of works), listed in the given accounting period (if the**

project involves more than one undertaking, then the co-financing level shall be determined for each of them separately).

**6.3** The Applicant is obliged to declare that the tasks specified in the application are not financed from other sources and that the Applicant has not applied for financing them from other sources.

However, the Applicant may apply for co-financing from other sources.

## *7. Status of the entrepreneur and limitations with respect to granting aid*

**7.1** Grantees shall not receive state aid (state aid shall not be granted):

- a) to the extent to which it constitutes aid to facilitate the closure of uncompetitive coal mines pursuant to the Decision of the Council 2010/787/EU of December 10, 2010 on State aid to facilitate the closure of uncompetitive coal mines (Official Journal of the EU L 336 of 21.12.2010, page 24);
- b) to 'undertakings in difficulty' as defined in Article 2 item 18 of the Regulation of the Commission (EU) No. 651/2014 of June 17, 2014, declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (Official Journal of the EU L 187 of 26.6.2014, page 1) i.e. undertakings in respect of which at least one of the following circumstances occurs:
  - i. In the case of a limited liability company (other than an SME that has been in existence for less than three years or), where more than half of its subscribed share capital has disappeared as a result of accumulated losses. This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital. For the purposes of this provision, 'limited liability company' refers in particular to the types of company mentioned in Annex I of Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC. (Official Journal of the EU L 182 of 29.6.2013, page 19) and 'share capital' includes, where relevant, any share premium;
  - ii. In the case of a company where at least some members have unlimited liability for the debt of the company (other than an SME that has been in existence for less than three years or), where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses. For the purposes of this provision, 'a company where at least some members have unlimited liability for the debt of the company' refers in particular to the types of company mentioned in Annex II of Directive 2013/34/EU;
  - iii. Where the undertaking is subject to collective insolvency proceedings or fulfils the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors;
  - iv. Where the undertaking has received rescue aid and has not yet reimbursed the loan or terminated the guarantee, or has received restructuring aid and is still subject to a restructuring plan;

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- v. In the case of an undertaking that is not an SME, where, for the past two years:
  - the undertaking's book debt to equity ratio has been greater than 7.5 and
  - the undertaking's EBITDA interest coverage ratio has been below 1.0.
- c) for undertakings encumbered with the obligation to reimburse state aid, resulting from a preceding decision of the Commission that declared such aid as non-compliant with the law and with internal market.

**7.2** The proper status of the Applicant is the size of the enterprise as of the day of filing the application for funding, determined pursuant to Annex I to the Regulation of the Commission (EU) No. 651/2014 of June 17, 2014, *declaring certain categories of aid compatible with the internal market in the application of Articles 107 and 108 of the Treaty*). The status of the Applicant shall be subject to re-verification prior to the date of signing the financing agreement. If there are any discrepancies between the status as of the date of filing the application and the status prior to the date of signing the financing agreement, the latter shall be considered valid. The explanations below are of a purely auxiliary nature and they should not be treated as an exhaustive source of knowledge about determining the status of applicants.

Criteria that allow to qualify entrepreneurs to specific categories			
	Employment indicator	Financial indicator	
	and		
Type of enterprise	Number of employees (z)	Annual turnover (o)	Total annual balance sheet (b)
		or	
micro-enterprise	$z < 10$	$o \leq \text{EUR } 2 \text{ million}$	$b \leq \text{EUR } 2 \text{ million}$
small enterprises	$10 \leq z < 50$	$\text{EUR } 2 \text{ million} < o \leq \text{EUR } 10 \text{ million}$	$\text{EUR } 2 \text{ million} < b \leq \text{EUR } 10 \text{ million}$
medium enterprises	$50 \leq z < 250$	$\text{EUR } 10 \text{ million} < o \leq \text{EUR } 50 \text{ million}$	$\text{EUR } 10 \text{ million} < b \leq \text{EUR } 43 \text{ million}$
large enterprises	Enterprises that do not meet the criteria for being considered SMEs as defined hereinabove. An enterprise cannot be considered an SME if 25 % or more of the capital or voting rights are directly or indirectly controlled, jointly or individually, by one or more public bodies.(e.g. a territorial self-government unit).		

**7.3** In order to determine the status of the enterprise, it is necessary to consider the following rules of procedure in the event if data or status qualification is changed.

Where, at the date of closure of the accounts, an enterprise finds that, on an annual basis, it has exceeded or fallen below the headcount or financial thresholds stated herein, this will not result in the loss or acquisition of the status of medium-sized, small or micro-enterprise unless those thresholds are exceeded over two consecutive accounting periods.

The above principle shall not apply to situations resulting from changes in the ownership structure of the enterprise:

- a) if the enterprise with an SME status is taken over by a large enterprise and thus can be defined as a linked or partner enterprise,

- b) the enterprise may also lose its micro- or small enterprise status if a micro-enterprise is taken over by a small or medium enterprise, and a small enterprise is taken over by a medium enterprise.

In situations described in items a) and b) hereinabove, the loss or acquisition of status takes place on the date of takeover. This mechanism shall also apply in reverse situations, e.g. if the upstream enterprise disposes of the shares, terminating the links between enterprises. In such event the enterprise may acquire/lose its SME status provided that its indicators fall into the headcounts or financial thresholds specified for the given type of enterprise.

7.4 While determining the status of the enterprise the Applicant is obliged to determine correctly whether it is a partner or linked enterprise as defined in Annex I to the Regulation of the Commission (EU) No. 651/2014 of June 17, 2014, *declaring certain categories of aid compatible with the internal market in the application of Articles 107 and 108 of the Treaty*. Detailed explanations concerning the principles for determining the SME status have been outlined by the European Commission in the document entitled: "User Guide to the SME definition", which is available online at: <http://ec.europa.eu/DocsRoom/documents/10109/attachments/1/translations/en/renditions/native> (currently available only in English).

### 8. Own contribution

**8.1** The beneficiary is obliged to make their own contribution in the declared amount to cover part of the eligible costs in the realised project.

**8.2** Own contribution may be made in cash (cash disbursements/money transfers from the bank account during the project) or in the form specified in Appendix 1 (i.e. depreciation).

### 9. Appendices

**Appendix No. 1. Catalogue of eligible costs under Measure 4.4 Increasing the human potential in R&D sector for state aid beneficiaries**

**Appendix No. 2. Catalogue of non-eligible costs**

**Appendix No. 3. Manner of incurring expenditures in compliance with the fair competition principle.**

**Appendix no. 9.2.1** Catalogue of eligible costs under the Measure 4.4 Increasing the human potential in R&D sector for state aid beneficiaries

**Eligible costs of beneficiaries under the Measure 4.4 of the SG OP include the following cost categories:**

Direct costs	Remunerations <b>(W)</b>  Subcontracting <b>(E)</b>  <i>Cross-financing (C):</i> <ul style="list-style-type: none"><li>- stipends</li><li>- fellowships</li><li>- training courses</li></ul> Other direct costs <b>(Op)</b> , including: <ul style="list-style-type: none"><li>- costs of equipment and intangible assets</li><li>- costs of land and buildings</li><li>- other operational costs</li></ul>
Indirect costs <b>(O)</b>	

## W – Remuneration costs

This category includes the eligible **remuneration costs along with non-payroll labour costs**, such as social security and health insurance contributions of **individuals employed for conducting research** (research workers, technical personnel, and other auxiliary staff members) and **technology brokers**, as far as these remunerations are directly connected with the realisation of the project subject to co-financing.

### Documenting the works performed for the project:

- for **employment contracts – the payroll**

If the given employee is not involved in the project on a full-time, the eligible part of the remuneration is determined basing on:

- **delegating** the employee to the project on a part-time, with the specification of their scope of duties within the project (optimal solution),
- **work time sheet** containing the description of performed tasks – for employees who work for the co-financed project on an irregular basis;

- for **contracts of mandate – the invoice**, list of duties within the project, acceptance protocol.

Expenditures connected with the hiring of a person who performs tasks within the project(s) are eligible provided that:

- the resulting workload does not prevent the person from proper and effective realisation of all tasks entrusted to them;
- the total professional involvement of such person in the realisation of all projects financed from structural funds and activities financed from other sources, including own funds of the beneficiary and other entities, does not exceed 276 hours per month;
- in the case of mandate contracts – the performance of tasks is confirmed by an acceptance protocol, confirming: the proper realisation of tasks, fulfilment of the conditions specified in points 1 and 2 and the number and specification of hours devoted to the performance of tasks under the project in the given month.

The above conditions should be met throughout the whole period of eligibility of the remuneration of the given employee in the project.

The following payroll and non-payroll elements of personnel remuneration constitute eligible costs, **proportionally to the involvement of the given employee in the project realisation**:

- base remuneration, bonuses and awards (apart from service anniversary awards), including appreciation bonuses resulting from the internal remuneration rules of the given organisation that determines uniform principles for all employees (also those not involved in the realisation of projects co-financed from the SG OP);
- allowances for the performance of tasks or duties in the project, provided that the base remuneration of the worker receiving such allowance is not financed from the funds of the project co-financed from SG OP;
- function allowance for performing managerial functions in the given organisation;
- special allowance resulting from the specificity and nature of the performed tasks;
- allowance for long-term work;
- remuneration for the period of holiday leave (proportionally to the percentage of involvement of the given employee in the realisation of the project in the month when the leave took place; if it is impossible to determine – in the month preceding the month in which the leave took place);

- remuneration for the period of inability to work pursuant to binding social security regulations (proportionally to the percentage of involvement of the given employee in the realisation of the project in the month when the inability to work occurred; if it is impossible to determine – in the month preceding the month in which the inability occurred);
- additional annual remuneration<sup>§§§§§§</sup> including social security and non-insurance funds contributions is eligible proportionally to the period during which the employee performed the tasks for the purposes of the project;
- contributions for:
  - pension security, including the Employee Pension Plan,
  - disability insurance,
  - sickness insurance,
  - health insurance,
  - accident insurance,
- Labour Fund contributions;
- contribution for the Guaranteed Employment Benefit Fund;
- advance personal income tax payment.

## **E – Subcontracting costs**

Subcontracting costs should be understood as **subcontracting to third parties part of the substantial works under the project** that are not performed on the premises and under direct supervision of the beneficiary and the costs of resources made available by third parties, i.e. the costs of lease of the laboratory along with research equipment.

Auxiliary services necessary for the realisation of project-related tasks, such as legal or accounting services, are not deemed as subcontracting.

**All contracts for the performance of specific work should also be settled within this category.**

**NOTE:** In the case of contracts for the performance of specific work the performance of tasks has to be confirmed by an acceptance protocol, confirming: the proper realisation of tasks and the number and specification of hours devoted to the performance of tasks under the project in the given calendar month.

**Subcontracting costs are excluded from the basis for calculating the lump sum of indirect costs of the project.**

**NOTE:** The call for proposals documentation may specify a limit for the E category, defined as a specific percentage of eligible costs.

## **C – Cross-financing**

**The following types of costs are eligible within this category:**

- **stipends** for graduate and doctoral students involved in conducting research under the given project;
- **fellowships** of scholars or research team workers to the extent related to the research works conducted in the project, commercialisation of the research results and of works related to modern technologies or project management;
- **trainings** for scholars or research team workers to the extent related to the research works conducted in the project, commercialisation of the research results and of works related to modern technologies or project management;

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<sup>§§§§§§</sup> Additional annual remuneration of project staff members is eligible only if it results from the regulations of labour law.

**NOTE 1:** Stipends for students and doctoral students involved in conducting research in the project are exempt from state aid regulations (i.e. they are financed in 100%, regardless of the state aid intensity in the project) provided that the relationships that occur between the students or doctoral students and undertakings may be governed, *per analogiam*, by the principles of effective collaboration between scientific units and undertakings, and that at least one of the conditions specified in item 28, points b-d of the Communication from the Commission - Framework for State aid for research and development and innovation is fulfilled, i.e.:

- the results of the collaboration which do not give rise to intellectual property rights may be widely disseminated and any intellectual property rights resulting from the activities of research organisations or research infrastructures are fully allocated to those entities, or
- any intellectual property rights resulting from the project as well as related access rights are allocated to the different collaboration partners in a manner which adequately reflects their work packages, contributions and respective interests, or
- the research organisations or research infrastructures (this applies to the units where doctoral students are affiliated) receive compensation equivalent to the market price for the intellectual property rights which result from their activities and are assigned to the participating undertakings, or to which participating undertakings are allocated access rights. The absolute amount of the value of any contribution, both financial and non-financial, of the participating undertakings to the costs of the research organisations or research infrastructures' activities that resulted in the intellectual property rights concerned, may be deducted from that compensation.

The said stipends are paid by the Foundation directly to the bank account of the student or doctoral student.

**NOTE 2:** As far as *cross-financing costs (category C)* are concerned, the total amount of eligible expenditures in the project must not exceed **30% of the total eligible costs of the project**.

**Cross-financing costs are excluded from the basis for calculating the lump sum of indirect costs of the project.**

## **Op – other direct costs**

### **I. Costs of research and development equipment and intangible assets**

**The following types of costs are eligible within this category:**

- expenditures on the **purchase** of technological know-how and patents, i.e. intangible assets (IA) in form of patents, licenses, know-how, technological knowledge not protected by patent, expert opinions, analyses and research reports, etc.

- **depreciation expenses or costs of paid use of:**

- **research equipment** and other equipment used for the purposes of research;

- technological know-how and patents purchased or used pursuant to licenses **obtained from third parties on market conditions**, i.e. **intangible assets (IA)** in form of patents, licenses, know-how, technological knowledge not protected by patent, expert opinions, analyses and research reports, etc.

**within the scope and during the period necessary for the realisation of the project subject to co-financing.**

**Where such equipment is not used for their full life for the project, only the depreciation costs corresponding to the life of the project, as calculated on the basis of generally accepted accounting principles are considered as eligible**

### **1/ Depreciation**

Depreciation expenses due to value decrease constitute eligible costs if all of the following conditions are met:

- the equipment or IA is necessary for the proper realisation of the project and is used in direct connection with the project;
- the equipment or IA were purchased after the beneficiary had filed the application for funding;
- the equipment or other devices for research purposes are listed in the register of fixed assets of entities that purchase it;
- depreciation expenses have been calculated in compliance with accountancy laws and in compliance with the accountancy policy of the entity;
- the eligible value of depreciation expenses refers only to the period of realisation of the project;
- if the equipment or IA is also used for purposes other than the project realisation, then only the part of the depreciation expense corresponding to the proportional use of the asset in the project realisation is eligible;
- the purchase of equipment or IA was not co-financed from national subsidies or EU funds;
- the purchase of equipment or IA was not settled as eligible cost of the project;
- depreciation expenses refer to equipment or IA that has been purchased in a rational and efficient way, i.e. its prices do not exceed the market prices and rates.

The residual value of the fixed tangible asset or the IA after the completion of the realisation of the project does not constitute eligible cost.

### **2/ Paid use of equipment/IA**

Expenditures incurred as a result of paid use of equipment (leasing, hire) or intangible assets (license fees) constitute eligible costs to the extent and during the period necessary for the realisation of the project subject to co-financing.

As far as **leasing (operational or financial)** is concerned, the eligible cost is the amount of the **leasing instalment** issued for the beneficiary **connected with the repayment of the principal amount** (without interest and other fees) of the subject of the leasing agreement.

As far as leasing costs are concerned, the maximum amount of eligible costs must not exceed the market value of the goods subject to leasing. This means that the amount of eligible costs must not exceed:

- the amount stated on the receipt issued to the lessor by the provider of the co-financed goods – for goods purchased not earlier than within 12 months prior to submitting the project proposal by the beneficiary;
- the market value of the goods subject to leasing specified in the valuation prepared by a certified surveyor or in the valuation prepared basing on the methodology presented by the beneficiary – for goods purchased earlier than 12 months prior to submitting the project proposal by the beneficiary. The valuation may be replaced with documentation justifying the selection of the subject of leasing in tender procedure that guarantees compliance with the fair competition principle.

## **II. Costs of land and buildings**

Costs of land and buildings are eligible within the scope and during the period necessary for the realisation of the project.

**The following types of costs are eligible within this category:**

- **land lease** – only lease instalments, without interest;
- **perpetual usufruct of land** – only perpetual usufruct fees, without interest;

- **depreciation of buildings** – if the buildings are also used for purposes other than the project realisation, then only the part of the depreciation expense corresponding to the proportional use of the buildings for the realisation of the co-financed project is eligible;

As far as the **costs of land and buildings** specified hereinabove (land lease, perpetual usufruct of land, depreciation of buildings, and adaptation of space) are concerned, the total amount of eligible expenditures in the project **must not exceed 10%** of the total **eligible costs of the project**.

### **III. Other operational costs**

Other operational costs include, among others, the costs of materials, consumables and similar products, incurred in direct connection with the realisation of the co-financed project.

**The following types of costs are eligible within this category:**

- **materials** such as raw materials, semi-finished products, reagents;
- **laboratory equipment** (generally all purchases that do not meet the requirements to be qualified as fixed assets pursuant to the Accountancy Act);
- **cost of maintenance of technological lines**, experimental installations etc., during the period and proportionally to their use in the project;
- **lease of laboratory space** (i.e. premises suitable for conducting research, e.g. due to the required certificates or applied security systems, without laboratory equipment) \*\*\*\*\*;
- **elements used for the construction and permanently installed in the prototype, pilot or demonstration installation**;
- costs of the **publication of project results** in journals listed in the JCR and costs of **presentation of project results during conferences** (without business travel expenses that should be settled as part of indirect costs);
- costs of **intellectual property management**;
- **operating costs of research equipment** owned by the unit realising the project or granted for use to such unit free of charge;
- costs of **international collaboration within the project and collaboration with undertakings** (including the costs of realisation of part of the project under the supervision of a person delegated from a unit in a partner unit abroad or in a different unit co-operating within the project);
- **project promotion costs** (publication, website costs, etc. - without business travel expenses that should be settled as part of indirect costs ) **up to 1% of the eligible costs of the project**;
- **cost of external audit** if the audit started after incurring at least 50% but not later than before 80% of the planned expenditures connected with the project realisation.

## **O – Indirect costs**

**Indirect costs include, among others, the following types of costs:**

- e) Building lease or maintenance costs, including:
- building lease, rent or depreciation costs;
  - utility costs (electricity, gas, water charges etc.)
  - cleaning and security costs of the premises;
  - costs of adapting the premises for the purposes of realisation of the project;

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\*\*\*\*\* The costs of lease of spaces other than laboratory space shall be covered within the lump sum of overall costs.

## Appendix no. 9.2.1 Catalogue of eligible costs under the Measure 4.4 Increasing the human potential in R&D sector for state aid beneficiaries

- costs of property insurance;
  - costs of waste disposal;
  - costs of periodical maintenance and inspection of equipment;
- f) Administration costs, including:
- stamp duties and notarial fees;
  - costs of postal service, telephones, Internet, courier mail etc.;
  - costs of banking services, except for the costs of maintaining a bank account;
  - costs of accounting, legal and similar services;
  - costs of office supplies;
- g) Costs of remuneration, including non-payroll elements of remuneration, of management and administrative personnel, including:
- Costs of remuneration, including non-payroll elements of remuneration, of project management personnel;
  - Costs of remuneration, including non-payroll elements of remuneration, of service personnel (e.g. human resources, finance, accounting, administration services);
- h) Travel expenses of persons involved in the realisation of the project.

Indirect costs incurred in connection with the realisation of the co-financed project are settled on a lump sum basis, as a percentage of the direct costs with the exclusion of subcontracting costs (category E) and *cross-financing* costs (category C), pursuant to the following formula:

$$O = (W + Op) \times \max 17\%$$

**Costs settled on a lump sum basis shall be deemed as expenditures incurred.** For the purposes of the project, the beneficiary is not obliged to collect or annotate accounting documents in order to confirm the incurred expenditures that have been settled as indirect costs.

**NOTE: Costs settled on a lump sum basis as part of indirect costs must not be listed as part of the direct costs of the project (in the W, E, C and Op categories).**

## Appendix no. 9.2.2 Catalogue of non-eligible costs for state aid beneficiaries.

### Non-eligible costs include, among others:

- Costs incurred outside the eligibility period specified in the grant agreement;
- Costs that do not meet the eligibility criteria specified in the *Guide* and in the *Guidelines of the Minister of Infrastructure and Development on cost eligibility*;
- Undocumented or inappropriately documented costs;
- Goods and services tax (VAT) that may be recovered pursuant to the Act of March 11, 2004 on the Goods and Services Tax and regulations to the said Act;
- Commissions collected as part of foreign exchange transactions;
- Costs of bank account maintenance;
- Costs incurred in connection with the establishment of security of the proper performance of the obligations resulting from the grant agreement, with the exception of expenditures on the establishment of security if the beneficiary realising the proposed project receives funding in form of an advance payment, which have been foreseen in the aid programme or in the terms and conditions of the call for proposals;
- Costs incurred in connection with the purchase of consulting services, including tax consulting, legal consulting, advertising or promotion, which constitute a part of permanent or temporary operations of the entrepreneur or are connected with ongoing operational expenses of the beneficiary;
- Expenditures incurred pursuant to the *cross-financing* principle that exceed the limit specified for the given project;
- Interest charged on debt;
- Costs of loans or credits incurred for the pre-financing of the grant;
- Fines and penalties;
- Settlement of the purchase of items owned by the beneficiary or rights to which the beneficiary is entitled by means of a debit note;
- Expenditures connected with the functioning of a disputes committee, expenditures related to court proceedings (including expenditures on the preparation and legal servicing of court proceedings) and the costs of realisation of potential decisions issued by court or by a disputes committee;
- Expenditures on the purchase of a second-hand fixed tangible asset that had been financed from EU funds or national subsidies for the preceding 7 years (10 years in case of real property)<sup>††††††</sup>;
- Expenditures incurred on the purchase of developed or undeveloped real property, perpetual usufruct right or the acquisition of other legal titles to real property (e.g. limited property rights: lease, rent, granting use) exceeding 10% of the total eligible costs of the project;
- Expenditures connected with filling out the project application for all projects and the application for the confirmation of financial contribution – for large projects;

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<sup>††††††</sup> The 7 or 10 year periods are calculated in calendar months, starting from the purchase date (e.g. 7 years from the November 9, 2014 is the period from that date to the November 9, 2007).

- Success fee for the co-author of the application who prepares, for example, the feasibility study, calculated as a percentage of the obtained/applied for amount of co-financing, paid by the beneficiary;
- Cost of external audits of expenditures on science if the audit started before realisation of 50% or after realisation of 80% of the planned project expenditures;
- Expenditures connected with leasing agreements other than the principal amount of the leasing instalment – tax, profit margin of the financing entity, interest on cost refinancing, insurance fees, overall costs, costs of assembly and adaptation of tangible fixed assets for use and costs of the parts replacement connected with the leased equipment;
- Transactions of a value exceeding EUR 15 000 settled in cash (regardless of the number of payments resulting from the given transaction), in connection with the obligation specified in Art. 22 of the Act of July 2, 2004 on freedom of economic activity (Journal of Laws of 2013, item 672 incl. further amendments);
- The following payroll and non-payroll elements of remuneration:
  - anniversary bonus;
  - equivalent for unused holiday leave;
  - group life insurance contribution (treated as taxable income of the employee);
  - additional health subsidy;
  - cash equivalent (e.g.: lowered payment for electric energy);
  - electric energy subsidy (treated as taxable income of the employee);
  - use of company car – commuting to/from work to /from home;
  - deductions for Company Social Benefit Fund;
  - benefits realised from the Company Social Benefit Fund;
  - allowances financed from the state budget (e.g. nursing benefit, family benefit) or from the funds of the Social Insurance Company (e.g. maternity, rehabilitation, paternity, attendance, compensation benefit);
  - benefit for the period of inability to work, pursuant to the binding social security regulations;
  - remuneration for overtime work;
  - costs of periodical and initial medical examinations;
  - glasses subsidy;
  - benefits for foreign languages, for non-smoking, and other benefits of this type introduced by the employer, compensation under non-competition clause, other compensations that the employer is obliged to pay;
  - food vouchers for employees;
  - contributions for the State Fund for Rehabilitation of Disabled Persons (PFRON);
  - redundancy pay for employees of the project;
  - retirement/pension severance pay;
  - holiday leave subsidies;

Costs incurred in a manner non-compliant with the Act – Public Procurement Law or with the principle of competitiveness (specified in Appendix No. 3 – *Manner of incurring expenditures in compliance with the fair competition principle*) may be deemed ineligible in part or in whole.

## **Appendix no. 9.2.3 Manner of incurring expenditures in compliance with the principle of fair competition**

### **Rules for the implementation of public procurement**

**Public contract** is a written contract for pecuniary interest concluded between an awarding entity and a contractor, having as their object services, supplies or works foreseen in the project, provided that the above refers both to agreements awarding contract pursuant to the Act – Public Procurement Law (PPL) and agreements that pertain to contracts awarded pursuant to the principle of competitiveness.

#### **General principles**

Public contracts are awarded under the project pursuant to:

- a) The Act – PPL – for beneficiaries, who, pursuant to Art. 3 of the PPL are obliged to apply it;  
or
- b) The principle of competitiveness, applicable to:
  - i. beneficiaries, who, pursuant to Art. 3 of the PPL are not obliged to comply with its provisions, for public contracts of a net value exceeding PLN 50 thousand (i.e. exclusive of the Goods and Services Tax (VAT)),
  - iii. beneficiaries specified in item a):
    - for public contracts of a value not exceeding the amount specified in Art. 4, item 8 of the PPL and, at the same time, exceeding the net value of PLN 50 thousand (i.e. exclusive of the Goods and Services Tax (VAT)), or
    - for sector contracts of a value not exceeding the amount specified in the regulations issued pursuant to Art. 11, item 8 of the PPL and, at the same time, exceeding the net value of PLN 50 thousand (i.e. exclusive of the Goods and Services Tax (VAT)).

If the application of the provisions of the PPL is excluded pursuant to binding legal regulations other than the PPL itself, the beneficiary specified in Art. 3 of the Act – PPL shall conduct the public contract procedure pursuant to the said regulations.

Should the beneficiary violate the terms and conditions or procedures of applying for the award of public contract, the Foundation for Polish Science shall deem the expenditures incurred with such contract, in whole or in part, as ineligible, pursuant to the regulation of the competent Minister of regional development issued pursuant to Art. 24, item 13 of the Act of July 11, 2014 on the principles of implementation of the cohesion policy programmes, financed under the 2014-2020 financial perspective (Journal of Laws, item 1146 incl. further amendments).

#### **Preparation of documentation related to public contract**

The beneficiary is obliged to prepare and conduct the procedure for the award of public contract under the project in a manner that ensures, in particular, fair competition and equal treatment of all contractors.

During the procedure for the award of a public contract the internal procedures of the beneficiary on awarding public contracts, e.g. in form of internal instructions or by-laws, shall be applied. These procedures take into account all stages of the procedure along with the specification of individual actions and positions responsible for their realisation.

### Detailed schedule of works

With respect to the most risky procedures<sup>+++++</sup> it is recommended to develop a detailed schedule of works with the aim to enable a proper and efficient realisation of the public contract. The schedule of works should be developed on the initial stage of project realisation, before the procedure is conducted, and it should contain the dates of realisation for each stage, i.e.:

- a) the preparation of documentation related to public contract, including the description of the object of contract,
- b) initiating the procedure for the award of public contract,
- c) conducting the procedure for the award of public contract,
- d) conclusion of the agreement,
- e) realisation of the public contract,
- f) acceptance of public contract documented by acceptance protocol,
- g) verification of invoices issued by the contractor.

At a minimum, the scope of the schedule of works should contain information about the procedure of awarding public contract, the commencement and end dates of each stage and the specification of individuals responsible for the performance of each task. In order to provide audit trail, the schedule of works should be archived together with project documentation.

### De-centralised contract

In order to obtain the most competitive offers and considering the ban on dividing public contracts in order to avoid the application of statutory provisions, in the event of beneficiaries being central units realising the project with help of local/field units it is recommended to conduct the public contract procedure on central level, unless certain prerequisites exist that justify a different mode of conduct. The decision to award a decentralised contract may be taken provided that the analysis of both purchase methods demonstrates the financial benefits and higher competitiveness of the second solution. The existence of the said prerequisites should be documented in form of an estimate and comparison of costs and benefits connected with the selection of both purchase methods: central and decentralised.

### Estimating the value of the contract

The estimated value of the public contract should be based on the current market prices of the contracted goods. For this purpose, whenever it is possible, market analysis should be conducted among at least three potential contractors of the given public contract<sup>§§§§§§</sup>. If there are less than three potential contractors on the market, a justification stating the objective grounds confirming this fact should be presented. The estimation of the value of public contract may also be conducted basing on similar public contracts awarded during the period specified in Art. 35, item 1 of the Act – PPL, provided that the contractors were selected in a competitive procedure. Documentation concerning the manner of estimating the value of public contract should be archived together with the documentation of the said public contract.

The value of the public contract should be estimated with all due diligence, taking into account any possible supplementary contracts and it shall be documented. It is forbidden to divide the public

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<sup>+++++</sup> Risk assessment should take into account e.g. the following factors: contract value, time limits resulting from project schedule, availability of potential contractors, feasibility of the contract, level of complexity of the object of the contract, logistic issues etc.

<sup>§§§§§§</sup> Does not apply to contracts for recurring services or supplies, specified in Art. 34 item 1 of the Act - PPL.

contract so as to lower its estimated value, however, for the purposes of establishing the value of a public contract it should be considered that all of the following conditions have to be met:

- a. services, supplies and works are identical with respect to function or kind,
- b. public contract may be awarded at the same time,
- c. the public contract may be realised by a single contractor.

If the public contract is granted in parts (due to certain economic, organisational or purpose-related reasons), the value of the public contract shall be calculated as the total value of individual parts \*\*\*\*\*.

The estimated value of public contract should be valid at the moment of publication of the contract notice, pursuant to Art. 35 of the Act - PPL. If the circumstances having influence on the calculation of the contract have changed after that calculation was made, the awarding entity shall make a change in the calculation prior to the start of the award procedure. The manner of estimating the value of public contract should be documented.

### **Description of the object of contract and dates**

The description of the object of a public contract shall be prepared with use of the terms and codes specified in the Common Procurement Vocabulary<sup>\*\*\*\*\*</sup> specified in the Regulation (EC) No 2195/2002 of the European Parliament and of the Council of 5 November 2002 on the Common Procurement Vocabulary (CPV) (Official Journal of the EU EC L 340 of the 16.12.2002, page 1 incl. further amendments; Official Journal of the EU, Polish special edition, chapter 6, vol. 5, page 3).

The dates referring to all stages of the public contract awarding procedure shall be determined pursuant to national legal regulations and to the *Guidelines on cost eligibility under the European Regional Development Fund, the European Social Fund and the Cohesion Fund for the years 2014-2020*, and in a manner that ensures the compliance with such dates (this refers both to the shortening and prolongation of periods). The schedules should be determined taking into account the complexity of the public contract awarding procedure, the nature and object of the contract as well as the available personnel of the awarding entity<sup>\*\*\*\*\*</sup>, its duties, skills and experience.

### **Conditions of the participation in the procedure and bid evaluation criteria**

All contractors shall have the same access to information related to the given contract and none of the contractors shall be privileged in comparison to the others, and the procedure shall be carried out in a transparent way.

The terms and conditions for the participation in the public contract awarding procedure shall be determined in a manner proportional to the object of the public contract, however they must not limit the competition by establishing requirements that exceed the needs required for the achievement of the project objectives and that lead to the discrimination of contractors.

The evaluation criteria of bids placed under the public contract awarding procedure shall contain the requirements connected with the object thereof, provided that:

- a. these criteria must not limit the competition by establishing requirements that exceed the needs required for the achievement of the project objectives and that lead to the discrimination of contractors,
- b. generally, apart from requirements related to the price, these criteria should also specify other requirements related to the object of the contract, such as the quality, functionality,

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\*\*\*\*\* For beneficiaries obliged to apply the provisions of the Act – PPL – does not apply to contracts specified in Art. 6a of the Act -PPL.

\*\*\*\*\* The Common Procurement Vocabulary is available, among, others, at the address:  
[http://www.uzp.gov.pl/cmsws/page/?D:923:wspolny\\_slownik\\_zamowien.html](http://www.uzp.gov.pl/cmsws/page/?D:923:wspolny_slownik_zamowien.html).

\*\*\*\*\* The "Awarding entity" should be understood as the beneficiary (applicant) or an authorised entity that conducts the public contract awarding procedure on behalf of the beneficiary.

technical parameters, environmental, social and innovative aspects, servicing, date of realisation and maintenance costs.

Bid evaluation criteria may refer to the characteristics of the contractor only for services of a non-priority nature, specified in the regulations issued pursuant to Art. 2a and 2b of the Act - PPL<sup>§§§§§§§§</sup>.

### **Special conditions for the realisation of public contracts awarded pursuant to the Act – PPL**

#### **Selection of the manner of awarding the public contract**

Procedures for the award of public contract are subject to the basic modes of awarding public contract, i.e. open or restricted tendering<sup>\*\*\*\*\*</sup>. If the public contract is awarded in a manner other than basic, it is required to provide a written documentation stating that the statutory conditions for the application of such manner have been fulfilled. Failure to prove the fulfilment of the conditions justifying the application of a given mode may result in deeming the expenditures under the given public contract as ineligible. In order to provide an appropriate audit trail the documents justifying the selected mode shall be archived together with the documentation concerning the relevant public contract.

#### **Shortening periods**

The time limits for individual stages of the procedure may be shortened (accelerated procedure) for public contracts of a value equivalent to or exceeding the amounts specified in the regulations issued pursuant to Art. 11, item 8 of the Act – PPL, only in circumstances envisaged by EU and national laws, including the case of urgent need to award a public contract. Such urgent need must not result from causes on the part of the awarding entity that such party might have foreseen acting with all due diligence<sup>+++++++</sup>. In the event of occurrence of such urgent necessity to award public contract, the fact should be documented. The documentation should be attached to the protocol of the procedure for award of public contract.

#### **Information about the intention to award public contract**

Prior to the formal initiation of a negotiated procedure without publication pursuant to Art. 62, item 1 point 3 of the Act – PPL, single-source procurement pursuant to Art. 67, item 1, point 1, letters a or b<sup>+++++++</sup> and item 1 point 1a and request for quotation, in order to guarantee an appropriate level of publication of the information to all potential contractors the information about the intention to award public contract, hereinafter referred to as the "information about public contract" should be published. The information about public contract shall be published on the website of the awarding entity, if the party has such website, and in its seat, provided that the range of publication should be relevant to the importance of such public contract for potential contractors, including contractors from other Member States. The information about public contract shall contain in particular the description of the object of contract, the evaluation criteria of initial bids, conditions for the participation in the procedure and the description of the manner of evaluation of the fulfilment

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<sup>§§§§§§§§</sup> Non-priority services are specified in the Regulation of the Prime Minister of January 28 2010 on *the list of priority and non-priority services* (Journal of Laws of 2010, No. 12, item 68) and the Regulation of the Prime Minister of December 3 2012 *on the list of priority and non-priority services in the field of defence and security* (Journal of Laws of 2012 item 1361).

<sup>\*\*\*\*\*</sup> For sector contracts the additional acceptable mode are negotiations with publication (pursuant to Art. 134 item 1 of the Act - PPL).

<sup>+++++++</sup> For example, the need for timely realisation of specific tasks in the project resulting from the fact that the awarding entity failed to provide sufficient time for conducting the tender procedure or that it did not initiate such procedure in advance does not constitute "urgent necessity". Neither is "urgent necessity" justified by delays in previous public contract awarding procedures. Thus, it is only possible to confirm the existence of "urgent necessity" if the awarding entity is able to demonstrate that acting with all due diligence, it was unable to foresee the occurrence of certain circumstances.

<sup>+++++++</sup> Does not apply to public contracts specified in Art. 67 item 3 point 1 of the Act - PPL.

thereof as well as the time limit for placing the preliminary bids, which should not be shorter than 7 calendar days from the date of publication of the announcement.

The negotiated procedure without publication pursuant to Art. 62, item 1 item 3 of the Act – PPL and the request for quotation procedure shall apply to selected preliminary bids, and, in the event if preliminary bids are non-existent or have been refused, with respect to selected contractors on the market. Should the awarding entity intend to apply the single-source procedure pursuant to Art. 67, item 1 point 1 letter a or b or item 1 point 1a of the Act – PPL, in the event if more than one offer is submitted that is not subject to rejection, there are no grounds for the application of such procedure.

### **Announcement about the intention to conclude an agreement**

In situations when the application of a non-competitive procedure without publication pursuant to the PPL was preceded by a procedure of the award of public contract conducted in the basic mode or if an urgent necessity occurred not due to reasons on the part of the awarding entity that could not have been predicted, as well as in the case of supplementary contracts, an announcement on the intention to conclude an agreement shall be published, as specified in Art. 62, item 2a and Art. 66, item 2 of the Act - PPL.

### **Special conditions for the realisation of public contracts awarded in compliance with the principle of competitiveness**

#### **Exclusion of the principle of competitiveness**

The principle of competitiveness shall not apply to:

- a) Public contracts concerning the services and supplies specified in Art. 4 of the Act – PPL, with the exclusion of supplies and services specified in Art. 4 item 8 of the Act – PPL, however to the supplies and services specified in Art. 4 item 3 letter i and with respect to public contract whose object is the acquisition of other titles to real property, in particular lease or rent, provided that there are no personal or equity associations,
- b) Expenditures settled with use of the simplified method.

As far as beneficiaries specified in the *General principles*, letter b (ii) are concerned, it is possible not to apply the principle of competitiveness for the awarding of public contracts to which the provisions of the Act – PPL on the negotiation procedure without publication and single-source procedure apply, provided that the requirements contained in the Special conditions for the realisation of public contracts awarded in compliance with the Act –PPL are met.

As far as beneficiaries specified in the *General principles*, letter b (ii) are concerned, the principle of competitiveness is deemed as complied with if the procedure for the award of public contract is conducted pursuant to the terms and conditions and in the manner specified in the Act – PPL, provided that the requirements contained in the Special conditions for the realisation of public contracts awarded in compliance with the Act –PPL are met.

As far as beneficiaries specified in the *General principles*, letter b (ii) are concerned, the value of the public contract is calculated with respect to the given project, considering the conditions and procedures specified in the section Preparation of documentation of public contract.

#### **Conditions of the compliance with the principle of competitiveness**

In order to comply with the principle of competitiveness it is required to:

- c) Publish the request for quotation in compliance with the terms and conditions described below, provided that the request for quotation should contain, at least:
  - i. a description of the object of public contract, which should not refer to a specific product or source or trademarks, patents, types or specific origin, unless such reference is justified

- by the object of the public order and the scope of equivalence has been determined (due to the necessity to protect trade secrets it is permissible to limit the scope of the description of the object of public contract, however it is required to send the excluded part of the description of the public contract object to a potential contractor who obliged itself to maintain the confidentiality of the received information),
- ii. conditions for the participation in the procedure and the manner of evaluation of the fulfilment thereof, although formulating such conditions is not mandatory,
  - iii. bid evaluation criteria,
  - iv. information about the weighted score or percentage assigned to individual bid evaluation criteria,
  - v. manner of awarding score to the fulfilment of specific bid evaluation criteria,
  - vi. time limit for the placement of bids, provided that such limit must not be shorter than 7 calendar days from the day of publication of the request for quotation for supplies and services and 14 calendar days from the date of publication of the request for quotation for construction works. The period of 7 or 14 calendar days shall commence on the day after the date of publication of the request for quotation and it shall expire on the subsequent day,
  - vii. information about the scope of exclusion (with respect to affiliated entities),
  - viii. specification of the terms and conditions for introducing changes to the agreement concluded as a result of the conducted procedure, provided that the possibility to introduce such changes has been foreseen.
- d) Select the most beneficial among the placed bids that meet the conditions for the participation in the public contract awarding procedure<sup>§§§§§§§§</sup> in compliance with the evaluation criteria specified in the request for quotation; the selection of the bid shall be documented by a protocol of the public contract awarding procedure.

### **Publication of the request for quotation**

Publication of the request for quotation shall be deemed as initiating of the public contract awarding procedure under the project.

Publication of the request for quotation consists in:

- a) The publication:
  - i. on the website specified in the communication of the competent Minister for regional development, published on the website of the competent Minister for regional development<sup>\*\*\*\*\*</sup> and, until such website is launched<sup>+++++</sup> - by sending the request for quotation to at least three potential contractors, provided that there are three such contractors for the given public contract on the market and by publishing the said request for quotation at least on the website of the beneficiary; or
  - ii. on a website other than that specified in letter a (i), designed for the publication of requests for quotation, although this refers only to the beneficiaries described in the section General Principles, letter b (ii);

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<sup>§§§§§§§§</sup> If the awarding entity accepts the submission of partial bids, the procedure may lead to the selection of several contractors.

<sup>\*\*\*\*\*</sup> The said website will enable beneficiaries to publish announcements. Applicants who start the realisation of the project at its own risk before signing the co-financing agreement, should publish the request for quotations by means of sending it to at least three potential contractors, provided that there are three potential contractors of the given public contract available on the market and publish the said request at least on the website of the beneficiary, if it owns such website.

<sup>+++++</sup> The Managing Authority of the Operational Programme guarantees that the beneficiaries will be notified about the said communication in written form or via the IT system, which is understood as the central IT system (SL2014) or local IT system (LIS) not later than 10 days before the launch of such website.

and

- b) As far as public contracts of a value not exceeding the amount specified in the regulations issued pursuant to Art. 11, item 8 of the Act – PPL<sup>\*\*\*\*\*</sup> - in the additional publication in the Official Journal of the EU within the scope and period specified in the Act – PPL for public contracts of such value.

### **Capital or personal ties**

In order to avoid conflict of interest, public contracts, with the exception of sector contract, awarded by the beneficiary who is not an entity obliged to comply with the Act – PPL pursuant to Art. 3 of the said Act must not be awarded to entities tied to such beneficiary by capital or personally. Capital or personal ties are understood as mutual ties between the beneficiary or persons authorised to incur obligations on behalf of such beneficiary or persons who perform actions connected with the preparation and conducting the contractor selection procedure on behalf of the beneficiary and the contractor, consisting, in particular, in:

- a) participation in a company as a partner in partnerships or private partnerships,
- b) holding at least 10% of the company's stock or shares,
- c) holding the position of member of supervisory or management bodies, proxy, authorised representative,
- d) being a spouse, spouses, direct relatives or relatives by affinity, collateral relatives or relatives by affinity up to the second degree or relatives by adoption, custody or guardianship.

If the Foundation for Polish Science discovers that a public contract has been awarded to an entity related in a manner other than those specified in letters a – d, it shall be obliged to demonstrate the existence of actual infringement of the principle of competitiveness by the existing ties.

### **Protocol of the public contract awarding procedure**

For documentation purposes, the agreement concluded with the contractor and the protocol of the public contract awarding procedure requires written form.

The protocol of the public contract awarding procedure shall contain at least:

- a) information about the manner of publication of the request for quotation,
- b) list of quotations submitted in response to the request specifying the dates of receipt of the quotations by the awarding entity,
- c) information confirming that the contractor meet the condition forbidding the awarding of contract to affiliated entities,
- d) information confirming that the contractors meet the conditions for the participation in the procedure, if such conditions were established,
- e) information about the score or percentage weight assigned to specific evaluation criteria and the manner of assigning scores to specific contractors for the fulfilment of the given criterion,
- f) specification of the selected bid along with justification,
- g) date of preparation of the protocol and signature of the awarding entity,
- h) the following appendices:
  - i. confirmation that the publication of the request for quotation was published on the website,
  - ii. submitted quotations,
  - iii. statement(s) confirming the lack of ties between the beneficiary and the contractors who submitted the quotations signed by the beneficiary or

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\*\*\*\*\* Regulation of the Prime Minister of December 23 2013 *on the value of contracts and design contests imposing an obligation to submit the notices to the EU Publications Office* (Journal of Laws of 2013 item 1735).

persons authorised to incur obligations on behalf of such beneficiary or persons who perform actions connected with the preparation and conducting the contractor selection procedure on behalf of the beneficiary and the contractor as well as the realisation or modification of the agreement concluded with the contractor.

#### **Information about the result of the procedure**

Information about the result of the procedure shall be published on a publicly available website, however, if the request for quotations has been published on the website specified in the communication of the competent Minister for regional development, published on the website of the competent Minister for regional development, the information about the result of the procedure shall be published at least on such website, and until such website is launched – the information should be sent to each of the contractors who submitted quotations and published on the website of the beneficiary, provided that such website exists. The information about the result of the procedure should contain, at least, the name of the selected contractor. The beneficiary is obliged to make available the protocol of the public contract awarding procedure on request of a contractor who has submitted a quotation, although this does not apply to the submitted quotations.

#### **Conclusion of the agreement**

After the completion of the procedure regulated by the present document, agreement shall be concluded with the contractor<sup>§§§§§§§§§§</sup> selected in compliance with the principle of competitiveness. If the contractor withdraws from signing the agreement with the awarding entity, it is possible to conclude an agreement with another contractor who received the second-highest score in the public contract awarding procedure.

If, in spite of proper publication of the request for quotations:

- a) only one, non-refusable quotation is submitted – the principle of competitiveness shall be deemed as fulfilled,
- b) no quotations are submitted – it is permissible to conclude the agreement with a contractor selected without following the procedure specified herein, however the agreement may be concluded only upon the consent of the National Centre for Research and Development and if the affiliated entity meets the conditions for the participation in the procedure.

#### **Supplementary and additional contracts**

It is possible to award to the contractor supplementary public contracts, of a value not exceeding 50% of the value of the public contract specified in the agreement concluded with the contractor, provided that such public contracts are compliant with the object of the original public contract and if the possibility to award such public contract has been foreseen in the request for quotation and in the agreement with the contractor. In such event the application of the principle of competitiveness is not required.

It is possible to award to the current contractor of services or construction works additional public contracts not included in the original public contract and of a value not exceeding 50% of the value of the currently realised public contract, required for the proper realisation thereof, if the realisation of such contracts becomes necessary due to circumstances that could not have been foreseen, if:

- c) due to technical or economic reasons the separation of the additional contract from the original contract would result in incurring unreasonably high costs; or
- d) the realisation of the original contract depends on the realisation of the additional contract.

In such event the application of the principle of competitiveness is not required.

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<sup>§§§§§§§§§§</sup> If the awarding entity accepts the submission of partial bids, the procedure may lead to the conclusion of agreements with several contractors.

### Realisation of the contract

It is not possible to introduce significant changes in the concluded agreement with respect to the content of the bid that constitutes the basis for the selection of contractor, unless the possibility to introduce such changes has been foreseen in the request for quotations and the conditions for the introduction of such change have been determined.

The manner of realisation of public contract shall be monitored and the acceptance shall be confirmed by a protocol. For this purpose, it is recommended to apply internal procedures specifying the manner of realisation and acceptance of the public contract, including the scope of responsibility and the tasks and time limits on part of the beneficiary as well as template documents (in particular the template of the acceptance protocol of the public contract object, which enables, among others, to verify whether all elements of the public contract have been realised in compliance with the agreement).

Improper realisation of a public contract, e.g. due to delays on part of the contractor, incorrect realisation of public contract, incomplete realisation of such contract (including e.g. failure to comply with the terms of guarantee) shall result in penalties that are specified in the agreement concluded with the contractor. Withdrawal from the imposition of such penalties requires written documentation stating the grounds.

If the contractor fails to fulfil the conditions of the public contract agreement and contractual penalties are not imposed, then the competent institution being party to the agreement may deem part of the expenditures connected with such public contract as ineligible.

### **Additional provisions – market analysis**

As far as expenditures of the net value from PLN 20 thousand to PLN 50 thousand, i.e. exclusive of the goods and services tax (VAT) and for public contracts to which the selection procedures described hereinabove do not apply, the beneficiary is obliged to conduct and document market research, at least by means of publishing the request for quotations along with the information about the result of the procedure by publication of the following elements on the website:

- ✓ specified in the communication of the competent Minister for issues related to regional development;
- ✓ until such website is launched, it is sufficient to publish the request for quotations on the website of the beneficiary, if such website exists, and to send the request for quotations to at least three potential contractors provided that three such contractors exist on the market;

or

- ✓ on the website of the Intermediary Authority of the SG OP (National Centre for Research and Development) or the Implementing Authority of the SG OP or on another website specified by the Managing Authority, Intermediary Authority or Implementing Authority of the SG OP.

**Pursuant to the principles listed hereinabove, the National Centre for Research and Development hereby specifies the website of the beneficiary as the correct place of publication of the request for quotations.**

The announcement of the public contract should contain at least the description of the object of the contract, bid evaluation criteria and the time limit for submitting bids. The selection shall be documented at least by a bid selection protocol, which shall contain, at least: the specification of the number of submitted bids along with the names of the bidders and scores assigned to individual bids as well as the specification of the best bid with justification.

## Appendix no. 9.3 Catalogue of criteria for selecting beneficiaries in Team Programme (SG OP Measure 4.4)]

### A. Catalogue of criteria for selecting grantees

#### I. Formal criteria

*The fulfilment of all listed formal criteria is required to qualify the application for further stages of evaluation.*

##### 1. Formal criteria – application:

- a. The application is submitted to the relevant institution;
- b. The application is submitted in the electronic system specified in the call for proposals;
- c. The application is submitted within the deadline specified in the call for proposals;
- d. The submitted application is complete.

##### 2. Formal criteria – applicant:

- a. The applicant meets the formal requirements specified in the call for proposals;
- b. The applicant is registered and conducts activity in the territory of the Republic of Poland;
- c. The applicant is not excluded from applying for funding pursuant to Art. 207 of the Act of August 27, 2009 on *Public Finance*;
- d. The applicant owns the intellectual property rights necessary to perform the grant project subject to funding.

##### 3. Formal criteria – project:

- a. The project will be realised in the territory of the Republic of Poland;
- b. The duration of the project does not exceed the time limits of the SG OP;
- c. The requested funding amount is compliant with the principles specified in the call for proposals;
- d. The project is compliant with the horizontal policies listed in Art. 7 and 8 of the Regulation No. 1303/2013 of the European Parliament and the Council (EU);



- e. The subject of the project does not refer to types of activity excluded from the possibility to receive funding under the given Measure of the SG OP.

## II. Merit-based criteria

### 1. SCIENTIFIC AND ECONOMIC EVALUATION:

#### 1.1 Merit-based access criteria (Evaluation: YES/NO)

- a. The project is realised in a field of research listed in the current version of the National Smart Specialisations list or the successful realisation of the project might result in updating the NSS list.

*The fulfilment of this criterion is required to qualify the application for further stages of evaluation.*

#### 1.2 Scored merit-based criteria:

- a. The project meets the objectives of the Team programme with respect to highest scientific quality (score: 0 to 5);
- b. The project meets the objectives of the Team programme with respect to the socio-economic importance and it contributes to the increase of the commercialisation of research results (score: 0 to 5);
- c. The applicant guarantees that the project aims will be achieved (score: 0 to 5);
- d. Evaluation of the partnership and role of the partners in achieving the project objectives (score: 0 to 5);

*Each of the criteria is evaluated by all experts involved in this stage of evaluation.*

*The experts shall use a 6-step scoring scale from 0 to 5. Scores awarded by experts on this stage of evaluation reflect the degree of fulfilment of the given criterion as follows:*

- 5 – highest*
- 4 – very good*
- 3 – good*
- 2 – average*
- 1 – low*
- 0 – insufficient*



*The criterion shall be deemed as fulfilled if the application receives an arithmetic average of scores awarded by all experts of at least 2 points. The fulfilment of content-based criteria does not imply that the application will be qualified for further stage of evaluation. Additionally, as a result of discussion and comparison of all applications evaluated by the given panel, members of the Scientific and Economic Panel award recommendations marked with symbols A, B and C, which mean:*

*A – positive recommendation – the application meets the objectives and goals of the programme at least to a very good extent; the application should be qualified for the subsequent stage of the competition;*

*B – conditional recommendation – the application meets the objectives and goals of the programme, but the panel has identified slight deficiencies; the application may be considered on the subsequent stage of the competition, subject to availability of free spots;*

*C – lack of recommendation – the application does not meet the objectives and goals of the programme, and the panel has identified significant deficiencies; the application shall not be considered on the subsequent stage.*

*The panel creates the ranking of applications based on the arithmetic average of scores awarded by each of the experts for each criterion and on the recommendations issued by the panel. In order to be qualified for subsequent evaluation stage, the application must meet all the criteria and, at the same time, receive recommendation A or B from the Scientific and Economic Panel. SEP qualifies at least 40% but not more than 60% of the best applications for further proceeding.*

## **2. REVIEWER'S SCORE:**

### **2.1 Scored merit-based criteria:**

- a. Evaluation of the originality of the applicant's scientific track record based on his/her achievements described in the application (score from 0 to 10);
- b. Evaluation of the assumptions, methodology and project results management (score from 0 to 10);
- c. Evaluation of the partnership and role of research partners in achieving of the objectives of the project (score: 0 to 5).

*On this stage of evaluation, each application is assessed independently by at least 2 reviewers who award scores on a scale from 0 to 10 in both criteria a and b, meaning that the application meets the criteria to the following extent:*

*(10-9) – highest  
(8-7) – very good  
(6-5) – good  
(4-3) – average*



(2-1) – low  
0 – insufficient

*In the criterion marked by letter c., the reviewers award scores on a scale from 0 to 5, meaning that the application meets the criterion to the following extent:*

5 – highest  
4 – very good  
3 – good  
2 – average  
1 – low  
0 – insufficient

*The criteria a and b shall be deemed as fulfilled if the application receives an arithmetic average of scores awarded by all experts of at least 3 points, and for criterion c – at least 2 points. The fulfilment of content-based criteria does not imply that the application will be qualified for further stage of evaluation.*

*Moreover, each of the experts awards individual applications recommendations on a scale from 1 to 5 points, according to the following scale:*

- 5 - outstanding application that should certainly receive funding,
- 4- very good application that should receive funding,
- 3 - good application that may receive funding if there are sufficient funds,
- 2 - average application that should rather not receive funding,
- 1 - poor application that should not receive funding.

*In order to be qualified for the subsequent stage of evaluation the application has to meet all the criteria and, at the same time, receive an average recommendation of at least 3 points.*

### **3. MERIT-BASED EVALUATION BY INTERDISCIPLINARY PANEL OF EXPERTS:**

#### **3.1 Merit-based access criteria** (evaluation YES/NO):



- a. Possibility to realise the project at the unit specified in the application;
- b. The planned product and result indicator values guarantee that the project objectives will be achieved;
- c. The project will gain wider influence on the understanding of the role of science in the economic and social development of Poland.

*Members of the Interdisciplinary Panel of Experts (IPE) compare all applications evaluated by the given panel. The basis for the comparison are the written reviews obtained on the preceding stage and a direct interview with the applicant, who has an opportunity to express his/her opinion on the received score. Each member of the Panel evaluates all applicants without consulting his/her assessment with other members and creates his/her own ranking of applications by awarding recommendations on a scale from 1 to 5, where specific points have the following meaning:*

- 5 - outstanding application that should certainly receive funding,*
- 4 - very good application that should receive funding,*
- 3 - good application that may receive funding if there are sufficient funds,*
- 2 - average application that should rather not receive funding,*
- 1 - poor application that should not receive funding,*

*The list of evaluations by all experts constitutes a preliminary ranking of applications (arithmetic average), which is then subject to discussion by the whole Panel. As a result of the discussion, a common, final ranking of applicants is created.*

*Moreover, on this stage, experts may recommend the introduction of modifications to individual applications, e.g. concerning the budget or planned purchases of laboratory equipment.*

### **3.2 Additional criteria** (evaluation YES/NO)

- a. The expenditures on laboratory equipment foreseen in the project are justified (limit: up to 5% of eligible costs).

*This auxiliary criterion is used for the evaluation of the legitimacy of expenditures on laboratory equipment, i.e. the low-cost equipment necessary for the realisation of the project. The subject of evaluation is the substantial justification of the planned expenditures, in particular their necessity, adequacy and economic validity.*

- b. The project has a positive influence on sustainable development, in particular on environmental protection.



*This criterion of a preferential nature applies to projects that have a positive influence on sustainable development, in particular on environmental protection. This criterion shall be applied to applications that have the same position in the ranking if it is necessary to decide whether an application will be qualified for funding or not.*

## **B. Description of project selection criteria in the Team programme**

<b>FORMAL EVALUATION CRITERIA</b>			
<b>Item</b>	<b>Name of the criterion</b>	<b>Description of the criterion</b>	<b>Evaluation</b>
<b>Formal criteria – application:</b>			
<b>1.</b>	The application is submitted to the relevant institution.	The application has been submitted to the institution specified in the call for proposals.	YES/NO
<b>2.</b>	The application is submitted in the electronic system specified in the call for proposals.	The application has been submitted on the appropriate form and in the appropriate format.	YES/NO
<b>3.</b>	The application is submitted within the term specified in the call for proposals.	The application for funding was submitted within the deadline – as specified in the call for proposals.	YES/NO
<b>4.</b>	The submitted application is complete.	The application meets the following requirements: <ul style="list-style-type: none"> <li>• it contains all the required appendices,</li> <li>• all fields required for the evaluation have been filled out,</li> <li>• it has been signed by the applicant – applicable to the required document in hardcopy format.</li> </ul>	YES/NO
<b>Formal criteria – applicant:</b>			
<b>1.</b>	The applicant meets the formal requirements specified in the call for proposal	Applicants are defined in the call for proposals. The applicant is both a person – holder of at least a doctoral degree and the entity where the project will be realised.	YES/NO
<b>2.</b>	The applicant is registered and conducts activity in the territory of the Republic of Poland.	The entity where the project will be realised is registered and conducts activity in the territory of the Republic of Poland;	YES/NO

3.	The applicant is not excluded from applying for funding pursuant to Art. 207 of the Act of August 27, 2009 on Public Finance.	The applicant is not subject to the prerequisites specified in Art. 207 of the Act of August 27, 2009 on Public Finance (Journal of Laws of 2013, item 885, incl. further amendments), prerequisites specified in Art. 12, item 1 point 1 of the Act of June 15, 2012 on the Effects of Hiring Foreigners Unlawfully Present in Polish Territory (Journal of Laws of 2012, item 769) that result in the exclusion of the contractor from the possibility to receive funding for the realisation of programmes co-financed from European funds nor the prerequisites specified in the Act of October 28, 2002 on the Liability of Collective Entities for Acts Prohibited under Penalty (Journal of Laws of 2012, item 768 incl. further amendments). This criterion shall be verified pursuant to the statement of the Applicant attached to the application	YES/NO
4	The applicant owns the intellectual property rights necessary for the performance of the grant project subject to funding.	The applicant declares that it owns the intellectual property rights to the intangible assets (copyrights) and industrial property rights (patents) necessary for the realisation of the grant project subject to funding.	YES/NO
<b>Formal criteria – project:</b>			
1.	The project will be realised in the territory of the Republic of Poland.	The place of project realisation specified in the application is located in the territory of the Republic of Poland. If the realisation of services, in particular research works, is entrusted to a foreign contractor by the Applicant, the criterion shall be deemed as fulfilled. It shall be also deemed as fulfilled if activities that are commonly performed on the international arena, including, but not limited to trainings, conferences or activities related to the co-operation with the foreign research partner are realised outside the territory of Poland.	YES/NO
2.	The duration of the project does not exceed the time limits of the OP SG;	The schedule of the Project realisation (i.e. the realisation of research and development works) does not exceed the expiry date of the cost eligibility period (i.e. December 31 2023).	YES/NO
3.	The requested funding amount is compliant with the principles specified in the call for proposal.	The applicant has calculated the funding amount correctly, in compliance with: - the principles specified in the call for proposals with respect to specific eligible costs and the maximum value of funding for specific elements of the budget; - legal regulations on public aid (respecting the relevant limits for specific types of R&D works or subsidies) specified in the call for proposals.	YES/NO

		Should there be any discrepancies between the amount applied for and the conditions for granting support, the relevant modifications will be introduced at the stage of negotiating the funding agreement.	
4.	The project is compliant with the horizontal policies listed in Art. 7 and 8 of the Regulation No. 1303/2013 of the European Parliament and the Council (EU).	The Applicant declares that the project is compliant with the horizontal policies listed in Art. 7 and 8 of the Regulation No. 1303/2013 of the European Parliament and the Council (EU).	YES/NO
5.	The subject of the project does not refer to types of activity excluded from the possibility to receive funding under the given Measure of the SG OP.	It is verified whether the subject of realisation of the project may be supported under the SG OP instrument in question, i.e. whether it does not constitute activity excluded from the possibility to receive aid under the regulation on public aid for R&D (in particular the activities listed in Art. 1 of the Regulation of the Commission (EU) of June 17, 2014, declaring certain categories of aid compatible with the internal market in the application of Art. 107 and 108 of the Treaty) and pursuant to Art. 3 item 1 of the European Parliament and the Council (EU) No. 1301/2013 on the European Regional Development Fund and on specific provisions concerning the Investment for growth and jobs goal and repealing Regulation (EC) No 1080/2006). According to the abovementioned regulations the following activities shall not be supported: 1) Investment to achieve the reduction of greenhouse gas emissions from activities listed in Annex I to Directive 2003/87/EC; 2) undertakings in difficulty, as defined under EU state aid rules; 3) investment in airport infrastructure unless related to environmental protection or accompanied by investment necessary to mitigate or reduce its negative environmental impact; 4) activities directly connected with the amount of exported goods, the creation and maintenance of distribution networks or with other current expenses connected with conducting export activity.	YES/NO

## MERIT-BASED CRITERIA

### I. SCIENTIFIC AND ECONOMIC EVALUATION (EXPERTS – ENTREPRENEURS/SCIENTISTS)

#### ACCESS CRITERIA:

Item	Name of the criterion	Description of the criterion	Evaluation
1.	The project is realised in a field of research listed in the current version of the National Smart Specialisations list or the successful realisation of the project might result in updating the NSS list.	The research topic proposed in the application matches the selected National Smart Specialisations included in the current list of National Smart Specialisations approved by the Steering Committee for National Smart Specialisations and published on the website of the Ministry of Economy, or, each time, by assessing their adequacy for new specialisations, among others to verify their potential as smart specialisations, which, if the project is successful, might result in updating the NSS list.	YES/NO

#### SCORED CRITERIA:

Item	Name of the criterion	Description of the criterion	Evaluation
1.	The project meets the objectives of the programme with respect to highest scientific quality.	The experts perform the evaluation considering that the objective of the programme is to improve the human potential in R&D in research teams supervised by outstanding national and foreign leaders pursuing a team project with participation of students, doctoral students and young doctors, concerning a scientific problem adequate from the point of view of global competition in research works.	0-5
2.	The project meets the objectives of the programme with respect to the socio-economic importance and it contributes to the increase of the commercialisation of research results.	The experts perform the evaluation considering that the objective of the programme is to improve the human potential in R&D by means of pursuing team research that will contribute to solving the key scientific, technological and social issues. Achieving this goal will significantly influence the economic development of Poland.	0-5

3.	The Project Manager guarantees that the project aims will be achieved.	The Project Manager not only has to meet the formal criteria, but also must provide a high level of relevant competences and experience. Any information concerning the scientific or innovative achievements of the team leader as well as his/her scientific independence and experience in international co-operation is subject to evaluation.	0-5
4.	Evaluation of the partnership and role of the partners in the achievement of the project objectives.	The catalogue of potential partners in the project includes: a) local research partners, b) international research partners, c) local entrepreneurs as business partners. The participation of at least one foreign scientific partner unit is obligatory under the TEAM Project. The partner should be involved in carrying out the project of the beneficiary of the grant on the basis of synergy or the principle of complementarity to the project. The participation of the partner should also enable sharing experiences in the areas of IP management and potential commercialisation. The partner may also provide access to students, doctoral students and young doctors as well as to other personnel or unique equipment. The partner may also be a sub-contractor in the project.	0-5

## II. REVIEWERS' EVALUATION (NATIONAL AND FOREIGN REVIEWERS)

### SCORED CRITERIA:

Item	Name of the criterion	Description of the criterion	Evaluation
1.	Evaluation of the originality of the scientific achievements based on the achievements submitted by the applicant.	The following achievements are subject to evaluation: not more than 3-5 publications, implementations, patents or other achievements most valuable in the opinion of the applicant, enclosed to the application. The subject of the evaluation is the originality of the achievement (invention, discovery etc.), not the number. The experts take into account the relative evaluation of the achievements with respect to the stage of career of the scientist who submits the application. The experts evaluate the contribution of the applicant to the development of the given research area; whether the published works concern hypotheses posed by the applicant or by other researchers, whether they contain new hypotheses that are important for the given field of science or other domains.	0-10

2.	Evaluation of the assumptions, methodology and project results management.	Experts evaluate the project on the basis of its assumptions (or preliminary research) and its description in terms of applying appropriate procedures, methods and the data processing (project feasibility). Other important aspects include specifying the expected consequences of the project, assumptions concerning results management and potential recipients interested in the outcomes (project dissemination).	<b>0-10</b>
3.	Evaluation of the partnership and role of the partners in the achievement of the project objectives .	The project is realised in partnership with a scientist from abroad. The partner should be involved in conducting research, should provide substantial contribution with respect to planning experiments, analysing the obtained results and disseminating them, including the project promotion on the international arena. The partner may also provide training opportunities, in particular for students, doctoral students and young doctors involved in the realisation of the project, including trainings in the operation of unique equipment and specialist software.	<b>0-5</b>

### III. MERIT-BASED EVALUATION – INTERDISCIPLINARY PANEL OF EXPERTS – POLISH AND FOREIGN ENTREPRENEURS/SCIENTISTS

#### MERIT-BASED ACCESS CRITERIA:

Item	Name of the criterion	Description of the criterion	Evaluation
1.	Possibility to realise the project at the unit specified in the application.	Subjects of evaluation are: the form of co-operation (or employment) of the project manager at the unit that will realise the project, working conditions, access to human resources and equipment, proper infrastructure as well as the local environment of co-operation and development for project participants.	YES/NO
2.	The planned product and result indicator values guarantee that the project aims will be achieved	When presenting the indicators, the applicant has to specify the data and assumptions which constitute the basis for the creation of such indicators. The indicators must reflect the specificity of the project and its outcomes. The proposed indicator values must be realistic and adequate to project assumptions. Moreover, their durability should be ensured. The value of the proposed indicators may be agreed upon with the panel of experts.	YES/NO
3.	The project will gain wider influence on the understanding of the role of science in the economic and	All final beneficiaries of the Measure – improving the human potential in R&D must foresee in their projects the manner of popularisation of their achievements and knowledge in the society, in particular among young generations of scientists and the public opinion, by pointing to the essential role of science in the social and economic development.	YES/NO



	social development of Poland.		
<b>ADDITIONAL CRITERIA:</b>			
1.	The expenditures on laboratory equipment foreseen in the project are justified (limit: up to 5% of eligible costs).	The legitimacy of expenditures on laboratory equipment, i.e. the low-cost equipment necessary for the realisation of the project, is subject to evaluation. The substantial grounds for planned expenditures are also evaluated, in particular it is evaluated whether they are necessary, adequate and economically justified, i.e. whether the unit realising the project fails to possess the given equipment/facility that might be used as a substitute and obtaining it from another entity is economically unreasonable. The maximum total cost of the planned low-cost research equipment should not exceed 5% of the eligible costs of the project.	YES/NO
2.	The project has a positive influence on sustainable development, in particular on environmental protection.	The applicant's declaration, which is included in the application form, and which concerns the positive influence of the project on environmental protection is subject to evaluation. Other subjects of evaluation – pursuant to the description of the research programme, its assumptions, methodology, and results management enclosed to the application, – include the influence of the project outcomes on new solutions (products, technologies or services) that have a positive impact on the environment as well as the publication of research results, e.g. patents, publications or information in the media in the eco-innovation sector.	YES/NO

**Appendix no. 9.4 Project implementation schedule** (template of the appendix to the application form in Team Programme (SG OP Measure 4.4)).

No.	Task	1st reporting period	2nd reporting period	3rd reporting period	4th reporting period	5th reporting period	6th reporting period	..... reporting period
1.	Recruitment of young researchers:							
1.1	Students							
1.2	Doctoral students							
1.3	Young doctors							
2.	Research tasks (start/finish)*							
2.1								
3.	Purchase of low-cost research equipment*							
3.1								
4.	Scheduled master's thesis defences*							
4.1								
5.	Scheduled doctoral thesis defences*							
5.1								
6.	Scheduled defence of habilitation dissertation*							
7.	Promotion of project (stages)*							
7.1								
7.2								

\* Number of items may be adjusted as needed



**Appendix no. 9.5** Description of available equipment and planned expenditures on laboratory equipment along with justification (template of the appendix to the application form in Team Programme (SG OP Measure 4.4)).

**Applicant:** .....

**Project title:** .....

No.	Laboratory equipment essentials for Project realisation	Laboratory equipment available at Project location	Low-cost research equipment planned for purchase in the project
1.			
2.			
3.			
...			
n			

Substantial justification of planned expenditures on laboratory equipment (up to 0.5 A4 page):

**Appendix no. 9.6** Project indicators along with justification (template of the appendix to the application form in Team Programme (SG OP Measure 4.4)).

**Applicant(s):** .....

**Title of the project:** .....

Indicators	Declared value of the indicator	Justification (up to 900 signs)
The number of enterprises collaborating with research units		
The number of persons supported with respect to R&D human potential improvement		
The number of foreign scientists in the supported projects		
The number of international publications indexed in JRC (Journal Citation Reports) list, Thomson Reuters		
The number of obtained academic degrees		



The number of filed patent applications		
---	--	--





6) Wielkość podmiotu, zgodnie z załącznikiem I do rozporządzenia Komisji (UE) nr 651/2014 z dnia 17 czerwca 2014 r. uznającego niektóre rodzaje pomocy za zgodne z rynkiem wewnętrznym w zastosowaniu art. 107 i 108 Traktatu (Dz. Urz. UE L 187 z 26.06.2014, str. 1)

mikroprzedsiębiorca

mały przedsiębiorca

średni przedsiębiorca

inny przedsiębiorca

7) Klasa działalności, zgodnie z rozporządzeniem Rady Ministrów z dnia 24 grudnia 2007 r. w sprawie Polskiej Klasyfikacji Działalności (PKD) (Dz. U. Nr 251, poz. 1885, z późn. zm.)<sup>3)</sup>

8) Data utworzenia podmiotu

 -  - 

9) Czy na wnioskodawcy ciąży obowiązek zwrotu kwoty stanowiącej równowartość udzielonej pomocy publicznej, co do której Komisja Europejska wydała decyzję o obowiązku zwrotu pomocy?

tak  nie

Strona 1 z 4

## B. Informacje dotyczące sytuacji ekonomicznej podmiotu wnioskującego o pomoc publiczną

1) Czy wobec przedsiębiorstwa zachodzi co najmniej jedna z poniższych okoliczności?

a) w przypadku spółki z ograniczoną odpowiedzialnością (inne niż MŚP, które istnieje od mniej niż trzech lat lub, do celów kwalifikowalności pomocy na finansowanie ryzyka, MŚP w okresie siedmiu lat od daty pierwszej sprzedaży komercyjnej, które kwalifikuje się do inwestycji w zakresie finansowania ryzyka w następstwie przeprowadzenia procedury due diligence przez wybranego pośrednika finansowego), w przypadku gdy ponad połowa jej subskrybowanego kapitału zakładowego została utracona w efekcie zakumulowanych strat. Taka sytuacja ma miejsce, gdy w wyniku odliczenia od rezerw (i wszystkich innych elementów uznawanych za część środków własnych przedsiębiorstwa) zakumulowanych strat powstaje ujemna skumulowana kwota, która przekracza połowę subskrybowanego kapitału zakładowego. Do celów niniejszego przepisu „spółka z ograniczoną odpowiedzialnością” odnosi się w szczególności do rodzajów jednostek podanych w załączniku I do Dyrektywy Parlamentu Europejskiego i Rady 2013/34/UE z dnia 26.06.2013 r. w sprawie rocznych sprawozdań finansowych, skonsolidowanych sprawozdań finansowych i powiązanych sprawozdań niektórych rodzajów jednostek, zmieniająca dyrektywę Parlamentu Europejskiego i Rady 2006/43/WE oraz uchylająca dyrektywę Rady 78/660/EWG i 83/349/EWG (Dz. Urz. UE L z 2013 r. nr 182/19), a „kapitał zakładowy” obejmuje, w stosownych przypadkach, wszelkie premie emisyjne;

b) w przypadku spółki, w której co najmniej niektórzy członkowie ponoszą nieograniczoną odpowiedzialność za jej zadłużenie (inne niż MŚP, które istnieje od mniej niż trzech lat lub, do celów kwalifikowalności pomocy na finansowanie ryzyka, MŚP w okresie siedmiu lat od daty pierwszej sprzedaży komercyjnej, które kwalifikuje się do inwestycji w zakresie finansowania ryzyka w następstwie przeprowadzenia procedury due diligence przez wybranego pośrednika finansowego), w przypadku gdy ponad połowa jej kapitału wykazanego w sprawozdaniach finansowych tej spółki została utracona w efekcie zakumulowanych strat. Do celów niniejszego przepisu „spółka, w której co najmniej niektórzy członkowie ponoszą nieograniczoną odpowiedzialność za jej zadłużenie” odnosi się w szczególności do rodzajów jednostek wymienionych w załączniku II do Dyrektywy Parlamentu Europejskiego i Rady 2013/34/UE z dnia 26.06.2013 r. w sprawie rocznych sprawozdań finansowych, skonsolidowanych sprawozdań finansowych i powiązanych sprawozdań niektórych rodzajów jednostek, zmieniająca dyrektywę Parlamentu Europejskiego i Rady 2006/43/WE oraz uchylająca dyrektywę Rady 78/660/EWG i 83/349/EWG (Dz. Urz. UE L z 2013 r. nr 182/19);

c) w sytuacji gdy przedsiębiorstwo podlega zbiorowemu postępowaniu w związku z niewypłacalnością lub spełnia kryteria na mocy obowiązującego prawa krajowego, by zostać objętym zbiorowym postępowaniem w związku z niewypłacalnością na wniosek jej wierzycieli;

d) w sytuacji gdy przedsiębiorstwo otrzymało pomoc na ratowanie i nie spłaciło do tej pory pożyczki ani nie zakończyło umowy o gwarancję lub otrzymało pomoc na restrukturyzację i nadal podlega planowi restrukturyzacyjnemu;

e) w przypadku przedsiębiorstwa, które nie jest MŚP, jeśli w ciągu ostatnich dwóch lat:

- księgowy stosunek kapitału obcego do kapitału własnego tego przedsiębiorstwa przekracza 7,5; oraz
- wskaźnik relacji pokrycia odsetek do EBITDA tego przedsiębiorstwa wynosi poniżej 1,0.

tak  nie

### C.: Informacje dotyczące działalności gospodarczej prowadzonej przez podmiot wnioskujący o pomoc publiczną

1. Czy podmiot, któremu ma być udzielona pomoc inna niż pomoc w rolnictwie lub rybołówstwie, pomoc de minimis lub pomoc de minimis w rolnictwie lub rybołówstwie, prowadzi działalność:

1) w sektorze rybołówstwa i akwakultury <sup>4)</sup>?  tak  nie

2) w dziedzinie produkcji podstawowej produktów rolnych wymienionych w załączniku I do Traktatu o funkcjonowaniu Unii Europejskiej?  tak  nie

2. Czy wnioskowana pomoc będzie przeznaczona na działalność wskazaną w ust. 1 pkt 1 lub pkt 2?  tak  nie

3. W przypadku zaznaczenia odpowiedzi twierdzącej w ust. 1 pkt 1 lub pkt 2, czy zapewniona jest rozdzielność rachunkowa<sup>5)</sup> uniemożliwiająca przeniesienie na wskazaną w tych punktach działalność korzyści wynikających z wnioskowanej pomocy publicznej (w jaki sposób)?  tak  nie



Lp.	Dzień udzielenia pomocy	Podmiot udzielający pomocy	informacje podstawowe																	
			1	2	3a															
1.																				
2.																				
3.																				
4.																				
5.																				
6.																				
7.																				
8.																				
9.																				
10.																				

Strona 3 z 4

Jeżeli w tabeli wykazano otrzymaną pomoc inną niż pomoc de minimis, należy dodatkowo wypełnić pkt 1-3 poniżej:

1) opis przedsięwzięcia:

2) koszty kwalifikujące się do objęcia pomocą w wartości nominalnej i zdyskontowanej oraz ich rodzaje lub wskazanie, że pomoc nie została przyznana w odniesieniu do wyodrębnionych kosztów kwalifikowanych:

3) intensywność pomocy już udzielonej w związku z kosztami, o których mowa w pkt 2 lub wielkość pomocy, jeśli nie została ona przyznana w odniesieniu do wyodrębnionych kosztów kwalifikowanych:

## E. Informacje dotyczące osoby upoważnionej do przedstawienia informacji

Imię i nazwisko

Numer telefonu

Stanowisko służbowe

Data i podpis

1) Wpisuje się siedmiocyfrowe oznaczenie nadane w sposób określony w rozporządzeniu Rady Ministrów z dnia 15 grudnia 1998 r. w sprawie szczegółowych zasad prowadzenia, stosowania i udostępniania krajowego rejestru urzędowego podziału terytorialnego kraju oraz związanych z tym obowiązków organów administracji rządowej i jednostek samorządu terytorialnego (Dz. U. Nr 157, poz. 1031, z późn. zm.). Lista identyfikatorów gmin znajduje się na stronie internetowej [http://www.uokik.gov.pl/sporzadzanie\\_sprawozdan\\_z\\_wykorzystaniem\\_aplikacji\\_shrimp.php](http://www.uokik.gov.pl/sporzadzanie_sprawozdan_z_wykorzystaniem_aplikacji_shrimp.php).

2) Zaznacza się właściwą pozycję znakiem X.

3) Podaje się klasę działalności, w związku z którą podmiot ubiega się o pomoc inną niż pomoc w rolnictwie lub rybołówstwie, pomoc de minimis lub pomoc de minimis w rolnictwie lub rybołówstwie. Jeżeli brak jest możliwości ustalenia jednej takiej działalności, podaje się klasę PKD tej działalności, która generuje największy przychód.

4) Objętych rozporządzeniem Parlamentu Europejskiego i Rady (UE) nr 1379/2013 z dnia 11 grudnia 2013 r. w sprawie wspólnej organizacji rynków produktów rybołówstwa i akwakultury, zmieniającym rozporządzenia Rady (WE) nr 1184/2006 i (WE) nr 1224/2009 oraz uchylającym rozporządzenie Rady (WE) nr 104/2000 (Dz. Urz. UE L 354 z 28.12.2013, str. 1).

5) Rozdzielność rachunkowa określonej działalności gospodarczej polega na prowadzeniu odrębnej ewidencji dla tej działalności gospodarczej oraz prawidłowym przypisywaniu przychodów i kosztów na podstawie konsekwentnie stosowanych i mających obiektywne uzasadnienie metod, a także określeniu w dokumentacji, o której mowa w art. 10 ustawy z dnia 29 września 1994 r. o rachunkowości (Dz. U. z 2013 r. poz. 330, z późn. zm.), zasad prowadzenia odrębnej ewidencji oraz metod przypisywania kosztów i przychodów.

Strona 4z 4

## Instrukcja wypełnienia tabeli w części D formularza

Należy podać informacje o dotychczas otrzymanej pomocy, w odniesieniu do tych samych kosztów kwalifikujących się do objęcia pomocą, na pokrycie których udzielana będzie pomoc. Na przykład, jeżeli podmiot ubiegający się o pomoc otrzymał w przeszłości pomoc w związku z realizacją inwestycji, należy wykazać jedynie pomoc przeznaczoną na te same koszty kwalifikujące się do objęcia pomocą, na pokrycie których ma być udzielona pomoc.

**1. Dzień udzielenia pomocy (kol. 1)** - należy podać dzień udzielenia pomocy w rozumieniu art. 2 pkt 11 ustawy z dnia 30 kwietnia 2004 r. o postępowaniu w sprawach dotyczących pomocy publicznej.

**2. Podmiot udzielający pomocy (kol. 2)** - należy podać pełną nazwę i adres podmiotu, który udzielił pomocy. W przypadku gdy podmiot uzyskał pomoc na podstawie aktu normatywnego, który uzależnia nabycie prawa do otrzymania pomocy wyłącznie od spełnienia przesłanek w nim określonych, bez konieczności wydania decyzji albo zawarcia umowy, należy pozostawić to miejsce niewypełnione.

**3. Podstawa prawna otrzymanej pomocy (kol. 3a i 3b)**

**Uwaga:** istnieją następujące możliwości łączenia elementów tworzących podstawę prawną otrzymanej pomocy, które należy wpisać w poszczególnych kolumnach tabeli w sposób przedstawiony poniżej.

Podstawa prawna - informacje podstawowe	Podstawa prawna - informacje szczegółowe
<b>3a</b>	<b>3b</b>
przepis ustawy	brak*
przepis ustawy	przepis aktu wykonawczego
przepis ustawy	przepis aktu wykonawczego decyzja/uchwała/ umowa – symbol
przepis ustawy	decyzja/uchwała/umowa – symbol

\* W przypadku braku aktu wykonawczego, decyzji, uchwały i umowy należy wpisać określenie „brak”.

**Kol. 3a** Podstawa prawna - informacje podstawowe - należy podać w następującej kolejności: datę i tytuł oraz oznaczenie roku (numeru) i pozycji Dziennika Ustaw, w którym ustawa została opublikowana oraz oznaczenie przepisu ustawy będącego podstawą udzielenia pomocy (w kolejności: artykuł, ustęp, punkt, litera, tiret).

**Kol. 3b** Podstawa prawna - informacje szczegółowe - jeżeli podstawą udzielenia pomocy był akt wykonawczy do ustawy, należy podać w następującej kolejności: nazwę organu wydającego akt, datę aktu i tytuł aktu oraz oznaczenie roku (numeru) i pozycji Dziennika Ustaw, w którym akt został opublikowany oraz przepis aktu wykonawczego będącego podstawą udzielenia pomocy (w kolejności: paragraf, ustęp, punkt, litera, tiret). Akt powinien być aktem wykonawczym do ustawy wskazanej w kol. 3a. W przypadku braku aktu wykonawczego będącego podstawą prawną udzielenia pomocy, należy wstawić określenie „brak”. Jeżeli podstawą udzielenia pomocy była decyzja, uchwała lub umowa, należy podać symbol określający ten akt; w przypadku decyzji - numer decyzji, w przypadku uchwały - numer uchwały, w przypadku umowy – numer, przedmiot oraz strony umowy. W przypadku braku decyzji, uchwały lub umowy będącej podstawą prawną udzielenia pomocy, należy wstawić określenie „brak”.

Strona 1 z 5

**4. Forma pomocy** (kol. 4) - należy podać wyłącznie kod oznaczający właściwą formę pomocy.

<b>Forma pomocy</b>	<b>Kod</b>
<b>1</b>	<b>2</b>
dotacja	<b>A1.1</b>
dopłaty do oprocentowania kredytów bankowych (bezpośrednio dla przedsiębiorców)	<b>A1.2</b>
inne wydatki związane z funkcjonowaniem jednostek budżetowych lub realizacją ich zadań statutowych	<b>A1.3</b>
refundacja	<b>A1.4</b>
rekompensata	<b>A1.5</b>
zwolnienie z podatku	<b>A2.1</b>
odliczenie od podatku	<b>A2.2</b>
obniżka lub zmniejszenie, powodujące obniżenie podstawy opodatkowania lub wysokości podatku	<b>A2.3</b>
obniżenie wysokości opłaty	<b>A2.4</b>
zwolnienie z opłaty	<b>A2.5</b>
zaniechanie poboru podatku	<b>A2.6</b>
zaniechanie poboru opłaty	<b>A2.7</b>
umorzenie zaległości podatkowej wraz z odsetkami	<b>A2.8</b>
umorzenie odsetek od zaległości podatkowej	<b>A2.9</b>
umorzenie opłaty (składki, wpłaty)	<b>A2.10</b>
umorzenie odsetek za zwłokę z tytułu opłaty (składki, wpłaty)	<b>A2.11</b>
umorzenie kar	<b>A2.12</b>

oddanie do korzystania mienia będącego własnością Skarbu Państwa albo jednostek samorządu terytorialnego lub ich związków na warunkach korzystniejszych dla przedsiębiorcy od oferowanych na rynku	<b>A2.13</b>
zbycie mienia będącego własnością Skarbu Państwa albo jednostek samorządu terytorialnego lub ich związków na warunkach korzystniejszych od oferowanych na rynku	<b>A2.14</b>
umorzenie kosztów egzekucyjnych	<b>A2.15</b>
jednorazowa amortyzacja	<b>A2.16</b>
umorzenie kosztów procesu sądowego	<b>A2.17</b>
wniesienie kapitału	<b>B1.1</b>
konwersja wierzytelności na akcje lub udziały	<b>B2.1</b>
pożyczka preferencyjna	<b>C1.1</b>
kredyt preferencyjny	<b>C1.2</b>
dopłaty do oprocentowania kredytów bankowych (dla banków)	<b>C1.3</b>
pożyczki warunkowo umorzone	<b>C1.4</b>
odroczenie terminu płatności podatku	<b>C2.1</b>
odroczenie terminu płatności zaległości podatkowej lub zaległości podatkowej wraz z odsetkami	<b>C2.1.2</b>
rozłożenie na raty płatności podatku	<b>C2.2</b>
rozłożenie na raty płatności zaległości podatkowej lub zaległości podatkowej wraz z odsetkami	<b>C2.3.1</b>
odroczenie terminu płatności opłaty (składki, wpłaty)	<b>C2.4</b>
odroczenie terminu płatności zaległej opłaty (składki, wpłaty) lub zaległej opłaty (składki, wpłaty) wraz z odsetkami	<b>C2.4.1</b>
rozłożenie na raty opłaty (składki, wpłaty)	<b>C2.5</b>
rozłożenie na raty płatności zaległej opłaty (składki, wpłaty) lub zaległej opłaty (składki, wpłaty) wraz z odsetkami	<b>C2.5.1</b>
odroczenie terminu płatności kary	<b>C2.6</b>
rozłożenie na raty kary	<b>C2.7</b>
rozłożenie na raty kosztów egzekucyjnych	<b>C2.8</b>
rozłożenie na raty odsetek	<b>C2.9</b>
<b>Strona 2 z 5</b>	

odroczenie terminu płatności kosztów egzekucyjnych	<b>C2.10</b>
odroczenie terminu płatności odsetek	<b>C2.11</b>
odroczenie terminu płatności kosztów procesu sądowego	<b>C2.12</b>
rozłożenie na raty kosztów procesu sądowego	<b>C2.13</b>
poręczenie	<b>D1.1</b>
gwarancja	<b>D1.2</b>
inne	<b>E</b>

5. Wartość otrzymanej pomocy publicznej lub pomocy de minimis (kol. 5a i 5b) - należy podać:

- a) wartość nominalną pomocy (jako całkowitą wielkość środków finansowych będących podstawą do obliczania wielkości udzielonej pomocy, np. kwota udzielonej pożyczki lub kwota odroczonego podatku) oraz
- b) wartość brutto (jako ekwiwalent dotacji brutto obliczony zgodnie z rozporządzeniem Rady Ministrów wydanym na podstawie art. 11 ust. 2 ustawy z dnia 30 kwietnia 2004 r. o postępowaniu w sprawach dotyczących pomocy publicznej oraz właściwymi przepisami unijnymi).

**6. Przeznaczenie pomocy publicznej** (kol. 6) - należy podać kod wskazujący przeznaczenie otrzymanej pomocy według poniższej tabeli.

<b>Wyszczególnienie</b>	<b>Kod</b>
<b>1</b>	<b>2</b>
<b>A. POMOC HORYZONTALNA</b>	
<b>Pomoc na działalność badawczą, rozwojową i innowacyjną</b>	
pomoc na projekty badawczo-rozwojowe: badania podstawowe	<b>a1.1.1</b>
pomoc na projekty badawczo-rozwojowe: badania przemysłowe	<b>a1.1.2</b>
pomoc na projekty badawczo-rozwojowe: eksperymentalne prace rozwojowe	<b>a1.1.3</b>
pomoc dla młodych innowacyjnych przedsiębiorstw	<b>a1.2</b>
pomoc na techniczne studia wykonalności	<b>a1.3</b>
pomoc na innowacje w obrębie procesów i innowacje organizacyjne w sektorze usług	<b>a1.4</b>
pomoc na usługi doradcze w zakresie innowacji i usługi wsparcia innowacji	<b>a1.5</b>
pomoc na tymczasowe zatrudnienie wysoko wykwalifikowanego personelu	<b>a1.6</b>
pomoc na klastry innowacyjne	<b>a1.7</b>
pomoc na pokrycie kosztów praw własności przemysłowej dla małych i średnich przedsiębiorstw	<b>a1.8</b>
<b>Pomoc na ochronę środowiska</b>	
pomoc inwestycyjna umożliwiająca przedsiębiorstwom dostosowanie do norm wspólnotowych (zgodnie z załącznikiem XII Traktatu o przystąpieniu Rzeczypospolitej Polskiej do Unii Europejskiej), zastosowanie norm surowszych niż normy wspólnotowe w zakresie ochrony środowiska lub podniesienie poziomu ochrony środowiska w przypadku braku norm wspólnotowych	<b>a2.1</b>
pomoc na nabycie nowych środków transportu spełniających normy surowsze niż normy wspólnotowe lub podnoszących poziom ochrony środowiska w przypadku braku norm wspólnotowych	<b>a2.2</b>
pomoc na wcześniejsze dostosowanie przedsiębiorstw do przyszłych norm wspólnotowych	<b>a2.3</b>
pomoc w obszarze ochrony środowiska na inwestycje zwiększające oszczędność energii, w tym pomoc operacyjna	<b>a2.4</b>
pomoc inwestycyjna w obszarze ochrony środowiska na układy kogeneracji o wysokiej sprawności, w tym pomoc operacyjna	<b>a2.5</b>
pomoc inwestycyjna w obszarze ochrony środowiska na propagowanie energii ze źródeł odnawialnych, w tym pomoc operacyjna	<b>a2.6</b>
pomoc na badania środowiska	<b>a2.7</b>
pomoc na ochronę środowiska w formie ulg podatkowych	<b>a2.8</b>
pomoc na efektywne energetycznie ciepłownictwo komunalne	<b>a2.9</b>

pomoc na gospodarowanie odpadami	a2.10
pomoc na rekultywację zanieczyszczonych terenów	a2.11
<b>Strona 3 z 5</b>	

pomoc na relokację przedsiębiorstw	a2.12
pomoc dotycząca programów handlu uprawnieniami	a2.13
<b>Pomoc inwestycyjna i na zatrudnienie dla małych i średnich przedsiębiorstw</b>	
pomoc inwestycyjna	a3
pomoc na zatrudnienie	a4
<b>Pomoc na usługi doradcze dla małych i średnich przedsiębiorstw oraz udział małych i średnich przedsiębiorstw w targach</b>	
pomoc na usługi doradcze	a5
pomoc na udział w targach	a6
<b>Pomoc dla pracowników znajdujących się w szczególnie niekorzystnej sytuacji oraz pracowników niepełnosprawnych</b>	
pomoc w formie subsydiów płacowych na rekrutację pracowników znajdujących się w szczególnie niekorzystnej sytuacji	a11
pomoc w formie subsydiów płacowych na zatrudnianie pracowników niepełnosprawnych	a12
pomoc na rekompensatę dodatkowych kosztów związanych z zatrudnianiem pracowników niepełnosprawnych	a13
<b>Pomoc szkoleniowa</b>	
szkolenia specjalistyczne	a14.1
szkolenia ogólne	a14.2
<b>Pomoc na ratowanie</b>	
<b>Pomoc na restrukturyzację</b>	
Pomoc udzielana na naprawienie szkód wyrządzonych przez klęski żywiołowe lub inne nadzwyczajne zdarzenia	a17
Pomoc udzielana na zapobieżenie lub likwidację poważnych zakłóceń w gospodarce o charakterze ponadsektorowym	a18
Pomoc udzielana na wsparcie krajowych przedsiębiorców działających w ramach przedsięwzięcia gospodarczego podejmowanego w interesie europejskim	a19
Pomoc na wspieranie kultury i zachowanie dziedzictwa kulturowego	a20
Pomoc o charakterze socjalnym dla indywidualnych konsumentów	a21
Pomoc w formie kapitału podwyższonego ryzyka	a22
Pomoc przeznaczona na ułatwianie rozwoju niektórych działań gospodarczych lub niektórych regionów gospodarczych, o ile nie zmienia warunków wymiany handlowej w zakresie sprzecznym z rynkiem wewnętrznym	a23
Pomoc na rzecz małych przedsiębiorstw nowo utworzonych przez kobiety	a24

<b>B. POMOC REGIONALNA</b>	
pomoc inwestycyjna	<b>b1</b>
pomoc na zatrudnienie	<b>b2</b>
regionalna pomoc inwestycyjna na duże projekty inwestycyjne	<b>b3</b>
pomoc operacyjna	<b>b4</b>
pomoc dla nowo utworzonych małych przedsiębiorstw	<b>b5</b>
<b>C. INNE PRZEZNACZENIE</b>	
pomoc stanowiąca rekompensatę za realizację usług świadczonych w ogólnym interesie gospodarczym	<b>c5</b>
pomoc <i>de minimis</i>	<b>e1</b>
pomoc <i>de minimis</i> w sektorze transportu drogowego udzielana zgodnie z rozporządzeniem Komisji nr 1998/2006 oraz pomoc <i>de minimis</i> w sektorze transportu drogowego towarów udzielana zgodnie z rozporządzeniem Komisji nr 1407/2013	<b>e1t</b>
pomoc <i>de minimis</i> stanowiąca rekompensatę za realizację usług świadczonych w ogólnym interesie gospodarczym udzielana zgodnie z rozporządzeniem Komisji nr 360/2012	<b>e1c</b>
<b>Strona 4 z 5</b>	

<b>D. POMOC W SEKTORACH - przeznaczenia szczególne</b>	
<b>SEKTOR BUDOWNICTWA OKRĘTOWEGO</b>	
pomoc na przedsięwzięcia innowacyjne	<b>d2.1</b>
pomoc związana z kredytami eksportowymi	<b>d2.2</b>
pomoc na rozwój	<b>d2.3</b>
całkowite zaprzestanie prowadzenia działalności przez przedsiębiorcę	<b>d2.4</b>
częściowe zaprzestanie prowadzenia działalności przez przedsiębiorcę	<b>d2.5</b>
<b>SEKTOR GÓRNICTWA WĘGLA</b>	
pomoc na pokrycie kosztów nadzwyczajnych	<b>d3.1</b>
pomoc na pokrycie kosztów produkcji bieżącej dla jednostek objętych planem likwidacji	<b>d3.2</b>
pomoc na pokrycie kosztów produkcji bieżącej dla jednostek objętych planem dostępu do zasobów węgla	<b>d3.3</b>
pomoc na inwestycje początkowe	<b>d3.4</b>
<b>SEKTOR TRANSPORTU</b>	
<b>ŻEGLUGA MORSKA</b>	
pomoc inwestycyjna	<b>d4.1</b>
pomoc na poprawę konkurencyjności	<b>d4.2</b>
pomoc na repatriację marynarzy	<b>d4.3</b>
pomoc na wsparcie żeglugi bliskiego zasięgu	<b>d4.4</b>
<b>LOTNICTWO</b>	
pomoc na budowę infrastruktury portu lotniczego	<b>d5.1</b>

pomoc na usługi portu lotniczego	d5.2
pomoc dla przewoźników na rozpoczęcie działalności	d5.3
<b>SEKTOR KOLEJOWY</b>	
pomoc regionalna w celu zakupu lub modernizacji taboru	d6.1
pomoc w celu anulowania długów	d6.2
pomoc na koordynację transportu	d6.3
<b>TRANSPORT MULTIMODALNY I INTERMODALNY</b>	d7
<b>INNA POMOC W SEKTORZE TRANSPORTU</b>	t
<b>SEKTOR ENERGETYKI</b>	
pomoc na pokrycie kosztów powstałych u wytwórców w związku z przedterminowym rozwiązaniem umów długoterminowych sprzedaży mocy i energii elektrycznej	d8
<b>SEKTOR KINEMATOGRAFII</b>	
pomoc dotycząca kinematografii i innych przedsięwzięć audio-wizualnych	d9
<b>SEKTOR TELEKOMUNIKACYJNY</b>	
<b>Strona 5 z 5</b>	