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List of abbreviations and terms

CICS - Central Information and Communication System

DNSH - the principle of "Do No Significant Harm"

ERDF - European Regional Development Fund

EF - European Funds

FGI - Focused Group Interview

AI - Audit Institution

IDI - individual in-depth Interview

FI - Financial Instruments

OTI - Other Territorial Instrument

IB - Intermediate Body

IB2 - second level intermediate body

TAF - Technical Assistance Facility

MA - Managing Authority

LGU - Local Government Unit

EC - European Commission

MC - Monitoring Committee

NUP - National Urban Policy

NSRD - National Strategy for Regional Development

ASI - Areas of Strategic Intervention

EP - European Parliament

IPEF - Information Points of the European Funds

PIC - Partnership Initiative of Cities

TAOP and TAOP 14-20 - Technical Assistance Operational Program 2014-2020

PPP - Public-Private Partnership

Program - Technical Assistance for European Funds 2021 - 2027

TA - technical assistance

TAEF - Technical Assistance for European Funds 2021 - 2027

RRF - Recovery and Resilience Facility

SL 2014 - national information system for 2014-2020

SRD - Strategy for Responsible Development

SUMP - Sustainable Urban Mobility Plans

TAIEX - Technical Assistance and Information Exchange

twinning - twinning scheme for public administration

EU - European Union

PA - Partnership Agreement

ITI - Integrated Territorial Investments

HRM - Human Resources Management

Term	Definition
partners	within the meaning of Article 8 of the General Regulation
partners outside the administration	social, economic partners and civil society entities, including non-governmental organizations
General Regulation	regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund, and financial rules for those, and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (Official Journal of the EU L 231, 30.06.2021, p. 159, as amended)

thematic regulations	regulations for which the General Regulation lays down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund and the Just Transition Fund
less developed regions	regions whose GDP per capita is less than 75% of the average GDP of the EU-27
regions in transition	regions whose GDP per capita is between 75% and 100% of the average GDP of the EU-27
better developed regions	regions whose GDP per capita is higher than 100% of the average GDP of the EU-27

1. Description of the priority layout

1.1 Priority 1: Effective institutions

1.1.1 Description of the planned activities

1. Dissemination of modern HRM methods.

Ensuring the continuity of human resources until 2029 requires comprehensive and modern development measures described, among others, in the "Human Resources Management Plan for Public Administration Institutions involved in the implementation of cohesion policy for 2021-2027" and assuming, among others:

- ensuring a stable, change-proof system of financing remunerations and improving employee competence;
- providing a development path for employees;
- increasing the efficiency of HRM processes, including:
 - employer branding,
 - employee satisfaction monitoring - surveys and exit interviews with departing employees,
 - support for the modernization and digitization of HRM processes,
 - an onboarding program for new employees,
- promoting flexible and attractive forms of work and development of company benefits;
- ensuring a good working atmosphere and promoting modern team management techniques;
- introducing the principle of equal treatment, prevention of discrimination and diversity management at the level of the entire funds implementation system.

2. Funding of activities ensuring an efficient EF implementation system.

The planned activities are intended to ensure an efficient EF management and administration system, inter alia, by:

- establishing and maintaining adequate working conditions to carry out tasks arising from the General Regulation and thematic regulations;

- construction, implementation and maintenance of IT systems (along with the necessary information and communications infrastructure)¹, taking into account the principles of digital accessibility;
- development of an evaluation culture (including conferences, publications, training and postgraduate studies);
- expert support (including expertise, analysis, research, evaluations);
- supporting debates with partners outside the administration on strategic issues for cohesion and development policy, such as spatial policy and its impact on planned interventions;
- promoting cross-border and international cooperation, e.g. under TAIEX, Twinning, Peer2Peer instruments;
- funding for activities that ensure the implementation of horizontal principles.

3. Strengthening the administrative effectiveness of EF implementing institutions.

The objective of the activity is to provide practical support to national and regional administrations in terms of strengthening administrative capacity when managing EF, e.g. in the areas of increasing competence, organization as well as simplifying procedures and reducing unnecessary burdens. Funding will include:

- support of the national European Funds Ombudsman, including activities aimed at improving and coordinating the implementation of EF;
- training for staff of EF institutions, including on social, innovative and green procurement², DNSH, biodiversity protection, anti-corruption and application of integrity pacts³, horizontal principles (e.g., accessibility, equality and non-discrimination), the New European Bauhaus initiative, roadmaps and administrative capacity building;
- supporting the exchange of experience and mutual learning between institutions through the creation of thematic networks, working groups and other dialogue bodies involving experts and partners in the above areas, including those from outside of the public administration.

¹ With the exception of the CICS 2021 national IT system, which will be financed by Priority 2.

² Environmental (including green procurement criteria) and social considerations, as well as incentives for innovation, will be incorporated into the procurement procedures used by the program's managing authority, as long as sustainability criteria exist for the type of service or product.

³ The MA will promote the use of Integrity Pacts and organize trainings in this regard.

Funding the above activities will strengthen capacity building, improve communication and enhance sharing of experiences.

4. Strategic and management coordination at the PA level.

Funding will be provided for strategic and management coordination costs at the PA level concerning, among other things:

- activities of committees and subcommittees monitoring the implementation of the PA;
- preparation and updating of national and European planning documents setting directions and defining conditions for the implementation of cohesion policy (including SRD, NSRD, NUP, the Baltic Sea Strategy (EUSBSR), EU Territorial Agenda 2030, Urban Agenda for the EU, Concept for the development of the country, documents necessary to maintain the fulfillment of the enabling conditions;)
- ensuring and updating of the information base containing statistical data for monitoring cohesion policy, including the implementation of surveys whose results will provide data coverage for identified information gaps and ensuring consistency of planning activities with regulatory activities, preparing legal solutions;
- ensuring the functioning of evaluation at the horizontal level and coordination of the evaluation system in Poland;
- supporting coordination of cohesion policy with other funds (e.g., InvestEU, RRF) and programs managed centrally by the EC (e.g., TAF) to strengthen complementarity and avoid the risk of double financing or overlapping investments in the same thematic areas;
- support (training, expertise, seminars, educational and informational materials) to members of committees and subcommittees in monitoring the assessment of compliance of activities with horizontal principles;
- coordination of activities in the area of anti-corruption and countering irregularities.

With regard to item 4 of the PA, the following anti-fraud elements will be included in the Program:

- notifying the EC through the Irregularity Management System (IMS) of all irregularities, including those that are the subject of OLAF cases, and regularly updating all IMS notifications;
- regarding the national regulatory framework for combating fraud:
 - strengthening the control procedures used by national authorities to avoid conflicts of interest, in particular, increasing transparency in the chain of subcontractors, disclosure of ownership structure and clear rules for the participation of experts in project evaluation and supervision;
 - the existence of integrated, systematic documentation and control requirements for project selection;
 - introduce a mechanism to signal or exclude individuals/entities that pose a threat to EU funding;
 - new additional risks that may be associated with the COVID-19 pandemic and changes in EU funding;
- better and targeted training for national auditors/inspectors;
- full use of available data mining tools, including Arachne or similar, and anti-plagiarism tools.

1.1.2 Main target groups

The priority is intended for institutions participating in the system of implementation of cohesion policy in the 2021-2027 perspective and performing activities necessary for the effective management and use of the funds in terms of, among others, preparation, administration, implementation, coordination, monitoring, evaluation, visibility and communication, as well as control and audit.

In particular, the target groups of Priority 1 will be:

- MA for national programs,
- horizontal institutions with coordination and strategic functions in the cohesion policy implementation system or performing tasks in sectors/areas of key importance for EF implementation.

1.1.3 Indicators

Table 11: Indicators for Priority 1

No.	Name of indicator	Unit of measurement	Fund	Region category ⁴	Intermediate objective (2024)	Final objective (2029)
1.	Average annual number of TA-funded FTEs	Piece	ERDF	Better developed	97	97
				Transitional	194	194
				Less developed	1359	1359
2.	Number of participants in training forms for institutions	Person	ERDF	Better developed	118	588
				Transitional	235	1177
				Less developed	1647	8235
3.	Number of performed evaluations	Piece	ERDF	Better developed	1	3
				Transitional	2	6
				Less developed	12	41
4.	Number of expert opinions developed	Piece	ERDF	Better developed	2	6
				Transitional	3.	12
				Less developed	25	82
5.	Number of computers purchased	Piece	ERDF	Better developed	32	97
				Transitional	65	194

⁴ Targets for each region category were set pro-rata based on the number of regions of a given category in Poland.

				Less developed	453	1359
6.	Number of meetings of committees, networks, groups and other meetings	Piece	ERDF	Better developed	2	5
				Transitional	3.	11
				Less developed	25	74

1.1.4 Breakdown of resources based on intervention categories

Table 2: Categories of intervention for Priority 1

Fund	Region category ⁵	Code	Value in EUR
ERDF	Better developed	180	22,058,823
	Transitional	180	44,117,647
	Less developed	180	308,823,530
ERDF	Better developed	181	176,471
	Transitional	181	352,941
	Less developed	181	2,470,588
ERDF	Better developed	182	411765
	Transitional	182	823,529
	Less developed	182	5,764,706

Table 3: Gender equality for Priority 1

Fund	Region category	Code	Value in EUR
ERDF	Better developed	03	22,647,059
	Transitional		45,294,117
	Less developed		317,058,824

⁵ Amounts for each region category were set pro-rata based on the number of regions of a given category in Poland.

1.2 Priority 2: Effective beneficiaries

1.2.1 Description of the planned activities

1. Increasing the capacity of the EF beneficiaries.

The concentration of activities at the level of the project beneficiary, regardless it is in the state or private sector or represents civil society, is intended to ensure the supply of good quality innovative development projects and initiatives that arise from the strategy and fit into the broader context of development goals and that use a direct engagement approach. The basic measure to prepare beneficiaries for the implementation of such projects will be the operation of a network of information points throughout the country.

The NSRD until 2030 identifies ASIs to which special assistance should go. Within the framework of the Program, specific support is provided for beneficiaries in the above areas in a manner complementary to the interventions undertaken under the other programs. TA support is needed to prepare good projects, or to prepare beneficiaries to implement territorial instruments in these areas.

At the same time, a supply of support projects will be built for other beneficiaries who are outside the ASI, requiring expert support to take advantage of the development opportunities of their areas.

The Program will also finance activities to develop systems for coordinating policies, funds and implementation instruments, including model schemes for the use of FI. It is also planned to work with LGUs on financial arrangements of projects.

In summary, the following projects are planned for the area:

- coordination and operation of a network of information points for beneficiaries and potential beneficiaries of EF;
- information and training activities for beneficiaries and potential beneficiaries of a profiled, practical and workshop nature preceded by analysis of needs in the following areas including: social and innovative aspects in public procurement, green public procurement⁶, DNSH, protection of biodiversity, horizontal

⁶ The program MA will promote the strategic use of public procurement to support the objectives of cohesion policy. Beneficiaries will be encouraged to use more criteria related to quality and project life-cycle costs.

principles (including accessibility and non-discrimination); anti-corruption and promotion of integrity pacts; New European Bauhaus initiative.

- educational and expert activities to strengthen the capacity of LGUs to perform development activities, strategic planning and carrying out investment processes in partnership, the advantages of participatory budgeting, the search for various sources of funding complementary to EF, including under programs managed by the EC; these activities will also include advisory support for urban centers in the preparation and implementation of SUMP - if other sources of funding for these activities are not available;
- improving the capacity of local governments to prepare and implement projects in Interreg programs: Europe, Central Europe, Baltic Sea Region (Interreg B and C);
- support for specific groups of project promoters, including beneficiaries with weak institutional potential from areas at risk of permanent marginalization and medium-sized cities losing socio-economic functions, for the preparation and implementation of projects (pre-defined and pilot projects) in key areas from the point of view of EF aimed at developing model solutions in areas including smart cities, innovation, digitization, smart specializations, FI, PPP, urban policy, biodiversity protection, regeneration, revitalization, land decontamination and restoration, urban resilience, climate change adaptation, green deal, electromobility, low-carbon, clean air, circular economy, functional-spatial models, implementation of accessibility and universal design in the activities of local governments, building urban-rural links;
- support (training, consulting) in the preparation of SUMP for cities not covered by analogous support from EU funds;
- identifying barriers to applying for EE funding and monitoring the needs of beneficiaries and potential beneficiaries, formulating proposals for simplification and reducing bureaucratic burdens;
- supporting the capacity of partners from the outside of the administration to increase their participation in the implementation of development policies at the national, regional and local levels⁷ and networking the cooperation of partners' representatives in the MC;

⁷ Good practices in this area were developed within the framework of TAOP 2014-2020, e.g. through micro-grants, cooperation with non-governmental organizations, creation of local activity places, active participatory processes, e.g. streetworking, community lighthouse keepers,

- developing mechanisms of trans-regional and inter-sectoral (public, private and non-governmental sectors) cooperation and partnership;
- supporting the process of sharing experience and best practices in the implementation of development policy.

The main implementation mechanism will be grant projects or subsidy competitions in selected areas targeting final recipients or beneficiaries.

2. Support for the implementation of territorial instruments.

The aim of the measure is to support territorial instruments in functionally related areas operating on the basis of territorial strategies. In connection with the possibility of municipal revitalization programs and supra-local development strategies to perform the functions of territorial strategies, referred to in the Law on the Principles of Development Policy, the work related to their preparation and monitoring will be supported. Such an action will strengthen the capacity of local/regional authorities to implement joint, partnership projects financed by the EF.

Activities aimed at strengthening the development potential of the Polish cities will also be implemented⁸. The NSRD and the NUP emphasize the need to increase the role and responsibility of local governments as decision-makers in regard to local development policy. Thus, precursor projects will be launched, opening new perspectives for the development of urban policy in Poland.

In summary, the territorial dimension will be supported by the following projects:

- support in the preparation of strategic documents at the local and supra-local level necessary for the implementation of territorial instruments, e.g. integrated territorial strategies, project package;
- support for the establishment of network and functional links between cities with complementary resources or complementary social and economic structure, including encouraging their participation in the European network of cities and European urban initiatives;
- communication and experience sharing activities between provincial centers (ITI) and other cities;

quarter managers. It is planned to continue implementing pilot projects and searching for innovative solutions that can later be disseminated on a national and European scale.

⁸ For example, by providing resources to fund projects similar to PIC. The pilot edition showed a growing need for cities to increase their role and responsibility as local development policy makers.

- activities to coordinate and complement the various territorial instruments in the area in question;
- promoting the success of joint initiatives in order to spread the culture of cooperation, as well as to increase residents' support for the idea of cooperation;
- strengthening strategic management mechanisms and analytical and evaluation capabilities based on functional areas.

3. Development and maintenance of the national CICS 2021 IT system, which enables the application and settlement of EF-funded projects by beneficiaries on a uniform basis.

Under the measure, expenses will also be incurred for maintenance and necessary modifications of the SL 2014 system and construction of the system for the financial perspective after 2027, taking into account the principles of digital accessibility.

1.2.2 Main target groups

The target groups of Priority 2 will be all potential beneficiaries of the cohesion policy, including local governments, their associations and partnerships, entrepreneurs, especially small and medium-sized ones and their associations, partners from outside of the administration, universities and scientific institutes, etc.

1.2.3 Indicators

Table 4: Indicators for the priority 2

No.	Name of indicator	Unit of measurement	Fund	Region category ⁹	Intermediate objective (2024)	Final objective (2029)
1.	Number of information points in the	Piece	ERDF	Better developed	2	2
				Transitional	7	7

⁹ Targets for each region category were set pro-rata based on the number of regions of a given category in Poland, with the exception of the indicator "Number of information points in the country," for which targets were set based on the planned distribution of points in each province.

	country			Less developed	39	39
2.	Number of participants in training forms for institutions	Person	ERDF	Better developed	4,412	10588
				Transitional	8,823	21,177
				Less developed	61,765	148,235
3.	Number of subsidies awarded to implement projects that strengthen the capacity of beneficiaries	Piece	ERDF	Better developed	2	12
				Transitional	5	23
				Less developed	33	165
4.	Number of CICS users	Person	ERDF	Better developed	2,941	5,882
				Transitional	5882	11,765
				Less developed	41,177	82,353

1.2.4 Breakdown of resources based on intervention categories

Table 5: Categories of intervention for Priority 2

Fund	Region category ¹⁰	Code	Value in EUR
ERDF	Better developed	182	8,235,294
	Transitional		16,470,588
	Less developed		115,294,118

¹⁰ Amounts for each region category were set pro-rata based on the number of regions of a given category in Poland.

Table 6: Gender equality for Priority 2

Fund	Region category	Code	Value in EUR
ERDF	Better developed	03	8,235,294
	Transitional		16,470,588
	Less developed		115,294,118

1.3 Priority 3: Effective communication

1.3.1 Description of the planned activities

The priority provides for the financing of horizontal projects, in particular:

- creation, maintenance and development of the EF website system, including the European Funds Portal, and use of other electronic communication tools, including social media;
- preparation, production, distribution of publications, promotional and branding materials, mainly in digital form (in accordance with the principle of greening communication activities);
- conducting information and promotional campaigns (in the media, including electronic media, Public Relations campaigns, cooperation with the media) aimed at the public in order to maintain a high level of awareness of the role and importance of EF funds;
- cooperation with partners outside the administration in providing information about EF;
- organization and co-organization of events (including conferences, congresses, picnics, fairs), trainings, workshops, promotional and social actions as well as educational and promotional contests;
- other horizontal promotional activities resulting from the horizontal communication strategy;
- information and education activities on the topic of complementarity of cohesion policy with other funds (e.g. InvestEU) and programs centrally managed by the EC.

The above-mentioned undertakings will be carried out on the basis of a horizontal document - the European Funds Communication Strategy, and in compliance with the requirements of accessibility, equal opportunities and non-discrimination, progressive digitalization and green deal.

1.3.2 Main target groups

A particularly important issue for ensuring the effectiveness and strengthening the visibility of EF's effects is to coordinate and conduct multi-level activities at the Member State level. Accordingly, and in order to achieve the best possible results, the above activities will be carried out in a coordinated manner by a specially designated coordinating institution. The main target groups of the conducted activities will be:

- general public,
- all potential beneficiaries of cohesion policy.

1.3.3 Indicators

Table 7: Indicators for Priority 3

No.	Name of indicator	Unit of measurement	Fund	Region category ¹¹	Intermediate objective (2024)	Final objective (2029)
1.	Number of information and promotion activities with the broad coverage	Piece	ERDF	Better developed	0.2	1
				Transitional	0.5	1
				Less developed	3.3	7

1.3.4 Breakdown of resources based on intervention categories

Table 8: Categories of intervention for Priority 3

Fund	Region category ¹²	Code	Value in EUR
ERDF	Better developed	179	1,470,588
	Transitional		2,941,177
	Less developed		20,588,235

¹¹ Targets for each region category were set pro-rata based on the number of regions of a given category in Poland.

¹² Amounts for each region category were set pro-rata based on the number of regions of a given category in Poland.

Table 9: Gender equality for Priority 1

Fund	Region category	Code	Value in EUR
ERDF	Better developed	03	1,470,588
	Transitional		2,941,177
	Less developed		20,588,235

2. Financial plan for the Program

The Program does not provide for transfers to InvestEU or reallocation of funds to another shared management fund or facility under direct management or indirect management.

2.1 Breakdown of financial resources by year

Table 10: Breakdown of financial resources by year

Fund	Region category ¹³	2021	2022	2023	2024	2025	2026		2027		Total
		Allocation	Allocation	Allocation	Allocation	Allocation	Allocation (without the flexibility amount)	The flexibility amount	Allocation (without the flexibility amount)	The flexibility amount	Allocation
ERDF	Better developed	0	4,568,221	5,144,926	5,358,973	5,564,177	2889496	2,889,496	2,968,826	2,968,826	32,352,941
	Transitional	0	9,136,299	10,289,808	10,717,941	11,128,384	5779026	5,779,026	5,937,699	5,937,699	64,705,882
	Less developed	0	63,954,382	72,028,742	75,025,597	77,898,630	40453115	40,453,115	41,563,798	41,563,798	452,941,177

¹³ Amounts for each region category were set pro-rata based on the number of regions of a given category in Poland.

2.2 Financial resources by fund and national co-financing

Table 1111: Financial resources by fund and national co-financing [EUR]

Priority	Basis of calculation of EU support (total eligible cost / public contribution)	Fund	Region category ¹⁴	EU contribution	Distribution of the EU contribution		National contribution	Distribution of national contributions		Total	Co-financing rate ¹⁵
					EU contribution without the flexibility amount	The flexibility amount		Public	Private		
	1	2	3	4=(5+6)	5	6	7=(8+9)	8	9	10=(4+7)	11
Priority 1:	total eligible cost	ERDF	Better developed	22,647,059	18,546,234	4,100,825	22,647,059	22,647,059	0	45,294,118	79.71%
			Transition al	45,294,117	37,092,410	8,201,707	19,411,765	19,411,765	0	64,705,882	
			Less developed	317,058,824	259,646,985	57,411,839	55,951,558	55,951,558	0	373,010,382	

¹⁴ The amounts for each region category were set pro-rata based on the number of regions of a given category in Poland.

¹⁵ The co-financing rate was set pro-rata based on the number of regions of the given category in Poland.

Priority 2:	Better developed	8,235,294	6,690,827	1,544,467	8,235,294	8,235,294	0	16,470,588	79.71%
	Transitional	16,470,588	13,381,633	3,088,955	7,058,824	7,058,824	0	23,529,412	
	Less developed	115,294,118	93,671,477	21,622,641	20,346,021	20,346,021	0	135,640,139	
Priority 3:	Better developed	1,470,588	1,257,558	213,030	1,470,588	1,470,588	0	2,941,176	79.71%
	Transitional	2,941,177	2,515,114	426,063	1,260,505	1,260,505	0	4,201,682	
	Less developed	20,588,235	17,605,802	2,982,433	3,633,218	3,633,218	0	24,221,453	
TOTAL		550,000,000	450,408,040	99,591,960	140,014,832	140,014,832	0	690,014,832	

3. Institutions of the Program

Table 12: Data of institutions involved in the implementation of the Program

Institution	Name of institution	Contact person	E-mail
Managing Authority	The Ministry of Development Funds and Regional Policy	Minister of Development Funds and Regional Policy	sekretariatDPT@mfipr.gov.pl
Audit Institution	Ministry of Finance	Head of the National Revenue Administration	sekretariat.DAS@mf.gov.pl
Institution responsible for receiving payments from the EC	The Ministry of Finance	Minister of Finance	sekretariat.IP@mf.gov.pl
Institution(s) responsible for receiving payments from the EC in the case of technical assistance referred to in Article 36(5) of the General Regulation	Not applicable.	Not applicable.	Not applicable.

Managing Authority

The function of the MA is performed by the minister responsible for regional development. An organizational unit of the Ministry of Development Funds and Regional Policy, i.e. the Department of Aid Programs, is responsible for handling the tasks of the MA.

The MA is responsible for carrying out the tasks specified in the General Regulation. In particular, the MA is responsible for:

- selection of operations in accordance with Article 73 of the General Regulation;
- performing tasks related to the management of the Program in accordance with Article 74 of the General Regulation;
- supporting the activities of the Monitoring Committee in accordance with Article 75 of the General Regulation;
- recording and storing data regarding each operation, necessary for monitoring, evaluation, financial management, verification and audits in the electronic system, as well as ensuring the security, integrity and confidentiality of the data and authentication of users;
- performing accounting tasks in accordance with Article 76 of the General Regulation.

Intermediate Bodies

The Program implementation system does not provide for the establishment of Intermediate Bodies.

Audit Institution

The function of the AI is performed by the Head of the National Revenue Administration. An organizational unit performing tasks for the competent minister in charge of public finance and 16 tax administration chambers located at the provincial level are responsible for handling AI tasks.

AI performs the tasks specified in the provisions of the General Regulation. In particular, it shall carry out system audits, audits of operations and audits of the

statement of expenses in order to provide the European Commission with independent assurance on the effective functioning of the management and control systems and on the legality and regularity of the expenses included in the statement of expenses submitted to the Commission.

Institution responsible for receiving payments from the EC

In the structures of the management and control system, the institution responsible for receiving payments from the EC is also responsible for handling the budget accounts into which the EC refunds arising from the settlement of funds under the Program are transferred. The competent minister in charge of State budget, public finance and financial institutions is responsible for performing this function.

4. Partnerships

The principle of partnership¹⁶ means a commitment to ongoing, institutionalized cooperation between the government administration, provincial and local governments and partners outside the administration.

The TAEF program was prepared taking into account the principle of partnership. The first stage of work on the Program was the establishment of a special group dedicated to technical assistance programming¹⁷ (the first meeting of the group was held on October 21, 2019.) In addition to the government administration, in the work of the group participated representatives of the Marshal Offices, as well as invited external experts, including evaluators conducting a study of human resources and working conditions in the government administration responsible for the implementation of European funds. At the group's meetings the discussion also focused in detail on the progress and conclusions of the European Commission's pilot project entitled "Frontloading administrative capacity building for post-2020" conducted in Lubelskie Voivodeship. All parties involved in the work of the group were provided with access to up-to-date materials and analyses and were kept informed on an ongoing basis on the progress of the Program preparation and TA programming. The purpose of the work was also to develop common, unified rules for the implementation of TA in the 2021-2027 financial perspective.

In May and June 2020 members of the group worked out a preliminary proposal for the Program's provisions. Due to the constraints of the COVID-19 pandemic, work was conducted using electronic means of communication. At the same time, comments were also made on the proposal for a common list of TA indicators. A total of 165 comments and questions were received. All comments were responded to or questions were answered. In accordance with the recommendations of the European Commission, information from the group's meetings and the materials discussed were published at www.popt.gov.pl.¹⁸

In August 2020, partners from outside of the administration were invited to work on the Program's provisions. To this end, the developed draft of the Program was send

¹⁶ The manner in which other horizontal principles are taken into account, including in particular the principles of equality, inclusion and non-discrimination, will be in accordance with the provisions developed at the level of the Partnership Agreement.

¹⁷ In accordance with the Order of the Minister of Investment and Development on the establishment of working groups to support the work on the preparation of operational programs for 2021-2027, dated April 26, 2019.

¹⁸ <https://www.funduszeuropejskie.gov.pl/strony/wiadomosci/posiedzenie-podgrupy-dedykowanej-programowaniu-pomocy-technicznej-na-lata-2021-2027/>

to the members of the Subcommittee on Monitoring the Partnership Principle and the Subcommittee on Efficiency of European Union Funds¹⁹. The partners submitted a total of nearly 100 comments or proposed provisions to the draft of the Program. All suggestions have been taken into account, and a significant part of the proposed provisions have been incorporated. In September 2020, each partner received feedback on how the comments were taken into account. In order to engage partners further, TAEF MA organized on October 5, 2020 an on-line meeting²⁰ on the role of technical assistance in actively supporting the implementation of the partnership principle, with a special focus on the TAEF program. It was attended by representatives of 6 institutions representing a cluster of partners from outside of the administration²¹. The meeting also provided the impetus to conduct an analysis with the other MAs concerning the possibilities of involving non-administrative partners in terms of the needs of cohesion policy in 2021-2027.

The draft Program was subjected to intra-ministerial and inter-ministerial consultations. The official public consultation of the TAEF draft project began on March 16 and lasted until April 19, 2021. Comments on the Program were submitted via an electronic form available on the website and during an online conference organized specifically for this purpose. All interested parties were invited to participate in the consultations. The announcement of their launch was published in the national daily²² and on the website of the ministry serving the minister responsible for regional development. In addition, the MA prepared a written invitation to participate in the consultation. More than 200 people attended the conference, which was held as a part of a public consultation. A total of 61 comments on the draft Program were formally submitted during the public consultation process. MA has provided and published at www.popt.gov.pl responses to the submitted comments, including those received in a different form than expected and after the deadline.

In addition, the project of the Program was presented at the Social Dialogue Council (March 29, 2021), the Partnership Development Subcommittee (April 1, 2021) and at the Board for Public Benefit Activity (April 19, 2021). The comments collected at these meetings were analyzed and the vast majority of them were incorporated into

¹⁹ Both subcommittees functioned under the 2014-2020 Committee for Partnership Agreement and were later transformed into the Partnership Development Subcommittee.

²⁰ Another form of meeting was not possible due to restrictions caused by the COVID-19 pandemic.

²¹ These included the following institutions: Business Centre Club, the Trade Union Forum, the Lewiatan Confederation, Employers of Poland, the Union of Rural Municipalities of Poland, and the Polish Craft Association.

²² *Dziennik Gazeta Prawna*, national edition of March 16, 2021.

the content of the Program. TAEF was also submitted for opinion to the Joint Central Government and Local Government Committee and to the Committee of the Council of Ministers for Digitalization on August 9 and September 17, 2021, respectively.

In order to engage civil society entities more broadly, including NGOs in particular, a civic public hearing on the draft of the Program was held on April 30, 2021. The originator and patron of this project was the Partnership Development Subcommittee. On the technical and organizational side, the Shipyard (Stocznia) Foundation and the National Federation of Polish NGOs were responsible for this event. The hearing was open to all sectors (including local government, social and economic partners, civil society entities) and in general any institution and individual, who wished to participate, either as a spectator or a speaker. The hearing was a form of specific and dynamic "streamlining of communication" between the government side and non-administrative partners.

A collective list of all partners involved in the preparation of the Program is included in the table in Appendix 4.

A key role in the implementation of the Program will be played by the Monitoring Committee, in the work of which representatives of the partners will participate as full members. An open and transparent selection of partners will be ensured, and the Committee will strive to maintain a balance between the representatives comprising the Committee in order to realize the principle of partnership. The specific tasks of the Monitoring Committee will be derived from the provisions of the General Regulation. Members of the Program Monitoring Committee will be guaranteed access to up-to-date information and analysis. They will also be given the opportunity to participate in trainings, as well as the ability to request expertise. Members of the Program Monitoring Committee will also be reimbursed for expenses incurred in reference to participation in meetings.

At the stage of monitoring and evaluation, the principle of partnership will be taken into account through the participation of partners in the reporting system, providing information on the progress of the Program and participating in the discussion of the results of the Program evaluation. Final reports from the conducted evaluations of the Program will be provided to the members and/or presented at meetings of the Monitoring Committee. The role of the coordinator for equality and non-discrimination

will also be enhanced by providing him/her with adequate support (training/counseling.)

At the same time, it should be noted that the Program is a tool for practical involvement of partners in the process of implementing cohesion policy in Poland in the financial perspective 2021-2027. This is because it provides funds under Priority 1 for the operation of thematic networks, work groups, committees and other bodies involving partners from outside of the public administration. It is planned that the work of the groups and thematic networks will be managed by the leading institutions in the area, including partners. They will also have the opportunity to benefit from trainings, request expertise and request reimbursement for expenses incurred in reference to participation in the meetings. It is also planned to continue funding the activities of the Partnership Development Subcommittee established in the 2014-2020 perspective.

In addition, there are planned, within the framework of TAEF beneficiaries' own projects, projects to be implemented by partners from outside of the administration, the purpose of which will be, among other things, monitoring the needs of beneficiaries, formulating proposals for simplification and reduction of bureaucratic burdens, providing trainings and counseling, networking cooperation of partners from outside of the administration in monitoring committees, performing information and promotional activities.

The method of selecting projects implemented by partners from outside of the administration will be indicated by the Monitoring Committee of the TAEF program. This means that the Monitoring Committee will adopt a resolution regarding the personal and material scope of the grant competition²³ for the implementation of projects by partners from outside of the administration, or will indicate, by means of a resolution, specific projects for implementation, taking into consideration their personal and material scope. In determining the amount allocated for project implementation, the MA will primarily take into account, based on publicly available historical data, the proportion of participation in the implementation of cohesion policy projects by a given group of beneficiaries that is representative for a given group of partners from outside of the administration.

²³ Pursuant to Article 150 in conjunction with Article 127(2)(2) of the Act of August 27, 2009 on Public Finance.

Support of the cohesion policy will be provided only to projects and beneficiaries that comply with the anti-discrimination provisions referred to in Article 9(3) of the Regulation No. 2021/1060 of the European Parliament and of the Council. Where the beneficiary is a local government unit (or an entity controlled by or dependent on it) that has taken any discriminatory action contrary to the principles referred to in Article 9(3) of Regulation No. 2021/1060, support under the cohesion policy may not be provided.

Thus, the Program is in line with the assumptions of the European Code of Conduct²⁴, which provides a basis for Member States in implementing the partnership principle.

²⁴ Commission Delegated Regulation (EU) No. 240/2014 of January 7, 2014.

5. Communication and visibility

The visibility of the cohesion policy is one of the European Union's top priorities. For this reason, and due to the ancillary nature of the Program, only a small part of it is used to inform about the Program, and the TAEF is mostly used to communicate widely about the funds and the results of cohesion policy as well as on their impact on national and EU development. The communication arises from the need for transparency in spending from the EU budget.

Activities that raise awareness among the general public about the role and added value of EU support have a special place in communication.

Communication about the Funds through the Program includes systematic and widespread information about the opportunities, results and impact of cohesion policy and EF. Message about EF objectives and projects is linked to communicating EU development goals based on shared values. As a result, it aims to increase the visibility of the benefits to residents in their lives and thus raise awareness of the role and importance of the EU. Communication through tools in the Program is a part of the national system of communication about the European Funds. Communication activities link the objectives of the Program to the main objectives of the cohesion policy, which are in line with the EU objectives. Communication activities are carried out taking into account the principles of accessibility, equal opportunity and non-discrimination, progressive digitization and green deal.

Communication activities are performed by the MA and the PA coordinating institution in cooperation with European, national and regional institutions, partners from outside of the administration and beneficiaries. Bodies of competent public authorities (national, regional and local) will ensure the visibility of support in all activities directly related to operations supported by the Funds, undertaken within their material or territorial responsibility, in the planning, financing, implementation or supervision of the implementation of projects receiving EU funding. The EU dimension is ensured by, among other things, inviting EC representatives to project events, including an EC speech in the scenario, and including a quote from the EC in a press release.

Details of the assumptions presented can be found in the EF Communication Strategy.

Objectives

Communication activities are aimed at:

- activation to reach for EF;
- support in projects implementation;
- ensuring a widespread acceptance of development activities, implemented with the help of EF and high awareness of the public about the objectives, actions taken and expected results, as well as of the common values of the EU.

Activities are carried out only in the area of EF in terms of the aforementioned objectives, excluding activities that have a different scope, e.g.: promotion of institutions, individuals and activities of a political nature.

Activities concerning the objectives and possibilities of funding activities from the funds and the results of programs and projects, are tailored to the needs and expectations of specific target groups. Communication emphasize EU strategies, highlighting the contribution of projects to their implementation. Appropriate communication applies to aid schemes, project portfolios and strategic operations are subject to special promotional activities.

Target groups

- potential beneficiaries,
- beneficiaries,
- general public.

Channels

Channels and communication tools are selected according to the target group and result from an analysis of current trends in media consumption by each group.

Priority channels include:

- wide-ranging media (e.g., television, radio, press, Internet, cinema);
- social media (own channels, including EF's Facebook profile, campaigns in paid channels);
- events;
- outdoor advertising;

- publications and audio-video materials;
- European Funds Portal;
- Program’s website;
- IPEF network.

In communication, the focus is on leveraging the communication potential of beneficiaries and engaging them as EF brand ambassadors, while providing effective support to beneficiaries in implementing and communicating their projects, results and the positive impact of support from funds.

The communication channels and tools used take into account the principles of plain language and accessibility.

Budget

The estimated budget for all communication activities (priority 2 and 3) from the ERDF is EUR 50 million. The budget was divided into three communication objectives and related target groups.

Table 13: Budget by objectives and target groups in EUR million

Purpose of communication	Target group	Budget
Activation to reach for European Funds	Potential beneficiaries, potential project participants, potential entities implementing financial instruments, potential beneficiaries who have not received funding A significant part of these activities will also target and reach the general public, which includes all of the aforementioned groups	60%
Support in project implementation;	Beneficiaries, project participants, entities implementing financial instruments	

Ensuring high awareness of development activities in the country, implemented with the participation of European Funds and the importance of belonging to the European Union as well as the role in shaping the future of Europe	General public (including youth, opinion leaders, media, social and economic partners, civil society organizations)	40%
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Table 14: Budget by year in EUR million

2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
0	0	5.2	9.5	9.3	9.3	9.3	3.7	3.7	50

Monitoring and evaluation

Communication activities are subject to constant evaluation and monitoring in terms of their quality, accuracy in achieving communication objectives and effectiveness in reaching target groups. This is done inter alia through ongoing survey research, qualitative research (FGI, IDI, expert analysis), usability analysis.

Strategic evaluation includes systematic monitoring of the achievement of the established goals and indicators of the communication strategy (at an interval of 1-3 months). In addition, a regular survey of the Polish society is carried out to assess knowledge, awareness and recognition of EF and provide useful recommendations for ongoing activities.

A number of output, result and impact indicators are monitored, including, among others, the strategic result indicators shown in the table below.

Table 15: Strategic result indicators

Performance indicators	Type of indicator	Base value²⁵	Target value in 2029
Knowledge of the objectives, areas or activities for which EF are allocated in Poland	Strategic Result	28%	32%
Percentage of Polish residents perceiving the impact of EF on the Polish development	Strategic Result	84%	86%
Percentage of Polish residents who believe they personally benefit from EF	Strategic Result	58%	65%

²⁵ Base data for strategic result indicators determined on the basis of the results of the "Survey of recognition and knowledge of the European Funds in the Polish society. 2020 Edition."

6. Use of unit costs, lump sums, flat rates and non-cost-related financing

The Program does not provide for the use of unit costs, lump sums, flat rates and non-cost-related financing referred to in Articles 94 and 95 of the General Regulation for settlements with the European Commission.

Simplified costs, however, will be used as far as possible for settlements with TAEF beneficiaries in accordance with Article 53 of the General Regulation. In particular, it is envisaged to use flat rates, including a rate of 15% for settling indirect costs, in accordance with Article 54 b of the General Regulation (so-called off-the-shelf).

Annexes to the Program

1. Diagnosis of challenges and needs in the area covered by the Technical Assistance for European Funds program.
2. The demarcation line between the Technical Assistance for European Funds program and the TA priorities in the other programs.
3. List of planned operations of strategic importance.
4. List of partners involved in the preparation of the Technical Assistance for European Funds program.

Annex 1: Diagnosis of challenges and needs in the area covered by the Technical Assistance for European Funds program.

1.1 Summary of major challenges

EU funds allocated under the cohesion policy remain one of the important sources of financing of the pro-development investments in Poland. The impact of these measures on the country's socio-economic development is assessed in an overwhelmingly positive manner²⁶, nevertheless it can be significantly strengthened through better targeting of interventions - so that it translates into long-term effects and lays the groundwork for further dynamic development.

The country's development vision outlined in the Strategy for Responsible Development implies the need to introduce changes in the model for the use of EU funds in Poland, so that available EU funds are used even more effectively. According to the SRD, this objective is to be served, inter alia, by strengthening the link between interventions made with EU funds and the national development planning and financing system.

The following barriers to effective and strategically compliant use of EU funds²⁷ were diagnosed in the SRD:

- a developmental effect of projects selected for funding is too low,
- low efficiency in the application of the forms of support provided,
- small effects of support in the area of innovation,
- insufficient capacity of implementing institutions and beneficiaries to plan and implement strategic development projects affecting socio-economic growth and employment,
- ineffective mechanism for coordinating EFSI funds with other European funds.

TAEF will be an answer to all the barriers defined above. Both the continuation of activities undertaken in the 2014-2020 financial perspective and completely new interventions are planned, including improving the capacity of local governments to

²⁶ The Percentage of respondents perceiving the impact of European Funds on Poland's development indicator reached 84% at the end of 2020 (data from the Annual Report on the Implementation of the Technical Assistance Operational Program 2014-2020 in 2020.)

²⁷ Strategy for Responsible Development until 2020 (with an perspective to 2030;) document adopted by resolution of the Council of Ministers on February 14, 2017, p. 253.

prepare and implement projects in Interreg programs: Europe, Central Europe, Baltic Sea Region (Interreg B and C), which is in line with the EUSBSR strategy.

The National Regional Development Strategy 2030 places significant emphasis on developing the competencies of public administration. It's about the skills needed to carry out effective development policies, especially in areas with low development potential, and especially fostering links between the local and regional public sector and the world of business and science. Under TAEF, funds also will be allocated for this purpose, especially in Priority 2. In addition, the Strategy envisages increasing the role and responsibility of local governments as decision-makers in local development policy. The document creates conditions for greater involvement of municipal and district governments in the implementation of joint projects and in cooperation across administrative borders. Such cooperation will also be animated within the framework of projects funded from the TAEF.

Analyzing the provisions on TA in the regulations of the last three financial perspectives, an apparent evolution of this tool can be seen. Initially, it was conceived only as an additional measure to ensure that institutions perform the obligations imposed by the regulations. Gradually, however, the center of gravity was shifted and new elements began to be introduced into the definition of TA that speak of supporting the capacity of beneficiaries and partners. In this way, TA ceased to be a tool to be used only by the so-called "fund administration," and became responsible also for the proper preparation of beneficiaries and partners for the proper use of EF.

The challenges awaiting the TA in the 2021-2027 financial perspective began to be discussed as early as 2017, when the EP published the Report on the Prospects of the TA under the Cohesion Policy²⁸. The document contains many of the observations and recommendations on which the TAEF assumptions were based:

1. TA does not sufficiently and effectively reach local and regional bodies, which usually have the least administrative capacity.

Within the framework of the TAEF, there will be an opportunity to provide support to local and regional bodies. In particular, these will be LGUs located in areas of strategic intervention (ASI) and those with weaker potential compared to other beneficiaries. Part of the support provided under the TAEF will be in the form of

²⁸ Report on the prospects for technical assistance under cohesion policy (2016/2303 (INI)), Committee on Regional Development, European Parliament, Rapporteur: Ruža Tomašić.

subsidies for the implementation of projects (including predefined, pilot and partnership projects) in the areas most important from the point of view of the implementation of cohesion policy. For example, TAEF funds can be used to support the preparation of local and supra-local strategies/action plans and partnerships referred to in the NSRD, which will strengthen the capacity of local and regional authorities to implement joint projects financed by cohesion policy funds. There will also be opportunities for activities directly aimed at improving the competencies of local authorities, e.g. internships, expert support, training programs.

2. TA aimed at human capacity building must be used to meet the needs identified earlier relating to employee development plans and to specialized staff training.

Training activities implemented under the TAEF will either result from staff development plans or will be preceded by an analysis of the needs of institutions and beneficiaries. In addition, there are plans to move away from training on very general topics to more profiled forms of skill enhancement of a more workshop and practical nature.

3. During the implementation of integrated activities for sustainable urban development, when tasks are delegated to city bodies, as IBs often do not receive the needed TA to increase their capacity.

The TAEF will take into account the role of urban authorities in cohesion policy and the need to develop their strong capacities for the implementation of urban actions, also in the framework of the implementation of the EU Urban Agenda, the Amsterdam Pact and the renewed Leipzig Charter. Within the framework of the TAEF, funds will be provided for building and developing the administrative capacity of municipal bodies, e.g. in the form of grant competitions.

4. The need for real implementation of the basic principles and good practices set forth in the European Code of Conduct on Partnerships.

The TAEF will be a tool for practical involvement of partners in the process of implementing cohesion policy in Poland in the 2021-2027 financial perspective by providing funds for the functioning of thematic networks, work groups, committees and other bodies involving partners from outside of the public administration. The partners will also receive the opportunity to participate in trainings, as well as the

ability to request expertise. They will also be reimbursed for expenses incurred in reference to participation in the meetings. Funding for the activities of the Partnership Development Subcommittee, established in the 2014-2020 perspective, is also expected to continue, and projects are planned to be launched for implementation by partners from outside of the administration.

5. It is important to include institutions that are not part of the management system, but which have a direct impact on the implementation of cohesion policy.

Under the TAEF, the list of beneficiaries, in addition to institutions that are part of the management and control system, will include horizontal institutions that perform coordination and strategic functions or perform tasks in sectors that are key to and have a significant impact on cohesion policy. These institutions, depending on their needs and capabilities, will be guaranteed funds to develop their capacities.

6. In order to reduce excessive procedural difficulties, the TA should in the future focus more and more on the beneficiary/project level, notwithstanding it is in the state sector, the private sector, or the civil society sector, in order to ensure a supply of innovative and well-conceived projects that fit into already existing strategies that avoid a unified approach.

Within the framework of the TAEF, there will be a number of beneficiaries supporting initiatives aimed at adequate preparation of projects and ensuring the supply of innovative projects that fit into the applicable strategies. This goal will also be supported by providing resources for debate and strategic planning.

7. Member States should establish a network of information points enabling potential beneficiaries to learn about available funding sources, programs and open procedures, as well as on how to fill out application forms and implement projects.

The TAEF provides funds to support the operation of a network of information points for potential cohesion policy beneficiaries. Funds are also provided for promoting this network, ensuring adequate communication at the local level and building the appropriate communication capacity of the beneficiaries.

8. The TA should be viewed as a simple and flexible tool that can be adapted to changing circumstances.

The mid-term evaluation showed that the system of intake and assessment of projects, monitoring of project implementation, financial settlements and reporting under the TAOP 2014-2020 works efficiently, without generating unnecessary administrative burdens²⁹. The implementation system of TAEF will be simple (no institutions other than MA, AI and the Institution responsible for receiving payments from the EC are expected to function.) The procedures for applying for funding and payment will be uncomplicated, and it is anticipated that the Program will use simplified costs.

9. The TA can be used to test pilot projects involving innovative solutions.

The funds will be provided under TAEF for testing pilot projects involving innovative solutions for better implementation of European Funds. Besides, within the framework of the Program, it will be possible to implement projects providing for innovative solutions in the field of human resource management and the development and implementation of human resource management strategies for the most effective motivation and use of human potential involved in the implementation of the cohesion policy.

Besides, the EP welcomed the example of Poland's multi-level system for implementing cohesion policy (the three pillars of TA), which enables a more result-oriented, coordinated, strategic and transparent approach and brings greater added value.

The EP's recommendations on TA must be analyzed together with the EC's recommendations presented in the *Country Report - Poland 2019* in Appendix D. In this document, the EC made a number of recommendations on the elements necessary for the effective implementation of cohesion policy. These elements should be the foundation that guarantees the effective implementation of cohesion policy, and without addressing them properly, there can be no effective implementation of the funds in the 2021-2027 financial perspective. The TAEF program will respond to the recommendations formulated by the EC:

1. Programming based on successful implementation of regional programs and best practices from the 2014-2020 programming period, including a pilot activity in the

²⁹ Mid-term evaluation of the Technical Assistance Operational Program 2014-2020, Final Report, S-TO-S Association for Labor Market Development and LB&E Sp. z o. o., p. 6.

Lubelskie Voivodeship in regard to administrative capacity building at the initial stage of operations.

The TAEF draws on best practices identified during the implementation of the previous financial perspective. The mid-term study showed that the TAEF 2014-2020 supports adequately, as needed, all three functions of the cohesion policy performance system: strategic, implementation and reflection, and without the support of the TAEF, the implementation of these functions would be strongly threatened³⁰. Therefore, the decision was made to continue the Program and to introduce additional elements to facilitate its implementation, i.e. simplified costs. Good practices in the EC's pilot activities have also been analyzed, especially in the area of administrative capacity building, and will be taken into account, inter alia, when conducting activities supporting institutions' capacity. The Program will also provide support for specific groups of project promoters, including, in particular, beneficiaries with weaker potential, and also beneficiaries from developing regions³¹. With regard to supporting the institutions' capacity, the inspiration to interventions undertaken will be provided by the results of the pilot operation implemented in the Lubelskie Voivodeship in the 2014-2020 perspective.

2. Strengthening the capacity of beneficiaries, especially in the rail sector and areas affected by social and economic challenges.

Priority 2 will aim to strengthen the capacity of beneficiaries. Among other things, it was planned to run an information network for beneficiaries and potential beneficiaries, training and educational activities, subsidies for predefined, pilot and partnership projects, inter alia, for beneficiaries with weaker potential compared to other beneficiaries from marginalized areas and areas losing socio-economic functions (especially LGUs), support offered by expert panels on project selection and implementation, support for the process of exchanging experience and good practices in project preparation and implementation, and support for the territorial approach in the implementation of cohesion policy in 2021-2027.

3. Adequate participation and increased capacity of social partners, civil society and other stakeholders in achieving public policy goals.

³⁰ Mid-term evaluation of the Technical Assistance Operational Program 2014-2020, Final Report, S-TO-S Association for Labor Market Development and LB&E Sp. z o. o. p. 10.

³¹ Catching-up regions.

The Program will provide funding for the operation of thematic networks, work groups, committees and other bodies involving partners from outside of the public administration. The partners will also receive the opportunity to participate in trainings, as well as the ability to request expertise. They will also be reimbursed for expenses incurred in reference to participation in the meetings. Efforts will also be made to involve partners from outside of the administration and build their capacity to strengthen the representativeness of the actions taken by the administration in the area of cohesion policy. Thus, the Program will be a tool to ensure the practical implementation of the European Code of Conduct on Partnerships.

4. Consolidation or better strategic coordination of programs related to the same sector or geographic area, as well as better targeted and less bureaucratic investments in health.

The TAEF plays a key role in supporting the efficiency of the administration responsible for implementing cohesion policy. The TA components in the other programs have a complementary function to the TAEF and are part of the multi-level system of cohesion policy implementation in Poland. The Program will support horizontal institutions (performing coordination and strategic functions), which will ensure better strategic coordination of programs.

In addition, the Program will play a strategic role and interventions will be undertaken in key areas important to the entire cohesion policy implementation system. In particular, from the funds of the Program, strategic and management coordination will be ensured at the level of the PA and support will be provided for the implementation of national and European planning documents setting directions and defining conditions for the implementation of cohesion policy.

In addition, activities regarding the coordination of European funds with EC centrally managed programs (e.g. Horizon Europe, Digital Europe, Erasmus+, Life, the Connecting Europe Facility and the InvestEU fund) will be intensified. In particular, synergies between different EU instruments will be supported in the strategic planning process, which will identify common goals and areas for activities under different programs.

In the 2014-2020 perspective, the activities of the Steering Committee for the coordination of EFSI Funds interventions in the health sector brought positive

results in terms of coordination. These initiatives or similar ones will be able to be implemented in the 2021-2027 perspective and financed by the TAEF funds.

5. Identification of areas of smart specialization based on national and regional needs and the potential to improve results in the area of innovation, as well as promotion of the growth of productivity.

The responsibility for defining areas of smart specialization is assumed by the Ministry of Economic Development and Technology, which received support from the TAOP 2014-2020 for maintaining adequate resources and developing the potential to perform tasks in the area of innovation, including smart specialization. A pilot project for the institutional environment of enterprises and the development of cluster policy was also implemented from the TAOP 2014-2020 funds. Continuation of such support will be possible under TAEP.

6. Wider use of financial instruments or contributions to the "Member State module" under InvestEU for income-generating and cost-saving activities.

Within the framework of the TAEF, activities are planned for coordination of European funds with centrally managed EC programs, including InvestEU. In particular, support for maintaining adequate resources and capacity will be provided to the InvestEU coordination unit in Poland. It is also planned to work with local governments on better project financial arrangements and PPPs.

7. Improved land use and project management, especially in functional areas.

Strengthening the capacity of beneficiaries, including in the areas of land use and project management, will be a very important area of support provided under the TAEF. Among the activities planned are training and education activities, grant competitions for predefined, pilot and partnership projects, support offered by expert panels on land use and project management, and support for the process of exchanging experiences and good practices in these areas, inter alia, in functional areas.

8. Improving the functionality of public procurement.

It is planned to support from the TAEF funds the resources and potential of the Public Procurement Office as the institution responsible for coordinating the area

of public procurement in Poland, with a particular focus on the subject of green and innovative public procurement that takes into account the social aspect.

In summary, despite the undoubtedly good results and pace of Poland's use of EU funds under previous financial perspectives, and despite the fact that a review of evaluation research reports indicates that the adopted implementation system within the meaning of the institutional set-up and procedural framework is judged to be functioning properly and not requiring major changes, the TA still faces numerous challenges related mainly to maintaining the capacity of institutions, strengthening the potential of beneficiaries and partners, and ensuring the supply of good quality projects implementing the objectives enshrined in strategic documents.

1.2 Objectives of the Program

According to the accepted programming logic and the assumptions set out in the PA, the Program does not fit into the policy objectives and specific objectives set out in the General Regulation and the thematic regulations, respectively. The program is horizontal in nature, and the interventions planned in it will translate directly into effective implementation of the goals set out in the regulations.

Taking into account the auxiliary role of the TAEF, the main objective of the Program has been defined as **ensuring an effective system for the implementation of the cohesion policy in 2021-2027, in the strategic, implementation and reflection dimensions.**

Achievement of the Program's main objective will be realized through the following specific objectives and corresponding priorities.

Objective 1: Maintaining the necessary human resources and conditions to ensure the smooth operation of the institution

The reduction in cohesion policy allocations for 2021-2027 compared to the 2014-2020 financial perspective, while introducing a new approach to the architecture and implementation of the cohesion policy, makes it necessary to take measures to adequately maintain the human resources and institutional capacity developed under the two previous perspectives. Retaining experienced specialists to take advantage of their competence and years of practice has been diagnosed as a key challenge

facing the personnel system in the administration responsible for implementing European funds in the context of the new financial perspective³².

Although the system will be largely based on institutions with experience from 2014-2020, their functioning must be adapted to the requirements of the new financial perspective. It will be necessary not only to maintain the existing potential, but also to develop it. This includes both ensuring an adequate number of highly qualified employees and the creation of conditions for them, so they can effectively and efficiently perform their duties related to the implementation of European funds. The TAEF will provide a stable source of funding for such expenditures - it will be a guarantee that the administrative capacity necessary to implement the funds will be maintained despite possible budgetary difficulties at the national level, and it will reduce the risk that it will be necessary to limit the scope of activities, including those enabling the development of staff competencies, which is one of the factors determining the attractiveness of working on the funds.

Any reduction in the scale of activities would be particularly detrimental, because an effective and efficient implementation of cohesion policy requires proper planning and implementation of all processes and tools so that they form a coherent and comprehensive system. What is more, the vast majority of obligations and processes referred to in the regulations must be carried out regardless of the size of an allocation granted to a Member State. Moreover, a reduction in the amount of funds allocated to Poland for cohesion policy will not equate to a proportionally smaller need for TA funds, especially in such a key area as human resources support. Taking into account the fact of employee turnover, which leads to a shortage of specialists, and the trend in the labor market in which the atmosphere in the workplace is an important factor in deciding where to work, it is also worth to supplement the HRM support system with a component related to the prevention of discrimination in the workplace.

The intervention of the TAEF relates - in accordance with the principle of subsidiarity and complementarity with the TA components of the individual programs - to processes and tools of a horizontal nature, implemented from the level of the PA. These include strategic planning and management, coordination and monitoring,

³² Final report on the study of human resources and working conditions in the government administration responsible for the implementation of European funds in order to develop assumptions for a human resources management system ensuring high administrative capacity of institutions implementing European funds in the future 2021-2027 financial perspective, PWC, September 2019, page 9.

support for the reflexive role and for policy makers in key cohesion policy sectors, ensuring appropriate channels of communication and exchange of experience among participants in the cohesion policy implementation system, including partners.

Objective 1 will be achieved through **Priority 1 *Effective Institutions***.

Objective 2: Developing the capacity of beneficiaries with a particular focus on the territorial dimension of cohesion policy

One of the bases for creating the legal framework for the 2021-2027 programming period was the desire to reduce the administrative burden for beneficiaries. An excessive complexity and unjustified procedures and requirements are indeed a disincentive to apply for support and benefit from cohesion policy funds. The TAEF will provide funds not only to make the cohesion policy less bureaucratic (including by supporting the institution of the European Funds Ombudsman), but also, as recommended by the EP³³, to ensure the supply of innovative and well-conceived projects that fit into already existing strategies avoiding a unified approach. At the same time, support in this area should also reach local and regional bodies, which usually have the least administrative capacity.

The particular importance in this context has the local government administration, which is responsible for the implementation of the largest number of projects and whose actions are of great importance for the proper and effective use of European funds. At the same time, the biggest gaps in administrative capacity for effective project implementation are identified at the local government level. Targeting support to this group of recipients is therefore essential to ensure the efficiency of the entire system.

Accordingly, one of the areas of the TAEF intervention will be support directed to beneficiaries - both those located in the areas of strategic intervention (ASI) designated in the National Strategy for Regional Development until 2030, as well as those located outside the aforementioned area, but being in a specific situation and requiring special expert support to properly take advantage of development opportunities.

³³ Report on the perspectives for technical assistance under cohesion policy (2016/2303 (INI)), Committee on Regional Development, European Parliament, Rapporteur: Ruža Tomašić.

In connection with Article 9, paragraphs 1 and 3 of the General Regulation, it is necessary to plan activities enabling comprehensive support for beneficiaries and for the implementation of horizontal principles.

In order to support beneficiaries in the process of generating strategically thought-out, innovative projects with high added value, grant competitions will be organized as well as, among other things, training and advisory support (in the form of, for example, a panel of experts) will be provided. Support will be given to thematically defined areas that are the most important in the implementation of cohesion policy in 2021-2027.

Experience from the implementation of the EC initiative (e.g., catching-up regions) also indicates the need to build supra-local partnerships, to cooperate in the implementation of integrated development activities, as well as to support bottom-up initiatives such as ITI, CLLD or other territorial instruments (OTI). The capacity of the ITI has already been largely built up with funds from the TAOP 2014-2020. Its maintenance, in accordance with the idea of subsidiarity, will be the task of regional programs. On the other hand, national funds will support activities with greater added value and providing synergy effect, i.e., in particular, tasks in the field of communication and exchange of experience between voivodeships' centers and other cities, and supporting the potential of local governments and their partnerships implementing ITI or OTI instruments by providing expert support for the preparation of the necessary strategic documents.

Comprehensive support for beneficiaries and potential beneficiaries will also be provided through a network of information points, as well as by ensuring the maintenance and development of a national information system common to all programs, which is intended to provide a comprehensive and unified approach to project handling regardless of the source of funding (from the moment the beneficiary submits a funding application).

Objective 2 will be achieved through **Priority 2 *Effective beneficiaries***.

Objective 3: Ensuring adequate visibility of cohesion policy through proper information and promotion of European funds

Ensuring adequate visibility of the support received under the cohesion policy funds is an obligation of the Member State in accordance with Article 46 of the General

Regulation. Activities to ensure adequate visibility of cohesion policy in Poland will be performed in accordance with the communication strategy and aimed at promoting EU values and creating public awareness of the objectives and achievements of cohesion policy (e.g., environmental protection, longer life, better education, transparency of the investment process) and horizontal principles (including non-discrimination). Activities carried out under this objective within the framework of TAEF will concern information and publicity of a horizontal nature pertaining to cohesion policy and cooperation in the field of communication within the framework of all funds covered by the General Regulation, as well as their complementarity with measures under direct management of the EC.

In order to tailor in the best way the messages on European funds to the information needs and perception of individual target groups (especially beneficiaries and potential beneficiaries), it is envisaged to involve partners from outside of the administration (social and economic partners, as well as civil society entities, including NGOs) in information and promotion activities and to raise the quality of activities carried out by participants in the system of implementation of European funds. In addition, coordination of all information and promotion activities undertaken by individual institutions managing national and regional programs will be ensured, so that the undertakings implemented by these institutions will be consistent and complementary to each other.

Objective 3 will be achieved through **Priority 3 *Effective communication***.

Annex 2: The demarcation line between TAEF and TA priorities in other programs

Area	Type of TA activities	TAEF	FENIKS (European Funds for Infrastructure, Climate, Environment - EFICE)	FENG (European Funds for a Modern Economy - EFME)	FERC (European Funds for Digital Developme nt - EFDD)	FEPW (European Funds for Eastern Poland - EFEP)	FERS (European Funds for Social Developmen t - EFSD)	RP ³⁴
1. Institutions	Dissemination of modern HRM methods.	MA NP ³⁵ , horizontal institutions	IB,IB2	IB,IB2	IB,IB2	IB,IB2	IB,IB2	MA, IB, IB2
	Training on the needs of a particular program	MA TAEF, horizontal institutions	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2
	Horizontal training	YES	NO	NO	NO	NO	NO	NO
	Purchase of equipment, hardware and IT services	MA NP, horizontal institutions	IB, IB2	IB,IB2	IB,IB2	IB, IB2	IB, IB2	MA, IB, IB2

³⁴ RP - regional programs

³⁵ NP - national programs

	Construction, maintenance and development of IT systems (except for the national CICS 2021 system)	MA TAEF, horizontal institutions	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2
	Funding of other activities ensuring an efficient EF implementation system.	MA TAEF, horizontal institutions	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2
	Strategic and management coordination at the Partnership Agreement level (including National Evaluation Unit - NEU)	YES	NO	NO	NO	NO	NO	NO
2. Beneficiaries	Increasing the capacity of the EF beneficiaries.	MA TAEF, horizontal institutions	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2	MA, IB, IB2
	Support for territorial instruments	MA TAEF, horizontal institutions	NO	NO	NO	NO	NO	MA, IB, IB2

	Maintenance and development of the national CICS system 2021	YES	NO	NO	NO	NO	NO	NO
	Coordination and operation of a network of information points for beneficiaries and potential beneficiaries of EF;	YES	NO	NO	NO	NO	NO	NO
3. Communication	Creation, maintenance and development of websites and electronic communication tools to inform about cohesion policy (e.g., the EF website system, including the European Funds Portal)	YES	NO	NO	NO	NO	NO	NO
	Websites dedicated to the implementation of projects in specific programs	NO	IB, IB2	IB, IB2	IB, IB2	IB, IB2	IB, IB2	MA, IB, IB2
	Conducting horizontal information, education and	YES	NO	NO	NO	NO	NO	NO

publicity activities on cohesion policy, including national and regional programs, undertaken on the basis of a communication strategy, in accordance with Article 46 of the General Regulation							
Conducting by the MA KP information, educational and promotional activities concerning national programs, excluding activities of a horizontal nature, as well as information and promotional campaigns of a wide range and single activities in the media	YES	YES	YES	YES	YES	YES	NO
Conduct by IB, IB2 KP information, educational and	NO	YES	YES	YES	YES	YES	NO

<p>promotional activities (including outreach campaigns) concerning national programs excluding activities such as:</p> <ul style="list-style-type: none"> a) administration of the EF portal, as well as its sub-sites and services (e.g., EU Subsidies Map) b) horizontal promotional actions and competitions about EF c) horizontal educational activities on EF d) horizontal information, promotional and conference materials 							
<p>Conducting information, education and promotion activities concerning regional programs by MA, IB, IB2</p>	NO	NO	NO	NO	NO	NO	YES

<p>RPO, excluding activities such as:</p> <ul style="list-style-type: none"> a) wide-ranging activities or single activities (on TV and radio, in press and/or Internet) with supra-regional or nationwide coverage b) administration of the EF portal, as well as its sub-sites and services (e.g., EU Grants Map) c) horizontal promotional actions and competitions about EF d) horizontal educational activities on EF e) horizontal information, promotional and conference materials 							
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Annex 3: List of planned operations of strategic importance.

The following operations of strategic importance are envisaged for implementation under TAEF:

- Continued support for the functioning of the network of environmental bodies and institutions managing EU funds "Partnership: Environment for Development;"
- Maintenance and development of the CICS 2021 national information system for handling the financial perspective 2021-2027;
- Running a network of information points for European funds.

The projects were selected due to their priority nature and the key role they will play in achieving the objectives of the TAEF. In addition, these are projects that address key challenges at the European level in the 2021-2027 perspective, i.e.:

- green deal - project: Continued support for the functioning of the network of environmental bodies and institutions managing EU funds "Partnership: Environment for Development;"
- development of digitization with the provision of accessibility standards - project: Maintenance and development of the CICS 2021 national information system for handling the financial perspective 2021-2027;
- support of beneficiaries - project: Running a network of information points for European funds.

Due to the priority nature of the above projects and the key role they will play in the implementation of the Program, their implementation is planned throughout the period of 2021-2027 financial perspective.

Annex 4: List of partners involved in the preparation of the TAEF program

No.	Name of the partner	Type of the partner	Method of engagement
1.	Chancellery of the Prime Minister	government administration unit	participant in the inter-ministerial consultations
2.	The Ministry of Finance	government administration unit	member of the TA Programming Subgroup for 2021-2027; participant in the inter-ministerial consultations
3.	The Ministry of Development Funds and Regional Policy	government administration unit	member of the TA Programming Subgroup for 2021-2027; participant in the intra-ministerial consultations
4.	The Ministry of Maritime Affairs and Inland Navigation	government administration unit	participant in consultations within the Partnership Development Subcommittee
5.	The Ministry of Infrastructure	government administration unit	participant in consultations within the Partnership Development Subcommittee, participant in inter-ministerial consultations

No.	Name of the partner	Type of the partner	Method of engagement
6.	The Ministry of Climate and Environment	government administration unit	participant in the inter-ministerial consultations
7.	The Ministry of Agriculture and Rural Development	government administration unit	participant in consultations within the Partnership Development Subcommittee
8.	The Ministry of Economic Development and Technology	government administration unit	participant in the inter-ministerial consultations
9.	The Ministry of Health	government administration unit	participant in consultations within the Partnership Development Subcommittee
10.	Statistics Poland	government administration unit	participant in consultations within the Partnership Development Subcommittee
11.	The General Directorate for Environmental Protection	government administration unit	participant in the inter-ministerial consultations
12.	The Institute for Ecology of Industrial Areas	scientific and research institution supervised by the minister for climate and environment	participant in the inter-ministerial consultations
13.	The National Center for Research and Development	government executive agency	participant in public consultation

No.	Name of the partner	Type of the partner	Method of engagement
14.	The National Fund for Environmental Protection and Water Management	state legal entity	participant in the inter-ministerial consultations
15.	The Marshal's Office of the Dolnośląskie Voivodeship	local government unit	member of the TA Programming Subgroup for 2021-2027
16.	The Marshal's Office of the Lubelskie Voivodeship	local government unit	member of the TA Programming Subgroup for 2021-2027; participant in consultations within the Partnership Development Subcommittee
17.	The Marshal's Office of the Lubuskie Voivodeship	local government unit	member of the TA Programming Subgroup for 2021-2027; participant in public consultation
18.	The Marshal's Office of the Łódzkie Voivodeship	local government unit	member of the TA Programming Subgroup for 2021-2027; participant in consultations within the Partnership Development

No.	Name of the partner	Type of the partner	Method of engagement
			Subcommittee
19.	The Marshal's Office of the Małopolskie Voivodeship	local government unit	member of the TA Programming Subgroup for 2021-2027
20.	The Marshal's Office of the Podkarpackie Voivodeship	local government unit	member of the TA Programming Subgroup for 2021-2027; participant in consultations within the Partnership Development Subcommittee
21.	The Marshal's Office of the Podlaskie Voivodeship	local government unit	member of the TA Programming Subgroup for 2021-2027
22.	The Marshal's Office of the Świętokrzyskie Voivodeship	local government unit	member of the TA Programming Subgroup for 2021-2027
23.	Marshal's Office of the Warmińsko-Mazurskie Voivodeship	local government unit	member of the TA Programming Subgroup for 2021-2027 participant in public consultation
24.	The Marshal's Office of the Wielkopolskie Voivodeship	local government unit	participant in public consultation

No.	Name of the partner	Type of the partner	Method of engagement
25.	The Marshal's Office of the Zachodniopomorskie Voivodeship	local government unit	member of the TA Programming Subgroup for 2021-2027
26.	Olsztyn Municipality Office	local government unit	participant in public consultation
27.	Union of Rural Municipalities of the Republic of Poland	association of rural municipalities	participant in consultations within the Partnership Development Subcommittee
28.	The Association of Polish Cities	association of cities	participant in a citizen public hearing
29.	The Association of Polish Local Governments	association of local government units	participant in public consultation
30.	The Social Dialogue Council	forum for social dialogue of representatives of workers, employers and the government	participant in the consultation
31.	The Board for Public Benefit Activity	consultative and advisory body to the minister responsible for social security, composed of representatives of government administration, local government units and non-governmental organizations	participant in the consultation
32.	Łukasiewicz Center	research group	participant in public consultation

No.	Name of the partner	Type of the partner	Method of engagement
33.	Business Centre Club	social and economic partners	participant in consultations within the Partnership Development Subcommittee
34.	Trade Union Forum	social and economic partners	participant in consultations within the Partnership Development Subcommittee
35.	Confederation of Employers "Lewiatan"	social and economic partners	participant in consultations within the Partnership Development Subcommittee, participant in public consultations, participant in a citizen public hearing
36.	The All-Poland Alliance of Trade Unions	social and economic partners	participant in consultations within the Partnership Development Subcommittee
37.	Employers of Poland	social and economic partners	participant in consultations within the Partnership Development Subcommittee
38.	Polish Craft Association	social and economic partners	participant in consultations within

No.	Name of the partner	Type of the partner	Method of engagement
			the Partnership Development Subcommittee, participant in public consultations, participant in a citizen public hearing
39.	Wielkopolska Chamber of Crafts in Poznań	social and economic partners	participant in a citizen public hearing
40.	The Rural Development Forum	civil society entity	participant in a citizen public hearing
41.	Local Activity Foundation	civil society entity	participant in public consultation
42.	“Fronia” Foundation for People with Disabilities	civil society entity	participant in a citizen public hearing
43.	Space for Life (Przestrzeń do Życia) Foundation	civil society entity	participant in a citizen public hearing
44.	Shipyards (Stocznia) Foundation	civil society entity	participant in a citizen public hearing
45.	Internet of Things Working Group	civil society entity	participant in a citizen public hearing
46.	Youth Climate Strike	civil society entity	participant in a citizen public hearing
47.	National Federation of Polish NGOs	civil society entity	participant in public consultation; participant in a citizen public hearing
48.	Polish Network of LANs - Federation of Local Action Networks	civil society entity	participant in a citizen public hearing

No.	Name of the partner	Type of the partner	Method of engagement
49.	Polish Forum of People with Disabilities	civil society entity	participant in a citizen public hearing
50.	The "More Than Energy" („Więcej niż Energia”) movement	civil society entity	participant in a citizen public hearing
51.	SPLOT Network for Support of Non-Governmental Organizations	civil society entity	participant in a citizen public hearing
52.	"Ekoskop” Association	civil society entity	participant in a citizen public hearing
53.	Working Community of Associations of Social Organizations WRZOS	civil society entity	participant in a citizen public hearing
54.	Union of Polish Green Network Associations	civil society entity	participant in a citizen public hearing