

Union contribution based on financing not linked to costs
Template for submitting data for the consideration of the Commission
(Article 95 CPR)

Date of submission of the proposal	

This addendum is not required for the application of amounts for financing not linked to costs at Union level established in the delegated act referred to in Article 95 paragraph 1. 4 of the Common Provisions Regulation.

A. Summary of the main elements

Specific objective	The amount covered by the financing not linked to costs	Type(s) of operation to be financed		Conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission	Indicator		Unit of measurement for the conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission	Envisaged type of reimbursement method used to reimburse the beneficiary or beneficiaries
(C) promoting gender-balanced labour market participation, equal working conditions and a better work-life balance, including through access to affordable childcare and care for those in	EUR 853 472 283	Code ¹	Support for the creation and operation of new care facilities in the form of crèches, children's clubs and day-care centres, including adapted to the needs of children with disabilities or	1) Creation of 102 577 new childcare places for children up to the age of 3 years that are maintained for 12 months with an overall monthly occupation rate of at least 79%. Half of these new	Code ²	1) Number of places of childcare in place for 12 months (new from both ESF+ and other resources, including the	1) Newly created childcare places that have been occupied and maintained for 12 months 2) Newly created childcare places that have been occupied and	Financing not linked to costs

¹ Is the code in Annex VI to the AMIF, BMVI and ISF Regulations.
² This refers to the code of a common indicator, if applicable.

need of support in everyday life			in need of special care in existing or newly created institutional forms of care	places will be financed from the ESF+, the other half from other resources, including the RRF under the NOP) 2) 102 577 childcare places for children up to the age of 3 maintained for the next 24 months with an overall monthly occupation rate of at least 79%.		2) RRF under the NOP) Number of childcare places maintained for the next 24 months	maintained for 24 months following the initial 12-months period. The indicative payment schedule and intermediate deliverables are specified under point 7.	
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B. Details by type of operation (to be completed for every type of operation)

1. Description of the type of operation	<p>Poland is one of the European countries where the participation of children under the age of 3 in various forms of institutional care is particularly low. Despite the systematic increase in places in crèches, children's clubs and the availability of day-care facilities, the demand for care places remains unmet. According to the data provided in the framework of the report on the implementation of the Act of 4 February 2011 on caring for children up to the age of 3 (Journal Journal of Laws 2021, item 75 as amended), in 2021, institutionalised care was covered by 19.5 % of children under the age of 3 (without taking into account the care provided by them). Currently, most childcare places up to the age of 3 are offered by private entities — according to data for 2021, 75 % of crèches and 83 % of children's clubs are run by non-state actors. At the end of 2021, the overall care institutions (i.e. crèches, children's clubs and day-careers) were only active in 1 273 municipalities, i.e. 51 % of all municipalities in Poland. The gap between the availability of care facilities in cities and rural areas is also very clear. At the end of 2021, these institutions were operational in 558 rural municipalities, i.e. 36 % of all rural municipalities. An effective ESF+ intervention in this area is therefore essential.</p> <p>For the 2021-2027 programming period, the main policy objective in the area of childcare provision for children under the age of 3 is to achieve high-quality, territorially accessible and affordable childcare at national level and to move further</p>
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towards the Barcelona target. The need for intervention is reflected in strategic documents, inter alia in the Strategy for Responsible Development to 2020 (with a view to 2030) — specific area II Social and territorially sustainable development, area: Social cohesion with regard to two objectives: Reducing poverty and social exclusion and improving access to services in response to demographic challenges, and increasing and improving the use of human capital in the labour market.

According to the Act of 4 February 2011 on Care for Children up to the age of 3, childcare may be organised in the form of a crèche or a children's club, as well as by a day-to-day carer and a nurse. Care institutions may set up local authorities, hereinafter referred to as: 'JST' (municipalities, districts, provinces), public institutions, natural persons, legal persons and organisational units without legal personality. On the other hand, nicania is a form of personal care provided by a person employed for that purpose by the parents of a child, on the basis of an active contract.

The operation of a crèche or a children's club is a regulated activity within the meaning of the Business Act of 6 March 2018 (Journal Of Laws 2021, item 162) and requires registration in the register of crèches and children's clubs kept by the mayor, Mayor or Mayor of the city. On the other hand, in order to act as a daily guardian, the mayor of the city must be informed of the list of daily carers kept by the mayor. Only crèches, children's clubs and day-careers who meet the standards laid down in the Act may be entered in the register of crèches and children's clubs/list of day-careers. Registration in a register or list may be obtained by submitting an application. Applications are submitted only electronically via the Emp@tia Information and Service Portal and processed by the municipality. The register and the list are available in the common IT system under the name of the Złobków Register and the data from this system are publicly available on the Emp@tia Information and Service Portal (PIU Emp@tia).

The tasks of caring for children under the age of 3 are the responsibility of the municipality. One of the mandatory tasks is to supervise crèches, children's clubs and day-to-day carers as regards the conditions and quality of care provided, as well as the compliance of the data contained in the Register of Crèches with the actual situation and the compliance of crèches and children's club operators and day-careers with the obligation to draw up and submit reports.

In order to bring about a significant and lasting change in the area of childcare up to the age of 3, it was decided to transfer interventions in this area to the level of the national programme financed by the ESF+ and, in addition, to combine the available European and national resources. This allows coordinated actions to be implemented directly by the Ministry of Family and Social Policy (MRiPS) responsible for the implementation of state policy in the area of childcare for children up to 3 years old. At the level of municipalities, as bodies providing care for children up to the age of 3, this approach will make it possible to coordinate their activities more effectively, to manage resources more efficiently and to facilitate a number of administrative facilities, while keeping the focus on the results to be achieved in this area.

As part of a **coordinated approach**, the MRiPS is planning to carry out childcare interventions for children up to 3 years of age in three modules:

	<p>(1) Module 1 — financed by the National Recovery Plan (NRP) in 2022-2026 — will finance investments in the creation of new childcare facilities for children up to the age of 3, i.e. construction, extension, adaptation, purchase of buildings, adaptation of buildings to serve as crèche and children's club, financing of the costs of adapting care facilities to children's needs, including the purchase of equipment³. Around 47 500 new care places will be created. EUR 381 million.</p> <p>(2) Module 2 — financed by the ESF+ under FERS 2021-2027 in a financing not linked to costs (indicators and allocations are specified in other parts of this document) — will finance:</p> <ul style="list-style-type: none"> (a) the creation of care facilities within existing facilities or in newly established facilities (provided that the municipality and an entity other than jst have not received funding from the NOP for the creation of that place), and (b) co-financing the day-to-day operation of all care places created by the NOP and ESF+ in the initial period, i.e. by 12 months, and (c) co-financing the day-to-day operation of the care facilities created by the NOP and ESF+ by a further 24 months. <p>(3) Module 3 — funded annually from national funds — is intended to subsidise parents' fees for taking care of children up to the age of 3.</p> <p>Support for the provision of childcare under the above-mentioned modules for children up to 3 years of age will be implemented in accordance with the Act on Care for Children up to 3 years of age.</p> <p>In order to implement the childcare policy effectively, European funding under the NOP and FERS for this purpose will be channelled to all municipalities in Poland. No own contribution will be required; the national co-financing required will come from public funds. The distribution of funds will be done according to an algorithm covering all municipalities. Each municipality in Poland will obtain a specific financial envelope by algorithmic distribution to provide childcare for children up to 3 years of age in line with its needs (as derived from statistics), taking into account the objectives of the NOP and FERS and the financial capacity of these programmes. The algorithm will make it possible to better target funds to municipalities where childcare facilities for children up to 3 years old are not available. The allocation per municipality will be determined separately for the NOP and FERS for the whole programming period.</p> <p>It is initially assumed that the algorithm will include the following up-to-date data at the end of 2021:</p> <ul style="list-style-type: none"> (a) the proportion of children not taken into care in the municipality in the total number of children in the country, and (b) income of the municipality per capita. <p>The allocation per municipality determined by statistical data will be proportional to the percentage of unaccompanied children in the municipality in relation to the total number of children in the country and inversely proportional to the per capita income of the local government. Additional adjustments will then be made to the distribution of funds to ensure that the NOP and</p>
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³ The details of the support under this module are described in the National Recovery Plan.

	<p>ESF+ indicators are met, including the reasonableness of the scope of support provided in relation to the needs and capacities of individual municipalities.</p> <p>The use of an algorithm for the distribution of funds for the provision of childcare for children up to the age of three, guaranteeing their specific envelope for each municipality, will make it possible to increase the absorption of funds by the municipalities. The municipality will be able to organise the places itself or by commissioning the organisation of care places to non-public entities (pursuant to the provisions of the Public Benefit Act of 11 September 2019 (i.e. 2021, item 1129) or the Public-Private Partnership Act of 19 December 2008 (Journal of Laws 2020, item 711)). It should be stressed that if a municipality decides to commission care services to non-public bodies (e.g. a non-governmental organisation), the places will remain under the supervision of the municipality and will be available to parents under such conditions (recruitment rules and parental fees) as if they were created by the municipalities. In the case of private care facilities, the rules on state aid will be respected.</p> <p>The distribution of funds between municipalities will be subject to public consultation before the programmes are launched.</p> <p>Municipalities will be able to receive funding from the FERS and the NOP after submitting a declaration concerning the planned investment, which will be done using the Żłobków Register system. This will strengthen the complementarity of FERS and NOP measures and ensure the financing of comprehensive investments at local level without risk of double funding.</p> <p>The funds will be allocated as part of a nationwide selection procedure organised on the basis of the Act on Care for Children up to 3 years of age. The call will be addressed to all entities which, in accordance with the above-mentioned Act, may run care institutions. As a first step, the co-financing will be provided to the municipalities that will submit the applications in accordance with the algorithm allocated allocation. In the event that certain municipalities give up their own allocation algorithm, the unused funds will be made available to public and non-public bodies organising new additional childcare facilities for children up to the age of 3 in municipalities where, at the date of submission of the offer, no care facilities are in place and, as part of the allocation of funds by algorithm, the municipality has not declared the planned investment; priority will be given to applications submitted by establishments run by municipalities. If funds are not allocated in this way, local authorities, public institutions and private bodies will be able to apply for funding for additional places of care. Municipalities will be given priority in obtaining funding.</p> <p>At all stages, applications will be submitted in the Żłobków (municipality) Register system and on the Emp@tia Information and Service Portal (entities other than the municipality). They will be subject to verification and clearance by the provincial offices of the municipality for which the application will be submitted.</p> <p>As part of the ESF+ intervention in FERS covered by this annex to the programme, ESF+ actions and funding are planned for Module 2, i.e. functioning (creation and maintenance) for a first period of 12 months, followed by a further 24 months of childcare facilities for children up to the age of 3 in crèches, children's clubs and day-care centres meeting the requirements laid down in the Act on childcare of up to 3 years of age. Support under the FERS excludes the care provided by the bodies referred to in Chapter 6 of the Act on Care for Children up to 3 years of age.</p>
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Funding from the ESF+ shall cover:

- (a) creation of a place of care within an existing establishment or in a newly created facility (including adaptation of premises, purchase and installation of equipment, equipment and assembly of playground) for entities that have not received support from the NOP (from Module 1);
- (b) subsidising the cost of living first for 12 months and then for the next 24 months of all care places newly created from both ESF+ and other resources, including the NOP.

The newly created places of care will meet the requirements of the Act on Care for Children up to 3 years of age laid down for the following institutional forms of care:

- (a) crèche and children's club (Chapter 2 of the Act on Care for Children up to 3 years old), in particular the condition of providing childcare for children up to 3 to 10 hours per day;
- (b) daily guardian (Chapter 4 of the Act on Care of Children up to the age of 3 years).

Care at a crèche, a children's club and a day-to-day carer is similar. Each of the above institutions forms an integral part of the system of care for the youngest children and, according to the Child Care Act, is a registered activity (requiring registration in the register of crèches and children's clubs or in the list of day-careers which are run by the mayor or the mayor of the city). The method of applying for registration and removal from the register/list is, formally speaking, analogous for each of the above forms, i.e. it requires the submission of an application for registration: in the case of a crèche and a children's club — in accordance with Article 28 of the Child Care Act for up to 3 years of age — in the case of a day-time carer, in accordance with Article 46b of the Child Care Act or submitting an application for removal.

The crèche, children's club and day-career are equally supervised by the municipality, which is carried out as regards the conditions and quality of the care provided.

The qualifications of nurseries, children's clubs and the requirements for a day-to-day carer are regulated by the Act on the Care of Children up to 3 years of age. Staff directly involved in childcare in crèches and children's clubs must comply with the conditions laid down in Article 16 of the Child Care Act up to 3 years of age, which shall be verified by the employer. Day carers, in turn, must fulfil the conditions of Article 39 of the Child Care Act. Such regulations on staff caring for children under the age of 3 and the fact that, as part of supervision, staff qualifications can be verified by the municipality, guarantee that children receive professional care by qualified carers, appropriate to their age and needs.

Childcare in a children's club can only start after the child reaches the age of 1 and in the crèche and the day-career it is possible for 20 weeks of age. The children's club and the day-career are smaller than the crèche (the children's club has a maximum of 30 places of care and the daily carer can, in principle, care for a maximum of 5 children or 3 children if the group includes a child who is under the age of the first, disabled or in need of special care). In a crèche, a children's club and a day-to-day carer, parents are obliged to pay fees for the stay and food of the children. Thus, the significant difference between a crèche, a children's club and a day-care centre concerns the number and age of children. It should be stressed that the role of the daily guardian was introduced into the legal system as a result of the EQUAL Community Initiative Programme. It is the

most flexible form of care and can complement other forms of care, whether in rural or urban areas. The form of childcare to be decided by the municipality will depend on external factors such as the number of children in the municipality; in the case of a small number, there is sometimes no economic justification for setting up a larger care institution such as a crèche or a children's club.

ESF+ support will address the needs of children with disabilities or in need of special care.

Given that the aim of the planned intervention is to increase the take-up of and access to institutional forms of childcare for the youngest children, and since rotation is envisaged in the established and co-financed places, parents and children will not be treated as participants in the projects. The direct recipients of support and participants in the project will be the bodies responsible for providing care for children up to the age of 3. Therefore, data on children will not be monitored.

Support under FERS will be implemented **using a financing formula not linked to costs** as it is the most optimal solution to ensure the effectiveness and efficiency of ESF+ measures and coordination with NOP funds. This arises from the following issues:

- The need to increase coordination of funding for ensuring access to care places by the MRiPS — in the 2014-2020 programming period support for childcare facilities for children under the age of 3 was implemented both from the national Maluch+ programme and from the ESF under the regional operational programmes. Thanks to these measures, the number of care places has been steadily increasing for several years, but remains low, with the number of places in crèches being around at the end of 2020. 164,400, in children's clubs — approx. 15,000, for daily carers — approx. 9,400 (at the end of 2020 the total number of places in crèches and clubs — ca. 179.8 thousand, while in all care institutions it was around. 189,3). This means that only 17 % of children were institutionalised at the end of 2020 and the effects are difficult to consider sufficient. Many municipalities have abandoned ESF 2014-2020 funds because of the risk of failing to comply with all restrictions related to their role as beneficiaries of an EU project. It is therefore necessary to change the approach and strengthen the activities of the MRiPS in this regard. The combination of experience and funding from different sources (NOP, ESF+ and national resources) will allow for more effective and coordinated support for actions in this field, but will also reduce competition between funding sources and ensure coordination of the implementation of support from one level.
- The need to make care places more affordable and striving to overcome the so-called 'white spaces' — at the end of 2021, 1 071 crèches were run by jsts (only 25 % of the total nurseries) and 3 199 by entities other than local authorities (75 %). At the end of 2021, 139 children's clubs were run by jsts (17 % of the total) and 692 by entities other than local authorities (as of 83 %). In this context, it is very important to draw attention to the fact that the prices of care provided by non-state actors are often too high for the poorest families and therefore the support structure should ensure the widest possible access to care organised by municipal authorities, so that it is as affordable as possible and thus accessible to all parents. To make the planned support part of a systemic change that will make it possible to put an end to the so-called the 'white spots', i.e. municipalities where there are no places of care for the youngest children, will

	<p>be allocated to all municipalities in the country on the basis of an algorithm that takes into account the correction mechanism to reduce the 'white spots'.</p> <ul style="list-style-type: none"> ○ <u>The need to reduce the administrative burden at the level of bodies providing childcare for children up to the age of 3 (municipalities)</u> — the use of a method of settlement not linked to costs will allow the implementation of the national FERS operation with the MRiPS as a beneficiary of a project cleared on the basis of Article 53.1(f) of the General Regulation, which at the same time contributes to the design and implementation of childcare policies for children up to the age of 3. In addition, the MRiPS monitors the activities of the bodies providing this care (including using the Register of Żłobków). This will make it possible at municipal level to apply simplified procedures for measures of both the NOP and the ESF+, thereby significantly reducing the administrative burden. This will maximise the focus of actions and resources on achieving the result of creating and maintaining childcare facilities for children under 3 years of age, while ensuring pre-financing from national funds for this purpose. Such an approach would not be possible without the formulation of financing not linked to costs, since simplified project accounting methods (SCOs) alone, such as unit rates, would not allow for joint applications for NOP and ESF+ funds and would not remove from municipalities obligations which they did not wish to undertake in the 2014-2020 financial perspective, which were due to the role of ESF beneficiaries (such as the submission of grant applications, payment claims, etc.). Therefore, FNLC is a formula that will make it possible to significantly simplify the implementation of interventions at local level and ensure synergies with the NRP, which would not be possible if standard SCOs were used. Of course, some of the tasks arising from EU regulations will be carried out by municipalities, in particular those relating to information and promotion of EU support, but these obligations will be limited to what is necessary. ○ <u>The need to focus on the results of the intervention</u> — i.e. the actual change in the availability of childcare facilities for children up to the age of 3. The results achieved will form the basis for payments to Poland. Payment will be made once the declared milestones have been reached. <p>In conclusion, the formula for financing not linked to costs is necessary in order to simplify the implementation of interventions at all levels — from municipalities as providers of results under the national programme to the MRiPS as a beneficiary implementing national policies, to the level of the Managing Authority and the accounts with the European Commission. The use of a financing formula not linked to costs makes it possible to achieve the objectives more effectively with a significantly reduced administrative burden. The proposed approach is in line with the provisions of the General Regulation, including Article 95.</p>
2. Specific objective	(C) Promoting gender-balanced labour market participation, equal working conditions and a better work-life balance, including through access to affordable childcare and care for those in need of support in everyday life
3. Conditions to be fulfilled or results to be achieved	<p>The deliverables to be achieved through financing not linked to costs in this intervention are:</p> <p><u>Result 1: 102 577 care places operating for 12 months (new from both ESF+ and other resources, including the RRF under the NOP)</u></p>

Result 2: 102 577 care places maintained for the next 24 months

Result 1:

A newly created place of childcare for children under 3 years of age means a place in a crèche, a children's club or a day-to-day carer which, in accordance with the Act on Child Care of up to 3 years of age, has been entered in the register of crèches and children's clubs or in the list of day-time carers. Registration in the above-mentioned register or list shall be made using the IT system by the Register of Voivodship, Mayor or Mayor of the City on the basis of an application submitted. The application shall contain the statutory scope of the data required. The application confirms that the care institution meets the standards set out in the Act and, in the case of a crèche or a children's club, also in the Regulation of the Minister for Labour and Social Policy of 10 July 2014 (Journal Of Laws 2019, item 72, as amended) on the accommodation and sanitary requirements to be met by the crèche or children's club. Registration in the register or list shall be tantamount to **confirmation by the mayor or mayor of the city of the creation of a new place of care.**

In the system, the Register of Voivodships will be provided with information on which places of care have been set up with EU funds, detailing the NOP and ESF+ resources.

Childcare places for children under 3 years of age will be created successively throughout the programming period, so that the ESF+ intervention ends by the end of 2029 at the latest.

Places created with the support of ESF+ and other resources, including NOP funds, will then be **maintained for the first period for 12 months**, with an additional period of up to 3 months after the place is entered in the register/list where the place should be occupied by the child (agreement with the parent).

The 12-month index will be met for a given facility if, within 12 months, the rate of occupied places (number of months occupied by children and available places) is not less than 79 % (this is an average for the whole country based on data from the Register of Crows). The indicator will therefore not be calculated on a site-by-site basis, but on an aggregate basis for a given institution (crowd club/child club or day-career). If 79 % of the seating capacity calculated during the maintenance period is not reached, i.e. 12 months, the resources for the facility will be ineligible in proportion to the non-implementation of the indicator, unless the rate of occupied places in institutions at a lower level is due to force majeure⁴.

Result 2:

The indicator for seat maintenance for the next 24 months will relate to sites for which the index referred to in point 1 has been met.

⁴ The concept of force majeure will apply in the event of abnormal and unforeseeable circumstances beyond the control of the person claiming them, the consequences of which could not have been avoided despite the exercise of all due care and diligence.

	<p>The indicator will be met for a given establishment if, within 24 months, the rate of occupied places (number of months occupied by children and places available in the establishment) is not less than 79 % (this is an average for the whole country based on data from the Złobków Register). The indicator will therefore not be calculated on a site-by-site basis, but on an aggregate basis for a given institution (crowd club/child club or day-career). If 79 % of the capacity capacity calculated on average over a 24-month period is not reached, the resources for the facility concerned will be ineligible in proportion to the non-compliance with the rate, unless the rate of occupied places in institutions at a lower level is due to force majeure (see footnote 4).</p>		
4. Deadline for fulfilment of conditions or results to be achieved	<p>The deadline for achieving the results is 31.12.2029.</p> <p>The milestones which form the basis for settlement with the Commission are set out in point 7.</p> <p>For result 1, the first milestone is expected to be achieved after 12 months of newly created care facilities, i.e. in the first half of 2024.</p> <p>For result 2, the first milestone will be achieved in the first half of 2026, i.e. 24 months after the achievement of result 1 (after the end of the first 12 months of operation).</p> <p>Each milestone will include another pool of existing (created and maintained) care places (places will not overlap within several milestones).</p> <p>Each payment from the European Commission will only be made once the relevant milestone has been reached.</p>		
5. Definition of the indicator	<p>The definitions of indicators are set out in point 3.</p> <p>The result indicators proposed in the programme aim to track the direct results that will result from the operation⁵⁵. Result indicators are in line with the definition in the <i>ESF+ Common Indicators Toolbox</i> and the definition in Article 2.12 of the General Regulation, according to which the result indicator is <i>an indicator measuring the effects of the interventions supported, in particular in relation to the direct addressees, target population or users of the infrastructure</i>.</p>		
6. Unit of measurement for the conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission	<p>Result 1: place of care</p> <p>Result 2: place of care</p>		
	Assumed intermediate results	Expected date	Amounts (in EUR)

⁵⁵ In line with the approach recommended in *the ESF+ Common Indicators Toolbox*, impact (impact) indicators were not used to monitor interventions. In view of the difficulties identified in that document in collecting reliable and up-to-date data on impact indicators and in proving a causal link, the use of such indicators for monitoring purposes is not recommended.

7. Intermediate deliverables (if applicable) triggering reimbursement by the Commission with schedule for reimbursements	Result 1: 3 220 places of care	Q2024	13 393 617,00
	Result 1: 6 439 places of care	Q2024	26 787 233,00
	Result 1: 9 659 places of care	Q2024	40 180 850,00
	Result 1: 18 416 places of care	Q2025	76 613 400,00
	Result 1: 5 538 places of care	Q2025	23 038 934,00
	Result 1: 8 307 places of care	Q2025	34 558 401,00
	Result 1: 8 307 places of care	Q2025	34 558 401,00
	Result 1: 5 328 places of care	1st quarter 2026	22 165 302,00
	Result 1: 5 328 places of care	Second quarter 2026	22 125 312,00
	Result 2: 3 220 places of care		13 433 206,00
	Result 1: 7 992 places of care	Q2026	33 218 499,00
	Result 2: 6 439 places of care		26 816 687,00
	Result 1: 7 992 places of care	Q2026	33 279 559,00
	Result 2: 9 659 places of care		40 149 243,00
	Result 1: 3 210 places of care	1st quarter 2027	13 644 145,00
	Result 2: 18 416 places of care		76 325 015,00
	Result 1: 3 210 places of care	Q2027	13 399 904,00
	Result 2: 5 538 places of care		22 994 789,00

	Result 1: 4 816 places of care	Q2027	20 099 856,00
	Result 2: 8 307 places of care		34 492 184,00
	Result 1: 4 816 places of care	Q2027	20 099 856,00
	Result 2: 8 307 places of care		34 492 184,00
	Result 2: 5 328 places of care	1st quarter 2028	22 165 302,00
	Result 2: 5 328 places of care	Second quarter 2028	22 165 302,00
	Result 2: 7 992 places of care	3 rd quarter 2028	33 247 953,00
	Result 2: 7 992 places of care	Fourth quarter 2028	33 247 953,00
	Result 2: 3 210 places of care	1st quarter 2029	13 355 759,00
	Result 2: 3 210 places of care	Second quarter 2029	13 355 759,00
	Result 2: 4 816 places of care	3 rd quarter 2029	20 033 639,00
	Result 2: 4 816 places of care	Q2029	20 033 639,00
8. Total amount (including EU and national funding)	EUR 853 472 283.00 (including EU funding EUR 704 285 328.00 and national funding EUR 149 186 955.00)		
9. Correction method(s)	The cost of creating and maintaining childcare facilities up to 3 years of age has been indexed based on the inflation rate for 2020-2021. The communication of the Central Statistical Office for 2020 and 2021 and the projected inflation rate for the period 2022-2026, i.e. the planned period for contracting and creating childcare facilities for children under the age of 3 years, based on the inflation report of the National Bank of Poland of March 2022. ⁶ Details are set out in the attached calculations.		

⁶ <https://stat.gov.pl/sygnalne/komunikaty-i-obwieszczenia/lista-komunikatow-i-obwieszczen/komunikat-w-sprawie-sredniorocznego-wskaznika-cen-towarow-i-uslug-konsumpcyjnych-ogolem-w-2020-r-,50,8.html>
<https://stat.gov.pl/sygnalne/komunikaty-i-obwieszczenia/lista-komunikatow-i-obwieszczen/komunikat-w-sprawie-sredniorocznego-wskaznika-cen-towarow-i-uslug-konsumpcyjnych-ogolem-w-2021-r-,50,9.html>
https://www.nbp.pl/polityka_pieniezna/dokumenty/raport_o_inflacji/raport_marzec_2022.pdf

<p>10. Verification of the achievement of the result or condition (and where relevant, the intermediate deliverables):</p> <ul style="list-style-type: none"> — describe which document(s)/system(s) will be used to verify the achievement of the result or the fulfilment of the condition (and, if applicable, the intermediate deliverables) — describe what will be checked during management verifications (including on-the-spot) and by whom — describe what arrangements will be put in place to collect and store relevant data/documents 	<p>Verification of the achievement of results:</p> <p>The verification of the achievement of results 1 and 2 is based on the preparation by the beneficiary (department at the MRiPS responsible for childcare policy for up to the age of 3) of payment claims submitted to the IB (department at the MRiPS responsible for implementing the ESF+ in FERS) containing information on the number of childcare places for children up to 3 years of age:</p> <ol style="list-style-type: none"> 1) operating for 12 months (newly created from both ESF+ and other resources, including the NOP); and 2) maintained for the next 24 months, <p>meeting the definition of a given result indicator — during the reporting period, i.e. the period for which the payment claim will be submitted. Non-achievement of result 2 does not imply correction of result 1.</p> <p>The application for payment will be accompanied by electronic reports generated from the Żłobków Register system, the functioning and quality of which is the responsibility of the minister responsible for family matters. Data from the Register of Żłobków are publicly available on the Information and Service Portal Emp@tia.empatia.mpips.gov.pl and published on the website of the Public Information Bulletin of the municipality maintaining the register.</p> <p>The reports from the Register of Żłobków will confirm the achieved value of the indicators and the data required by the definition of the indicator, in particular the breakdown by sources of funding — NOP and ESF± and the required maintenance period, broken down into 12 months and the following 24 months respectively.</p> <p>All new childcare facilities for children under 3 years of age in crèches and children's clubs will be registered in the system, since their operation is a regulated activity within the meaning of the Business Act of 6 March 2018 (Journal Of Laws 2021, item 162). In the case of day-old carers whose list is kept in the system, the place of care for children up to 3 years old will also be registered in the system. Only nurseries, children's clubs and day-careers that meet the standards laid down in the Act on Child Care of up to 3 years of age may be entered in the Register of Crèches. For registered establishments, data on the number of childcare places occupied by children under 3 years of age will be updated.</p> <p>The municipality is responsible for the quality of the data entered and the compliance of the data contained in the Żłobków system with the actual situation, as it is the municipality's own task to take care of children under the age of 3. The mayor or mayor of the city supervises the care facility, including that responsible for monitoring the functioning of the facilities and carries out these checks on the spot. On the other hand, the compliance of municipalities and non-state actors with regard to the obligations arising from funding for the creation of childcare facilities for children under 3 years of age from the ESF+ will be verified by the provincial governors, who will provide support and monitor support agreements.</p> <p>The method of drawing up the payment application and the rules for its settlement will be governed by the decision on the co-financing of the IB.</p> <p>Verification by the IB of the achievement of both result indicators will be carried out in the framework of:</p>
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	<ul style="list-style-type: none"> • verification of the beneficiary's payment claims submitted on a quarterly basis — in addition to the standard verification of the payment claim, the verification will consist, inter alia, in comparing the value of the indicator relating to the number of care places declared therein with the data from the Żłobków Register system indicated in the reports; the payment claims verified and approved by the IB and its annexes will form the basis for monitoring the result indicator and achieving intermediate results in order to certify expenditure in accordance with the FERS certification process. • control of the IB of the project (management control) — as part of its controls, the IB will carry out on-the-spot checks during which the fulfilment of the conditions for implementation of the FERS project will be checked, in particular the information provided as part of the payment claim, the actual registration of crèches and children's clubs in the register and the lists of daily carers of new care places, confirmation of the reliability of the beneficiary's supervision of the implementation of the project, etc. <p>In addition, as part of the system control, the MA, which, in accordance with Article 71(1)(d) of the General Regulation, supervises all tasks delegated to the IB, will check the correct implementation of the processes entrusted to the IB in respect of operations cleared on the basis of financing not linked to costs, including the correct functioning of controls at IB level.</p> <p>The accounting, control and system control of the FERS project will be governed by the internal procedures of the IBs and the MA.</p> <p>Collection and storage of data:</p> <p>The collection and storage of data will comply with the conditions laid down in the General Regulation.</p> <p>All data on places created and maintained, broken down by source of funding, will be included in the Żłobków Register system. The data will not be stored in paper versions by the beneficiary. The generated reports will be stored in a pdf version by the IB.</p> <p>Applications for payment, together with reports from the Żłobków Register system, as well as all documentation relating to the project, will be kept by the IB for audit or control purposes.</p>
<p>11. Use of grants in the form of financing not linked to costs.</p> <p>Does the grant provided by Member State to beneficiaries take the form of</p>	<p>Yes, under Article 53(1)(f) of the General Regulation.</p> <p>The beneficiary of a national FERS project will be the MRiPS. The project will be settled on the basis of financing not linked to costs on the basis of the results achieved at the level of care providers up to 3 years of age, which, on the basis of the Child Care Act, will receive funds from the MRiPS, operating through the provincial governors, to achieve them.</p> <p>Once the intermediate results have been achieved, the beneficiary — MRIPS — will submit a payment application in accordance with the results achieved resulting from data from the Register of Żłobków.</p>

financing not linked to costs? [Y/N]	
<p>12. Arrangements to ensure the audit trail</p> <p>Please list the body(ies) responsible for these arrangements.</p>	<p>The audit trail of financing not linked to costs will be ensured in accordance with the requirements of point IV of Annex XIII to the general start setting out the audit trail requirements for financing not linked to costs.</p> <p>The authorities responsible for ensuring the audit trail will be the MA, the IB and the beneficiary.</p> <p>At the level of the MA, the following will be stored:</p> <ol style="list-style-type: none"> 1. the agreement between the MA and the IB — MRiPS to entrust the implementation of the implementation of actions, including financing not linked to costs; 2. the EC decision approving FERS containing Annex 2 on financing not linked to costs including results, milestones to be achieved and corresponding amounts; 3. the IB's declarations of expenditure submitted to the MA/CA as a settlement document for tranches of funds assigned to individual milestones from the Commission and certifying the achievement of the milestones; 4. an application for payment to the Commission drawn up by the MA as a document proving that the individual milestones have been achieved; 5. the results of the system checks, including ad-hoc checks, at the IB. <p>At the level of the IB — MRiPS, the following will be stored:</p> <ol style="list-style-type: none"> 1. Request from the beneficiary (separate department in the MRiPS) to submit the project and documentation for its approval; 2. The project application referred to in Article 53(1)(f) of the General Regulation; 3. A co-financing decision setting out the conditions for support, the obligations of the beneficiary and the rules for clearing the financial support granted resulting from project settlement using financing not linked to costs; 4. Applications for payment by the beneficiary, together with quarterly reports generated from the system, in Excel or pdf format, certifying that the milestones have been achieved; 5. The IB's declarations of expenditure submitted to the MA/CA as evidence of the achievement of the individual milestones. <p>At the level of the Beneficiary, the following will be kept:</p> <ol style="list-style-type: none"> 1. The project application referred to in Article 53(1)(f) of the General Regulation;

	<ol style="list-style-type: none"> 2. A co-financing decision setting out the conditions for support, the obligations of the beneficiary and the rules for clearing the financial support granted resulting from project settlement using financing not linked to costs; 3. Payment applications submitted to the IB, together with quarterly reports generated from the system, in Excel or pdf format, certifying the achievement of milestones; 4. The underlying data on the basis of which payment claims will be drawn up for the achievement of project results, assuming that: <ul style="list-style-type: none"> • data will be obtained from the Register of Żłobków in the form of reports generated by voivodship and municipality, showing the number of care places created from the NOP and ESF+ and the number of places occupied by children co-financed by the ESF+; data will not be stored in paper versions; • the Clothing Register system enables reports to be generated at a specified date at any time; • the Clothing Register system does not allow any historical data to be corrected or edited; the data shall remain unchanged.
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