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HYBRID PPP PROJECTS IN THE PROGRAMMING PERIODS OF 2007–2013 AND 2014–2020

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Abstract

Hybrid public-private partnership (PPP) projects in Poland emerged during EU programming period 2007–2013 with minimal impact, but this experience has given way to the opportunity of widen application during the financial perspective 2014–2020. In the 2007–2013 period various programs utilized the benefits of PPP in sensus largo manner. However PPPs in the 2014–2020 period seeks to create a leverage effect encouraging the private sector to increase its interest in investments connected to the development of the goals of the European Union. New regulations concerning EU Cohesion Policy eliminate

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some barriers in hybrid PPPs thus allowing the connection of various public and private sector resources. It seems that 2014–2020 period will allow for more integration of EU funds with private capital in the PPP framework. However the implementation of some regulatory provisions may be hindered unless guidelines, procedures and implementation conditions of hybrid projects are adopted.

Keywords:

Public-private partnership, EU funds, hybrid PPP

Hybrid projects in the years 2007–2013 – first experiences

During the programming period of 2007–2013 the European legislature foresaw the support of public-private partnership (PPP) undertakings with EU funds, which was reflected in its declarations and guidelines[1], as well as by accentuating the private financing participation rate (especially in the PPP model), whilst determining the EU's contributions to projects in specific member states[2]. At the same time the European Commission allows particular countries the freedom to define detailed rules of linking capital in PPPs and EU funds. Similarly to the EU's absorption system, a necessary condition for the approval of hybrid projects[3] is compliance with EU regulations with regard to contributions from structural funds, the Cohesion Fund and other principles relating to funding undertakings.

[1] See Council decision of 6 October 2006 on Community Strategic Guidelines on economic, social and territorial Cohesion 2007–2013 (OJ L 291, 21.10.2006).

[2] Art. 52 of Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006).

[3] Obtaining funds from the EU for the cofinancing of PPP is dependent on, among others, excluding the possibility of receiving unjustified and excessive gains on the part of the private partner; the transparent private partner selection process, the benefits of the EC from engaging in the project, implementing effective monitoring and control mechanisms – see *Wytyczne dotyczące udanego partnerstwa publiczno-prywatnego,* Komisja Europejska, Dyrektoriat Regionalny, Polityka Regionalna, Bruksela 2003, p. 86.

The PPP-EU model was explained in the EU regulations in relation to specific funds. Art. 4 para. 1 of Council Regulation 1080/2006[4] specifies that the ERDF within the "Convergency" goal concentrates funding and realizes priorities via public-private partnerships and clusters. With regard to the Cohesion Fund, Council Regulation 1084/2006[5] does not refer to the PPP notion directly. However it is the CF that finances the largest undertakings implemented in the environmental protection and transport sectors, including PPPs. Council Regulation 1083/2006 points out that EU funds programming should ensure mutual coordination between funds and other financial instruments, the European Investment Bank and European Investment Fund. This coordination should include the preparation of complex financial plans and public-private partnerships. The regulation stresses the necessity of enhancing access to financing and innovative financial engineering techniques (including PPPs) with respect to the revitalization of cities (Art. 44). Moreover, PPPs constitute one of the funds' financial contribution rate (Art. 52: "The contribution from the Funds may be modulated in the light of (…) the rate of mobilization of private financing, in particular under public-private partnerships, in the fields concerned"). This means that member states should specify the possibility of engaging private capital in the implementation of operational programmes as early as the programming stage. Public input may be limited, or even excluded, from a specific project as part of a given activity or priority if the correct input proportion (EU funds – private funds – public funds) is observed throughout the whole operational programme[6]. According to Art. 78 para. 6 point a of Council Regulation 1083/2006, at the closure of the operational programme eligible expenditure is defined, among others, as the investment rate in public-private partnerships for urban development. Council Regulation 1828/2006[7] confirms the usage of PPP mainly for the purpose of investment in

[4] Regulation (EC) No 1080/2006 of the European Parliament and of the Council of 5 July 2006 on the European Regional Development Fund and repealing Regulation (EC) No 1783/1999 (OJ L 210, 31.7.2006.

[5] Council Regulation (EC) No 1084/2006 of 11 July 2006 establishing a Cohesion Fund and repealing Regulation (EC) No 1164/94 (OJ L 210, 31.7.2006).

[6] M. Koźmińska [in:] *Partnerstwo publiczno-prywatne*, A. Gajewska-Jedwabny (ed.), Warszawa 2007, p. 157.

[7] Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 371, 27.12.2006).

city revitalization projects. It may be therefore assumed that the European Commission accepts hybrid projects, whilst allowing member states to make their own choices. As noted above, taking advantage of various financial instruments should occur already at the programming stage. Unfortunately, this has been reflected in Polish strategic documents only to a very limited degree.

In Poland the legal basis for implementing "hybrid" projects came into being not until the 2007–2013 financial perspective, and then not from the beginning of that programming period. Previously (in the years 2004–2006), neither strategic documents nor Operational Programmes acknowledged public-private partnerships *sensu stricto* as beneficiaries of European funds[8]. Nevertheless, after passing the first law on PPP in 2005, the legislature expressed its interest in PPPs in the context of a more effective absorption of European funds[9]. Moreover, the meaning of partnerships, seen as a mechanism of infrastructure development and investment implementation, was expressed in the 2007–2015 National Development Strategy[10]. Likewise, the prevailing National Reform Strategy 2008–2011 recognizes PPPs as a factor serving the development of partnership mechanisms and the acceleration of infrastructure construction and national development[11]. However, the document did not mention the use of PPPs in projects co-financed by EU assistance funds. The National Cohesion Strategy, the key document on the absorption of EU funds, specifies the most important horizontal objective: the improve-

[8] Cf. Art. 24 para. 1 of the National Development Act of 20 April 2004 (Dziennik Ustaw No. 116, item 1206 as amended), which enlists the sources of financing the National Development Plan; among others "private resources", however without mentioning the possibility of implementing projects through the PPP formula. Similarly, implementing regulations to the above mentioned Act and the so-called supplements regarding the adaptation of particular operational programmes do not mention PPPs; operational programmes in the 2004–2006 perspective contained the possibility of financing PPP *sensu largo*, for example by defining beneficiaries as "entities rendering public services on the basis of an agreement concluded with a local government entity, where the majority of shares is held by the commune or a town with the administrative rights of a county" or "entities chosen as a result of proceedings conducted on the basis of provisions on public procurement rendering public services on the basis of an agreement concluded with a local government entity (…)". Cf. for example the regulation of 25 August 2004 issued by the Minister of Economic Affairs and Labour on the adoption of the Supplement to the Integrated Regional Development Operational Programme 2004–2006 (Dziennik Ustaw No. 200, item 2051, p. 38).

[9] Cf. National Reform Programme for 2005–2008 for the implementation of the Lisbon Strategy – accepted by the Council of Ministers on 27 December 2005, p. 25.

[10] Cf. National Development Strategy 2007–2015 – accepted by the Council of Ministers on 29 November 2006, p. 38 and 73.

[11] Cf. National Reform Programme for 2008–2011 for the implementation of the Lisbon Strategy – accepted by the Council of Ministers on 18 November 2008, pp. 19 and 29.

ment of the quality of the functioning of public institutions and the development of partnership mechanisms. However, the document barely refers to PPPs – only informing of the possibility of receiving loans from the European Investment Bank for joint undertakings realized by the public and private sector within the PPP framework[12]. In this case, partnerships apply to the integration of public administration with non-governmental organizations and other socio-economic partners; they do not include private entities or public-private partnerships. It should be noted that the PPP Act passed in 2005 also did not refer to issues connected with financing from EU funds. Considering the EU documents (especially of the EC) presented above, it is difficult to find a rational explanation for this state of affairs.

The introduction of the Act on Public-Private Partnership (APPP)[13] brought back the issue of joining European funds with financing within the frames of a PPP, and also amended in this respect the Act of 6th December 2006 on the Rules of Development Policy Making (ARDPM)[14]. This issue was anyway treated briefly in the APPP draft justification[15] – the usage of EU funds in the years 2007–2013 was characterized as an additional premise for the implementation of the APPP; in the order of priority the usage of EU funds was placed nearly on the same level as the preparations for the European Championships in Football Euro 2012. Furthermore, the amendment of ARDPM was explained in the following way: "There is no doubt that taking advantage of the partnership model should not result in the inability to obtain project funding from operational programmes". However, this statement dispelled doubts as to the at least theoretical possibility of co-financing PPP projects with EU funds. On the other hand, the justification to the Act on Concession for Works or Services (ACWS)[16] draft held no reference to this issue[17].

Art. 28 para. 9 of ARDPM stated that on the basis of APPP, projects realized as a PPP may also be co-financed from operational programmes' funds. At the same time ARDPM regulations did not limit the possibility of implementing projects

[12] NCS, p. 119; see Chapter 2 on the basis for the absorption of EU funds.

[13] Act of 19 of December 2008 on Public-Private Partnership (Dziennik Ustaw of 2009, No. 19, item 100 as amended), hereinafter: APPP.

[14] Act of 6 December 2006 on the Rules of Development Policy Making (consolidated text: Dziennik Ustaw of 2014, item 1649 as amended), hereinafter: ARDPM.

[15] Parliamentary document No. 1180.

[16] Act of the 9 January 2009 on Concession for Works or Services (Dziennik Ustaw of 2009, No. 19, item 101 as amended), hereinafter: ACWS.

[17] Parliamentary document No. 834.

only to the basic competition mode; they allowed the formal possibility of applying for EU financing for PPP projects realized in the systemic or individual mode. This did not change the fact that – apart from the cited Art. 28 para. 9 of ARDPM, the co-financing of PPP undertakings *sensu largo* was possible (the list of beneficiaries of operational programmes includes, among others, companies where the majority of shares is held by the local government entity, entities rendering public services, infrastructure management entities and companies partially owned by the public sector – but not necessarily holding the majority of shares etc.). Although ARDPM did not directly refer to the ACWS provisions, it may be assumed that PPPs, including concessions, might be co-financed; the concession model therefore was not excluded by ARDPM Besides Art. 28 para. 9 of ARDPM there was no more mention of PPP. Detailed regulations (mainly in the form of guidelines) should be therefore sought in implementation systems of specific operational programmes; the Operational Programme Infrastructure and Environment (OPI) deserves special attention due to the engagement of funds from the Cohesion Fund[18].

Analysis of the above mentioned programme shows, that widely understood PPPs were not indicated in the programme's priorities or activities as potential beneficiaries. With regard to PPP *sensu largo* however, a number of entities entitled to applying for financing, which could potentially abide by the PPP scheme, might be indicated. These included entities rendering public services on behalf of the local government, companies and special-purpose vehicles engaged in widely understood infrastructure management (roads, communication, airports, railways, terminal operators, entrepreneurs etc.). It should be noted that indirect treatment of PPPs was also displayed in OPI documents[19]. It seemed therefore, that OPI per-

[18] M. Koźmińska [in:] *Partnerstwo Publiczno-Prywatne*…, p. 164.

[19] OPI contained general information on the possibility of obtaining loans from the European Investment Bank for the implementation of PPP projects; in the case of some priorities/activities related to public support, financial aid for rendering services covered by the concept of general economic interest may be compensatory in character. "*Przykładowa ścieżka postępowania w zakresie ubiegania się o dofinansowanie dla przedsięwzięć planowanych do realizacji w ramach partnerstwa publiczno-prywatnego, w tym koncesji na roboty budowlane*" the only, yet general, document on the subject of application proceedings for receiving funds for PPP projects was drawn up by one of the OPI Intermediate Bodies – National Fund for Environmental Protection and Water Management; to some degree PPP is also mentioned in Guidelines to expenditure eligibility under the Operational Programme Infrastructure and Environment (Warszawa, 3.09.2009); part 5.6 point 1) specified that only those expenditures borne by the beneficiary or another entity indicated in the project financing agreement might be qualified as eligible; moreover, point 3) allowed other entities to incur eligible expenditures on behalf of the beneficiary under the condition of drawing a separate agreement/understanding; further-

mitted the concession model of PPPs, although for the time being this was done decidedly insufficiently to encourage beneficiaries to make efforts in preparing projects according to PPP principles.

The situation of other programmes implemented at the national level was similar. The Operational Programme Innovative Economy (OPIE) listed potential beneficiaries of specific activities, such as enterprises, non-for-profit special-purpose vehicles with the participation of scientific units, business incubators, technology parks, capital funds management companies, business environment institutions, public administration and business consortiums, and others. Similarly to OPI, the programme's provisions did not indicate PPPs as potential beneficiaries of EU funds, although the scope of OPIE enabled this type of cooperation (for example with regard to computerization). The Human Capital Operational Programme (HCOP) referred to non-investment projects; it included a number of activities aimed at improving partnership cooperation and dialogue between entities of different legal status (primarily between public administration and non-governmental organizations), excluding PPPs from its influence. On the other hand, although the Eastern Poland Development Operational Programme had at its disposal funds dedicated to infrastructure development, the programme did not contain regulations regarding PPPs. However, some European Territorial Cooperation Programmes indicated PPPs as an element supporting infrastructural projects and innovations[20], although they did not offer any specific provisions enabling the implementation of PPPs.

Due to the decentralization of the programming system, the majority of possible solutions might be found in the provisions of regional operational programmes (ROP). A detailed analysis showed that, similarly to OPI, ROP allowed for PPPs *sensu largo* (eg., in the form of companies where the local government entity is the majority shareholder; entities rendering public services ordered by local authorities and others) although they did not formulate separate regulations in this scope.

more, the document *Wytyczne w zakresie zasad dofinansowania z programów operacyjnych podmiotów realizujących obowiązek świadczenia usług publicznych w ramach zadań własnych jednostek samorządu terytorialnego w gospodarce odpadami*, Warszawa 2009, is worth noticing as it referred to entrusting private entities with waste management tasks in accordance with APPP and ACWS, although this theme arised only in the context of public aid for projects.

[20] Cf. South Baltic Cross-border Co-operation Programme 2007–2013, Operational Programme 'Central Europe' 2007–2013, the Baltic Sea Region Programme 2007–2013.

However, contrary to national programmes, many ROP identified PPPs as beneficiaries of a given priority axis or activity[21].

Analysis of ROP showed that PPP projects, strictly speaking, might be – from the formal point of view – realized in the case of a majority of ROP. What drew attention was the uneven character of PPP notions – especially the absence of a partnership definition, as well as the irregular presentation of PPPs in programmes which allowed for such a solution, and quoting the PPP act as legal basis of partnerships, although the act is no longer valid (except for the Lublin voivodeship). There were many updates (so-called programme details) published after the APPP came into force. The projects which were most willingly embraced by ROP include: city revitalization and development of degraded post-industrial and military areas, the realization of various public services (for example transport, water supply and sewage systems, waste management, tourism, sport, health care), renewable energy sources and information technology. It must be noted that many of the above mentioned programmes took advantage of the special support instrument *Jessica*, which contributed to the so-called City Development funds dedicated to projects embraced by Integrated Development Plan of City Areas (revitalization programmes), the frames of which allowed for the implementation of PPP projects. However, within the 2007–2013 programming period, the absence of detailed regulations pertaining to the implementation of the hybrid model made a large scale application of this mechanism impossible.

The practical application of solutions of this type is proof of the effectiveness of regulations allowing the joining of PPPs with EU funds. In this context it must be noted that the value of the public-private partnership market was estimated at 16 529 782 094 zloty[22] (on the basis of announced proceedings). The analysis of completed proceedings, which ended with signed PPPs or concession agreements, showed that the total value of the PPP market in Poland as of September 30th, 2013, was estimated at 2 756 093 603 zloty (sum value of all projects in the realization stage, awaiting for realization or at the conclusion stage). 48.02% of these were constituted by hybrid projects and 51.98% by traditional projects. As of

[21] It is worth noticing that public-private partnerships do not constitute an institutionalized form of the project's implementation and, in particular, they have no legal status. The only organized and separated PPP form is the special purpose vehicle of PPP. Other forms of co-operation within PPP projects are based on agreements with private investors (public-private partnership agreement, agreement on concession for construction works, public service concession agreement).

[22] On the basis of: R. Cieślak, B. Korbus, D. Zalewski, *Raport PPP. Ocena obecnego stanu i perspektyw finansowego zaangażowania sektora prywatnego i publicznego w rozwój PPP w Polsce*, Warszawa 2013, pp. 43–44.

30 September 2013, there were 7 hybrid projects from among 58 projects to be implemented on the basis of signed PPP agreements. Hybrid projects constituted 12.07% of all PPP agreements in Poland (altogether there are over 20 hybrid projects at various stages of the private partner selection procedure[23]). Special attention should be drawn to the fact that the total value of all hybrid projects constituted nearly half of the PPP market value. The main reason for this should be sought in the level of capital expenditures which accompany hybrid projects. The average value of a hybrid project was estimated at more than 250 million zloty, whereas the value of other projects was estimated at nearly 28 million zloty. With regard to all agreements, the average value was estimated at over 34 million zloty. On the basis of the above data it may be stated that hybrid projects are characterized by high investment costs and have an important effect on the size of the PPP market in Poland. Alternatively, "hybrids" constitute only a small portion (both in quantity and value) of projects funded by EU subsidies. As of 29 June 2014 there were 100,566 agreements signed with beneficiaries at the eligible expenditure value of over 401 billion zloty[24]. The comparison of these values with the number of realized hybrid projects has shown that "hybrids" constitute only 0.00007% of the overall quantity and 0,003% of the value of projects co-financed by the EU. The above data clearly shows that hybrid projects had little meaning in the 2007–2013 programming period.

Finally, it is worthwhile to indicate those sectors which take advantage of hybrid projects. The largest group consists of undertakings connected with the telecommunication sector (among others – Broadband Network in Eastern Poland – a project realized within the scope of the Eastern Poland Development Operational Programme). The largest hybrid project is co-financed through OPI and regards the Waste Management System for the city of Poznań – the investment value is estimated at over 720 million zloty. Another important project is the Revitalization of Sopot Railway Station and neighbouring grounds; this undertaking is the first project in Europe to take advantage of low interest loans offered by the JESSICA Initiative and financed from returnable European Union funds. Smaller "hybrids"

[23] 21 hybrid projects valued at 4 138 million zloty were identified within 12 operational programmes of the 2007–2013 financial perspective; for more information go to: http://www.ppp.gov.pl/Laczenie/strony/Baza_projektow_hybrydowych.aspx [last visited: 1.09.2014].

[24] The status of implementing national and regional operational programmes executed under National Strategic Reference Framework 2007–2013 (29 June 2014 r.); http://www.fundusze europejskie.gov.pl/AnalizyRaportyPodsumowania/poziom/Strony/Postepy_NSS_archiwum_16092013.aspx [last visited: 28.08.2014].

include the construction of a complex of mineral water swimming pools in Solec-Zdrój commune co-financed by the regional operational programme.

Hybrid projects under the 2014–2020 programming period

In the new EU programming period 2014–2020 PPP hybrid projects have a chance for wider application. It is worth noticing that the new financial perspective is to a large degree based on the Europe 2020 strategy, which indicates development directions based mainly on innovations. At the same time, pursuant to the principle of additionality, EU support should primarily create a leverage effect encouraging the private sector to increase its interest in investments connected to the development goals indicated by the European Union.

The new Regulation concerning the EU cohesion policy for 2014–2020[25] to a certain degree eliminates previously reported barriers regarding the implementation of PPP hybrids. Already the preamble of Regulation (59) took note that public-private partnerships may be effective thanks to the possibility of joining various public and private sector resources; the Regulation provisions therefore acknowledge the specific character of joining PPP with European structural and investment funds. The European Union also adopted a definition of PPP. Art. 2, para. 24 states that public-private partnerships (PPPs) relate to forms of cooperation between public bodies and the private sector and aim at improving the delivery of investments in infrastructure projects or other types of operations, delivering public services through risk sharing, pooling of private sector expertise or additional sources of capital. Art. 2 para. 25 defines the term 'PPP operation' as an operation which is implemented or intended to be implemented under a public-private-partnership. The cited provisions give a wide definition of PPPs and embrace various forms of cooperation between the public and private sector in the field of performing public tasks. The PPP definition adopted in the Regulation considerably exceeds the comprehension of PPP *sensu stricto*, as applied in APPP The Regula-

[25] Regulation (EU) No. 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No. 1083/2006 (OJ L 347 of 20.12.2013).

tion (Art. 62) also underlines that European funds may be used to support a PPP operation provided that such operations comply with national and EU regulations, especially with regard to public orders and state support.

The Regulation defines the beneficiary under PPP operations (Art. 63). This definition is derogative in relation to the basic beneficiary definition and grants both the public body and private partner beneficiary status. This provision permits the possibility of replacing the public body beneficiary initiating the operation with a private partner selected in compliance with the PPP procedure. In this respect Art. 63 para. 3 goes even further. The regulation allows the replacement of the beneficiary private partner by a different private partner or public body (whereupon the European Commission is empowered to issue supplementary provisions in this scope). This regulation is meaningful for assuring the correct realization of a financed project at the construction stage, as well as at the subsequent infrastructure exploitation stage. This is another exception from the general prohibition of changing the project beneficiary, which results from the specific conditions of PPP cooperation and connected risks.

On the other hand, Art. 64 of the Regulation states that the private partner may incur eligible expenditures even though the beneficiary is the public body, and introduces an escrow account to be used for payments in accordance with the PPP agreement. This solution may be an important encouragement for hybrid PPPs. Previous regulations limited the possibility of making payments to the beneficiary (and consequently – also to the contractor) after the termination of the eligibility period. The proposed solution allows the financing of the private partner during the infrastructure exploitation period. The deposition of European funds on the escrow account will ensure their correct utilization.

Other provisions of the general Regulation pertaining to hybrid projects deserve attention: for example, those which refer to the possibility of establishing a constant financing gap in income generating projects or maintaining the eligibility of the goods and services tax. The implementation of Integrated Territorial Investments, seen as complex projects supporting city development, gain much greater meaning.

Once again, only one regulation was dedicated to the possibility of hybrid projects in national legislation regarding the 2014–2020 financial perspective. Art. 34 para. 1 of the Act of 11 July 2014 on the Principles of Implementation of the Cohe-

sion Policy Programmes (APICPP)[26] states that a hybrid project is a joint realization of a project through a public-private partnership, within the meaning of Art. 2 point 24 of the general regulation, created with the purpose of realizing an infrastructural investment. The notion of such an investment is presented in Art. 34 para. 2 of APICPP: an infrastructural investment embraces the construction, reconstruction or renovation of a building or the fitting of an asset with equipment which increases its material or utilization value, connected with its maintenance or management, for which a remuneration is paid. This means that the realization of hybrid projects is limited to the implementation of investment projects; undertakings regarding only the management of already existing infrastructure lay beyond the legislature's interest. The reason for this is that running costs may not be treated as eligible expenditures financed from EU funds.

It must be noted that public-private partnerships are indicated as a possible instrument applicable in the case of certain operational programmes at the national level (OP projects: Infrastructure and Environment, Intelligent Development, Digital Poland, Knowledge Education Development)[27], as well as at the regional level[28]. However, unless the European Commission has approved the operational programmes, because of lack of descriptions of the priority axis, it is difficult to refer to the proposed solutions of joining PPPs with European funds. It seems however, that the new fund programming period 2014–2020 will allow for a greater integration of European funds with private capital in the PPP framework. Institutions managing operational programmes must play an important role in this process. It must be assumed that the implementation of the Regulation provisions will be greatly hindered, unless relevant documents (e.g. specific guidelines), detailed procedures, conditions for the implementation of hybrid projects, as well as promoting activities and support actions, are adopted.

[26] Act of 11 July 2014 on the Principles of Implementation of the Cohesion Policy Programmes, financed under the 2014–2020 financial perspective (Dziennik Ustaw of 2014, item 1146), and hereinafter referred to as: APICPP.

[27] See operational programmes approved by the European Commision at: www.fundusze europejskie.gov.pl.

[28] For example, see the Regional Operational Programme for the Mazowieckie Voivodship 2014–2020 at: www.mazowia.eu [last visited: 18.09.2014].

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