MEMORANDUM OF UNDERSTANDING

ON THE IMPLEMENTATION OF THE NORWEGIAN FINANCIAL MECHANISM

2021-2028

between

THE KINGDOM OF NORWAY,

hereinafter referred to as “Norway”

and

THE REPUBLIC OF POLAND,

hereinafter referred to as the “Beneficiary State”

together hereinafter referred to as the “Parties”,

WHEREAS the Agreement between the Kingdom of Norway and the European Union on the Norwegian Financial Mechanism 2021-2028 establishes a financial mechanism (hereinafter referred to as the "Norwegian Financial Mechanism 2021-2028") through which Norway will contribute to the reduction of economic and social disparities in the European Economic Area;

WHEREAS the Norwegian Financial Mechanism 2021-2028 aims to strengthen relations between Norway and the Beneficiary State to the mutual benefit of their peoples;

WHEREAS the enhanced co-operation between Norway and the Beneficiary State will contribute to securing a stable, peaceful and prosperous Europe, based on good governance, democratic institutions, the rule of law, respect for human rights and sustainable development;

WHEREAS the Parties agree to establish a framework for cooperation in order to ensure the effective implementation of the Norwegian Financial Mechanism 2021-2028;

HAVE AGREED on the following:

Article 1
Objectives

1. The overall objectives of the Norwegian Financial Mechanism 2021-2028 are to contribute to the reduction of economic and social disparities in the European Economic Area and to strengthen bilateral relations between Norway and the Beneficiary States through financial contributions in the thematic priorities listed in paragraph 2. Accordingly, the Parties to this Memorandum of Understanding shall select programmes for funding that aim to contribute to the achievement of these objectives.

2. The financial contributions shall be available in the following thematic priorities:

(a) European green transition;

(b) Democracy, rule of law and human rights;

(c) Social inclusion and resilience.

Article 2
Legal Framework

This Memorandum of Understanding shall be read in conjunction with the following documents which, together with this Memorandum of Understanding, constitute the legal framework of the Norwegian Financial Mechanism 2021-2028:

(a) the Agreement between the Kingdom of Norway and the European Union on the Norwegian Financial Mechanism 2021-2028 (hereinafter referred to as "the Agreement");

(b) the Regulation on the implementation of the Norwegian Financial Mechanism 2021-2028 (hereinafter referred to as the "Regulation") issued by Norway in accordance with Article 10.5 of the Agreement;

(c) the programme agreements that will be concluded for each programme; and

(d) any guidelines adopted by the Norwegian Ministry of Foreign Affairs (hereinafter referred to as "NMFA") in accordance with the Regulation.

Article 3
Financial Framework

1. In accordance with Article 2 of the Agreement, the total amount of the financial contribution is € 1463 million in annual tranches of € 209 million over the period running from 01 May 2021 to 30 April 2028, inclusive.

2. In accordance with Article 6 of the Agreement, a total of € 452,283,429 shall be made available to the Beneficiary State over the period referred to in Paragraph 1.

3. In accordance with Article 9.7 of the Agreement and Article 1.9 of the Regulation, the management costs of Norway shall be covered by the overall amount referred to above. Further provisions to this effect are set out in the Regulation. The net amount of the allocation to be made available to the Beneficiary State is € 377,260,027.

Article 4
Roles and responsibilities

1. Norway shall make funds available in support of eligible programmes proposed by the Beneficiary State and agreed on by the NMFA within the priority sectors listed in Article 3.1 of the Agreement and the programme areas listed in the Annex to the Agreement. Norway and the Beneficiary State shall cooperate on the preparation of concept notes defining the scope and planned results for each programme.

2. The Beneficiary State shall assure the full co-financing of programmes that benefit from support from the Norwegian Financial Mechanism 2021-2028 in accordance with Annex B and the programme agreements.

3.The Beneficiary State shall ensure an enabling environment for the unimpeded implementation of the Civil Society Fund in the Beneficiary State and shall refrain from taking any measures that might prevent Fund Operators from independently exercising their role.

4. The NMFA shall manage the Norwegian Financial Mechanism 2021-2028 and take decisions on the granting of financial assistance in accordance with the Regulation.

5. The NFMA shall be assisted by the Financial Mechanism Office (hereinafter referred to as the "FMO"). The FMO shall serve as a contact point for the Beneficiary State for the day-to-day operations of the Norwegian Financial Mechanism 2021-2028.

Article 5
Designation of authorities

The Beneficiary State has authorised a National Focal Point to act on its behalf. The National Focal Point shall have the overall responsibility for reaching the objectives of the Norwegian Financial Mechanism 2021-2028 as well as for the implementation of the Norwegian Financial Mechanism 2021-2028 in the Beneficiary State in accordance with the Regulation. In accordance with Article 5.2 of the Regulation, the National Focal Point, the Certifying Authority, the Audit Authority, and the Irregularities Authority are designated in Annex A.

Article 6
Multi-annual Programming Framework

1. In accordance with Article 2.5 of the Regulation, the Parties have agreed on an implementation framework consisting of the following financial and substantive parameters:

(a) a list of agreed programmes, the financial contribution from the Norwegian Financial Mechanism 2021-2028 and from the Beneficiary State;

(b) identification of programmes, their objective(s), the Programme Operators, the grant amount and amount of co-financing by programme, the bilateral ambitions as well as any specific concerns relating to the implementation of the programmes;

(c) conditions and/or specific concerns at Beneficiary State level relating to target groups, geographical areas or other issues;

(d) identification of Donor Programme Partners, as appropriate;

(e) identification of International Partner Organisations, as appropriate; and

(f) identification of pre-defined projects to be included in relevant programmes.

2. The implementation framework is outlined in Annex B.

Article 7
Fund for bilateral relations

In accordance with Article 4.6.1 of the Regulation the Beneficiary State shall set aside funds to strengthen bilateral relations between Norway and the Beneficiary State. The agreed amount is reflected in Annex B and is allocated to the funds for bilateral relations at national and programme level. The National Focal Point shall manage the use of the fund for bilateral relations at national level and shall establish a Joint Committee for the Bilateral Fund in accordance with Article 4.9.1 of the Regulation. The Programme Operators shall manage the use of the funds for bilateral relations allocated to their programmes. For donor partnership programmes, decisions on the use of the funds for bilateral relations in the programme shall be taken by consensus between the Programme Operator and the Donor Programme Partner(s).

Article 8
Country Report

In accordance with Article 2.6 of the Regulation, the National Focal Point shall submit to the NFMA an Annual Country Report on the implementation of the Norwegian Financial Mechanism 2021-2028 in the Beneficiary State. The Country Report shall be submitted to the FMC no later than 10 March each year.

Article 9
Annual meetings

In accordance with Article 2.7 of the Regulation an annual meeting shall be held between the NMFA and the National Focal Point. The annual meeting shall allow the NMFA and the National Focal Point to examine progress achieved over the previous reporting periods, discuss risks and agree on any necessary measures to be taken. The annual meeting shall provide a forum for discussion of issues of bilateral interest.

Article 10
Modification of the MoU

1. Annex A and B may be amended through an exchange of letters between the NMFA and the National Focal Point.
2. Cumulative transfers up to 10% of the total eligible expenditure of a programme may be made between programmes without a modification of the Annexes to this Memorandum of Understanding, provided that the change has been agreed by the NMFA through modifications of the relevant Programme Agreements.
3. In addition, cost savings and amounts not committed to projects may be transferred to the funds for bilateral relations without a modification of the Annexes to this Memorandum of Understanding or the approval of the NMFA, provided that the transfer has been the subject of prior consultation with

the Cooperation Committee of the concerned programme. Any such transfer of funds from a programme shall not affect the objectives or outcomes of the Programme. The National Focal Point shall notify the FMC of such transfers without delay and the NMFA shall update the concerned Programme Agreements and the Bilateral Funds Agreement, as relevant.

4. All transfers made in accordance with paragraphs 2 and 3 shall not affect any specific concerns, conditions, objectives or other priorities referred to in this Memorandum of Understanding and shall be in accordance with the provisions of the legal framework.

Article 11
Control and Access to Information

The NMFA, the Office of the Auditor General of Norway and their representatives have the right to carry out any technical or financial mission or review they consider necessary to follow the planning, implementation and monitoring of programmes and projects as well as the use of funds. The Beneficiary State shall provide all necessary assistance, information and documentation.

Article 12
Governing Principles

1. The implementation of this Memorandum of Understanding shall in all aspects be governed by the Regulation and subsequent amendments thereof.

2. The objectives of the Norwegian Financial Mechanism 2021-2028 shall be pursued in a framework of close co-operation between Norway and the Beneficiary State, respecting the common values and principles of respect for human dignity, freedom, democracy, equality, the rule of law and the respect for human rights, including the rights of persons belonging to minorities. The Parties agree to apply the highest degree of transparency, accountability and cost efficiency as well as the principles of good governance, partnership and multi-level governance, sustainable development, gender equality and non-discrimination in all implementation phases of the Norwegian Financial Mechanism 2021-2028.

3. All programmes and activities funded by the Norwegian Financial Mechanism 2021-2028 shall be consistent with respect for these values and principles and abstain from supporting operations that may fail to do so. Their implementation shall comply with the fundamental rights and obligations enshrined in relevant instruments and standards.

4. The Beneficiary State shall take proactive steps in order to ensure adherence to these values and principles at all levels involved in the implementation of the Norwegian Financial Mechanism 2021-2028.

Article 13
Entry into Force

This Memorandum of Understanding shall enter into force on the day after the date of its last signature.

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This Memorandum of Understanding is signed in four originals in the English Language.

For the Kingdom of Norway	For the Republic of Poland
Signed in Warsaw on 23/04/2025	Signed in Warsaw on 23/04/2025

.....	.....
Norway	Poland

ANNEX A

National management and control structures

1. National Focal Point

The Department of Assistance Programmes of the Ministry of Development Funds and Regional Policy shall act as the National Focal Point. The Head of the National Focal Point shall be the Director of the Department of Assistance Programmes.
The Director of the Department of Assistance Programmes reports to the Undersecretary of State responsible for the implementation of EEA and Norwegian Financial Mechanisms. The Undersecretary of State reports to the Minister of Development Funds and Regional Policy.
The roles and responsibilities of the National Focal Point are stipulated in the Regulation, in particular Article 5.3 thereof.
In addition, the National Focal Point shall:
- act as the Certifying Authority, except for programmes where it takes the role of Programme Operator;

- act as the Programme Operator for the Local Development programme.

2. Certifying Authority

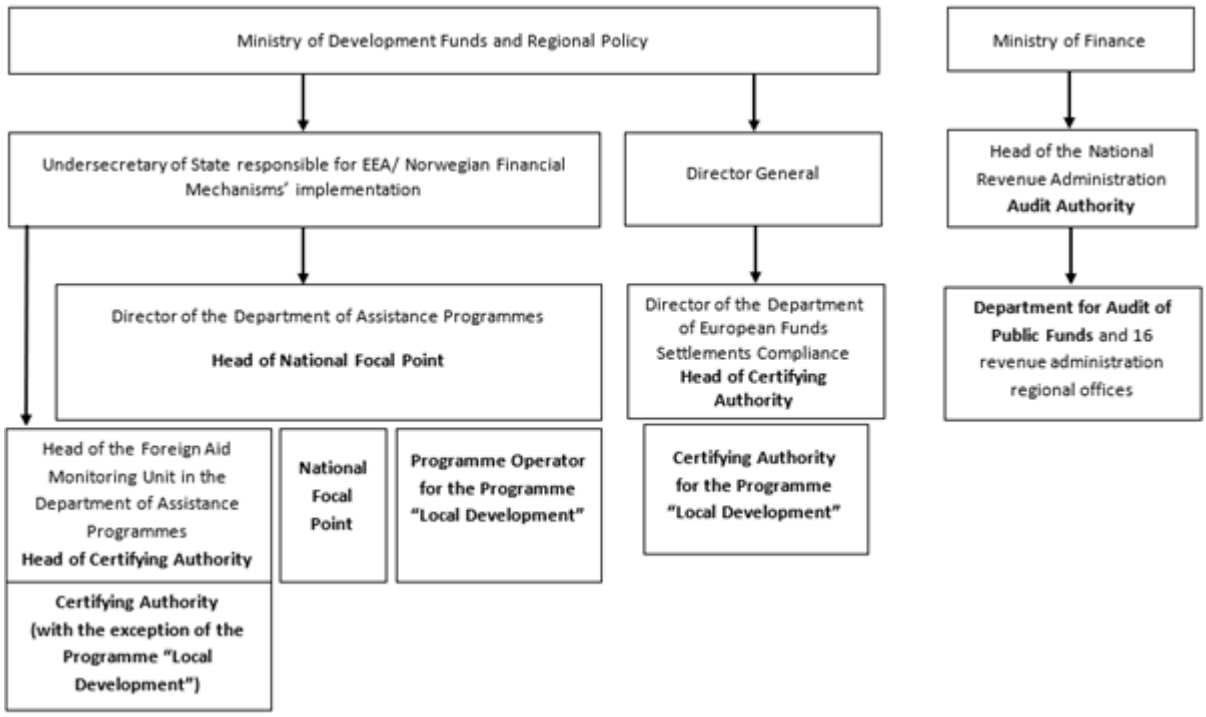
The Foreign Aid Monitoring Unit within the Department of Assistance Programmes of the Ministry of Development Funds and Regional Policy shall act as the Certifying Authority, except for programmes where the National Focal Point takes the role of Programme Operator. The Head of the Certifying Authority shall be the Head of the Foreign Aid Monitoring Unit.
The separation of tasks between the National Focal Point and the Certifying Authority is ensured by excluding the Director and Deputy Directors in the Department of Assistance Programmes from tasks related to the Certifying Authority function. For these tasks, the Head of the Foreign Aid Monitoring Unit shall operate independently from both the Deputy Directors and the Director of the Department and shall report directly to the Undersecretary of State.
When the National Focal Point takes the role of Programme Operator, the Department of European Funds Settlements Compliance of the Ministry of Development Funds and Regional Policy shall act as the Certifying Authority.
In such case, the Head of the Certifying Authority shall be the Director of the Department of European Funds Settlements Compliance. The Director of the Department of European Funds Settlements Compliance reports directly to the Director General of the Ministry of Development Funds and Regional Policy, who reports to the Minster of Development Funds and Regional Policy.
The National Focal Point shall ensure the adequate functional separation of tasks related to payments from other tasks within the National Focal Point and that the certification carried out in relation to its responsibility as the Certifying Authority shall be in full compliance with Article 5.4.1 of the Regulation.

The roles and responsibilities of the Certifying Authority are stipulated in the Regulation, in particular Article 5.4 thereof.
In addition, the Certifying Authority shall be responsible for the preparation and submission of irregularities reports. This task shall be performed by the Foreign Aid Monitoring Unit in the Department of Assistance Programmes. When the National Focal Point takes the role of Programme Operator, this task shall be performed by the Department of European Funds Settlements Compliance.

3. Audit Authority

The Head of the National Revenue Administration shall act as the Audit Authority. The Head of the National Revenue Administration shall be the Secretary of State in the Ministry of Finance. The Head of the National Revenue Administration shall perform its tasks through the Department for Audit of Public Funds and 16 Revenue Administration Regional Offices. The responsibility for the performance of these tasks remains with the Audit Authority.
The roles and responsibilities of the Audit Authority are stipulated in the Regulation, in particular Article 5.5 thereof.
The Audit Authority shall be functionally independent of the National Focal Point and the Certifying Authority.

4. Organigram



ANNEX B

Implementation framework

In accordance with Article 2.5 of the Regulation, the Parties to this Memorandum of Understanding have agreed on an implementation framework outlined in this annex.

1. Financial parameters of the implementation framework

	Poland	**Norway Grants contribution**	**National contribution**
	Programmes		
1	Local Development	€ 168,000,000	€ 29,647,059
2	Green Business and Innovation	€ 55,000,000	€ 9,705,882
3	Justice	€ 60,000,000	€ 10,588,235
4	Home Affairs	€ 70,000,000	€ 12,352,941
5	Culture	€ 10,000,000	€ 1,764,706
	Other allocations		
	Technical Assistance to the Beneficiary states (Art. 1.10)	€ 6,146,908	N/A
	Funds for bilateral relations at national level (Art. 4.7)	€ 5,713,119	N/A
	Reserve for completing projects under FM 2014-2021	N/A	N/A
	Funds for bilateral relations at programme level (Art. 4.10)	€ 2,400,000	N/A
	Net allocation to Poland	**€ 377,260,027**	**€ 64,058,824**

2. Conditions

3. Specific concerns

The amount of funds for bilateral relations allocated to each programme shall be included in the respective programme agreements.

The agreed allocations to the programmes and bilateral funds include the contribution related to the challenges experienced as a result of invasion of Ukraine. Across the EEA and Norwegian Financial Mechanisms, the contribution totals € 46,525,980. The funding shall primarily be made available to projects through the Home Affairs and Local Development programmes and the use of these funds shall be described in the concept notes for these programmes. Reporting on the use of the contribution related to the challenges experienced as a result of invasion of Ukraine shall be included in the country reports and the final programme reports.

The Norwegian Financial Mechanism shall contribute to enhanced societal resilience in Poland.

During the development of the concept note the possibility of cooperation on integration will be explored under relevant programmes.

Gender equality and digitalization will be mainstreamed and form part of all relevant programme areas.

The possibility of cooperating with International Partner Organisations (IPOs) shall be explored under relevant programmes during the development of the concept note. The Fund for capacity building and cooperation with international partner organisations and institutions shall finance the work of the IPOs.

4. Substantive parameters of the implementation framework

The programmes described below are to be implemented subject to the approval of the NMFA, in accordance with Article 6.3 of the Regulation.

A. Programme Local Development

Programme objective: More resilient, inclusive, and sustainable communities.
Programme grant: € 168,000,000
Programme co-financing: € 29,647,059

Programme Operator:	Ministry of Development Funds and Regional Policy
Donor Programme Partners(s):	Norwegian Association of Local and Regional Authorities (KS)
Programme area(s):	Local development, good governance and inclusion
Programme specific concerns:	The programme will cover aspects related to civic education. The programme shall support integrated local development with emphasis on sustainable development, smart cities and resilience.
Pre-defined projects:	A pre-defined project with the Association of Polish Cities, Institute of Urban and Regional Development and the Norwegian Association of Local and Regional Authorities shall be developed in the concept note. The possibility of pre-defining project(s) in the area of civic education at local level with the European Wergeland Centre with a grant from the programme of approximately € 10,000,000 shall be explored when developing the concept note. The possibility of pre-defining further project(s) will be explored when developing the concept note.

B. Programme Green Business and Innovation

Programme objective:	Green value creation and competitiveness.
Programme grant:	€ 55,000,000
Programme co-financing:	€ 9,705,882
Programme Operator:	Polish Agency for Enterprise Development (PARP)
Donor Programme Partners(s):	Innovation Norway (IN)
Programme area(s):	Green business and innovation
Programme specific concerns:	The promotion of female entrepreneurs shall be included in the programme.
Pre-defined projects:	The possibility of pre-defining project(s) will be explored when developing the concept note.

C. Programme Justice

Programme objective:	Increased access to an independent, accountable, and efficient justice system of high quality in line with international and European human rights standards. Improved correctional services in line with international and European human rights standards. Prevention and combatting of domestic and gender-based violence in line with international and European human rights standards.
Programme grant:	€ 60,000,000
Programme co-financing:	€ 10,588,235
Programme Operator:	Ministry of Justice
Donor Programme Partners(s):	Norwegian Ministry of Justice and Public Security (NMOJ) Directorate of Norwegian Correctional Service (KDI) Norwegian Courts Administration (DA)

International Partner Organisation(s):	Council of Europe (CoE)
Programme area(s):	Access to justice Correctional services Domestic and gender-based violence
Programme specific concerns:	Indicative allocation to programme areas is in line with the following guiding principles: approximately 45% to the programme area "Access to Justice"; approximately 40% to the programme area "Correctional Services"; approximately 15% to the programme area "Domestic and gender-based violence". The final allocations shall be agreed and set in the programme agreement. Within the programme area "Access to Justice" activities supporting an independent and resilient court system in line with European human rights standards shall be covered with a grant from the programme of at least € 10,000,000. The maximum level of funding for investment in infrastructure and equipment (hard measures) shall be set in the programme agreement.
Pre-defined projects:	The possibility of pre-defining project(s) with the Council of Europe will be explored when developing the concept note. The possibility of pre-defining further project(s) will be explored when developing the concept note.

D. Programme Home Affairs

Programme objective:	Improved disaster resilience.
Programme grant:	€ 70,000,000
Programme co-financing:	€ 12,352,941
Programme Operator:	Ministry of Interior and Administration with support from the European Projects Implementation Centre of the Ministry of Interior and Administration
Donor Programme Partners(s):	Norwegian Directorate for Civil Protection (DSB) National Police Directorate (POD)
Programme area(s):	Disaster prevention and preparedness Serious and organised crime Asylum, migration and integration
Programme specific concerns:	The allocation is to be distributed between the programme areas in the following order of increasing magnitude: "Asylum, migration and integration", "Serious and organised crime" and "Disaster prevention and preparedness". The final figures shall be agreed and set in the programme agreement. At least € 10,000,000 of the total eligible expenditure of the programme shall address information integrity. Public health resilience activities shall be explored within the programme area "Disaster prevention and preparedness" when developing the concept note.

Pre-defined projects:	The possibility of pre-defining projects will be explored when developing the concept note.

E. Programme Culture

Programme objective:	Increased participation, sustainability, and diversity in culture and cultural heritage.
Programme grant:	€ 10,000,000
Programme co-financing:	€ 1,764,706
Programme Operator:	Ministry of Culture and National Heritage
Donor Programme Partners(s):	Arts and Culture Norway (ACN) Norwegian Directorate for Cultural Heritage (RA)
Programme area(s):	Culture

Pre-defined projects:	Name of project:	Jewish Cultural Heritage
	Project-Promoter:	Museum of the History of Polish Jews (POLIN)
	Donor Project Partner:	The Norwegian Center for Holocaust and Minority Studies Oslo Jewish Museum Jewish Museum Trondheim Falstad Centre European Wergeland Centre
	Maximum-grant amount:	€ 11,764,706

The programme will be implemented in conjunction with the programme Culture implemented under the EEA Financial Mechanism 2021-2028.