



Hungary-Slovakia
Cross-border Co-operation
Programme 2007-2013

Building Partnership

European Union
European Regional Development Fund



Subsidy Contract

Project Code:
HUSK/1301/2.3.1/0020

Acronym:
KAPA

Project title:
Nagykövesd-Pácin SK-HU határátkelőhöz vezető utak felújítása /
Obnova ciest k hraničnému prechodu SR-MR Veľký Kamenec-
Pácin

European Territorial Co-operation 2007 – 2013

**Subsidy Contract
for the implementation of the project**

HUSK/1301/2.3.1/0020 - KAPA

**Nagykövesd-Pácin SK-HU határátkelőhöz vezető utak felújítása /
Obnova ciest k hraničnému prechodu SR-MR Veľký Kamenec-
Pácin**

**within the
Hungary – Slovakia Cross-border Co-operation Programme 2007-2013**

The following contract is concluded between

National Development Agency

acting as the Managing Authority of the Hungary – Slovakia Cross-border Co-operation Programme 2007-2013 (hereinafter referred to as MA)

Address: 1077 Budapest, Wesselényi u. 20-22., Hungary

Tax number: 15598323-2-41

on one hand,

and

Košický samosprávny kraj

Námestie Maratónu mieru 1, 042 66 Košice, Slovakia

Tax number: 2021624924

acting as Lead Partner (hereinafter referred to as LP)

on the other hand,

hereinafter jointly referred to as Parties

based on the following legal framework:

- 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;
- 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;
- 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;
- COMMISSION REGULATION (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to de minimis aid;
- COMMISSION DECISION 2005/842/EC of 28 November 2005 on the application of Article 86 (2) of the EC Treaty to State Aid in the form of public service compensation

granted to certain undertakings entrusted with the operation of services of general economic interest;

- COMMISSION REGULATION (EC) No 800/2008 on declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General Block Exemption Regulation);
- COUNCIL REGULATION (EC, Euratom) No 1605/2002 of 25 June 2002 and its amendments on the financial regulation applicable to the general budget of the European Communities;
- Communication from the Commission - Temporary Community framework for State aid measures to support access to finance in the current financial and economic crisis (2009/C 83/01)
- the Hungary – Slovakia Cross-border Co-operation Programme 2007-2013, approved by the European Commission on 20 December 2007, Decision No. C(2007)6488 (hereinafter also referred to as Programme).

The following regulations and guidelines have to be also respected in the framework of this contract:

- Community rules regarding Community horizontal policies such as the rules for competition and entry into the markets, the protection of the environment, the equal opportunities between men and women and public procurement;
- National rules applicable to the Lead Partner and its Project Partners (hereinafter also referred to as PPs);
- the relevant Call for Proposals (HUSK/1301) published on 3rd April 2013 on the website of the Programme;
- the HUSK Project Implementation Handbook laying down the programme specific rules for the implementation of the projects;
- the HUSK Visibility Guide for Projects laying down the programme specific rules on information and publicity measures of the projects.

Article 1
Award of subsidy

In accordance with the decision of the Monitoring Committee, dated 5th August 2013 an earmarked subsidy is awarded to the LP from the European Regional Development Fund (hereinafter referred to as ERDF) under the Hungary – Slovakia Cross-border Cooperation Programme for the implementation of the

„HUSK/1301/2.3.1/0020 - KAPA”

**Nagykövesd-Pácin SK-HU határátkelőhöz vezető utak felújítása /
Obnova ciest k hraničnému prechodu SR-MR Veľký Kamenec-
Pácin**

Maximum Community 1,042,983.50 EUR

contribution awarded:

say: one million, forty-two thousand, nine hundred and
eighty-three euros fifty cents

Total project budget: 1,227,039.42 EUR

say: one million, two hundred and twenty-seven thousand,
thirty-nine euros forty-two cents

1. The ERDF co-financing rates per partners are set in Annex III. (Sources of funding) of the Subsidy Contract. As a general rule, the ERDF co-financing rates per partners cannot exceed 85% of the eligible public expenditures.
2. The maximum amount of ERDF contribution awarded for the project cannot be exceeded.
3. Should the total eligible costs after the completion of the project be lower than the budgeted amount, the abovementioned ERDF contribution awarded under the Programme will be correspondingly reduced according to the ERDF co-financing rates per partners set in Annex III.
4. Reimbursement of the ERDF contribution is under the condition that the European Commission makes the funds available to the above-described extent.
5. If the European Commission fails to make the funds available or the Memorandum of Understanding signed by the participating Member States is no longer in force, the MA will be entitled to terminate this contract.

Article 2 **Duration of the project**

- 1. Project starting date: 1st November 2013**
- 2. Project end date: 30th June 2015**
3. The project activities have to be carried out and finalised within the project period as well as project expenditure – with the exception of preparation costs – has to be incurred within the project period as defined in Article 2.1 and 2.2 but not under any circumstances later than 30th June 2015.
4. Preparation costs can only be eligible if they were incurred and the connected activities were fulfilled on or after 1st January 2007.

Article 3 **Object of use**

1. The ERDF contribution is awarded exclusively for the implementation of the Project as it is described in the Application approved by the Monitoring Committee.
2. Project expenditure, including preparation costs, which qualifies for the ERDF contribution awarded according to Article 1.1., consists exclusively of project expenditure related to the project activities approved by the Monitoring Committee. The rules for the eligibility of expenditure are set in the HUSK Project Implementation Handbook. The relevant EC Regulations, in particular Article 56 of Regulation (EC) No 1083/2006, Articles 7 and 13 of Regulation (EC) No 1080/2006, Articles 48-53 of Regulation (EC) No 1828/2006, and national eligibility rules also have to be respected. In case of contradiction between the abovementioned rules, the stricter rule shall apply.
3. State aid rules in application of Articles 87 and 88 of the EC Treaty as defined in annex VI must be respected if applicable.

Article 4 **Reporting and Application for Reimbursement**

1. The LP can only submit Application for Reimbursement to the Joint Technical Secretariat (hereinafter referred to as JTS) accompanied by proof of progress of the project. Therefore the LP has to submit a Progress Report – with each Application for Reimbursement – consisting of the description of the activities carried out and their outputs and results during the reporting period and a financial report presenting the financial progress of the project in accordance with the approved application. Even if no expenditure was incurred in a reporting period, the progress report shall be submitted in due time to the JTS.
2. The LP has to submit the Progress Report and the Application for Reimbursement for each four-month reporting period from the project starting date indicated in Article 2.1. The LP is entitled to submit a startup Progress Report within 105 calendar days from the conclusion of the subsidy contract in case the project was approved with preparation costs to be co-financed or the starting date of the Project is before the conclusion date of this subsidy contract. In this case the first Progress Report shall cover the period between the signature of the Contract and

the end of the first four-month reporting period. The Progress Report and the Application for Reimbursement have to be submitted to the JTS within 105 calendar days from the end date of each reporting period. The reporting periods and the actual deadlines for submission are indicated in Article 4.13.

3. Additional obligatory deadlines to submit an Application for Reimbursement may be set by the MA in order to avoid decommitment of ERDF contribution at programme level.
4. The startup Progress Report and Application for Reimbursement (if any) have to cover the preparation costs of the project and the project expenditure incurred between the starting date of the project and the conclusion date of this subsidy contract. In case no startup Progress Report and Application for Reimbursement is submitted, the above mentioned costs have to be included in the first Progress Report and Application for Reimbursement covering the first reporting period as indicated in Article 4.13.
5. The final Progress Report and final Application for Reimbursement have to be submitted to the JTS within 120 calendar days after the end date of the project as indicated in Article 2.2.
6. The language of each report is English. The forms and tools of the Progress Report, Application for Reimbursement and the Declarations on validation of expenditure are defined for the HUSK programme and are obligatory to use. The LP has to complete and submit the Progress Report and the Application for Reimbursement online through the Front Office surface of the IMIS 2007-2013 (the monitoring and information system of the Programme; hereinafter referred to as the system). Access to the system is only permitted by means of an individual username and password. The Rules of Use of the system are set in Annex VII. of this contract. Further rules on reporting – including the documents to be submitted with the Progress Report – are set in the HUSK Project Implementation Handbook.
7. The Application for Reimbursement submitted by the LP shall contain only validated expenditure and shall be supported by the Declarations on validation of expenditure issued by the Control Bodies of the PPs. The LP shall ensure that the expenditure presented by the PPs participating in the project have been incurred for the purpose of implementing the project and corresponds to the activities agreed between those partners.
8. In compliance with the Article 20(1)d of the Regulation (EC) No. 1080/2006, the LP shall ensure that the expenditure of its PPs has been verified by the designated Control Body of the PP. The designated Control Bodies and the national level control requirements for each Member State are available in the HUSK Project Implementation Handbook.
9. In case the Declarations on validation of expenditure are not received from each project partner for a given reporting period, the LP shall submit the Application for Reimbursement on the basis of the Declarations on validation of expenditure available for the reporting deadline. The expenditure of the PPs submitted for validation but not validated for the given reporting period within the deadline might be requested only in the next Application for Reimbursement. In case of expenditures held back by procedures launched by programme bodies, in particular by irregularity procedures, eligible expenditures might be requested in the Application for Reimbursement after the closure of the procedure in question.

10. The LP shall submit the Application for Reimbursement in Euro, based on the Declarations on validation of expenditure in Euro issued by the designated Control Body of the PPs.
11. PPs from Member States, which have not adopted the Euro as their currency, shall convert into Euro the amounts of expenditure in the list of invoices incurred in national currency before submission for validation to the responsible Control Body of the Member State. The expenditures shall be converted into Euro using the monthly accounting exchange rate of the European Commission in force in the last month of the reporting period. The monthly exchange rates of the European Commission are available at website of the European Commission.
12. The exchange rate risk is borne by the PP/LP concerned.
13. The LP shall request the reimbursement of ERDF contribution on the basis of the following table (which includes the total project budget with governmental and own contribution):

	Reporting period	Deadline for submission of the Progress Report and Application for Reimbursement	Indicative spending forecast (EUR) (2 decimals needed)
1	01/11/2013 - 28/02/2014	13/06/2014	14,241.00
2	01/03/2014 - 30/06/2014	13/10/2014	14,516.00
3	01/07/2014 - 31/10/2014	13/02/2015	240,259.42
4	01/11/2014 - 28/02/2015	13/06/2015	953,621.00
5	01/03/2015 - 30/06/2015	28/10/2015	4,402.00
Total:			1,227,039.42

14. The spending forecasts of the project are set out in point 13. and remain unchanged for the whole project period. The LP has the possibility to deviate from the spending forecasts considering that in case of n+2/n+3 decommitment resulting from underspendings compared to the spending forecast, the MA is entitled to decommit the project by reducing the original project budget and the corresponding ERDF contribution. In case of a decision on the decommitment of the Project, the MA initiates the amendment of the present SC. The Addendum to the SC has to be signed by both Parties.
15. In case of projects with investment activities co-financed, the LP shall submit yearly follow-up reports till the end of the period laid down in article 14(1) in the format set in the HUSK Project Implementation Handbook to the JTS proving the sustenance of the project outputs. The first follow-up report shall be submitted within one year from the end date of the Project.
16. The LP has to provide immediate information to the JTS about circumstances that delay, hinder or make impossible the realization of the project, as well as about any circumstances that mean a change of the reimbursement conditions and frameworks as laid down in this contract or entitle the MA to reduce or demand repayment of the ERDF contribution wholly or in part. Immediate information shall

also be provided in case the project has not been or cannot be fully implemented by carrying out the planned activities, the planned outputs and results and by achieving at least 80% of the quantifiable outputs, or the project cannot or could not be realized in due time. In case that the project cannot be implemented according to the time schedule fixed in the Application and in annex 1 as well as according to the payment schedule stated in point 13 of this article the fact has to be reported immediately to the JTS in order to seek written approval. The request for approval does not imply the approval.

17. ERDF funds not requested according to the plan may be lost by the beneficiaries.

Article 5 **Reimbursement of ERDF contribution to the LP**

1. The reimbursement of ERDF contribution to the LP will be initiated only after the verification and acceptance of the Progress Report and its annexes, the Application for Reimbursement and the Declarations on validation of expenditure.
2. The LP may be requested for completion of the Progress Report and the Application for Reimbursement during the verification process by the JTS. After the second unsuccessful request for completion, the Application for Reimbursement and the Progress Report may be rejected. A rejected Application for Reimbursement can be resubmitted only once and for the next reporting deadline following to the reporting period concerned.
3. The reimbursement of ERDF contribution will be authorised by the Certifying Authority. In case the ERDF balance of the programme single bank account handled by the Certifying Authority does not cover the amount to be reimbursed, the reimbursement process will be suspended till the transfer of the ERDF contribution from the European Commission is credited to the programme single bank account.
4. For receiving the reimbursement of ERDF contribution and for the transfers of ERDF contribution to the PPs, the LP has to open a separate EUR bank account exclusively for the project.
5. The ERDF contribution will be reimbursed in Euro only and transferred to the following separate project bank account indicated by the LP:

IBAN account number:	SK87 8180 0000 0070 0048 6575
SWIFT Code:	SPSRSKBA
Bank name:	Štátnej pokladnici
Bank address:	Radlinského 32, 810 05 Bratislava 15

6. The LP has to notify officially the JTS in written form in case of change of the separate project bank account within 15 calendar days, or with the submission of the Application for Reimbursement at the latest.
7. In case the Lead Partner fails to properly inform the JTS on the details of its bank account opened specifically for the project all consequences, including those of financial nature shall be borne by the Lead Partner.

8. The LP is responsible for transferring the ERDF contribution to the PPs participating in the project according to the approved Application for Reimbursement, within the timeframe agreed in the Partnership Agreement and in full; no specific charge or other charge with equivalent effect shall be levied which would reduce these amounts for the PPs.
9. Bank statements proving the management of the separate project bank account have to be presented to the JTS according to the rules specified in the HUSK Project Implementation Handbook.

Article 6 Double financing

1. The expenditures shall not be double funded by any other European and/or national funds.

Article 7 Representation of PPs, liability and additional obligations of the LP

1. In order to lay down the arrangements for its relations with the PPs the LP is responsible to conclude a Partnership Agreement with the PPs.
2. The LP represents the partnership as defined in the Partnership Agreement and is the only direct contact between the project and the programme management bodies. The LP shall be responsible for ensuring the implementation of the entire project. To this end, the LP shall undertake:
 - a) to co-ordinate the start of the project as set in Article 2.1;
 - b) to co-ordinate the implementation of the project according to the time schedule stated in this contract and the Application;
 - c) to inform the JTS immediately in written form if the project budget has to be changed, if the partners, the project objectives, the activity plan, on which this contract is based have to be changed, or one of the reimbursement conditions cannot be fulfilled, or circumstances arise, which entitle the MA to reduce or demand repayment of the ERDF contribution (entirely or in part);
 - d) to comply with European Union regulations, as referred to in the preamble to this contract, and to the relevant national legislation for the whole partnership;
 - e) to collect documents and information from every PP in order to present Applications for Reimbursement and Progress Reports;
 - f) to transfer the ERDF funds correctly upon receipt to the other PPs according to Article 5.8 (In case of a claim for repayment from the MA, the LP cannot exculpate himself with the argument of the transfer of the funds);
 - g) to maintain separate accounting for the project implementation purposes in manner ensuring the identification of each financial operation within the project.
 - h) to be aware that the activities of the PP(s) and eventual sub-contractors will be considered like his own activities;

- i) The LP ensures that the controllers have verified the expenditure presented by the PPs participating in the project through collecting the validation of expenditure;
- j) The LP is liable towards the MA for ensuring that its PPs fulfill their obligations under this SC. The LP is also liable towards the MA for all irregularities, even those committed by the PPs;
- k) The LP must answer all written requests from the MA, JTS or other bodies involved in the implementation of the Programme within the deadline stipulated in the respective request
- l) The LP takes full responsibility for the damages caused to third parties from its own fault during the implementation of the project. The MA has no responsibility for the damages caused to third parties as a result of executing the SC.

Article 8 **Obligations of the Managing Authority**

1. The MA shall make available the information regarding the official closure date of the HU-SK Programme to the LP on the official website of the Programme.
2. The MA has the obligation to support the LP by providing necessary information and clarifications for the implementation of the project.
3. The MA has the obligation to reply through the JTS to any written solicitation from the LP in maximum 30 days from the date the MA receives the request.
4. The MA ensures the technical and financial monitoring of the operation of the project.
5. The MA has the obligation to inform the LP regarding the reports, conclusions and recommendations made by the European Commission, the Audit Authority, or the authorized auditing bodies of the participating EU Member States that may effect the implementation of the present SC.
6. The MA delegated all tasks related to the obligations as listed in point 1-6. to the JTS, therefore the JTS will act in the name and on behalf of MA.

Article 9 **Information and Publicity**

1. The LP undertakes to fulfil the information and publicity measures set out in Regulation (EC) no. 1828/2006, and to respect the information and publicity requirements of the programme with the aim to promote the fact that financing is provided from the European Union funds in the framework of the Hungary – Slovakia Cross-border Co-operation Programme 2007-2013 and to ensure the adequate promotion of the project.
2. The LP shall ensure that all project official communications (e.g. any notice, publication, website or project event, including conferences or seminars) specify that the project has received funding from the European Union, within the

framework of the Hungary – Slovakia Cross-border Co-operation Programme 2007-2013, by proper display of the EU logo, the HUSK programme logo and slogan and the name of the funds concerned.

3. Any notice or publication by the LP or the PPs, in whatever form and on or by whatever medium, including the Internet, must specify that it reflects the author's views and that the MA is not liable for any use that may be made of the information contained therein.
4. The MA/JTS shall be authorised to publish, in any kind of form and on or by any kind of medium, including the Internet, the following information:
 - a) the title of the project;
 - b) the name of the LP and the PPs;
 - c) the amount granted and the ERDF co-financing rate;
 - d) the purpose of the ERDF contribution (i.e. project's overall objective);
 - e) the geographical location of the project;
 - f) project results, evaluations and summaries;
 - g) other information about the project, if considered relevant.
5. Detailed description of the information and publicity measures are included in the Visibility Guide for Projects.

Article 10 Confidentiality

1. The MA and the LP undertake to preserve the confidentiality of any document, information or other material communicated to them in confidence until at least three years from the official closure of the Programme.
2. As an exception from the rules provided in the previous paragraph, the data used for publicity purposes for informing on and promoting the use of ERDF funds shall not be considered as having confidential status.
3. Releasing any information to persons involved in implementing / verifying /controlling / auditing the operations shall be performed on confidential basis and shall only cover the information that is necessary for implementing the operations.
4. The contracting party shall bear no responsibility for releasing information on the contract if:
 - a) the information was released with the written agreement of the other contracting party; or
 - b) the contracting party was legally forced to release the information.
5. Failing to observe the confidentiality obligation gives the damaged party the right to claim compensations from the damaging party.

Article 11 Conflict of interests

1. In the present SC, the conflict of interests represents any circumstances that have affected or may affect the execution of the SC by the parties in an objective and impartial manner.
2. The parties take upon themselves to take all necessary measures in order to avoid any conflict of interests and to keep each other informed, in up to 5 days from finding out, on any circumstances that have generated or may generate such a conflict. Any conflict of interests that arises during the implementation of the SC shall be immediately notified to the JTS.

Article 12

Amendments to the Subsidy Contract and other project changes

1. The LP has to request the modification of the Subsidy Contract in case of substantial changes in the project, which are the followings:
 - c) changes in the partnership composition (excluding changes related to Associated Partners);
 - d) substantial changes in the content of the project (resulting in more than 20% deviation from the quantified outputs);
 - e) activities (either introducing new or replacing the old ones);
 - f) budget reallocation between budget lines exceeding 20% of either effected budget lines within the budget of the particular project partner;
 - g) prolongation of the project duration.

Modification of the Subsidy Contract cannot affect the basic purpose of the project approved by the Joint Monitoring Committee.

Budget reallocation between PPs is not allowed.

2. Budget reallocation exceeding the 20% reallocation limit, and prolongation of the project duration can be requested only once during a reporting period, but at least 45 calendar days before the project end date as set in Article 2.1. Further detailed rules describing each case of Subsidy Contract modification are set in the HUSK Project Implementation Handbook.
3. Any request for modification of the Subsidy Contract has to be justified and submitted by the LP to the JTS in a written form, as regulated in the HUSK Project Implementation Handbook. The JTS will revise the request of modification and submit it for approval to the MA or the Joint Monitoring Committee according to the type of the modification requested. The Addendum to the Subsidy Contract has to be signed by both parties according to the approval of the MA / Joint Monitoring Committee.
4. Other changes in the project than listed in point 1 will not require subsidy contract modification, but the LP has to notify the JTS in each case in maximum 15 calendar days from the time the change occurred and the JTS has to confirm that the project change is accepted, as in case of the change of the separate bank account, which has to be notified as given in Article 5.6. of this contract. In case of budget reallocation not exceeding the 20% limit, the limit is calculated from the valid contract at the time of submitting the notification about the change.

Article 13 **Assignment, legal succession**

1. The MA is entitled at any time to assign its rights under this contract. In case of assignment the MA will inform the LP without delay.
2. The LP is allowed to assign its duties and rights under this contract only after prior written consent of the MA.
3. In case of legal succession, e.g. where the LP changes its legal form, the LP is obliged to transfer all duties under this contract to the legal successor. The LP shall notify the JTS about any change beforehand.

Article 14 **Audit rights**

1. The responsible auditing bodies of the EU, and, within their responsibility, the auditing bodies of the participating EU Member States as well as the Audit Authority, MA, JTS and Certifying Authority of the Programme are entitled to audit the proper use of funds by the LP or by the PPs or arrange for such an audit to be carried out by authorised persons.
2. The LP will produce all documents required for the audit, provide necessary information and give access to its business premises. The LP is obliged to retain for audit purposes all files, documents and data about the project for at least until 31 December 2022. The list of the documents to be retained is listed in Annex V.
3. The LP is obliged to guarantee fulfilment of the above stipulated duties in relation to all other PPs of the project.

Article 15 **Irregularities**

1. In case of irregularities identified the MA reserves the right to claim the repayment of ERDF contribution in full or in part from the Lead Partner and has the right to reduce the amount of the ERDF contribution awarded.
2. The LP is responsible for securing repayment of the ERDF contribution unduly paid to the project, even if the irregularity was committed by one of the partners.
3. If a project partner commits an irregularity, the LP – after having received the notice on repayment – is obliged to request the amount unduly paid from the Partner concerned and repay it to the MA within the deadline for the repayment set in Article 13.2. The Lead Partner shall exercise due diligence to ensure repayment.
4. If the LP does not succeed in securing the repayment from the partner(s), within 5 days from the end of the deadline given the LP has to notify the JTS and has to send a complete file containing all the documents needed for recovery as well as proof of steps taken by the LP towards the project partner(s).
5. When the amount unduly paid has not been recovered or a complete file, referred to in Point 4, has not been transferred to the JTS, due to negligence of the LP, the LP shall remain responsible for the repayment.

Article 16
Right of withdrawal and repayment, suspension of reimbursement

1. The MA is entitled to withdraw from this contract and to demand repayment of ERDF contribution in full or in part, if:
 - a) the LP has obtained the ERDF contribution through false statements or incomplete statements to bodies/appointees of the European Commission, the MA or any other authorities involved in the implementation of the Programme; or
 - b) a precondition for the approval of the project is lost, in particular the compulsory cross-border partner resigns from the project and is not replaced in line with the provisions of Article 8; or
 - c) the Partnership Agreement concluded between the LP and the PPs is no longer in force or;
 - d) the LP becomes insolvent or subject to bankruptcy proceedings;
 - e) in case of identified irregularities; or
 - f) the LP fails to fulfil a condition or an obligation resulting from this contract; in particular
 - the LP does not submit a Progress Report and Application for Reimbursement within 105 calendar days after the end of the first reporting period; or
 - the LP repeatedly fails to submit Progress Reports and Application for Reimbursements within the reporting deadlines; or
 - the LP repeatedly fails to submit follow-up reports, if applicable; or
 - the LP fails to sustain the results of the project as defined in Article 14; or
 - the project has not been or cannot be fully implemented by carrying out the planned activities, the planned outputs and results and by achieving at least 80% of the quantifiable outputs, or the project cannot or could not be realized in due time; or
 - the LP fails to provide immediate information about circumstances that delay, hinder or make impossible the realization of the project, as well as about any circumstances that mean a change of the reimbursement conditions and frameworks as laid down in this contract or entitle the MA to reduce or demand repayment of the ERDF contribution wholly or in part; or
 - the regulations of the EU and national law (including provisions concerning public procurement rules, state aid rules, publicity, rules on environmental protection, and rules on equal opportunities) have been infringed; or
 - the LP has impeded or prevented the auditing of the project as referred to in Article 11.; or
 - the ERDF contribution awarded has been partially or entirely misapplied for purposes other than those agreed upon; or

- it has been impossible to verify that the final Progress Report is correct and thus the eligibility of the project by funding from the Programme.

2. If the MA sends a request for repayment on the amount of ERDF contribution paid unduly and the corresponding interest chargeable, the LP is obliged to secure repayments from the PPs concerned and repay the amount specified by the MA before the due date. The repayment by the LP is due within two months following the receipt date of the request for repayment. The rate of such interest shall be one-and-a-half percentage points above the rate applied by the European Central Bank in its main refinancing operations on the date of the request for repayment.
3. The MA has the right to recover the amounts specified in the request for repayment by deducting them from the Application for Reimbursement submitted by the LP.
4. In case of any delay in the repayment, the amount to be recovered shall be subject to interest on late payment, starting on the due date and ending on the actual date of repayment. The rate of interest on late payment shall be one-and-a-half percentage points above the rate applied by the European Central Bank in its main refinancing operations on the due date.
5. If the MA exercises its right of withdrawal, offsetting by the LP is excluded unless its claim is undisputed or recognised by declaratory judgement.
6. The LP is entitled to exercise the right of withdrawal if implementation of the project becomes impossible caused by circumstances independent from the LP. In this case, the LP shall repay the whole amount of ERDF contribution reimbursed with the interest chargeable within two months from the date of notifying the MA on the withdrawal from the contract. The rate of interest shall be the rate applied by the European Central Bank in its main refinancing operations on the date of notifying the MA on the withdrawal from the contract.
7. In case of delays in submitting the Progress Report and Application for Reimbursement or request for modification, or in case multiple completions of the Progress Report and/or Application for Reimbursement are required attributable to the LP and/or any of the PPs, the MA is entitled to apply a proportional reduction to costs related to project management up to 10%.
8. The MA may decide to suspend the reimbursement of the ERDF contribution if the provisions laid down in the Memorandum of Understanding are not respected by the Member States concerned. The LP shall be informed on the suspension.

Article 17
Ownership/use of results, revenues generated

1. In accordance with the Article 57(1) of Regulation (EC) No 1083/2006, the project retains the ERDF contribution only if that project does not, within five years from the end date the project, undergo a substantial modification:
 - a) affecting its nature or its implementation conditions or giving to a firm or a public body an undue advantage; and
 - b) resulting either from a change in the nature of ownership of an item of infrastructure or the cessation of a productive activity.

The LP is obliged to notify the JTS of any such changes described beforehand.

2. Ownership, title and industrial and intellectual property rights in the outputs of the project and the reports and other documents relating to it shall vest in the LP and PPs. Leasing, handing over/selling and transferring the rights of use of the outputs of the project is only possible with the prior written consent of the MA and only in case if all the rights and obligations following from this contract and connected to the subject of matter will be transferred to the new party.
3. The use of the results of the projects will be agreed by the LP and the JTS in order to guarantee a widespread publicity of such results and to make them available to the public.
4. The LP and the JTS shall find individual arrangements in those cases where intellectual property rights (such as for data acquired for the project, which do not belong to public domain) already exist.
5. Should the project be identified as revenue-generating in accordance with the definition provided in Article 55(1) of Regulation (EC) No 1083/2006, the MA is entitled to deduct from the Application for Reimbursement the estimated net revenue that may be generated by the project. In order to define the amount to be deducted, the MA shall take into account the criteria listed in Article 55(2) and (3) of the aforementioned Regulation.
6. Where, at the latest three years after the closure of the programme, it is established that a project has generated revenue that has not been taken into account, such revenue should – in line with Art 55 (4) of the aforementioned regulation – be refunded by the LP to the general budget of the European Union in proportion to the contribution from the funds.

Article 18 **Supplementary provisions**

Both parties agree that

- a) the project is laid down completely and comprehensively in this contract (including annexes);
- b) annexes to this contract (Annex I – VI) are binding and form an integral part of this document;
- c) all eventual previous oral or written agreements concerning the subject of this contract will be replaced by this contract;
- d) eventual costs, fees or taxes stemming from the establishment and / or the implementation of this contract have to be borne by the LP.

Article 19 **Concluding provisions**

- 1. If any provision in this contract should be wholly or partly ineffective, the remaining provisions remain binding for the parties. The parties to the contract undertake to replace it by an effective one which comes as close as possible to the purpose of the ineffective provision.
- 2. Amendments and supplements to this contract must be in written form.
- 3. All correspondence with the MA / JTS under this contract must be in English language and has to be sent to the following address:

HUSK Joint Technical Secretariat
Gellerthegy u. 30-32
1016 Budapest, Hungary
- 4. This agreement is concluded in English. In case of translation of this agreement and its annexes into other language, the English version shall prevail.
- 5. This contract is governed by Hungarian law and in all matters not regulated in this contract are subject to the legal understanding laid down in the Hungarian Civil Act No. IV. of 1959. In case of differences that are not ruled by this agreement, the Parties agree to find an amicable and mutually acceptable solution. If the Parties fail to do so, all disputes arising in connection with this agreement shall be settled by the Central District Court of Buda or the Court of Justice of Székesfehérvár depending on value limit.
- 6. The Subsidy Contract is signed in three original copies, of which one remains at the LP and two original copies have to be returned to the JTS.
- 7. The contract enters into force on the date of signature by the last of both parties.
- 8. The contract shall remain in force until the LP has discharged in full its obligations arising from the subsidy contract towards the MA, i.e. as long as any duties linked

to the ERDF subsidy might be claimed, i.e. at least 3 years after the closure of the programme, in any case however until December 31, 2022.

Place and date:

Place and date:

Košický samosprávny kraj
represented by

Managing Authority
represented by

.....
JUDr. Zdenko Trebuľa
chairman

.....
Simó Balázs
Head of MA

ANNEXES to the Subsidy Contract

- I. Description of project activities (abstract from Application Form – copy from the AF, namely sheet of “Projekt tevékenységek, azok ütemezése / Časový harmonogram aktivít projektu” and “Fenntartható fejlődés intézkedései / Opatrenia trvaloudržateľného rozvoja” and “Esélyegyenlőségi intézkedések feltételrendszer / Opatrenia rovnosti príležitostí” and “mutatók és tájékoztatás / indikátory a komunikácia” chapter including sheets “kimenet mutatók / indikátory vystupov”, “eredmény mutatók / indikátory výledkov” and “tájékoztatási követelmények / zvolené sposoby komunikácie”)
- II. Partnership Agreement
- III. Sources of funding (maximum ERDF contribution, ERDF co-financing rate per Partners)
- IV. Project Budget (per Partners, per budget Lines)
- V. List of documents to be retained
- VI. Applicable project specific state aid rules (if the project is subject to any state aid categories)
- VII. Rules of use of the front office surface of IMIS 2007-2013

Annex I
Description of project activities – HUSK/1301/2.3.1/0020

Projekt tevékenységek ütemezése / Časový harmonogram aktivít projektu							
Jelölje x-szel a megfelelő cellában, mely harmadévben valósítja meg az adott tevékenységet./ Označte krížikom, v ktorom období bude aktivita realizovaná.							
Projekt tevékenységek / Aktivity projektu	felelős partner(ek) / zodpovedný(i) partner(i)	1.harmadév (4hó) / mesiace 1-4	2.harmadév (4hó) / mesiace 5-8	3.harmadév (4hó) / mesiace 9-12	4.harmadév (4hó) / mesiace 13-16	5.harmadév (4hó) / mesiace 17-20	6.harmadév (4hó) / mesiace 21-24
act01 - Projekt előkészítési fázis / Prípravná fáza projektu	LP - KSK, CBP - Magyar Közút Nonprofit Zrt., PP - Pácin	X	X				
act02 - Nagykövesd - országhatárhoz vezető út felújítása / Rekonštrukcia spojovacej cesty Veľký Kamenec - štátna hranica	LP - KSK		X	X	X		
act03 - Pácin - országhatárhoz vezető út / Spojovacia cesta Pácin - štátna hranica	CBP - Magyar Közút Nonprofit Zrt.		X	X	X		
act04 - Pácin - Árpád, Esze Tamás és Ságvári utcák felújítása / Rekonštrukcia vozovky na uliciach Árpád, Esze Tamás a Ságvár v Pácine	PP - Pácin		X	X	X		
act05 - Projektmenedzsment / Manažment projektu	LP - KSK, CBP - Magyar Közút Nonprofit Zrt., PP - Pácin	X	X	X	X	X	
act06 - Projekt kommunikáció / Publicita projektu	LP - KSK, CBP - Magyar Közút Nonprofit Zrt., PP - Pácin	X	X	X	X	X	

Kimenet mutatók / Indikátory výstupov

Mutató / Ukazovateľ	Egység / Merná jednotka	Alapérték / Východisková hodnota	Célérték / Plánovaná hodnota
01. Jointly developed products	pc	0.00	0.00
02. Joint events (conference, workshop, seminar, study tour, exchange programme, etc...)	pc	0.00	2.00
03. Number of newly established energy production equipments, facilities	pc	0.00	0.00
04. Built, reconstructed roads	km	0.00	5.70
05. Number of settlements with developed broadband access to the internet	pc	0.00	0.00
06. Used communication tools (medias, internet, events,...)	pc	0.00	0.00
07. Surface of new, developed institutions (business, RTD, tourism,...)	m ²	0.00	0.00
08. Number of new, developed institutions (business, RTD, tourism,...)	pc	0.00	0.00
09. Number of new, developed services (business, RTD, tourism,...)	pc	0.00	0.00
10. Number of new, developed management structures	pc	0.00	0.00
11. Number of created cross-border clusters and networks	pc	0.00	0.00
12. Number of joint developed documents	pc	0.00	0.00
13. Number of new, developed propagation materials according to type	pc	0.00	0.00
14. Number of new, developed, approved curricula	pc	0.00	0.00

15. Number of new, developed joint monitoring system	pc	0.00	0.00
16. Surface of renewed or developed protected areas	m2	0.00	0.00
17. Quantity of processed waste	t	0.00	0.00
18. Length of bicycle paths	km	0.00	0.00
19. Number of improved, established public transport equipments	pc	0.00	0.00
20. Number of new services in public transport	pc	0.00	0.00
21. Number of new, reconstructed bridges	pc	0.00	1.00
22. Number of newly established web access points	pc	0.00	0.00
23. Number of new webpages	pc	0.00	0.00
24. Number of cross-border thematic articles, media appearances	pc	0.00	0.00

Eredmény mutatók / Indikátory výledkov

Mutató / Ukazovateľ	Egység / Merná jednotka	Alapérték / Východisková hodnota	Célérték / Plánovaná hodnota
01. Number of businesses involved in cross-border co-operation projects	pc	0.00	0.00
02. Number of businesses using the services of the new or developed RTD facilities	pc	0.00	0.00
03. Increase in the number of visitors at the developed tourist attractions (%)	%	0.00	0.00
04. Number of participating institutions in joint activities	pc	0.00	3.00
05. Number of institutions participating on joint events, structures	pc	0.00	0.00
06. Number of people participating in joint education and training activities or using jointly developed facilities	person	0.00	0.00
07. Number of women participating in joint education and training activities or using jointly developed facilities	person	0.00	0.00
08. Number of men participating in joint education and training activities or using jointly developed facilities	person	0.00	0.00
09. Number of people participating in joint events - women(joint organizing activity; joint participation)	person	0.00	0.00
10. Number of people participating in joint events - man(joint organizing activity; joint participation)	person	0.00	0.00
11. Number of the inhabitants involved in selective waste collection	person	0.00	0.00
12. Number of people benefiting from renewable energies	person	0.00	0.00
13. Number of created, developed cooperations, networks	pc	0.00	0.00
14. Number of people using improved infrastructure (roads, bicycle paths, bridges)	person	0.00	10,000.00

15. Number of users connected to the developed networks	person	0.00	0.00
16. Number of new working places	pc	0.00	0.00
17. Number of sustained working places (in 1 year disappeared)	pc	0.00	0.00
18. Number of institutions with new/saved working places	pc	0.00	0.00
19. Number of established institutions in new, developed buildings (business, RTD, tourism....)	pc	0.00	0.00
20. Number of visitors in new, developed attractions, buildings (business, RTD, tourism....)	person	0.00	0.00
21. Number of institutions using services of new, developed buildings (business, RTD, tourism....) Number of visitors in new, developed attractions, buildings (business, RTD, tourism....)	pc	0.00	0.00
22. Number of people directly benefiting from project (researchers, students, teachers,....)	person	0.00	0.00
23. Number of people indirectly benefiting from project (researchers, students, teachers,....)	person	0.00	0.00
24. Number of institutions involved in partnership	pc	0.00	3.00
25. Number of affected institutions, municipalities by development documents	pc	0.00	0.00
26. Number of affected institutions, municipalities by developments	pc	0.00	2.00
27. Number of new services, products, procedures	pc	0.00	0.00
28. Quantity of produced renewable-energy	KW	0.00	0.00
29. Traveling time saving by investment	hour	0.00	0.00
30. Number of people using new infrastructure	prs/year	0.00	0.00

Annex III
Sources of funding

Project Partner	Maximum ERDF contribution EUR	ERDF co-financing rate %	Maximum amount of national state budget contribution EUR*	National state budget contribution co-financing rate %*	Total eligible Budget EUR (including own contribution)
LP - KSK: Košický samosprávny kraj	830,746.65	85.00	97,734.90	10.00	977,349.00
CBP - Magyar Közút Nonprofit Zrt.: Magyar Közút Nonprofit Zártkörűen Működő Részvénnytársaság	84,422.85	85.00	9,932.09	10.00	99,321.00
PP - Pácin: Pácin Község Önkormányzata	127,814.00	85.00	15,036.94	10.00	150,369.42
Total	1,042,983.50		122,703.93		1,227,039.42

*Only for information purposes, based on the Programme specific rules. Neither the Managing Authority nor the Lead Partner is responsible for providing for national state budget contribution in the frame of the present subsidy contract.

Annex IV

Project budget per partners

3.1. Transport	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
3.2. Per diem	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
3.3. Accommodation	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
4. External services	37,100.00 EUR	5,633.00 EUR	10,060.00 EUR	0.00 EUR	52,793.00 EUR						
4.1. Preparation of studies, statistics, databases and researches	9,000.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	9,000.00 EUR
4.2. Conferences, seminars - fees of lecturers / performers / trainers / experts	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
4.3. Conferences, seminars, trainings (participants)	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
4.4. Project events/ meetings (for project team members and partners)	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
4.5. Services related to project management	12,240.00 EUR	0.00 EUR	3,060.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	15,300.00 EUR
4.6. Costs related to the implementation of public procurement procedures	5,000.00 EUR	3,588.00 EUR	4,000.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	12,588.00 EUR
4.7. Costs of supervisor of engineering	5,000.00 EUR	0.00 EUR	3,000.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	8,000.00 EUR
4.8. Auditing costs	0.00 EUR	535.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	535.00 EUR
4.9. Costs related to publicity, promotion and communication	5,860.00 EUR	450.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	6,310.00 EUR
4.10. Translation and interpreting	0.00 EUR	530.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	530.00 EUR
4.11. Translation of progress reports into EN language	0.00 EUR	530.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	530.00 EUR
4.12. Other	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
5. Equipment costs	0.00 EUR	1,228.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	1,228.00 EUR
5.1. Purchase of new equipment	0.00 EUR	1,228.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	1,228.00 EUR
5.2. Rental/leasing of equipment	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR

6. Investment costs	940,249.00 EUR	88,741.00 EUR	138,959.42 EUR	0.00 EUR	1,167,949.42 EUR					
6.1. Aquisition of land without superstructures	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
6.2. Aquisition of land with superstructures	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
6.3. Construction works	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
6.4. Reconstruction/extension/modernization	940,249.00 EUR	88,741.00 EUR	138,959.42 EUR	0.00 EUR	1,167,949.42 EUR					
7. Administrative costs	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
7.1. Legal costs	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
7.2. Costs of project bank account	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
7.3. Real costs	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
7.4. Office rental	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
7.5. Overheads	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
Összes / Celkom (EUR)	977,349.00 EUR	99,321.00 EUR	150,369.42 EUR	0.00 EUR	1,227,039.42 EUR					

Költségvetési / Rozpočet	LP - KSK	CBP - Magyar Közút Nonprofit Zrt.	PP - Pácin								Összes / Celkom
1. A projektben vállalt önerő összege / Vlastné zdroje	48,867.45 EUR	4,966.06 EUR	7,518.48 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	61,351.99 EUR
a) ebből közforrás / z toho verejné zdroje	48,867.45 EUR	4,966.06 EUR	7,518.48 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	61,351.99 EUR
b) ebből magánforrás / z toho súkromné zdroje	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR
% A projektben vállalt önerő összege / Vlastné zdroje	5.00%	5.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.00%
2. ERFA forrás / Zdroje ERDF	830,746.65 EUR	84,422.85 EUR	127,814.00 EUR	0.00 EUR	1,042,983.50 EUR						
3. Kormányzati társfin. / Štátnej rozpočet	97,734.90 EUR	9,932.09 EUR	15,036.94 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	0.00 EUR	122,703.93 EUR
ERDF + nemzeti társfinanszírozás / ERDF a národné spolufinancovanie	977,349.00 EUR	99,321.00 EUR	150,369.42 EUR	0.00 EUR	1,227,039.42 EUR						

Költségvetés harmadéves költségeinek előrejelzése (EUR-ban, ÁFA-val) / Odhad čerpania rozpočtu (v EUR, s DPH)

HUSK/1301/2.3.1/0020	A projekt címe / Názov projektu: Nagykővesd-Pácin SK-HU határátkelőhöz vezető utak felújítása / Obnova ciest k hraničnému prechodu SR-MR Veľký Kamenec-Pácin						
Költségvetési kategória / Rozpočtová položka	1.-4. hó / mesiace 1.-4.	5.-8. hó / mesiace 5.-8.	9.-12. hó / mesiace 9.-12.	13.-16. hó / mesiace 13.-16.	17.-20. hó / mesiace 17.-20.	21.-24. hó / mesiace 21.-24.	Költségek / Náklady
TOTAL BUDGET	Költség (ÁFA-val) / Náklady (s DPH)	Költség (ÁFA-val) / Náklady (s DPH)	Költség (ÁFA-val) / Náklady (s DPH)	Költség (ÁFA-val) / Náklady (s DPH)	Költség (ÁFA-val) / Náklady (s DPH)	Költség (ÁFA-val) / Náklady (s DPH)	Total
LP - KSK	11,448.00	9,401.00	4,401.00	947,697.00	4,402.00	0.00	977,349.00
CBP - Magyar Közút Nonprofit Zrt.	1,353.00	125.00	92,909.00	4,934.00	0.00	0.00	99,321.00
PP - Pácin	1,440.00	4,990.00	142,949.42	990.00	0.00	0.00	150,369.42
Total	14,241.00	14,516.00	240,259.42	953,621.00	4,402.00	0.00	1,227,039.42

Annex V
List of documents to be retained

No.	Document
1.	Submitted Application
2.	Notification letter from the MA awarding subsidy
3.	Partnership Agreement (and its amendments)
4.	Subsidy Contract
5.	Amendments of the subsidy contract
6.	Progress Reports
7.	Application for Reimbursements
8.	Partner Reports
9.	Declarations on validation of expenditure
10.	Each invoice and accounting document of probative value related to project expenditure (originals to be retained at the premises of the project partner concerned)
11.	All supporting documents related to project expenditure (e.g. payslips, bank statements, public procurement documents, etc.) to be retained at the premises of the project partner concerned
12.	All project deliverables (all materials produced during the project period)
13.	If relevant, documentation related to on the spot checks of the Controllers (to be retained at the premises of the project partner concerned)
14.	If relevant, documentation of monitoring visits of the JTS/MA
15.	If relevant, audit reports
16.	If relevant, LP/PP's contract on state or other public co-financing and the related documents

Annex VI
Applicable project specific state aid rules

Not relevant for the project **HUSK/1301/2.3.1/0020**

Annex VII

Rules of Use of the Front Office surface of IMIS 2007-2013

This regulation lays down the requirements of secure application of the IMIS 2007-2013 system (hereinafter referred to as the system).

General rules

- a) The Lead Partner (hereinafter referred to as the User) is obliged to learn the rules of the proper use of the system and to apply the system according to the User Manual.
- b) The User is only allowed to complete tasks in line with his/her role within the system.
- c) The User is obliged to cooperate with the designated contact person in case any examination related to system events becomes necessary.
- d) The User is responsible for the accuracy of the data entered into the system.

Security rules

- e) It is prohibited to use any programmes, applications or devices that may affect the operation of the system.
- f) The User is responsible for the secure use of the system.
- g) In order to guarantee the safe operation of the system the User is obliged to use a client computer that is sufficiently protected: equipped with central or local firewall, regularly updated antivirus system and well-protected user accounts for the workstation.
- h) The User is obliged to use a complex password that is kept confidential. The User has to select a password with a length of at least 8 characters, containing lower case letters, capital letters and digits as well. The password shall be changed regularly.
- i) In case of any activity that endangers the safe operation of the system the access of the affected User will be suspended and IT security examination will be started.

Rules for suspicion of misuse

- j) In case of unauthorized usage the owner of the user name has to take the responsibility.
- k) In case of reasonable suspicion of unauthorized usage all the tasks accomplished by the User in the system can be examined during the security examination without preliminary notification.
- l) In case of a suspicion that the password could be learned by another unauthorized person the User has to change it immediately and he/she has to inform the designated contact person about this event.
- m) If the client computer used for accessing the system is infected by a virus the User is not allowed to log into the system until the infection is eliminated. The designated contact person shall be informed of the virus infection immediately in order to eliminate the virus affection of files uploaded.
- n) It is prohibited to provide information on any system error or vulnerability to third persons; these issues shall be reported immediately to the contact person.