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dla Rozwoju Społecznego



Rzeczpospolita  
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## BENEFICIARY HANDBOOK

## PROGRAMMES FOR INSTITUTIONS

NATIONAL AGENCY FOR

ACADEMIC EXCHANGE

Version 2025.2





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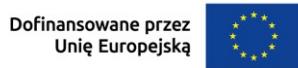
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## 1. GENERAL RULES

### 1.1. BASIC TERMS

The terms used in this Manual have the same meaning as those assigned to them in the Agreement with the Beneficiary and, subsequently, in the Recruitment Regulations, constituting Appendix 1 to the Announcement. In addition, the terms listed below have the following meanings:

- 1) Manual – this document setting out the rules for the implementation of the Project under the Agency's institutional programmes
- 2) Financial resources – the resources referred to in Article 18(2)(2) of the Act on the National Agency for Education;
- 3) Work – a work within the meaning of the Act of 4 February 1994 on copyright and related rights (i.e. Journal of Laws of 2022, item 2509);
- 4) CC – Act of 23 April 1964 Civil Code (i.e. Journal of Laws of 2023, item 1610, as amended);
- 5) NAEA – Act of 7 July 2017 on the National Agency for Academic Exchange (i.e. Journal of Laws of 2023, item 843);
- 6) PIT Act – Act of 26 July 1991 on personal income tax (i.e. Journal of Laws of 2022, item 2647, as amended);
- 7) u.p.s.w.n. – Act of 20 July 2018 – Law on Higher Education and Science (i.e. Journal of Laws of 2023, item 742, as amended)
- 8) u.p.z.p. – Act of 11 September 2019 – Public Procurement Law (i.e. Journal of Laws of 2023, item 1605, as amended);
- 9) u.n.z.a.a. – Act of 14 July 1983 on National Archival Resources and Archives (i.e. Journal of Laws 1983 No. 38 item 173, as amended);
- 10) GDPR – Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (i.e. OJ EU L 2016.119.1);
- 11) Implementation Act – Act of 28 April 2022 on the principles of implementing tasks financed from European funds in the 2021–2027 financial perspective (i.e. Journal of Laws 2022, item 1079).



## 1.2. RULES FOR THE USE OF THE MANUAL

1.2.1. The manual sets out general and specific rules for the planning and implementation of Institutional Projects, including:

- 1) the rules for the implementation and documentation of substantive activities in NAWA programmes;
- 2) rules for incurring and documenting expenses related to substantive activities in Institutional Projects;
- 3) rules for reporting and reporting on progress in the implementation of Institutional Projects (substantive activities and related expenditure);
- 4) control rules correctness implementation of financing agreements and Projects ;
- 5) rules for dealing with irregularities in the implementation of financing agreements and Projects of the Institution;
- 6) rules for amending financing agreements, including those for the Institution's Projects ;
- 7) rules for measuring and evaluating the impact of NAWA programmes (evaluation of NAWA programmes);
- 8) rules for identifying sources of funding for Institutional Projects and the obligations of the Institution when promoting project activities;
- 9) rules for processing personal data in projects.

1.2.2. Detailed rules and obligations of the Institution during the implementation of financial agreements and Projects depend on the source of funding for the NAWA Programme and are described in the Manual or in the appendices to the Manual.

1.2.3. Information on the source of funding for the Programme is provided in the Announcement.



## 2. RULES OF COMMUNICATION BETWEEN THE BENEFICIARY AND THE AGENCY

### 2.1. COMMUNICATION BETWEEN THE BENEFICIARY AND THE AGENCY

#### 2.1.1. The Agency stipulates that persons working at the Agency:

- 1) shall not correspond on the Project with persons other than those indicated in the Beneficiary's Application, including using correspondence details other than those indicated therein;
- 2) shall not consult on substantive matters relating to the implementation of the Project (e.g. training programmes, conferences, etc.);
- 3) do not consult draft versions of documents (Report for a given period, Change Card of Changes, etc.);
- 4) provide interpretations on accounting, tax, legal or public procurement and social security matters, as the Agency is not the competent authority in such matters.





### 3. GENERAL RULES FOR PROJECT IMPLEMENTATION

#### 3.1. GENERAL REQUIREMENTS FOR THE IMPLEMENTATION OF PROJECTS UNDER PROGRAMMES FOR INSTITUTIONS

3.1.1. The beneficiary shall implement the activities planned in the Application, taking into account the requirements specified in the Agreement, the Rules for the call for proposals, the Manual and the Announcement.

#### 3.2. RULES FOR MEASURING THE PROJECT OBJECTIVE

- 3.2.1. The objectives of a given NAWA Programme are defined in the Call for Proposals.
- 3.2.2. The Beneficiary's Project Objective must be derived from the Programme objectives defined in the Call for Proposals and have a positive impact on their implementation. The Beneficiary's Project Objective is measured using the objective implementation indicators specified in the Beneficiary's Application.
- 3.2.3. The target achievement indicators specified in the Beneficiary's Application are either mandatory indicators indicated in the Call for Applications (only if the programme provides for mandatory indicators) or indicators specified by the Beneficiary<sup>1</sup>.
- 3.2.4. During the implementation of the Project, the Beneficiary is obliged to monitor and measure the implementation of the indicators specified in the Application (in order to be able to assess the extent to which the objective has been achieved at the end of the Project). Failure by the Beneficiary to achieve the indicators planned in the Application will result in a proportional reduction of eligible expenditure related to the indicator in question and a request for reimbursement.
- 3.2.5. The Beneficiary is obliged to report on the progress of the Project objective and the level of achievement of the indicators.
- 3.2.6. In the case of projects financed from the ERDF, the Beneficiary will be required to meet the mandatory indicators listed in the Call for Proposals.

### 4. RULES FOR IMPLEMENTING PROJECT ACTIVITIES

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<sup>1</sup> The catalogue of mandatory indicators for projects financed from the ERDF is listed in the annex to the Manual entitled Rules for recruitment, reporting and data collection of participants in projects financed from the ERDF. The catalogue is an open collection, which means that in the Call for Proposals, the Agency may indicate in the list of mandatory indicators those that are not listed in the above-mentioned annex.



#### 4.1. GENERAL RULES

##### 4.1.1. Programmes aimed at institutions serve to internationalise Polish institutions

higher education and science by financing the following types of activities:

- 1) implementation of short-term academic exchanges;
- 2) creation of international programmes (short and long forms of education);
- 3) implementation of international educational programmes (short and long forms of education);
- 4) development of international strategic partnerships, including within the framework of European University alliances;
- 5) building the potential of institutions (technical, organisational and human resources) to accept and serve people from abroad and Poles going abroad;
- 6) promoting the educational and scientific offer of institutions on the ;
- 7) supporting the internationalisation of doctoral schools;
- 8) promoting the Polish language and culture abroad;
- 9) improving research activities by attracting researchers from abroad with outstanding scientific achievements;
- 10) improving research activities by supporting scientific research abroad or in cooperation with scientists from abroad.

##### 4.1.2. The rest of the Handbook describes in detail the definitions of activities and how they are implemented, what each activity involves, what the expected outcome of the activities is, and how their implementation should be documented.

#### 4.2. DETAILED DESCRIPTION OF ACTIVITIES

##### 4.2.1. The rules and guidelines set out in this chapter apply unless the Call for Applications states otherwise. The provisions of the Call for Applications take precedence over the provisions of this Handbook.

#### 4.2.2. Implementation of short-term academic exchanges

No.	Parameter	Description
1	Description	<ol style="list-style-type: none"><li>1. The measure supports the organisation of short-term academic exchanges (mobility) in institutions.</li><li>2. Participants in short-term exchanges are, as a rule: academic, teaching, administrative and research staff, students students, doctoral students. The announcement may narrow or broaden the group of people participating in the exchange.</li><li>3. Short-term exchanges can be carried out in a traditional form (outbound and inbound) or in a remote (virtual mobility) or partially remote (hybrid).</li><li>4. Short-term exchanges are aimed at helping participants acquire new skills. Verification of the acquisition of skills (learning outcomes) is carried out in the manner specified in the Announcement or (if the Announcement does not specify the method of verification) in the manner adopted by the Applicant.</li><li>5. During a short-term academic exchange, participants may take part in one or more forms that improve their competences (leading to the acquisition of competences) – this depends on the duration of the exchange.</li><li>6. Unless otherwise specified in the Announcement, a short-term academic exchange lasts, as a rule, from 5 to 30 days (including travel time). The round trip included in the mobility may not exceed 2 days (total travel time).</li><li>7. Forms of competence development that can be implemented during a short-term exchange include in particular:<ol style="list-style-type: none"><li>1) active participation in a conference abroad;</li><li>2) acquisition of materials for a doctoral thesis or scientific article;</li><li>3) participation in summer schools and winter schools;</li><li>4) taking measurements using unique equipment, testing research equipment, unique artistic instruments;</li></ol></li></ol>



No.	Parameter	Description
		<p>5) participation in courses, including intensive courses included in the education process, workshops, professional or industrial internships, study visits, including those carried out at enterprises;</p> <p>6) conducting archival or library searches;</p> <p>7) conducting teaching activities;</p> <p>8) participation in the preparation of an international grant application.</p> <p>8. Participants in short-term exchanges carried out in the outgoing-incoming (traditional) formula are entitled to the following benefits for the duration of their mobility: a scholarship, a lump sum for travel expenses, a lump sum for living and accommodation expenses, reimbursement of fees related to the participation of participants in the above-mentioned activities (e.g. conference participation fee, training costs - <u>with the exception of forms of education organised by the Beneficiary</u>).</p> <p>9. Participants in short-term exchanges carried out remotely (online) are only entitled to reimbursement of fees related to the participation of participants in the above-mentioned activities (e.g. conference participation fees, training costs - <u>with the exception of forms of education organised by the Beneficiary</u>).</p> <p>10. Participants in short-term exchanges carried out in a mixed format (partly remote and partly traditional) are entitled to the following benefits:</p> <ul style="list-style-type: none"><li>- as for exchanges carried out in the outbound-inbound formula: for the duration of mobility in the traditional formula and</li><li>- as for exchanges carried out in a remote format: for the duration of mobility carried out remotely.</li></ul>
2	Description of the activity specific provisions	<p>1. Recruitment of participants for short-term exchanges, e.g. preparation of recruitment regulations, including eligibility criteria, conducting an information campaign, conducting recruitment and qualification of Project Participants in accordance with the recruitment regulations, etc.</p> <p>2. Implementation of short-term exchanges by Project participants (incoming and outgoing, remote and partially remote), awarding scholarships, covering travel and subsistence costs and fees for participation in education</p>



No.	Parameter	Description
		<p>(e.g. conference fees, training fees, courses and study visits, and other short forms of education, settled at actual cost).</p> <p>3. Verification of learning outcomes achieved by participants in short-term exchanges, e.g. development of rules and techniques for verifying learning outcomes/competence acquisition, development of templates for documents confirming learning outcomes, implementation of the learning outcomes verification process. The scope of activities that can be carried out in this sub-type of activity is based on the programme requirements specified in the Call for Proposals or (if the Call for Proposals does not specify the method of verification learning outcomes) – from the verification method adopted by the Applicant in the Project.</p>
3	Duration of the activity	Unless otherwise specified in the Announcement, a short-term academic exchange lasts 30 days.
4	Expected outcome of the activity	<p>Short-term academic exchanges must contribute to:</p> <ol style="list-style-type: none"><li>1) the acquisition of competences by students, doctoral students and staff from Poland and abroad;</li><li>2) an increase in the quality of education in institutions implementing short-term exchanges;</li><li>3) an increase in the number of short-term mobility programmes completed.</li></ol> <p>The method of verifying and confirming the acquisition of competences by participants in short-term exchanges (mobility) depends on the source of funding and the specific nature of the programme and methodology adopted by the Beneficiary (this may be, for example, an exam or test or observation or interview, on the basis of which a document confirming the acquisition of learning outcomes is issued, e.g. a certificate, attestation or diploma).</p> <p>In the case of programmes financed from ERDF funds, detailed information on the method of assessing and confirming the acquisition of is provided in the appendix to the Handbook entitled Rules for recruitment, reporting and data collection for participants in programmes financed by the ERDF.</p>

#### 4.2.3. Creation of international educational programmes (short and long forms of education).

No.	Parameter	Description
1	Description of the activity	<ol style="list-style-type: none"><li>1. The activity consists in supporting higher education and research institutions in the creation of international educational programmes.</li><li>2. An international educational programme is a high-quality programme run by a higher education and research institution in a foreign language (e.g. English) to enable foreign students, doctoral students and staff to participate in it. An international programme may be launched in cooperation with foreign partners and run by Polish and foreign lecturers and specialists.</li><li>3. The international educational programme results in the award of joint, double or multiple qualifications (full qualifications, e.g. master's/engineering/bachelor's degree, or partial qualifications, e.g. micro-credentials) or the acquisition of competences. The international programme promotes intercultural exchange and prepares students for life in a globally connected world.</li><li>4. The short form of education is an intensive international education programme (hereinafter: IMPK), conducted in a foreign language, in order to enable students, doctoral students and staff from abroad to participate in it.</li><li>5. IMPK can be conducted in person, remotely or in a hybrid form (partly remotely and partly in person), e.g. in the form of summer or winter schools, specialist courses, training, study visits (including abroad) or other forms of enhancing the attractiveness of international studies.</li><li>6. IMPK leads to the award of partial qualifications or competences.</li><li>7. The long form of education is an international study programme (including doctoral schools) implemented on the basis of a programme developed in cooperation with foreign higher education and research institutions, leading to the award of a joint , double or multiple diploma; based on international exchange. students/doctoral students and formalised programme cooperation between domestic and foreign partner universities.</li></ol>

No.	Parameter	Description
		<p>8. Joint, double or multiple international study programmes (first-cycle studies, second-cycle studies, uniform master's studies, doctoral schools/studies) may be implemented on a full-time or hybrid basis (partly remotely and partly on a full-time basis). Part of the international study programme must take place at a foreign partner institution.</p> <p>9. An international study programme is characterised by:</p> <ol style="list-style-type: none"> <li>1) joint development of study paths allowing for the award of one or more different qualifications that meet the national requirements of a given partner;</li> <li>2) a qualification jointly developed by partner universities, together with a study programme leading to its ;</li> <li>3) mutual recognition of learning outcomes obtained at a partner university;</li> <li>4) joint process of validating learning outcomes;</li> <li>5) joint, double or multiple degree (full qualification);</li> <li>6) students complete part of their studies at a partner university;</li> <li>7) exchange of teaching staff for the purpose of conducting specific classes;</li> <li>8) exchange of students.</li> </ol> <p>10. The target group for the project activities are students, doctoral students and academic staff (research, teaching, research, administrative) from Poland and abroad.</p> <p>11. In the case of the creation of international education programmes, the participants of the Project are natural persons indicated in the target group of the activities who directly benefit from the support provided under the Project (e.g. a member of staff whose actual costs of participating in forms of education aimed at acquiring the competences or qualifications necessary to create international education programmes have been covered).</p> <p>12. Unless the Announcement provides otherwise, institutions submitting applications in the call for proposals should have relevant experience to the activities planned in the application (this increases their substantive value).</p>

No.	Parameter	Description
		<p>13. In the case of creating international first, second and third cycle study programmes (doctoral schools) or uniform master's degree programmes, foreign partners are required.</p> <p>14. Unless otherwise specified in the announcement, the international partner must be a university or scientific unit located and registered abroad, which is not financed from Polish budget funds and provides education corresponding to level 6 of the European Qualifications Framework (in the case of creating international first-cycle study programmes) or level 7 of the European Qualifications Framework (in the case of creating international second-cycle study programmes or uniform master's degree programmes) or level 8 of the European Qualifications Framework (in the case of creating international doctoral study programmes/doctoral schools). The requirements for a foreign partner are a formal condition for participation in the call for proposals.</p> <p>15. In the case of financing the call for proposals for the programme from ERDF funds, the expenses of the project shall be borne by the Applicant.</p>
2	Description of the action – specific provisions	<p>1. Activities related to the creation of: intensive international education programmes, international first or second cycle degree programmes or uniform master's degree programmes or doctoral schools.</p> <p>2. Adaptation of existing intensive international education programmes.</p> <p>3. Activities related to the development, in cooperation with a foreign university, of a system for ensuring and improving the quality of education (in terms of the implementation and improvement of international educational programmes).</p> <p>4. Activities supporting the launch of studies based on the education programme developed in the Project.</p> <p>5. Improving the competences of staff needed to create or implement international educational programmes (organisation of or participation of staff involved in the Project in training courses, study visits or working meetings in the country or abroad).</p> <p>6. Activities related to the verification of learning outcomes achieved by Project Participants improving their competences in the creation or implementation of international educational programmes.</p>
3	Duration of the activity	<p>1. Unless otherwise specified in the Announcement:</p>

No.	Parameter	Description
		<ol style="list-style-type: none"> <li>1) The IMPK comprises no less than 30 hours and no more than 150 teaching hours.</li> <li>2) The international study programme comprises:             <ul style="list-style-type: none"> <li>- up to 8 semesters in the case of doctoral schools (doctoral studies);</li> <li>- up to 8 semesters in the case of first-cycle studies;</li> <li>- up to 5 semesters in the case of second-cycle studies;</li> <li>- up to 12 semesters in the case of uniform master's studies.</li> </ul> </li> </ol>
4	Expected outcome	<ol style="list-style-type: none"> <li>1. The implementation of the action is expected to result in:             <ol style="list-style-type: none"> <li>1) Introduction of an international educational programme into the Beneficiary's teaching offer before the end date of the Project.</li> <li>2) Acquisition of competences or qualifications by domestic and foreign staff in the field of creating or implementing international educational programmes;</li> </ol> </li> <li>2. The method of verifying and confirming the acquisition of competences or qualifications by Project Participants depends on the source of funding and the specific nature of the programme and the methodology adopted by the Beneficiary (this may be, for example, an examination or test or observation or interview, on the basis of which a document confirming the acquisition of learning outcomes is issued, e.g. a certificate, attestation or diploma).</li> <li>3. In the case of programmes financed from the ERDF, detailed information on the method of assessing and confirming the acquisition of competences and qualifications is contained in the appendix to the Handbook entitled Rules for recruitment, reporting and collection of Project Participants financed from FERS funds.</li> </ol>

#### 4.2.4. Implementation of international educational programmes (short and long forms of education).

No.	Parameter	Description
1	Description of activity	<ol style="list-style-type: none"><li>1. The measure consists in supporting the implementation of international educational programmes by higher education and scientific institutions</li><li>2. An international educational programme is a high-quality programme conducted by a higher education and research institution in a foreign language (e.g. English) to enable foreign students, doctoral students and staff to participate in it. An international programme may be launched in cooperation with foreign partners and conducted by Polish and foreign lecturers and specialists.</li><li>3. A description of international short (IMPK) and long (studies, doctoral schools) educational programmes can be found in the table Creation of international educational programmes</li><li>4. The target group for project activities in the case of international educational programmes are students, doctoral students and academic staff (research, teaching, administrative) from Poland and abroad.</li><li>5. Participants in the Project in the case of international educational programmes are natural persons indicated in the group of recipients of activities who directly benefit from support under the Project (e.g. a person who has received a scholarship to participate in an international programme, a person whose actual costs of participating in forms of education aimed at acquiring competences or qualifications have been covered).</li><li>6. Scholarships are awarded in the case of the departure/arrival of students and doctoral students to a foreign higher education and research institution, a foreign partner (coming to Poland from abroad, leaving Poland for abroad).</li><li>7. The condition for recognising the implementation of an international study programme/doctoral school as an eligible activity is the programme is included in the Beneficiary's educational offer.</li></ol>

No.	Parameter	Description
		<p>8. Unless otherwise specified in the Call for Proposals, institutions submitting applications should have experience relevant to the activities planned in the application (this increases their substantive value).</p> <p>9. In the case of international first, second and third cycle programmes (doctoral schools) or uniform master's programmes, foreign partners are required.</p> <p>10. Unless otherwise specified in the announcement, an international partner must be a university or research institution located and registered abroad, which is not financed from Polish budget funds and provides education corresponding to level 6 of the European Qualifications Framework (in the case of international first-cycle study programmes) or level 7 of the European Qualifications Framework (in the case of international second-cycle programmes or uniform master's programmes) or level 8 of the European Qualifications Framework (in the case of international doctoral programmes/doctoral schools). The requirements for foreign partners are a formal condition for participation in the call for proposals.</p> <p>11. In the case of financing the call for proposals for the programme from ERDF funds, the expenses of the project shall be borne by the Applicant.</p>
2	Description of the measure – detailed provisions  Detailed	<p>1. Recruitment of participants for international educational programmes.</p> <p>2. Activities related to the implementation of international educational programmes (including the payment of scholarships, adaptation training, the organisation of training courses to improve staff competences, and the organisation of lectures and classes).</p> <p>3. Verification of learning outcomes achieved by Project Participants (students, doctoral students, staff) of international educational programmes.</p>
3	Duration of the activity	<p>1. Unless otherwise specified in the Announcement:</p> <p>1) the IMPK lasts no less than 30 hours and no more than 150 teaching hours.</p> <p>2) The international study programme lasts:</p> <ul style="list-style-type: none"> <li>- up to 8 semesters in the case of doctoral schools (doctoral studies);</li> <li>- up to 8 semesters in the case of first-cycle studies;</li> </ul>



No.	Parameter	Description
		<ul style="list-style-type: none"><li>- up to 5 semesters in the case of second-cycle studies;</li><li>- up to 12 semesters in the case of uniform master's degree programmes;</li><li>- the part of international studies taking place abroad lasts no less than 1 academic semester.</li></ul>
4	Expected outcome	<ol style="list-style-type: none"><li>1. The implementation of the measure is expected to result in:<ol style="list-style-type: none"><li>1) An increase in the number of foreign students and doctoral students at Polish universities.</li><li>2) An improvement in the quality of teaching.</li><li>3) Development of cooperation with foreign partners.</li><li>4) The acquisition of competences or qualifications by students and doctoral students from Poland and abroad;</li><li>5) Acquisition of competences or qualifications by staff from Poland and abroad in the field of creation or implementation of international educational programmes;</li></ol></li><li>2. The method of verifying and confirming the acquisition of competences or qualifications by Project Participants depends on the source of funding and the specific nature of the programme, as well as the methodology adopted by the Beneficiary (this may be, for example, an examination or test, or observation or interview, on the basis of which a document confirming the acquisition of learning outcomes is issued, e.g. a certificate, attestation or diploma).</li><li>3. In the case of programmes financed by the ERDF, detailed information on the method of assessment and confirmation of the acquisition of competences and qualifications is provided in the appendix to the Handbook entitled Rules for recruitment, reporting and data collection data of participants in projects financed from the ERDF.</li></ol>

#### 4.2.5. Development of international strategic partnerships, including within the framework of European University alliances.

No.	Parameter	Description
1	Description of the action	<ol style="list-style-type: none"><li>1. The action consists in supporting the creation of new or strengthening existing strategic partnerships, including within the framework of European University alliances.</li><li>2. The development of international strategic partnerships includes:<ol style="list-style-type: none"><li>1) activities initiating strategic partnerships, including within the framework of European University alliances (e.g. working visits, study visits to partners/potential partners, analyses of potential areas of cooperation, search for partners);</li><li>2) activities supporting joint ventures, including within the framework of European University alliances (e.g. developing academic exchange programmes, exchanges of students, doctoral students and university staff, implementation of international educational programmes, support for research and development work, implementation of systems to improve the quality of education, publication of studies, obtaining accreditation, promotion of joint ventures).</li></ol></li><li>3. The target group for the project activities are students, doctoral students and academic staff (research, teaching, research, administrative) from Poland and abroad.</li><li>4. Project participants are individuals identified in the target group who directly benefit from the support provided under the Project (e.g. a person who has been awarded a scholarship, a member of staff whose actual costs of participating in forms of education aimed at acquiring competences or qualifications have been covered).</li><li>5. Unless the Announcement states otherwise:<ul style="list-style-type: none"><li>- in the case of building strategic partnerships other than within the framework of European University alliances</li><li>- foreign partners are required; the foreign partner must be a university or scientific institution located and registered abroad, which is not financed from Polish budget funds;</li></ul></li></ol>

No.	Parameter	Description
		<ul style="list-style-type: none"> <li>- in the case of building international partnerships within the European Universities Alliance, foreign and domestic partners are not required; the project partners must be higher education institutions which act together with the Applicant as a full partner or associated partner in a project already implemented under the European Universities Initiative competition within Erasmus+, or higher education institutions which act together with the Applicant as a full partner or associated partner in an application submitted in a given edition of the EUI competition within Erasmus+.</li> <li>6. The requirements for the Applicant's partner are a formal condition for participation in the call for proposals.</li> <li>7. In the case of funding for the call for proposals from the ERDF, the expenses of the project shall be borne by the Applicant.</li> </ul>
2	<p>Description of operation – detailed provisions</p> <p>Detailed</p>	<p>1. Project activities may concern the following issues:</p> <ol style="list-style-type: none"> <li>1) Organisation of exchanges for students, doctoral students and academic staff (research, teaching, administrative) from Poland and abroad;</li> <li>2) Participation in study visits, internships, summer/winter schools, seminars, workshops, training courses or intensive courses, conferences, including international ones;</li> <li>3) Development of modern teaching materials;</li> <li>4) Development or preparation of new and innovative teaching tools and methods, including support for the implementation of international educational programmes (leading to joint, double or multiple diplomas or micro-credentials);</li> <li>5) Support for legal and organisational activities aimed at developing joint, double or multiple degrees and micro-credentials;</li> <li>6) Strengthening the quality of education and research;</li> </ol>

No.	Parameter	Description
		<p>7) Developing and implementing quality management systems in partner institutions to improve the quality of education;</p> <p>8) Promotion of the educational offer and image building on the international educational market;</p> <p>9) Organisation of conferences, including international scientific conferences;</p> <p>10) Preparation and dissemination of joint scientific publications;</p> <p>11) Support for conducting joint scientific research, research and development work on an international scale by the Applicant and Partners, including the dissemination and publication of research results;</p> <p>12) Networking and establishing cooperation between partners, including within the European Universities Alliance</p> <p>.</p> <p>2. The creation or implementation of international educational programmes within the framework of partnerships should be understood as the programmes referred to in the table Implementation of international educational programmes and Creation of international educational programmes.</p> <p>3. The condition for recognising the implementation of an international educational programme in cooperation with a foreign partner as eligible is that the programme (implementation of the programme) is part of the activities of the Beneficiary and the Partner (e.g. through a resolution).</p> <p>4. Support for research and research and development activities within partnerships may be provided to a limited extent – such support is complementary to other instruments used to finance research (e.g. Agency programmes for researchers, NCN, Horizon, MCS).</p>
3	Duration of the activity	Unless otherwise specified in the Call for Proposals, in the case of the creation or implementation of international educational programmes within the Applicant's Project, the duration of international educational programmes depends on the agreement between the partners.

No.	Parameter	Description
4	Expected outcome of the action	<p>1. The implementation of the action is expected to result in:</p> <ol style="list-style-type: none"> <li>1) Strengthening of the partnership through:             <ol style="list-style-type: none"> <li>a) the development or implementation of innovative teaching and training materials, tools and methods education;</li> <li>b) the development or implementation of quality management systems to improve the quality of education and research;</li> <li>c) introducing an international educational programme into the teaching offer of the Beneficiary or partner(s) before the end date of the Project;</li> <li>d) completed research or research stage;</li> <li>e) publications in international journals;</li> <li>f) prepared or implemented academic exchange programme;</li> <li>g) improvement of competences in the field of strategic partnership building;</li> <li>h) organisation of international conferences in cooperation with partners;</li> <li>i) expansion of activities within the European University Alliance.</li> </ol> </li> <li>2) Improvement in the quality of education thanks to solutions developed within the partnership.</li> <li>3) Acquisition of competences or qualifications by Project Participants.</li> <li>4) Development of educational offerings based on cooperation with foreign universities.</li> <li>5) Intensification of academic exchange thanks to international partnership cooperation.</li> <li>6) Increasing the institutional capacity needed to build international partnerships.</li> <li>7) Strengthening the position of Polish universities in the international arena.</li> </ol> <p>2. The method of verifying and confirming the acquisition of competences or qualifications by Project Participants depends on the source of funding and the specific nature of the programme, as well as the methodology adopted by the Beneficiary (this may be, for example, an examination or test, observation or interview, on the basis of which a document confirming the acquisition of learning outcomes is issued, e.g. a certificate, attestation or diploma).</p> <p>3. In the case of programmes financed from the ERDF, detailed information on the method of assessing and confirming the acquisition of competences and qualifications is provided in the appendix to the Handbook entitled Rules for recruitment, reporting and data collection for participants in projects financed by the ERDF.</p>

4.2.6. Building the capacity of institutions (technical, organisational and human resources) to receive and serve people from abroad and Poles going abroad.

No.	Parameter	Description
1	Description of the measure	<p>1. The measure will provide support to higher education or research institutions for building the technical, organisational and human resources capacity</p> <p>technical, organisational and human resources capacity needed to:</p> <ul style="list-style-type: none"> <li>- recruiting, admitting and supporting foreign nationals and Polish citizens going abroad;</li> <li>- training representatives of Polish higher education and research institutions, including researchers, doctoral students and staff, in obtaining funding for research projects under the Marie Skłodowska-Curie Actions (Horizon Europe);</li> <li>- building links within the NAWA Marie Skłodowska-Curie Action Network (hereinafter NAWA-MSCA) and the NAWA-EURAXESS Network</li> </ul> <p>2. The target group for the project activities are students, doctoral students and academic staff (research, teaching, research and administrative staff) from Poland and abroad.</p> <p>3. The participants of the Project are natural persons (in particular academic, teaching, research and administrative staff administrative staff) indicated in the target group of activities who directly benefit from the support provided under the Project (e.g. a member of staff whose actual costs of participating in forms of education aimed at acquiring the competences or qualifications needed to receive and assist people from abroad, providing consultations to entities/persons applying for funding research projects under the MSCA programme).</p>
2	Description of activities – detailed provisions detailed	<p>1. Institutional capacity building includes the following subtypes of activities:</p> <p>1) activities related to internationalisation 'at home' and the broadly understood development of the Applicant's potential in receiving and assisting students, doctoral students, researchers and staff from abroad;</p>

No.	Parameter	Description
		<ol style="list-style-type: none"><li>2) organising and developing a place dedicated to serving students, doctoral students, researchers and staff from abroad, e.g. a <i>Welcome Centre</i> or <i>Welcome Point</i>, and preparing the materials necessary for its operation;</li><li>3) developing existing facilities for students, doctoral students, researchers and staff from abroad in order to ensure that the standards of service for researchers meet the level recommended by EURAXESS;</li><li>4) improving the competences of teaching, research and administrative staff involved in the implementation of project activities, in particular in the areas of management, intercultural, communication, language, analytical, IT and other competences resulting from the training needs of participants;</li><li>5) providing information, training and consulting services in the field of EURAXESS and MSCA (<i>Marie Skłodowska-Curie Actions</i>);</li><li>6) shaping attitudes of openness and acceptance in the academic and scientific community and exchanging good practices in the field of internationalisation;</li><li>7) developing cooperation with foreign graduates and utilising their potential in promoting Poland and Polish institutions in educational and scientific processes, etc.;</li><li>8) developing or purchasing applications, websites, databases or IT systems designed to achieve the objectives of the Project, including cooperation with graduates;</li><li>9) online activities aimed at reaching the target group of the project activities with information and promotional messages ;</li><li>10) creating films, multimedia content and and traditional information presenting Poland, the authorised entity, profiles of students, doctoral students, researchers and graduates, etc.;</li></ol>



No.	Parameter	Description
		<p>11) training, meetings, contacts and information and promotional activities carried out in Poland and abroad (including participation in trade fairs, organising meetings for the target group of project activities, etc.);</p> <p>12) support for foreign student or graduate associations and networking activities initiated and organised by foreign Project Participants;</p> <p>13) organising international scientific conferences, seminars and workshops in Poland in order to disseminate research results and scientific activities.</p> <p>2. Information and promotional activities included in the categories of eligible activities aimed at capacity building institutions to accept foreign nationals are implemented in accordance with the rules set out in the table for the measure entitled Promotion of the institution's teaching and research offer internationally.</p>
3	Duration of the activity	Unless otherwise specified in the Announcement, activities are implemented during the project implementation period.
4	Expected outcome of the action	<p>1. The implementation of the action is expected to result in:</p> <p>1) Development of the potential of Polish higher education and research institutions in terms of attracting, admitting and serving foreign nationals through:</p> <ul style="list-style-type: none"><li>- implementing solutions that will improve the work of service points for foreign nationals;</li><li>- the acquisition of competences or qualifications by staff in the field of recruiting, admitting and servicing foreign nationals from abroad;</li><li>- adapting the infrastructure of higher education and research institutions to the needs of foreign nationals;</li><li>- incorporating an international and intercultural dimension into the formal and informal curriculum for all students and doctoral students.</li></ul> <p>2) Acquisition by the staff of Polish higher education and research institutions of the competences or qualifications needed to receive and serve foreign nationals.</p> <p>3) Developing the capacity of Polish higher education and research institutions to provide support for the implementation of research projects and applying for funding from the Marie Skłodowska-Curie Actions (Horizon Europe).</p> <p>4) Development of links between Polish higher education and research institutions and other stakeholders and networks benefiting from research project funding offered under the "Maria Skłodowska-Curie" Action (Horizon</p>

No.	Parameter	Description
		<p>Europe).</p> <p>5) Increase in funding obtained by entities and individual researchers from the "Maria Skłodowska-Curie" Action (Horizon Europe)* for the years 2025-27.</p> <p>2. The method of verifying and confirming the acquisition of competences or qualifications by Project Participants depends on the source of funding and the specific nature of the programme and the methodology adopted by the Beneficiary (this may be, for example, an examination or test or observation or interview, on the basis of which a document confirming the acquisition of learning outcomes is issued, e.g. a certificate, attestation or diploma).</p> <p>3. In the case of programmes financed from the ERDF, detailed information on the method of assessing and confirming the acquisition of competences and qualifications is contained in the appendix to the Handbook entitled Rules for recruitment, reporting and data collection</p> <p>of Participants in Projects financed from the ERDF.</p>

#### 4.2.7. Promotion of the institution's educational and scientific offer on the international arena.

No.	Parameter	Description
1	Description of activity	<p>1. The measure supports:</p> <ol style="list-style-type: none"> <li>1) promoting Poland in the context of higher education and science;</li> <li>2) promoting the educational and scientific offer of Polish higher education and science institutions;</li> <li>3) attracting foreign students, doctoral students and research or teaching staff.</li> </ol> <p>2. The information and promotion activities proposed by the institutions must be creative and highly tailored to the needs of the target group of the project activities and the objectives of the Beneficiary.</p> <p>3. The target group for the project activities consists of students, doctoral students, academic staff, teaching staff, management and administrative staff, and research staff from Poland and abroad, with an emphasis on people from abroad.</p> <p>4. The activities should be carried out predominantly in foreign languages appropriate for the foreign target group recipients of the project activities.</p> <p>5. If the target group of the project activities includes individuals who directly benefit from the support (e.g. training, courses, scholarships), they are listed by the beneficiary as Project Participants. The possibility of occurrence in the Project Participants programme is specified in the Announcement.</p>
2	Description of activities specific provisions	<p>– International promotion includes in particular:</p> <ol style="list-style-type: none"> <li>1) conducting information and advisory activities aimed at increasing the level of employment of foreign researchers by Polish higher education and research institutions;</li> <li>2) developing a model of cooperation with <i>international alumni</i> or implementing activities aimed at developing long-term relationships with them, utilising their potential in building the brand of Poland and Polish institutions, <i>International alumnus</i> – a foreigner who has completed at least one semester of education in Poland as part of a scholarship or academic exchange programme, completed first or second cycle studies</li> </ol>



No.	Parameter	Description
		<p>or third-cycle studies at a Polish university or scientific institution providing education, or a Polish citizen who, after completing their studies in Poland, went abroad and has been residing there for at least six months.</p> <p>3) developing and implementing plans/strategies to reach target groups (including information and promotion campaigns on the Internet and social media, organising or participating in educational meetings/events held in Poland and abroad, PR activities, etc.);</p> <p>4) developing promotional tools (e.g. films, multimedia, traditional information and promotional materials presenting Poland, the region, the university, study conditions, profiles of students, foreign graduates, etc. in an attractive form);</p> <p>5) development and implementation of information and promotional campaigns in which a combination of activities leads to the achievement of the Project's objectives;</p> <p>6) supporting publications in prestigious foreign publications (it is required that these publications be qualified for printing in journals included in the Scopus and Web of Science databases, or that they be publications in peer-reviewed materials from international conferences indexed in the above-mentioned databases);</p> <p>7) organising international scientific conferences in Poland to disseminate research results and scientific activity (detailed requirements for conferences, e.g. regarding the language in which they are conducted, the composition of the conference council, and speakers, are specified in the Call for Applications);</p> <p>8) assessing the impact and usefulness of activities in relation to the objectives of the programme and the Project.</p>
3	Duration of the activity	In the case of foreign promotion and international brand building, the time frame for implementation is specified in the Announcement. The activity may occur independently or as an element (type) of another activity (e.g. Building the capacity of institutions to receiving and serving people from abroad and Poles going abroad).
4	Expected effect of the action	1. The expected outcome of the action is:

No.	Parameter	Description
		<ul style="list-style-type: none"><li>- increased interest in Poland as a place for higher education and scientific research and teaching;</li><li>- increased interest in the Beneficiary's teaching and research offer;</li><li>- increase or acquisition of foreign students, doctoral students and scientific or teaching staff thanks to the implemented activities.</li></ul> <p>2. The effects should be measured using the indicators of the objectives specified in the Beneficiary's Application.</p>

#### 4.2.8. Support for the internationalisation of doctoral schools.

No.	Parameter	Description
1	Description	<p>The activity consists of comprehensive (systemic) support for the internationalisation of doctoral schools in every aspect of internationalisation, i.e. from the development of doctoral students' mobility through the creation of an international dimension of schools, cooperation with foreign partners, improvement of the quality of education, to building the image of the doctoral school and attracting foreign doctoral students.</p>
2	Description of the activity – specific provisions	<p>1. Systemic support for the internationalisation of doctoral schools includes a set of activities developed in cooperation with foreign scientists or institutions, consisting of:</p> <p>1) Scholarship support (payment of Agency scholarships) for:</p> <p>a) the best foreign doctoral students,</p> <p>b) the best doctoral students from Poland carrying out doctoral projects in international cooperation as part of an international doctoral programme, in particular aimed at obtaining a joint degree or multiple degree.</p> <p>The scholarship is paid after approval of the individual research plan. Payment is conditional on the scholarship holder's residence in Poland, with the exception of the period of foreign mobility of the best doctoral students from Poland and abroad, i.e.: during the period of the doctoral student's stay abroad on a scientific, research or training internship for the purpose of conducting scientific research, the doctoral student is entitled to a scholarship from the Agency, even though he or she is not staying in Poland.</p> <p>2) Support for the foreign mobility of the best doctoral students from Poland and abroad who are pursuing their education at a doctoral school, including:</p> <p>a) participation of doctoral students in scientific, research or training internships undertaken for the purpose of conduct scientific research or acquire knowledge and skills related to conducting scientific research at foreign scientific and research units;</p>

No.	Parameter	Description
		<p>b) participation of doctoral students in artistic internships undertaken for the purpose of conducting artistic activities or acquiring knowledge and skills related to conducting artistic activities in foreign artistic institutions;</p> <p>3) Developing activities related to internationalisation at <i>home</i>, including in a remote format, in particular:</p> <ul style="list-style-type: none"> <li>a) organising stays for visiting professors, supervisors and/or assistant supervisors and other persons conducting classes for doctoral students or guest lectures in foreign languages, etc.;</li> <li>b) organising training courses to improve the competences of doctoral students and staff participating in the Project;</li> <li>c) organising networking meetings and fairs, conferences, summer and winter schools and other events with the participation of doctoral students;</li> <li>d) other.</li> </ul> <p>4) Activities related to the development of international cooperation between doctoral schools, including remote cooperation:</p> <ul style="list-style-type: none"> <li>a) preparing applications for project funding and implementing joint research projects in the field of doctoral education;</li> <li>b) developing the content of a joint education programme and teaching materials for doctoral students;</li> <li>c) promoting good practices through, among other things, study visits and other trips/visits related to the subject matter of the Project;</li> <li>d) other activities.</li> </ul> <p>5) Activities related to attracting foreign doctoral students, including in particular:</p>



No.	Parameter	Description
		<ul style="list-style-type: none"><li>a) preparation of foreign-language information materials, including information about the Applicant's institution and doctoral school</li><li>additional information about the doctoral programme, including the programme's objectives, the academic staff, the research areas, the research infrastructure, the doctoral programme's academic calendar, and the doctoral programme's regulations</li><li>b) adapting existing websites and IT tools and creating new ones to meet the needs of doctoral students from abroad;</li><li>c) organising meetings and information and promotional activities in Poland and abroad (including online activities);</li><li>d) other activities.</li><li>6) Activities related to monitoring and evaluating the achievement of the Project's objectives and results, including the progress and scientific achievements of doctoral students covered by the Project.</li></ul> <p>2. The best domestic or foreign doctoral student must meet the conditions for the payment of a scholarship specified by:</p> <ul style="list-style-type: none"><li>1) NAWA in the Call for Applications and</li><li>2) the Beneficiary in the regulations specifying: the amount of the scholarship, the period and conditions of its payment, the method of qualifying candidates for scholarships (i.e. the procedure, criteria and frequency of assessing scientific progress/achievements).</li></ul> <p>3. A foreign doctoral student is understood as:</p> <ul style="list-style-type: none"><li>1) a foreigner who is a graduate of first-cycle, second-cycle or long-cycle Master's degree studies completed at a foreign institution, or</li><li>2) a foreigner who is a graduate of second-cycle studies completed at a Polish institution, or</li><li>3) a Polish citizen who is a graduate of second-cycle studies completed at a foreign institution and who has successfully passed the recruitment process organised by the Beneficiary</li></ul>
3	Duration of the activity	As a rule, the activities are implemented in accordance with the assumptions adopted by the Applicant in the application, during the project implementation period indicated in the Announcement.

No.	Parameter	Description
		<p>Unless otherwise specified in the Announcement, the duration of mobility for the best doctoral students from Poland and abroad for the purpose of</p> <p>The duration of internships, training courses undertaken for the purpose of conducting research, artistic activities, etc. ranges from 1 to 10 months.</p>
4	Expected outcome	<ol style="list-style-type: none"> <li>1. Improvement in the quality of education in doctoral schools and the quality of scientific research conducted by doctoral students through: <ul style="list-style-type: none"> <li>- the use of international experiences in the implementation of doctoral of an international</li> <li>- increasing the international mobility of doctoral students;</li> <li>- increasing the inclusion of international and intercultural dimensions in doctoral education programmes;</li> <li>- developing long-term international cooperation between doctoral schools;</li> <li>- increasing the number of foreign doctoral students and supervisors from abroad.</li> </ul> </li> <li>2. Improvement/acquisition of competences by doctoral students participating in the Project. The method of verifying and confirming the improvement or acquisition of competences depends on the source of funding for the programme and the methodology adopted by the Beneficiary (certificate, attestation, examination, test, interview, improvement/maintenance of academic results, licences, acquisition of qualifications, use in further academic work, etc.). The Beneficiary is obliged to assess the progress/scientific achievements of doctoral students covered by the Project.</li> <li>3. In the case of programmes financed by the ERDF, detailed information on the method of assessment and confirmation of the acquisition of competences is provided in the appendix to the Handbook entitled Rules for recruitment, reporting and data collection of participants in programmes financed by the ERDF.</li> </ol>

#### 4.2.9. Promotion of the Polish language and culture abroad.

No.	Parameter	Description
1	Description of the activity	<p>The activity consists of:</p> <ol style="list-style-type: none"> <li>1) promoting and popularising the Polish language and Polish culture among foreigners abroad;</li> <li>2) improving the quality and professionalism of teaching the Polish language and culture;</li> <li>3) supporting Polish language studies or Polish language courses offered to foreigners by foreign and Polish centres teaching Polish language and culture;</li> <li>4) raising the status of Polish as a foreign, second and native language.</li> </ol>
2	Description of the activity specific provisions	<p>The action includes:</p> <ol style="list-style-type: none"> <li>1) Polish language and culture courses organised in a classroom setting (e.g. in Poland);</li> <li>2) Polish language and culture courses organised remotely for students and academic staff from foreign academic and research centres;</li> <li>3) language and methodology courses and training for teachers/lecturers of Polish as a foreign language working in foreign centres teaching Polish language and culture;</li> <li>4) preparatory courses for studying in Poland;</li> <li>5) organising events (e.g. seminars, workshops, conferences) supporting the teaching/learning of the Polish language and promoting Polish culture;</li> <li>6) other activities aimed at promoting the Polish language with elements of Polish culture and history;</li> <li>7) assessment (evaluation) of the impact and usefulness of the activity in relation to the objectives of the programme and the Beneficiary's Project.</li> </ol>
3	Duration of the activity	Courses may be short-term (e.g. summer courses) or long-term (e.g. annual courses).
4	Expected outcome of the activity	<p>1. The expected outcome of the action is:</p> <ol style="list-style-type: none"> <li>1) an increase/maintenance of interest in the Polish language and culture;</li> </ol>

No.	Parameter	Description
		<ul style="list-style-type: none"><li>2) improvement of the language and cultural competences of course participants (Project Participants);</li><li>3) improving the language and teaching skills of teaching staff from foreign and Polish centres teaching Polish;</li><li>4) improving the quality of teaching Polish language and culture;</li><li>5) raising the status of Polish as a foreign, second and native language;</li><li>6) maintaining and developing Polish studies or language courses offered to foreigners by foreign and Polish academic centres.</li></ul> <p>2. The effects should be measured using indicators related to the objectives specified in the Beneficiary's Application.</p>

4.2.10. Improving research activities by attracting foreign scientists with outstanding scientific achievements.

No.	Parameter	Description
1	Description	The measure supports the improvement of research activities of Polish higher education and science entities through the employment of Foreign scientists with outstanding scientific achievements.
2	Description of operation – detailed provisions  Detailed	<p>1. The measure covers:</p> <ol style="list-style-type: none"> <li>1) the relocation and employment of scientists arriving or returning from abroad in Polish institutions of higher education and science;</li> <li>2) the creation of project groups by arriving or returning scientists – employment of the project group;</li> <li>3) providing support for scientists arriving or returning from abroad by the inviting person;</li> <li>4) creating stable conditions for conducting research and scientific development for scientists arriving or returning from abroad and the project group they have created</li> <li>5) employing scientists who are NAWA scholarship holders for individuals in order to develop their scientific careers after returning to the country and prepare them to create their own project group.</li> </ol> <p>2. A researcher arriving or returning from abroad is the project manager in the beneficiary's unit.</p> <p>3. If the reporting in the programme includes the indicator "Number of project group members", only those members of the project group whose remuneration is settled under the programme should be taken into account. The Project Manager is not included in the number of project group members.</p> <p>4. The employment of researchers arriving or returning from abroad is governed by the following rules:</p> <ol style="list-style-type: none"> <li>1) the employing institution employs the Project Manager on the basis of an employment contract for the entire duration of the Project in a research or research and teaching position;</li> </ol>



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No.	Parameter	Description
		<p>2) The maximum amount of funding for the Project Manager's remuneration is specified in the Announcement and applies to full-time employment. If the position is part-time, the amount of the funded remuneration should be reduced proportionally.</p> <p>3) the institution provides support to the Project Manager in order to minimise the negative impact of remaining outside the Polish science and higher education system on his/her further scientific career.</p> <p>5. Project groups are created for the purpose of conducting scientific research or development work.</p> <p>6. Project groups are formed in accordance with the following principles:</p> <p>1) The Project Manager creates a group in cooperation with the employing institution, with the Project Manager having the final say in determining the requirements and selecting candidates for the group;</p> <p>2) the group works under the supervision of the Project Manager to carry out the research work planned in the Project;</p> <p>3) The Project Manager ensures the scientific development of the project group members;</p> <p>4) the members of the project group may be substantive, support, technical and administrative staff responsible for the administrative support of the Project; newly hired for the purposes of the Project, hired to perform specific tasks in the project or existing employees of the employing institution;</p> <p>5) Project team members may be employed on the basis of an employment contract or a civil law contract;</p> <p>6) in the case of key, substantive members of the group, the preferred form is an employment contract, and the selection of these persons should be made through a competition;</p>

No.	Parameter	Description
		<p>7) Recruitment to the project group must be open, competitive and non-discriminatory. The announcement of recruitment to the project group should be widely distributed, including on the Euraxess portal.</p> <p>8) The beneficiary is obliged to ensure the transparency of the recruitment process and to document it for control purposes.</p> <p>7. The host is a researcher employed by the Beneficiary's unit who supports a returning or incoming researcher in settling in and navigating the new environment of the Beneficiary's unit. The host plays a supporting role and is not responsible for the substantive supervision of the Project's implementation.</p> <p>8. The inviting person is not included in the number of project group members. The programme may provide for remuneration for the inviting person. In justified cases, it is possible to change the inviting person during the implementation of the project.</p> <p>9. The Project Manager, with the support of the project group, carries out the research activities planned in the application. Unless the Call for Applications provides otherwise, the Project Manager actively applies for domestic and foreign research grants in parallel, which will allow him/her and the project group to obtain additional funds for research and continue their scientific activities in Poland after the end of the project. The scope of the planned grants must be consistent with or extend the substantive tasks of the project financed by NAWA, excluding double financing of the same costs.</p> <p>10. The beneficiary (employing institution) is obliged to create conditions for the Project Manager and the project team the conditions necessary to carry out the activities planned in the Project, including:</p> <p>1) providing office and laboratory space and scientific and research equipment;</p> <p>2) providing access to infrastructure enabling the conduct of research and other activities planned in the application;</p>

No.	Parameter	Description
		<p>3) support in activities aimed at obtaining all required consents, opinions, permits or other documents necessary for the implementation of the Project.</p>
3	Duration of the activity	Entire Project implementation period
4	Expected outcome of the action	<p>1. The expected outcome of the action is as follows:</p> <p>1) advances in scientific knowledge as a result of research work planned in the project</p> <p>2) dissemination of research results in the scientific community</p> <p>3) creation of a project group under the leadership of the Project Manager for the purpose of conducting research and further scientific development.</p> <p>2. The effects should be measured using the indicators of the objectives specified in the Beneficiary's Application.</p>

4.2.11. Improvement of research activities through support for scientific research abroad or in cooperation with foreign scientists.

No.	Parameter	Description
1	Description	<ol style="list-style-type: none"> <li>1. The action consists in strengthening the presence of Polish science and higher education on the international arena by conducting scientific research abroad or in cooperation with foreign scientists and foreign partner institutions.</li> <li>2. The call for applications may specify the rules for cooperation with foreign scientists and partners.</li> </ol>
2	Description of the measure – detailed provisions  Detailed	<ol style="list-style-type: none"> <li>1. The activity includes: <ol style="list-style-type: none"> <li>1) the implementation of international mobility for the purpose of conducting research;</li> <li>2) preparation of report(s) and publication of studies, scientific articles, conference materials, etc. from the research carried out.</li> </ol> </li> <li>2. The scientific project group consists of: <ol style="list-style-type: none"> <li>3) Project Group Members</li> <li>4) Project Group Manager with a minimum of a PhD degree.</li> </ol> </li> <li>3. The manager and members of the project group are indicated in the Beneficiary's application.</li> <li>4. The scope and subject matter of the research work is specified in the Call for Applications.</li> <li>5. The preparation and publication of studies, scientific articles, conference materials, etc. must comply with the following rules: <ol style="list-style-type: none"> <li>1) publications of articles or scientific materials shall be submitted to reputable international journals;</li> <li>2) studies, scientific articles and conference materials should be made available in open access under under a free licence or copyright version.</li> </ol> </li> </ol>



No.	Parameter	Description
		<p>6. A reputable international journal is a journal with a high impact factor, i.e.:</p> <ol style="list-style-type: none"><li>1) included in the collection gathered in the international Web of Science database or the Scopus database;</li><li>2) highly rated/scored in the current List of scientific journals and peer-reviewed materials from international conferences published by the minister responsible for science and higher education.</li></ol> <p>7. Open access dissemination consists in making available studies, scientific articles, conference materials on the following terms:</p> <ol style="list-style-type: none"><li>1) free licence (e.g. Creative Commons Attribution CC BY)</li><li>2) author's version (preprint): if the publisher's licence does not allow the final version of the published text.</li></ol>
3	Duration of the activity	<ol style="list-style-type: none"><li>1. In the case of improving research activities by conducting scientific research abroad or in cooperation with foreign scientists, the time required to complete the activity is limited to the project implementation period specified in the call for proposals.</li><li>2. The publication must be disseminated immediately after its publication, no later than 30 days from the date of publication of the study by the journal.</li></ol>
4	Expected outcome of the activity	<p>As a result of the implementation of the activity, the following is expected:</p> <ol style="list-style-type: none"><li>1) an increase in the presence of Polish science on the international arena,</li><li>2) acquisition of knowledge,</li><li>3) strengthening of international cooperation.</li></ol> <p>The effects should be measured using the indicators of the objectives specified in the Beneficiary's Application.</p>



#### 4.3. RULES FOR THE RECRUITMENT OF PROJECT PARTICIPANTS UNDER AGENCY PROGRAMMES

4.3.1. Unless the rules of a given programme specified in the Call for Applications provide otherwise, the Beneficiary is obliged to recruit Project Participants in accordance with the content of the Application, the recruitment rules/regulations developed by the Beneficiary, as well as in accordance with the principles of accessibility, equal opportunities and non-discrimination.

4.3.2. Detailed recruitment rules for projects financed from the ERDF are set out in the appendix to the Handbook entitled Rules for the recruitment, reporting and data collection of participants in projects financed from the ERDF.

#### 4.4. GENERAL RULES FOR REPORTING PARTICIPANT DATA

4.4.1. The rules for reporting participant data vary depending on the source of funding for projects in the NAWA Programme call for proposals.

4.4.2. The method of reporting Project Participant data broken down by source is presented in the table below.

Projects financed from national funds	Projects financed from ERDF funds
<p>1. Project Participant data is provided in the report for a given period within the scope indicated in the report.</p> <p>2. The data provided in the report must be consistent with the Project Participants' documents.</p> <p>3. The Beneficiary informs NAWA of the location of the documents in each report for a given period.</p> <p>4. Compliance of participants with the documentation confirming their eligibility may be verified during an inspection.</p>	<p>1. Project participant data shall be submitted:</p> <ul style="list-style-type: none"><li>a) using a dedicated electronic form in the Agency's ICT system;</li><li>b) in a report for a given period within the scope indicated in the report.</li></ul> <p>2. The data provided in the forms must be consistent with the Project Participants' documents.</p> <p>3. The Beneficiary shall inform NAWA of the location where the Project Participants' documents are stored in each report for a given period.</p> <p>4. End data of participants with documentation confirming their eligibility may be verified during the audit.</p>

4.4.3. Detailed rules and requirements for entering and reporting data on participants in projects financed by the ERDF using a dedicated electronic form are described in the annex to the



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the Handbook entitled Rules for recruitment, reporting and data collection of participants in projects financed by the ERDF.

4.4.4. NAWA reserves the right to introduce rules other than those indicated above, which will be reflected in the call for applications.

#### 4.5. RULES FOR DOCUMENTING THE PARTICIPATION

##### OF PARTICIPANTS IN PROJECTS IMPLEMENTED UNDER PROGRAMMES FOR INSTITUTIONS<sup>2</sup>

4.5.1. Before a Project Participant receives support, they are required to provide their personal data and submit statements confirming that they meet the eligibility criteria for the Programme in question.

4.5.2. personal data Participants Project and information confirming or conditions for participation in the NAWA programme are collected using the following documents:

- 1) statement/declaration<sup>(3)</sup> of the Project Participant confirming that the conditions for participation in the Programme have been met;
- 2) Project Participant's statement confirming that they have read and understood the rules for the processing of personal data;
- 3) consent of the Project Participant to the processing of personal data and image;
- 4) Project Participant personal data form

Templates of the above documents are attached to the Handbook.

4.5.3. Concluding agreements with Project Participants is optional, except for selected programmes, i.e. those that provide for the employment of Project Participants.

4.5.4. Contracts with Project Participants should contain, in addition to the standard provisions resulting from legal regulations, those that are specific to the requirements of the Agency's Programme, i.e.:

- 1) indication of the subject of the agreement with Project Participants, in accordance with the Programme's assumptions (employment, contract of mandate);
- 2) an indication of the amount of funds received under the NAWA programme;

<sup>2</sup> Does not apply to institutions accredited by the National Agency for Academic Exchange.

<sup>3</sup> Applies to projects financed from FERS funds.



- 3) indication of the period and conditions for payment of the benefit/support;
- 4) indication of the obligations of the Parties to the agreement, dictated by the assumptions and conditions of participation in the Programme;
- 5) indication of the consequences of non-fulfilment of obligations by the Parties;
- 6) information on the source of funding for the benefit/support, together with the relevant information clauses;
- 7) required logos, in accordance with the source of funding indicated in the Announcement.

**4.5.5. The Beneficiary is obliged to collect and store the original documents of the Project**

Participants:

- 1) for a period of seven years from 31 December of the year in which the final report was approved  
or
- 2) for the period specified in the implementing provisions to the Act of 14 July 1983 on national archival resources and archives or until the purpose of processing ceases to exist  
whichever of the specified periods expires last. The period shall be interrupted in the event of administrative proceedings or court proceedings concerning expenses settled in the Project.

**4.5.6. At the written request of the Agency, the Beneficiary is obliged to provide the Agency with the original documents of the Project Participants.**

**4.5.7. The originals of the documents may take the form of:**

- 1) documents authorised electronically by the participant (documents which have been stored in electronic form since their creation, can be read using appropriate electronic devices, have no non-electronic originals, and allow for the identification of the person submitting/signing them) or
- 2) documents signed by hand by the Project Participant.

**4.5.8. The collection of data and statements from Participants in electronic form is permissible if the Beneficiary has met the following conditions:**

- 1) established procedures allowing for the verification of the reliability of data transmitted in electronic form,
- 2) uses electronic means of communication ensuring the effectiveness of a declaration of will expressed in electronic form, i.e.:



- a) the person making the declaration of will expressed in electronic form was able to familiarise themselves with the content of that declaration (it was available to the addressee),
- b) the declaration of will was formulated in an unambiguous manner so that there was certainty that the person in question wanted to bring about specific legal effects,
- c) the declaration of intent has been correctly sent to the recipient – errors in the internet connection and servers have been eliminated,
- d) the declaration of intent has been assigned to a person who can be identified by, for example, their first and last name, email address, personal website,
- e) the declaration of intent complies with the principles of social coexistence.

4.5.9. The beneficiary informs NAWA about the place of storage of the original documents of the project participants in the reports.

4.5.10. The absence of the originals of the above-mentioned documents constitutes grounds for considering the project participant's expenses ineligible.

4.5.11. The Beneficiary is responsible for providing, at the request of NAWA, e.g. in connection with an inspection, documents confirming the eligibility of Project Participants (e.g. copies of documents confirming the status of a student, doctoral student, employee of a higher education or scientific institution, certificates and attestations confirming the acquisition of competences or qualifications).

4.5.12. The beneficiary is exempt from the obligation to collect and store the originals of participants' documents if the documents, data and statements are collected directly through the NAWA ICT system.

4.5.13. Documents confirming the acquisition of competences or qualifications by Project Participants (scans of certificates, diplomas, etc.) are submitted to NAWA via the NAWA ICT system.



#### 4.6. METHOD OF DOCUMENTING SUBSTANTIVE ACTIVITIES AND FORMS OF SUPPORT

- 4.6.1. In order to ensure the eligibility of activities carried out by Beneficiaries under Projects, the following is required: documentation related to their correct substantive implementation and financial documentation related to the correctness of expenditure on activities. This chapter indicates the substantive documentation of activities most frequently financed in NAWA programmes.
- 4.6.2. The type of documentation depends on whether the Beneficiary's financed activity is being documented, the form of support in which the Project Participant is involved, whether competences/qualifications are being acquired as part of the form of support, and whether the financing comes from national funds or the ERDF. For the sake of clarity, the rules for documenting forms of support have been grouped together, which is why the auxiliary phrase "not applicable" has been used for some documents, e.g. for the document: certificate/attestation confirming participation in a form of support, which may not be issued after the conference, diploma of completion of studies/doctoral school does not apply to training and courses.
- 4.6.3. In the case of activities not included in the list below, their documentation should be guided by the objective of the activity and the expected outcome/output.
- 4.6.4. In the case of activities financed from the ERDF, including those aimed at acquiring competences or qualifications, additional documentation is required in accordance with the rules of recruitment (including the eligibility of Project Participants), reporting and data collection of Project Participants financed from the ERDF, which constitute an appendix to the Beneficiary's Manual. In the case of activities carried out remotely, recordings or screenshots must also be provided.

REQUIRED DOCUMENTATION		
Form of support or activity eligible for funding	Action financed from national funds	Action financed from ERDF funds  The documents specified for projects financed from national funds, indicated in column 2 under the heading Action financed from national funds, and in addition:
Active participation in the conference (e.g. lecture, paper, poster session)	<ol style="list-style-type: none"> <li>1) A scan of the presentation or its record in an open format file (e.g. PDF) and</li> <li>2) Conference agenda/programme.</li> </ol>	<p>In the case of acquiring competences/qualifications through participation in the form of support, in addition to the documents required for activities financed from national funds, the following are also required:</p> <ol style="list-style-type: none"> <li>1) recruitment rules/regulations,</li> <li>2) Project Participant documentation,</li> <li>3) a document confirming the acquisition of competences and learning outcomes (education) by the Project Participant.</li> </ol> <p>The above-mentioned documents must meet the requirements specified in the appendix to the Beneficiary's Handbook entitled Rules for recruitment, reporting and data collection of participants in projects financed by the ERDF.</p> <ol style="list-style-type: none"> <li>4) e/certificate of completion of the form of support (if applicable).</li> </ol> <p>support (if applicable).</p>
Participant's participation in the event (conferences, seminars,	<p>The following documents are required:</p> <ol style="list-style-type: none"> <li>1) certificate/confirmation confirming participation in the form of support (if applicable),</li> </ol>	In the case of acquiring competences/qualifications through participation in the form of support, in addition to the documents required for

<p>networking/brokerage events networking/brokera ge meetings)</p>	<p>2) agenda/programme of the event.</p>	<p>activity financed from national funds, additionally the following are also required:</p> <ul style="list-style-type: none"> <li>1) recruitment rules/regulations (if applicable),</li> <li>2) Project Participant documentation,</li> <li>3) document confirming the acquisition of competences and learning outcomes (education) by the Project Participant.</li> </ul> <p>The above-mentioned documents must meet the requirements specified in the appendix to the Beneficiary's Handbook entitled Recruitment Rules, Reporting Rules, and Data Collection Rules, of participants in projects financed from ERDF funds.</p>
<p>Performing measurements and collection of materials for work</p>	<p>Written confirmation of the task's completion by an authorised representative of the university.</p>	<p>As above.</p>
<p>Preparation an international grant</p>	<p>Written confirmation of application submission.</p>	<p>As above.</p>
<p>Summer/winter school Course/training Scientific, artistic or professional internship. Study visit Joint/double studies</p>	<p>The following documents are required:</p> <ul style="list-style-type: none"> <li>1) regulations/admission rules (if applicable),</li> <li>2) programme,</li> <li>3) list of participants,</li> </ul>	<p>In the case of acquiring competences/qualifications through participation in the form of support, in addition to the documents required for activities financed from national funds, the following are also required:</p> <ul style="list-style-type: none"> <li>1) recruitment rules/regulations (required),</li> <li>2) Project Participant documentation,</li> </ul>



Doctoral schools	<p>4) certificate/certificate of completion of the form of support, including ECTS points obtained (if applicable), 5) diploma of completion of studies/doctoral school (if applicable).</p>	<p>3) document confirming the acquisition of competences and learning outcomes (education) by the Project Participant, including ECTS points obtained (if applicable).</p> <p>The above documents must meet the requirements specified in the appendix to the Beneficiary's Handbook entitled Recruitment, reporting and data collection rules of participants in projects financed by the ERDF.</p>
Preparation and organisation of teaching activities (lectures, workshops)	<p>The following documents are required:</p> <ol style="list-style-type: none"><li>1) regulations/recruitment rules (if applicable),</li><li>2) programme, including subject area, description of the target group, standard requirements: learning outcomes, criteria and methods of verification of outcomes,</li><li>3) list of participants,</li><li>4) list of issued certificates/attestations of completion of the form of support (if applicable).</li></ol>	Documents required as for an activity financed from national funds.
Conducting teaching activities (lectures, workshops)	<p>A programme is required, including the thematic scope, description of the target group, standard requirements: learning outcomes, criteria and methods of verification of outcomes.</p>	<p>In the case of acquiring competences/qualifications through participation in a form of support, in addition to the documents required for activities financed from national funds, the following are also required:</p> <ol style="list-style-type: none"><li>1) recruitment rules/regulations,</li><li>2) Project Participant documentation,</li></ol>



		<p>3) a document confirming the acquisition of competences and learning outcomes (education) by the Project Participant.</p> <p>The above-mentioned documents must meet the requirements specified in the appendix to the Beneficiary's Handbook entitled Rules for recruitment, reporting and data collection of project participants financed from the ERDF.</p>
Creation of an international education programme	<p>The following documents are required:</p> <ol style="list-style-type: none"><li>1) education programme (thematic scope, description of the target group, standard requirements: learning outcomes, criteria and methods of verification of outcomes),</li><li>2) teaching materials (studies, scripts, presentations, tests),</li><li>3) a document confirming the inclusion of the programme in the institution's educational offer.</li></ol>	Documents required as for activities financed from national funds.
Organisation of events (conferences, seminars, network ing/brokerage meetings)	<p>In the case of organisations, the following are required:</p> <ol style="list-style-type: none"><li>1) recruitment regulations/rules (if applicable),</li><li>2) programme (scope of , description target group),</li><li>3) list of participants,</li><li>4) list of certificates/attestations upon completion of support (if applicable),</li><li>5) photos from the event (at least 3),</li></ol>	<p>In the case of project participants improving their skills in the organised event, the following are required:</p> <ol style="list-style-type: none"><li>1) documents confirming the acquisition of competences by the project participant, e.g. a certificate or attestation, provided that it describes the learning outcomes and verification criteria,</li><li>2) a certificate/attestation confirming participation in the event,</li></ol>

	<p>6) documentation confirming purchase by participants of the event competencies (if applicable).</p>	<p>3) confirmation of ECTS points obtained (if applicable).</p>
Conducting scientific research or development work	<p>The following are required:</p> <ol style="list-style-type: none"> <li>1) a report on the research conducted,</li> <li>2) publication of in in a scientific journal (if applicable),</li> <li>3) presentation of at international (if applicable).</li> </ol>	Documents required as for activities financed from national funds.
Establishing cooperation with foreign partners	<p>The following are required:</p> <ol style="list-style-type: none"> <li>1) letter of intent/agreement confirming cooperation within the framework of the Project,</li> <li>2) documentation of joint (exchanges, studies, research, events promotional activities, etc.).</li> </ol>	Documents required as for activities financed from national funds.
Development of the quality management	<p>Documents developed, such as:</p> <ol style="list-style-type: none"> <li>1) quality policy,</li> <li>2) quality manual,</li> <li>3) procedures and instructions,</li> <li>4) quality plans.</li> </ol>	Documents required for activities financed from national funds.
Publication of a scientific or peer-reviewed article material from international conferences	<p>A list of articles or peer-reviewed post-conference materials published or accepted for publication is required</p>	Documents required as for activities financed from national funds.

	<p>in international journals, together with the following information:</p> <ol style="list-style-type: none"><li>1) bibliographic data of the publication – authors, title of the publication, name of the journal, issue number and year of publication or planned date of publication,</li><li>2) publications in the form of a link (if the link directs to a publicly available, free full version of the publication) or a PDF file,</li><li>3) in the case of a publication accepted for printing but not yet published – confirmation of acceptance for print.</li></ol>	
Consultations/advice	Consultation/advisory report	Documents required as for an activity financed from national funds.





## 5. RULES FOR THE IMPLEMENTATION OF CONTRACTS WITHIN THE PROJECT

### 5.1. GENERAL RULES

- 5.1.1. Regardless of their formal legal status and ownership (public and private entities), beneficiaries implement projects under the Agency's Programmes using funds which, under national law, have the status of public funds. The expenditure of these funds is subject to the relevant regulations, and the basic principles applicable in this case are: transparency, purposefulness and rationality, allowing the best results to be obtained for the expenditure incurred.
- 5.1.2. The beneficiary is obliged to prepare and conduct the procurement procedure in a manner that ensures fair competition and equal treatment of contractors, as well as to act in a transparent and proportionate manner, in accordance with the procedure set out in this subchapter (competitive procedure or procedure resulting from the Public Procurement Law).
- 5.1.3. In the event of irregularities in the performance of contracts, a mechanism of financial corrections and reductions will be applied for specific categories of irregularities in contracts for competitive procedures and procedures carried out in accordance with the Public Procurement Law. The decision to impose a correction shall be taken by the Agency in accordance with the tariff schedule attached to the Beneficiary's Manual entitled "Tariff schedule for corrections due to irregularities in the implementation of contracts".
- 5.1.4. The beneficiary is obliged to spend funds in the above-mentioned manner, in particular in the case of: contracts for catering services, hotel services, comprehensive meeting/conference services, preparation and publication of studies within the Project.
- 5.1.5. The choice of the appropriate procedure depends on the estimated net value of the planned contract and whether the Beneficiary is a public or non-public entity.
- 5.1.6. The Beneficiary is obliged to apply the appropriate procedure, in accordance with the guidelines indicated in the table below:



The beneficiary is a public entity		The beneficiary is a non-public entity	
estimated value Net value of the contract	Procedure for awarding the contract	estimated value net order value	procedure award the contract
from 80,000, PLN to 130,000 PLN	procedure competitive or application of the Public Procurement Law	above PLN 80,000	competitive procedure
above PLN 130,000	application of the Public Procurement Law		

## 5.2. RULES FOR PROCUREMENT PROCEDURES

5.2.1. The basis for calculating the estimated value of a contract under the Project is the total estimated remuneration of the contractor, excluding VAT, determined with due diligence. For purchases made under the competitive procedure and the Public Procurement Law, the estimate shall be documented in a manner ensuring an appropriate audit trail (e.g. in the approved project financing application or in the estimation note).

5.2.2. Entities acting as contracting authorities within the meaning of the Public Procurement Law shall first estimate the value of the contract in accordance with the provisions of that Act, and after determining that the estimated value of the contract determined on the basis of the Public Procurement Law does not exceed the value above which the Public Procurement Law must be applied, they shall determine the value of the contract within the framework of the Project.

5.2.3. The method used to calculate the estimated value of the contract may not be chosen with the intention of excluding the contract from the scope of the competitive procedure. It is prohibited to underestimate the estimated value of the contract or to divide it in a way that results in an underestimation of its estimated value.

5.2.4. When calculating the estimated value of the contract, it is necessary to take into account the need to meet three conditions (identity) cumulatively:

- 1) the services, supplies and works are identical in type or function (subject identity), with the type identity of supplies covering similar supplies,
- 2) it is possible to award the contract at the same time (temporal identity),
- 3) it is possible to perform the order by one contractor (subjective identity).

5.2.5. Identity should be understood in accordance with the interpretation of the provisions of the Public Procurement Law concerning the estimation of the value of the contract.



5.2.6. In the case of awarding a contract in parts for specific economic, organisational or practical reasons, the value of the contract shall be determined as the total value of its individual parts. If the total value exceeds PLN 80,000.00, the competitive procedure shall apply to the award of each part of the contract.

5.2.7. Appropriate measures shall be taken to effectively prevent conflicts of interest, as well as to identify and eliminate them when they arise in connection with the conduct of the procurement procedure or at the stage of contract performance, in order to prevent distortion of competition and ensure equal treatment of contractors. A conflict of interest means any situation in which persons involved in the preparation or conduct of the procurement procedure or who may influence the outcome of that procedure have, directly or indirectly, a financial, economic or other personal interest which could be perceived as compromising their impartiality and independence in relation to the procurement procedure.

5.2.8. In order to avoid conflicts of interest, in the case of a Beneficiary who is not a contracting authority within the meaning of the Public Procurement Law, contracts may not be awarded to entities related to it personally or financially, with the exception of contracts for which such a possibility is specified in separate laws.

5.2.9. Activities related to the preparation and conduct of the competitive procedure shall be performed by persons ensuring impartiality and objectivity. These persons shall submit a statement in writing or in electronic form (within the meaning of Articles 78 and 78<sup>1</sup> of the Civil Code, respectively) confirming that there are no personal or capital ties with contractors that could influence the impartiality of the proceedings, consisting of:

- 1) participation in a company as a partner in a civil law partnership or a partnership, holding at least 10% of shares or stocks (unless a lower threshold results from legal provisions), performing the function of a member of a supervisory or management body, a proxy, a representative,
- 2) being married, related by blood or affinity in a direct line, related by blood or affinity in a collateral line up to the second degree, or related by adoption, guardianship or custody, or cohabiting with the contractor, their



legal representative or members of the management bodies or supervisory bodies  
supervisory bodies of contractors applying for the contract,

- 3) remaining in such a legal or factual relationship with the contractor that there are reasonable doubts as to their impartiality or independence in connection with the procurement procedure.

### 5.3. EXCLUSIONS

#### 5.3.1. The competitive procedure does not apply to:

- 4) contracts whose value does not exceed PLN 80,000 net,
- 5) contracts awarded on the basis of the Public Procurement Law,
- 6) contracts whose subject matter is specified in Articles 9-14 of the Public Procurement Law,
- 7) the performance of public tasks by a public administration body pursuant to Article 5(2)(1) of the Act on Public Benefit and Volunteer Work,
- 8) contracts awarded in accordance with legal provisions other than the Public Procurement Law, on the  
on the basis of which the application of the Public Procurement Law is excluded,
- 9) expenses settled using unit rates and lump sums,  
referred to in the Manual,
- 10) contracts awarded by beneficiaries selected in accordance with the procedure  
specified in the Act of 19 December 2008 on public-private partnership (i.e. Journal  
of Laws of 2023, item 1637) or in the Act of 21 October 2016  
on concession contracts for construction works or services (i.e. Journal of Laws of  
2023, item 140) for the implementation of a hybrid project,
- 11) contracts awarded or procurement procedures initiated prior to the submission of  
the application for funding of the Project under the Agency's Programme, in the  
case of Projects that have received the seal of excellence referred to in Article 2(45)  
of Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24  
June 2021.

#### 5.3.2. Competitive procedures may not be applied to:

- 1) a situation where, due to an urgent need (necessity) to award a contract not  
attributable to the contracting authority and which could not have been foreseen,  
the deadlines specified in the competitive procedure cannot be met,
- 2) situations where, due to exceptional circumstances not attributable to the contracting  
authority  
on the part of the contracting authority, which could not have been



(e.g. natural disasters, catastrophes, breakdowns), immediate performance of the contract is required and the deadlines specified in the competitive procedure cannot be met,

- 3) contracts that can only be performed by a single contractor for one of the following reasons:
  - a) lack of competition for objective technical reasons, where there is only one contractor who is the only one capable of performing the contract, or
  - b) the subject matter of the contract is protected by exclusive rights, including intellectual property rights, where there is only one contractor who has the exclusive right to dispose of the subject matter of the contract and that right is protected by law,provided that there is no reasonable alternative or substitute solution and the lack of competition is not the result of artificial narrowing of the contract parameters,
- 4) contracts in the field of creative or artistic activity which can only be performed by one contractor,
- 5) contracts for supplies on particularly favourable terms in connection with the liquidation of another entity, enforcement or bankruptcy proceedings,
- 6) contracts for supplies made on a commodity exchange within the meaning of the provisions on commodity exchanges, including commodity exchanges of other Member States of the European Economic Area,
- 7) contracts awarded by a foreign establishment within the meaning of the provisions on foreign service,
- 8) cases specified in Article 214(1)(11)-(14) of the Public Procurement Law in relation to the entities specified in that provision,
- 9) contracts awarded to a contractor selected in accordance with a competitive procedure for additional supplies, consisting in the partial replacement of products or installations already supplied, or the extension of existing supplies or installations, and a change of contractor would lead to the purchase of materials with different technical characteristics, which would result in technical incompatibility or disproportionate technical difficulties in the use and maintenance of those products or installations (the



the duration of the contract for additional supplies may not exceed 3 years),

- 10) in the case of a contractor selected in accordance with a competitive procedure and supply contracts involving the partial replacement of products or installations supplied, or the increase of current supplies or the extension of existing installations, where a change of contractor would lead to the purchase of materials with different technical characteristics, resulting in technical incompatibility or disproportionate technical difficulties in the use and maintenance of these products or installations.

5.3.3. Fulfilment of the conditions indicating that there is no need to apply the competitive procedure requires a written justification.

5.3.4. If, as a result of the correct application of the competitive procedure, no tenders were received or only tenders that were subject to rejection were received, or no contractor has met the conditions for participation in the procedure, provided that the contracting authority has imposed such conditions on contractors, it is possible to conclude a contract for the performance of the contract without a competitive procedure, provided that the original terms of the contract have not been changed.

#### 5.4. COMPETITIVE PROCEDURE

5.4.1. A beneficiary who is a public entity shall apply a competitive procedure for contracts whose value exceeds PLN 80,000.00 net and does not exceed PLN 130,000.00 net.

5.4.2. A beneficiary that is a non-public entity shall apply a competitive procedure for contracts whose value exceeds PLN 80,000.00 net.

5.4.3. The beneficiary shall publish a request for quotation on its own public information bulletin website or its own website (if it does not have a public information bulletin website) or shall send a request for quotation to at least three potential contractors, provided that there are three potential contractors for a given contract on the market.

5.4.4. The rules of communication between the tenderers and the contracting authority during the procedure shall be specified by the contracting authority in the request for quotation.

5.4.5. The request for quotation shall contain at least:

- 1) a description of the subject of the contract,



- 2) conditions for participation in the procedure and a description of the method of assessing their compliance, if such conditions are required by the Ordering Party,
- 3) criteria for evaluating tenders, information on the points or percentages assigned to individual tender evaluation criteria, and a description of how points are awarded for meeting a given tender evaluation criterion (the tender evaluation criteria are formulated in a manner that ensures fair competition and equal treatment of contractors),
- 4) the deadline and method for submitting tenders,
- 5) the deadline for the performance of the contract,
- 6) information on the prohibition of conflicts of interest,
- 7) a description of the parts of the contract, if the contracting authority allows partial bids, and the number of parts of the contract for which a contractor may submit a bid, or the maximum number of parts for which the contract may be awarded to the same contractor, and the criteria or rules applicable to determining which parts of the contract will be awarded to a single contractor, in the event that its tender is selected for more than the maximum number of parts,
- 8) where the contracting authority awards the contract in parts, information that the procedure covers only part of the contract, together with an indication of the scope or value of the entire contract and information on the other parts of the contract,
- 9) information on variant tenders, if the contracting authority requires or allows them to be submitted, including a description of how to present variant tenders and the minimum conditions that variant tenders must meet, together with the selected evaluation criteria and information on whether a variant tender should be submitted together with the tender or instead of the tender;
- 10) essential terms of the contract or a model contract;
- 11) specifying the conditions for significant changes to the contract concluded as a result of the procurement procedure, provided that the Contracting Authority provides for the possibility of amending the contract.

5.4.6. The content of the request for quotation may be changed before the deadline for submission of quotations. The Contracting Authority shall inform the tenderers of the scope of changes on the Public Information Bulletin website or on its website (if it does not have a Public Information Bulletin website) or in another manner appropriate for the method of publication of the request for quotation (e.g. by e-mail). The Contracting Authority shall



shall extend the deadline for submitting tenders by the time necessary to introduce changes to the tenders, if necessary due to the scope of the changes made.

**5.4.7.** The minimum deadline for submitting tenders is:

- 1) 7 days – for supplies and services,
- 2) 14 days – for construction works,

However, the deadline for submitting bids should take into account the complexity of the contract and the time needed to prepare bids. The deadline for submitting bids begins on the day following the date of publication of the request for bids and ends at the end of the last day (Article 115 of the Civil Code applies). The date of submission of the tender in the manner specified in the request for tenders shall determine whether the tender has been submitted on time.

**5.4.8.** The outcome of the procedure shall be announced in the same manner as the request for tenders was made public. This information shall include the name and surname or name of the selected contractor, its registered office (town) and the price of the most advantageous tender.

**5.4.9.** The selection of the most advantageous tender in a procedure conducted in accordance with the competitive procedure shall be documented in writing by means of a report containing at least:

- 1) a list of all tenders received in response to the request for tenders (in particular the name and surname or name of the contractor, its registered office and price),
- 2) any conflicts of interest detected and measures taken in this regard, or information that there is no conflict of interest,
- 3) information on the fulfilment of the conditions for participation in the procedure by contractors, if such conditions were set,
- 4) information on the point or percentage weights assigned to individual evaluation criteria and the scores awarded to individual contractors for meeting a given criterion,
- 5) justification for not allowing partial bids (if applicable),
- 6) reasons for rejecting tenders, including those considered abnormally low (if applicable) applicable),



- 7) indication of the selected tender (name and surname or name of the contractor) together with the justification for the selection or the reasons why the contracting authority decided not to award the contract,
- 8) names and surnames of persons who performed activities in the procedure,
- 9) date of drawing up the report,
- 10) the following attachments:
  - a) a statement confirming the absence of personal or capital ties with contractors that could affect the impartiality of the proceedings,
  - b) proof of publication of the request for quotation (and any amendments thereto, if made)
  - c) submitted bids,
  - d) exchange of information between the contracting authority and the contractor.

5.4.10. The minutes shall be made available by the Beneficiary at the request of the contractor.

5.4.11. Failure to comply with the above rules will result in a correction in accordance with the tariff for corrections due to irregularities in the performance of orders  
the tariff for corrections due to irregularities in the execution of orders

## 5.5. CONTRACT FOR THE ORDER

- 5.5.1. The contract for the order shall be concluded in writing or in electronic form, as referred to in Articles 78 and 78<sup>1</sup> of the Civil Code.
- 5.5.2. If the contracting authority allows partial bids, the procedure may result in the conclusion of a contract for part of the order.
- 5.5.3. If the selected contractor withdraws from the conclusion of the contract, the contracting authority may conclude a contract with the contractor who obtained the next highest number of points in a properly conducted procurement procedure.
- 5.5.4. It is not possible to make significant changes to the provisions of the concluded contract in relation to the content of the tender on the basis of which the contractor was selected, unless:
  - a) the changes were provided for in the request for quotation in the form of unambiguous contractual provisions specifying their scope and nature and the conditions for introducing changes,



b) the changes concern the performance of additional supplies, services or construction works by the existing contractor, not covered by the basic contract, provided that they have become necessary and the following conditions are met cumulatively:

- the change of contractor cannot be made for economic or technical reasons, in particular those relating to the interchangeability or interoperability of equipment, services or installations ordered under the basic contract,
- a change of contractor would cause significant inconvenience or a substantial increase in costs for the contracting authority,
- the value of the changes does not exceed 50% of the contract value originally specified in the contract.

c) the change does not alter the overall nature of the contract and all of the following conditions are met:

- the need to amend the contract is due to circumstances which the contracting authority, acting with due diligence, could not have foreseen,
- the value of the changes does not exceed 50% of the contract value originally specified in the contract,

d) the contractor to whom the contracting authority awarded the contract is to be replaced a new contractor:

- as a result of succession, assuming the rights and obligations of the contractor, as a result of a takeover, merger, division, transformation, bankruptcy, restructuring, inheritance or acquisition of the existing contractor or its enterprise, provided that the new contractor meets the conditions for participation in the procedure and this does not entail other significant changes to the contract, nor is it intended to circumvent the principle of competitiveness, or
- as a result of the contracting authority taking over the contractor's obligations towards its subcontractors – in the event of a change of subcontractor, the contracting authority may conclude a contract with a new subcontractor without changing the terms and conditions of the contract, taking into account the payments made for the work already performed,

e) the change does not alter the overall nature of the contract, and the total value of the changes is less than EUR 5,382,000 in the case of construction works and EUR 140,000 in the case of supplies and services, and at the same time is less than 10% of the contract value originally specified in the contract in the case of service or supply contracts, or, in the case of works contracts, is less than 15% of the contract value originally specified in the contract.



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5.5.5. A change to a procurement contract is significant if it causes the nature of the contract to change significantly in relation to the original contract, in particular if the change: introduces conditions which, if they had been applied in the procurement procedure, would have resulted in other contractors participating or being able to participate in the procedure, or bids with different content being accepted; it upsets the economic balance of the parties to the contract in favour of the contractor in a manner not provided for in the original contract; it significantly extends or reduces the scope of services and obligations under the contract; it involves replacing the contractor to whom the contracting authority awarded the contract with a new contractor in cases other than those referred to in point (d).





## 6. FINANCIAL RULES

### 6.1. PAYMENT SCHEMES

- 6.1.1. The Agency applies the payment schedules listed in the table below for funded projects.
- 6.1.2. The payment schedule applicable to a given call for proposals is specified in each case in the Announcement.
- 6.1.3. The Agency reserves the right to specify a different payment schedule in justified cases, including as a result of an assessment of the Applicant's financial capacity, as referred to in the Recruitment Regulations.
- 6.1.4. The Applicant shall be informed of the application of a different payment schedule prior to the conclusion of the agreement.

Payment schedule	Advance payment	and Partial payment	Second Partial	Final payment
A	80%	Not applicable	Not applicable	Up to 20
B	30	30	30	Up to 10%
C	50	40%	Not applicable	Up to 10

\*Assuming that 80% of the funds received to date have been spent.

### 6.2. ELIGIBILITY PERIOD FOR EXPENDITURE

- 6.2.1. Eligibility period for expenditure under the Project:
  - 1) begins on the first day of the Project implementation period specified in the application, but not earlier than on the first day of the Programme implementation period specified in the Announcement;
  - 2) ends on the date specified in the programme documentation as the date on which the Beneficiary is required to submit the final report, provided that this date falls earlier than the last day of the Programme implementation period;
  - 3) if the required deadline for submitting the final report exceeds the Programme implementation period, the last day of eligibility of expenditure under the Project is the last day of the Programme implementation period specified in the Announcement.
- 6.2.2. The Beneficiary may not indicate in the Project financing application a Project implementation period extending beyond the Programme implementation period.



6.2.3. During the implementation of the Project, the Beneficiary may apply to the Agency for permission to change the Project implementation period, provided that the implementation of the Project does not extend beyond the Programme implementation period.

6.2.4. The Project start date may be earlier than the date of conclusion of the Project Financing Agreement, but may not exceed the start date specified in the financing application.

6.2.5. Expenses incurred for the implementation of the Project before the agreement is signed, but during the Project implementation period specified in the application, shall be borne by the Beneficiary at their own risk. If the agreement is not signed, these expenses shall not be eligible.

6.2.6. If expenses are incurred before the agreement is signed, but during the Project implementation period specified in the funding application, these expenses may be considered eligible after the agreement is signed, provided that the eligibility conditions are met.

6.2.7. In any case, the Beneficiary must ensure that the expenses incurred comply with the rules described in the Beneficiary's Manual.

*Example 1.*

*The announcement specified 2025–2026 as the programme implementation period. The applicant submitted an application indicating that the Project would be implemented between 1 January 2025 and 31 December 2025. The programme documentation specified that the final report should be submitted within 30 days of the Project completion date. The beneficiary incurred expenses related to the payment of social security and health insurance contributions on the remuneration for December 2025 on 15 January 2026. Although the expense was incurred outside the Project implementation period, it is eligible because it was incurred during the Programme implementation period and before the deadline specified for the submission of the final report by the Beneficiary.*

*Example 2*

*The announcement specified 2025–2026 as the Programme implementation period. The applicant submitted an application indicating that the Project would be implemented between 1 January 2025 and 31 December 2025. In the final report, the Beneficiary presented an expense related to the purchase of a computer, which was incurred on 15 December 2024. This expense will be ineligible because it exceeds both the start date of the Project and the Programme implementation date.*

*Example 3*



*The announcement specified 2025–2026 as the programme implementation period. The applicant submitted an application indicating that the project would be implemented between 1 June 2025 and 31 December 2025. The financing agreement was concluded on 20 June 2025. At the same time, between 1 June and 20 June 2025, the Beneficiary incurred a number of expenses, which it reported in the final report. These expenses will be eligible, provided that the eligibility rules described in the Beneficiary's Manual are met.*

### **6.3. GENERAL CONDITIONS FOR THE ELIGIBILITY OF EXPENSES (ACTUAL EXPENSES)**

#### **6.3.1. The eligibility of the expenses incurred is assessed by the Agency**

in particular:

- 1) during the implementation of the Project – as part of the verification of reports and controls;
- 2) after completion of the Project – as part of the verification of reports and inspections.

#### **6.3.2. The basis for verifying the eligibility of expenditure is the approved Project financing application, together with any amendments agreed by the Agency and taking into account amendments that may be made without the Agency's consent (see the section entitled "Amendments to the agreement").**

#### **6.3.3. If the Applicant includes expenses in the Project budget that fall into the category of ineligible expenses, such budget items will constitute ineligible expenses and will not be recognised at the Project settlement stage, even if they were accepted at the application assessment stage.**

#### **6.3.4. The acceptance of a given Project for implementation and the signing of a Project financing agreement with the Beneficiary does not mean that all expenses that the Beneficiary submits for settlement in the reports will be approved and settled. Only expenses that meet the eligibility conditions will be approved.**

#### **6.3.5. An expense is eligible if:**

- 1) it complies with the law;
- 2) it complies with the Project financing application and any changes to the application that have been approved by the Agency or that the Beneficiary was able to make without the Agency's consent;
- 3) it complies with the rules set out in the programme documentation, including the Beneficiary's Manual and the Announcement;
- 4) it complies with the procedures that the Beneficiary has undertaken to apply under the agreement concluded with the Agency;



- 5) was actually incurred during the eligibility period for expenditure referred to in the chapter entitled Eligibility Period for Expenditure;
- 6) is necessary for the achievement of the Project objectives and was incurred in connection with the implementation of the Project;
- 7) was made in a transparent and rational and effective manner, in accordance with the principles of obtaining the best results from the expenditure incurred;
- 8) it has been properly documented in accordance with the requirements set out in this Manual;
- 9) is supported by accounting evidence and shown in the financial documentation and accounting records;
- 10) is supported by accounting evidence and shown in the financial documentation and accounting records;
- 11) includes VAT only in cases where the Beneficiary is not entitled to reduce the amount of tax due by the amount of input tax or to apply for its refund.

6.3.6. Expenditure incurred by the Beneficiary or Partner must be actually incurred. This means that each item of expenditure involves an actual cash flow from the Beneficiary or Partner to another entity.

6.3.7. The date on which the expenditure is incurred shall be, in particular:

- 1) in the case of payments made by bank transfer: the date on which the transaction is posted;
- 2) in the case of payments made in cash: the date of the actual incurring the expense;
- 3) in the case of payments made by credit card: the date of the transaction resulting in the credit card account being debited;
- 4) in the case of depreciation : the date of the

.

6.3.8. When ordering goods or services, the Beneficiary is obliged to prepare and conduct a procurement procedure (if applicable) in a manner that ensures fair competition and equal treatment of contractors, as well as to activities in a manner that is transparent and proportionate – in accordance with the procedure and rules set out in the chapter entitled Rules for the implementation of contracts under the Project.



#### 6.4. POSSIBLE ELIGIBLE EXPENSES (SETTLED ON THE BASIS OF ACTUAL EXPENSES, EXCLUDING EXPENSES FOR ADMINISTRATIVE PROJECT MANAGEMENT)

6.4.1. The Project Budget may include expenditure on:

- 1) remuneration of persons directly involved in the implementation of activities in the Project (employment contracts, task-related allowances, civil law contracts);
- 2) purchase of goods and services necessary for the implementation of Project activities (excluding hardware, software and equipment classified as fixed assets and intangible assets);
- 3) travel and accommodation incurred in connection with the implementation of activities in the Project:
  - a) settled on the basis of actual expenses,
  - b) settled on the basis of flat rates;
- 4) purchase of fixed assets and intangible assets supporting the implementation of the Project (purchases of hardware, software and equipment), including expenditure on:
  - a) purchase up to PLN 10,000 net in the case of active VAT taxpayers or gross in the case of VAT-exempt taxpayers,
  - b) depreciation in other cases;
- 5) purchase of fixed assets and intangible assets directly related to the subject of the Project;
- 6) scholarships;
- 7) administrative costs of the Project, constituting a maximum of 10% of the total remaining expenditure.

6.4.2. Of the above-mentioned groups of expenses under a given Programme, only those indicated in the Announcement will be eligible will only be those indicated in the Announcement.

#### 6.5. RULES FOR INCURRING EXPENSES FOR THE REMUNERATION OF PERSONS DIRECTLY INVOLVED IN THE IMPLEMENTATION OF PROJECT ACTIVITIES (EMPLOYMENT CONTRACT, TASK ALLOWANCES, CIVIL LAW CONTRACTS):

6.5.1. Employment in the Project concerns two groups:

- 1) persons employed and accounted for under costs are solely responsible for performing the substantive tasks specified



in the funding application. Within the framework of projects implementing the following measures: Improving research activities by attracting foreign scientists with outstanding scientific achievements and Improving research activities by supporting scientific research abroad or in cooperation with foreign scientists, this includes all members of the project group;

- 2) persons employed and accounted for under the Project's administrative expenses, i.e. persons involved in the Project in the management, administration, coordination and handling of administrative and financial activities, the so-called "professional staff" (accounted for on a lump sum basis, in accordance with the rules set out in the section entitled "Project administrative expenses"). Expenditure within this group may only be included in the Project if this is indicated in the Announcement (i.e. the Announcement indicates the following as a possible expenditure group: Expenditure on administrative support for the Project).

#### 6.5.2. Commitment under employment contracts.

6.5.2.1. And remuneration employees persons involved in the implementation of Projects is possible provided that it complies with national law (primarily regarding remuneration) and the practice of remuneration for a similar position at the Beneficiary, unless the Announcement specifies the remuneration rates applicable in the Programme.

6.5.2.2. Eligible remuneration components include gross remuneration and costs incurred by the employer, including payments for allowances and bonuses related to the implementation of the Project. The possibility of financing these costs must be consistent with the Beneficiary's internal regulations applicable at the workplace and concerning all employees of the Beneficiary (e.g. work or remuneration regulations, if applicable).

6.5.2.3. Expenses related to employment under an employment contract include:

- 1) basic salary,
- 2) seniority allowances,
- 3) social security contributions,
- 4) Guaranteed Employee Benefits Fund,
- 5) contributions to the Company Social Benefits Fund,
- 6) expenses related to the employee's participation in voluntary pension schemes (PPK or PPE),



- 7) additional annual remuneration due to the employee or part of that remuneration calculated in proportion to the employee's involvement in the Project,
- 8) bonuses and periodic awards, on the terms described above.

6.5.2.4. The following cannot be financed from the Project funds:

- 1) jubilee awards,
- 2) payments made to the State Rehabilitation  
Rehabilitation Disabled Persons,
- 3) contributions and optional fees that are not required by applicable  
legal provisions (e.g. additional life insurance),
- 4) severance pay.

6.5.2.5. Where persons are engaged in the Project on the basis of an employment relationship, expenditure on remuneration is eligible provided that all of the following conditions are met:

- 1) the employee is employed or seconded to perform substantive or administrative tasks related to the implementation of the Project;
- 2) the cost of remuneration related to employment or secondment is eligible only during the eligibility period for expenditure, in accordance with the provisions of the section on the eligibility period for expenditure;
- 3) employment or secondment to perform tasks related to the implementation of the Project is duly documented by the provisions of the employment contract or the scope of duties/job description.

6.5.2.6. If the tasks within the project to which the employee is assigned do not constitute a full-time position, part of the remuneration may be eligible if:

- 1) the tasks have been specified in the employee's employment documentation (i.e. employment contract, agreement, scope of employee's duties or job description), which corresponds to the actual involvement of that person in the Project (the employee has been delegated to perform tasks in the project to a specified extent),



2) the expenditure related to remuneration corresponds to the proportion of involvement in the Project.

#### 6.5.3. Involvement under the task allowance.

6.5.3.1. The allowance is granted in connection with the performance of tasks in the Project, which, as a rule, do not fall within the existing duties of a given job position.

6.5.3.2. The allowance should therefore relate to additional tasks that go beyond those provided for in the basic scope of duties of the person concerned, which should be expressed in writing.

6.5.3.3. The allowance must comply with the Beneficiary's internal regulations and the general rules for the eligibility of expenditure.

#### 6.5.4. Commitment under a civil law contract.

6.5.4.1. Costs incurred for the remuneration of persons engaged on the basis of a civil law contract are eligible, provided that they comply with national law and the provisions of this Beneficiary's Manual.

6.5.4.2. As a rule, it is not possible to engage your own employee to perform tasks within the framework of Project on the basis of a civil law relationship is not possible.

6.5.4.3. An exception to the above rule applies in situations where specific provisions concerning the employment of a given group of employees prevent the performance of tasks on the basis of an employment relationship.

6.5.4.4. In addition, in order for the Agency to recognise expenses related to the remuneration of the Beneficiary's own employee under a civil law contract, the following conditions must be met cumulatively:

- 1) to compliant with internal regulations applied by the Beneficiary;
- 2) the employment relationship allows for the effective performance of tasks under a civil law contract;
- 3) other general eligibility rules are met, including in particular those relating to transparency, rationality and efficiency, while complying with the principle of obtaining the best results from the expenditure incurred.

6.5.4.5. It is not possible for the Beneficiary to engage the employees of partners in the Project under civil law contracts.



6.5.4.6. Similarly, it is not possible for the Beneficiary to engage employees under civil law contracts by the Project Partner.

6.5.4.7. It is permissible to engage persons who are not employees of the Beneficiary or the Partner under civil law contracts to perform tasks provided for in the Project.

6.5.4.8. In the case of engaging persons who are not employees of the Beneficiary and Partners under civil law contracts, it is the responsibility of the Beneficiary to ensure that the expenses are incurred in a transparent, rational and effective manner.

6.5.4.9. In the case of engaging a person under more than one civil law contract within the Project, remuneration-related expenses are eligible if the burden resulting from the performance of all civil law contracts does not preclude the possibility of proper and effective implementation of tasks within the Project.

**6.6. DOCUMENTS CONFIRMING EXPENDITURES, CONDITIONAL ON THE RECOGNITION OF EXPENDITURES AS ELIGIBLE (REMUNERATION OF PERSONS DIRECTLY INVOLVED IN THE IMPLEMENTATION OF PROJECT ACTIVITIES – SETTLED AT ACTUAL COSTS):**

Type of involvement of employees	Required documents	Additional documents, which may request Agency:
Employee under employment contracts	1) employment contract, 2) job description or job specification, 3) payroll for each reported month confirming the employee's gross remuneration in accordance with the employment contract and other remuneration components, 4) proof of payment confirming the payment of each component of gross remuneration and all remuneration derivatives, 5) ZUS DRA and RCA declarations or monthly information, 6) accounting decrees confirming inclusion in the financial and accounting records.	1) remuneration regulations, 2) work regulations, 3) other internal regulations regulating the employment of staff.
Commitment under the supplement:	1) employment contract, 2) job description or job specification, 3) document confirming the award of the allowance, 4) payroll for each of the reported months confirming the employee's gross remuneration in accordance with the employee's employment contract and other remuneration components, 5) proof of payment confirming the payment of each component of gross remuneration and all remuneration derivatives, 6) ZUS DRA and RCA declarations or monthly information, 7) accounting decrees confirming inclusion in the financial and accounting records.	1) remuneration regulations, 2) work regulations, 3) other internal regulations regulating the employment of employees.

Type of engagement Employees	Required documents	Additional documents, which may request Agency:
Commitment under a civil law contract:	<ol style="list-style-type: none"> <li>1) civil law contract,</li> <li>2) acceptance protocol (if applicable),</li> <li>3) invoice or payroll,</li> <li>4) ZUS DRA and RCA declarations or monthly information for the insured person (only if ZUS contributions were paid under the civil law contract),</li> <li>5) proof of payment confirming the payment of remuneration under the civil law contract, including the net amount, personal income tax and ZUS contributions (if they were paid under the contract),</li> <li>6) accounting decrees confirming inclusion in the financial and accounting records.</li> </ol>	<ol style="list-style-type: none"> <li>1) documentation from the proceedings of for the award of the contract.</li> </ol>

## 6.7. RULES FOR INCURRING EXPENSES FOR THE PURCHASE OF GOODS AND SERVICES NECESSARY FOR THE IMPLEMENTATION OF PROJECT ACTIVITIES:

6.7.1. The purchase of goods and services necessary for the implementation of activities in the Project is only possible from external contractors and suppliers, i.e. entities other than the Beneficiary and Project Partner.

6.7.2. This category does not include the purchase of fixed assets and intangible and legal rights.

6.7.3. Outsourcing services to external entities is only possible if the Beneficiary is unable to perform them independently or if their performance by an external entity is more advantageous, whether for economic reasons or due to competence, scale, experience, authorisation or specialisation.

6.7.4. All expenditure incurred in the purchase of goods and services necessary for the implementation of the Project must be incurred by the Beneficiary in a manner that ensures transparency, efficiency and rationality.

6.7.5. Detailed information on the rules for selecting suppliers of goods and services is described in the section entitled Rules for the implementation of orders within the project.

## 6.8. DOCUMENTS CONFIRMING EXPENSES, CONDITIONAL ON THE RECOGNITION OF EXPENSES AS ELIGIBLE (PURCHASE OF GOODS AND SERVICES NECESSARY FOR THE IMPLEMENTATION OF PROJECT ACTIVITIES):

Required documents	Additional documents that may be requested the Agency:
<p>1) invoices for performed services/delivered goods;</p> <p>2) proof of payment;</p> <p>3) acceptance reports (it is permissible to provide confirmation of receipt of goods/services on the invoice);</p> <p>4) and accounting decrees confirming recognition in the financial and accounting records.</p>	<p>1) contract with the contractor/supplier;</p> <p>2) documentation from the conducted for the selection of the contractor/supplier</p>

## 6.9. RULES FOR INCURRING EXPENSES WITHIN THE CATEGORY: TRAVEL AND ACCOMMODATION – FLAT RATE:



6.9.1. Flat-rate amounts for travel and subsistence relate to mobility carried out within the framework of the Programmes – provided that such a possibility has been indicated in the Announcement.

6.9.2. All travel must be clearly motivated by the activities of the Project and must be necessary for its effective implementation.

6.9.3. The beneficiary nie ma możliwości przyznawania osobom biorącym udział w mobilnościach stawek w wysokości innej, niż wynikającej z dokumentacji programowej, tj. stawek niższych lub wyższych od wskazanych przez Agencję.

6.9.4. The lump sum rate constitutes the total expenditure incurred and must be transferred in full to the mobility participant.

6.9.5. The Director of the Agency may, as part of financial assistance, award funds on a one-off or monthly basis for the duration of the Project, in an amount determined each time in connection with the implementation of a given programme.

6.9.6. Expenses related to mobility settled on the basis of lump sums are eligible only after the completion and settlement of the mobility.

6.9.7. It is not permissible to settle advances related to mobility – settlement may only take place after the mobility has been completed.

6.9.8. In the case of lump sums calculated using a daily rate, the value of the funds allocated under this form of financing is calculated as the product of the rate and the number of days.

6.9.9. In the case of lump sums calculated using a monthly rate, for mobility lasting less than 15 days, the value of the funds allocated under this form of financing is 50% of this monthly rate (see examples below).

6.9.10. The monthly rate is calculated from the start date of mobility, with a month being understood as a full 30 days.

6.9.11. When calculating the daily or monthly rate, days spent travelling should be taken into account, but not exceeding two days (total for travel to and from the destination).

6.9.12. In the case of a lump sum for travel expenses, the funds are calculated:

- 1) in the case of mobility to or from Poland – in accordance with the rates indicated in the section entitled Lump sums for travel costs in the case of mobility from or to Poland, whereby the rates indicated refer to international return travel;



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2) in the case of mobility between other countries – in accordance with the rates specified in the section entitled Flat rates for travel costs in the case of mobility between countries other than Poland, whereby the rates specified refer to international return travel. The distance to be calculated rates should be calculated using the distance in kilometres in a straight line from the place of residence to the place of stay in one direction. When calculating the distance, use the tool prepared by the European Commission as part of Erasmus Programme Erasmus Programme:

<https://erasmus-plus.ec.europa.eu/resources-and-tools/distance-calculator>

6.9.13. Only one lump sum for travel expenses may be paid per mobility period.

6.9.14. Lump sum for living and accommodation costs



	COUNTRY GROUP	COUNTRIES	DAILY RATE IN PLN	RATE IN PLN
I	Countries with lower living costs and accommodation	Bosnia and Herzegovina, Brazil, Bulgaria, Egypt, Georgia, India, Lithuania, Latvia, Morocco, Moldova, Poland, Romania, Turkey, Ukraine, Vietnam and other countries of the world <sup>4</sup> .	300	4,000
II	Countries with average living costs and accommodation	Andorra, Austria, Azerbaijan, Belgium, Croatia, Czech Republic, Cyprus, France, Greece, Indonesia, Jordan, Kazakhstan, Kyrgyzstan, North Macedonia, Germany, Malta, Netherlands, Portugal and Spain, Monaco, Vatican City, San Marino, Serbia, Slovakia, Slovenia, Thailand, Hungary, Italy, Uzbekistan,	400	6,000
III	Countries with higher living costs and accommodation	Saudi Arabia, Australia, Bahrain, Brunei, China, Denmark, Estonia, Finland, Iceland, Ireland, Hong Kong, Japan, Canada, Qatar, South Korea, North Korea, Kuwait, Liechtenstein, Luxembourg, Macau, Mexico, Norway, New Zealand, Oman, Singapore, Sweden, Switzerland, Taiwan, Faroe Islands, United Kingdom, United Arab Emirates Arab	500	8,000
IV	Countries with the highest cost of living and accommodation	United States of America, Israel,	700	12,000

*Example 1 – method of calculating the lump sum for living and accommodation costs per day: Mobility between 12 February 2025 and 22 May 2025.*

Method of calculating the rate to be settled:

*first month: 12 February 2025 – 13 March 2025 (30 days)*

*second month: 14 March 2025 – 12 April 2025 (30 days)*

*third month: 13 April 2025 – 12 May 2025 (30 days)*

*Remaining days: 13 May 2025 – 22 May 2025 (10 days)*

*Duration of stay: 3 months (3x30 days) and 10 days.*

*Settlement: full rate for 3 months (3x30 days) + half of the monthly rate (stay in the last month shorter than 15 days).*

<sup>4</sup> Excluding countries in groups II, III and IV.



*Example 2 – method of settling the lump sum for living and accommodation costs by days): Mobility in the period from 14 February 2025 to 31 May 2025.*

Method of calculating the rate to be settled:

first month: 14 February 2025 – 15 March 2025 (30 days)

second month: 16 March 2025 – 14 April 2025 (30 days)

third month: 15 April 2025 – 14 May 2025 (30 days)

Remaining days: 15 May 2025 – 31 May 2025 (17 days)

*Duration of stay: 3 months (3x30 days) and 17 days.*

*Settlement: full rate for 4 months (three rates for full months (3x30 days) + full rate for the last month in which the scholarship holder stayed at the centre for more than 15 days).*

#### 6.9.15. Lump sums for travel costs in the case of mobility from or to Poland

Country	Rate in PLN
Belarus, Lithuania	1000
Austria, Bosnia and Herzegovina, Croatia, Czech Republic, Denmark, Estonia, Finland, Latvia, Moldova, Germany, Romania, Serbia, Slovakia, Slovenia, Sweden, Ukraine, Hungary	150
Albania, Andorra, Belgium, Bulgaria, Montenegro, France, Greece, the Netherlands, Ireland, Kosovo, Liechtenstein, Luxembourg, Macedonia, Malta, Monaco, Norway, Russia, San Marino, Switzerland, Tunisia, Turkey, Vatican City, United Kingdom, Italy, Faroe Islands	2000
Algeria, Saudi Arabia, Armenia, Azerbaijan, Bahrain, Cyprus, Egypt, Georgia, Spain, Iraq, Iran, Iceland, Israel, Jordan, Qatar, Kazakhstan, Kuwait, Lebanon, Libya, Morocco, Palestine, Portugal, Syria, Tajikistan, Turkmenistan, Uzbekistan	3000
Afghanistan, Benin, Bhutan, Burkina Faso, Burundi, Chad, Democratic Republic of the Congo, Djibouti, Eritrea, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Equatorial Guinea, India, Yemen, Cameroon, Kenya, Kyrgyzstan, Congo, Liberia, Mali, Mauritania, Mongolia, Nepal, Niger, Nigeria, Oman, Pakistan, Central African Republic, Cape Verde, Rwanda, Senegal, Sierra Leone, Somalia, Sudan, South Sudan, Togo, Uganda, Ivory Coast, São Tomé and Príncipe, United Arab Emirates	4500
Angola, Antigua and Barbuda, Argentina, Australia, Bahamas, Bangladesh, Barbados, Belize, Bolivia, Botswana, Brazil, Brunei, Chile, China, Dominica, Dominican Republic, Ecuador, Eswatini, Fiji, Philippines, Grenada, Guyana, Guatemala, Haiti, Honduras, Hong Kong, Indonesia, Jamaica, Japan, Cambodia, Canada, Kiribati, Colombia, Comoros, South Korea, North Korea, Costa Rica, Cuba, Laos, Lesotho, Madagascar, Macau, Malawi, Maldives, Malaysia, Mauritius, Mexico, Micronesia, Myanmar, Mozambique, Namibia, Nauru, Nicaragua, New Zealand, Palau, Panama, Papua New Guinea, Paraguay, Peru, South Africa, Saint Kitts Nevis, Saint Lucia, Saint Vincent and the Grenadines, El Salvador, Samoa, Seychelles, Singapore, Sri Lanka, United States, Suriname, Thailand, Taiwan, Tanzania Tonga, Trinidad and Tobago,	6500



Tuvalu, Uruguay, Vanuatu, Venezuela, Vietnam, Solomon Islands, Marshall Islands, Zambia, Zimbabwe

In the case of mobility to or from a country not included in the above table, the rate indicated for the neighbouring country shall apply. The relevant neighbouring country is the country whose capital is closest to the capital of the country not included in the above table, in a straight line.

**6.9.16. Travel allowances for mobility between other countries**

than Poland

KM (OD)	KM (DO)	Flat rate amount
Up to 9		PLN
10	99	PLN 200
100	499	1,000.00 PLN
500	999	1,500.00 PLN
1,000	1,999	2,000.00 PLN
2,000	2,999	PLN 2,500.00
3,000	3,999	3,000.00 PLN
4,000	5,999	4,000.00 PLN
6,000	7,999	5,000.00 PLN
8,000 and above		PLN 7,000.00

**6.10. DOCUMENTS CONFIRMING EXPENSES, CONDITIONAL ON THE EXPENSE BEING  
RECOGNISED AS ELIGIBLE (TRAVEL AND LIVING EXPENSES)  
IN A FLAT RATE):**

Required documents	Additional documents that may be requested be requested by the Agency:
1) settlement document summary of rates applied), 2) accounting document on the basis of which the funds were paid out,	1) documents confirming the Participant's participation in mobility (e.g. opinion of the centre, certificate).



Required documents	Additional documents that may be requested by the Agency the Agency may request:
3) confirmation of payment of funds for the mobility participant by the beneficiary, 4) accounting decrees confirming their inclusion in the financial and accounting records.	

## 6.11. RULES FOR INCURRING EXPENSES UNDER THE CATEGORY: TRAVEL AND ACCOMMODATION, WHICH ARE SETTLED ON THE BASIS OF ACTUAL EXPENSES:

6.11.1. Within this category, it is permissible to incur expenses related to the travel of persons participating in the Project whose travel is necessary for the implementation of planned activities and tasks and whose mobility is not accounted for under the flat rates referred to in the section above.

6.11.2. All travel must be clearly motivated by the Project activities and must be necessary for its effective implementation.

6.11.3. Travel is settled on the basis of actual expenses incurred.

6.11.4. As a rule, the following expenses are ineligible:

- 1) the purchase of first class or business class airline tickets (applies to any air travel);
- 2) the purchase of first class rail tickets, except where second class tickets are not available – the Beneficiary is responsible for providing evidence of the unavailability of second class tickets, otherwise the expenses will be considered ineligible;
- 3) the purchase of air tickets and airport charges for domestic travel, where the Beneficiary has not demonstrated that air travel was the most rational and economical solution;
- 4) full meal allowances in cases where the traveller is provided with partial or full board;
- 5) a lump sum for accommodation in cases where the traveller has been provided with accommodation.



## 6.12. RULES FOR BENEFICIARY EMPLOYEES

- 6.12.1. Travel is carried out and settled on the basis of the Beneficiary's internal regulations, with the proviso that expenses will be eligible up to the limits specified in the Regulation of the Minister of Labour and Social Policy of 29 January 2013 on the entitlements of employees of state or local government budgetary units in respect of business travel.
- 6.12.2. When planning a trip, the Beneficiary must use the most economical and rational means of public transport.
- 6.12.3. The beneficiary is responsible for proving that the chosen means of public transport was the most economical and rational.
- 6.12.4. As a rule, air travel is only permitted for foreign travel abroad.
- 6.12.5. In duly justified situations, it is possible to fly domestically if it was the most economical and rational solution. In the case of a domestic flight, the Beneficiary must demonstrate in the report that the flight met the above condition.
- 6.12.6. In the case of travel by private car, it is the Beneficiary's responsibility to prove that this was the most economical and rational means of transport.
- 6.12.7. It is possible to travel by company car in accordance with the rules for the use of company cars at the Beneficiary's institution (including: purchase of fuel in the case of travel by company car in accordance with the rules for the use of company cars at the Beneficiary's institution) – subject to the proviso that it is the Beneficiary's responsibility to prove that this form of travel was the most economical and rational.
- 6.12.8. The use of a taxi for the purposes of the Project is, as a rule, an ineligible cost, except in justified cases where it is not possible to travel by public transport on a given route and where this is permitted by the Beneficiary's internal regulations on business travel.
- 6.12.9. The existence of the justified circumstances referred to above should be supported by the Beneficiary with source evidence enabling independent verification by the Agency of the existence of these circumstances. Failure to provide such evidence will result in the expenditure being considered ineligible.



## 6.13. RULES CONCERNING PERSONS WHO ARE NOT EMPLOYEES OF THE BENEFICIARY

- 6.13.1. Travel carried out is and settled on the basis of internal regulations of the Beneficiary, subject to the rules described below.
- 6.13.2. If the Beneficiary does not have internal regulations, it shall apply the same regulations as for the Beneficiary's employees.
- 6.13.3. The journey must be made by the most economical and rational means of public transport.
- 6.13.4. The Beneficiary is responsible for proving that the chosen means of public transport was the most economical and rational. The above should be supported by the Beneficiary with source evidence enabling independent verification by the Agency. Failure to provide such evidence will result in the expenditure being deemed ineligible.
- 6.13.5. As a rule, air travel is only permitted for international travel abroad.
- 6.13.6. In duly justified situations, air travel is possible for domestic travel if it was the most economical and rational solution. In the case of domestic air travel, the Beneficiary may be required to demonstrate that the flight met the above condition.
- 6.13.7. In the case of travel by private car, it is the Beneficiary's responsibility to prove that this was the most economical and rational means of transport. In the absence of evidence to this effect, the Agency will make a financial correction up to the amount of the most economical means of public transport on the indicated route (at the rates applicable on the date of verification of the eligibility of the expenditure).
- 6.13.8. The use of a taxi for the purposes of the Project is, as a rule, an ineligible cost, except in justified cases where it is not possible to travel by public transport on a given route.
- 6.13.9. The existence of the justified circumstances referred to above should be supported by the Beneficiary with source evidence enabling the Agency to independently verify the existence of these circumstances. The lack of such evidence will result in the expenditure being considered ineligible.
- 6.13.10. It is permissible to apply own regulations governing daily allowance rates



**6.14. DOCUMENTS CONFIRMING EXPENSES, CONDITIONING THE RECOGNITION OF EXPENSES AS ELIGIBLE (TRAVEL AND ACCOMMODATION SETTLED ON THE BASIS OF ACTUAL EXPENSES):**

Required documents	Additional documents, which may request Agency:
<p><b>BENEFICIARY'S EMPLOYEES:</b></p> <p>1) a completed and approved business trip request form; 2) business trip settlement; 3) proof of payment of travel-related expenses, including proof of advance payments, reimbursement of unused amounts by the employee or payment to the employee of the difference between the amount spent and the advance payment; 4) accounting decrees confirming entry in the financial and accounting records financial and accounting records.</p>	<p><b>BENEFICIARY'S EMPLOYEES:</b></p> <p>1) documentation confirming the selection of the most economical and rational means of transport; 2) documentation confirming that the journey took place.</p>
<p><b>PERSONS WHO ARE NOT EMPLOYEES OF THE BENEFICIARY:</b></p> <p>1) financial documents justifying the expenditure; 2) proof of payment of travel-related amounts, including proof of advance payments and reimbursement of unused amounts by the traveller; 3) accounting decrees confirming entry in the financial and accounting records.</p>	<p><b>PERSONS NOT EMPLOYEES OF THE BENEFICIARY:</b></p> <p>1) documentation confirming the selection of the most economical and rational means of transport; 2) documentation confirming the completion of the journey; 3) 's travel request (if used by the Beneficiary); 4) settlement of the trip (if used by the Beneficiary).</p>

**6.15. RULES FOR INCURRING EXPENSES UNDER THE CATEGORY: FIXED ASSETS AND INTANGIBLE ASSETS:**

**6.15.1.** Within the framework of Projects possible are purchases of equipment, software and fittings, if they are necessary for the implementation of the Project and if such a possibility results from the Announcement.



6.15.2. Within the framework of the Projects, fixed assets and intangible assets acquired under the Project shall be used after the completion of the Project for the statutory activities of the Beneficiary or may be transferred free of charge to a non-profit entity.

6.15.3. In the case of fixed assets and intangible assets used to support the Project implementation process (purchase up to PLN 10,000.00 net in the case of active VAT taxpayers or gross in the case of VAT-exempt taxpayers; depreciation in other cases):

6.15.3.1. If the Announcement allows for such a possibility, purchases of fixed assets or intangible assets used to support the Project implementation process may be considered eligible under the Project, allowing for a one-off inclusion of the costs of purchasing these assets or intangible assets (with an initial value not exceeding PLN 10,000.00) in the costs.

6.15.3.2. The costs of depreciation of fixed assets and intangible assets used to support the implementation of the Project may be considered eligible for the Project, provided that they are actually incurred (recorded) during the Project implementation period.

6.15.3.3. When determining eligible costs, only the portion of depreciation costs corresponding to the Project implementation period and the actual degree of use of the fixed asset or intangible asset for the purposes of the Project may be taken into account.

6.15.3.4. Depreciation is a cost but not an expense. When accounting for depreciation costs, the date of the depreciation write-off should be taken as the date of payment.

6.15.3.5. Depreciation write-offs may be considered eligible provided that all of the following conditions are met:

- 1) the purchase of depreciable assets took place during the Project implementation period;
- 2) depreciation costs are calculated in accordance with national regulations;
- 3) the costs relate exclusively to the Project implementation period;
- 4) the assets are necessary for the implementation of the Project and are directly used for its implementation.

6.15.3.6. Depreciation costs of assets used for the implementation of the Project may be attributed to the Project:



- 1) in full only in cases where the assets are used solely and exclusively for the purposes of the Project;
- 2) proportionally to their use in the Project if the assets are also used for purposes other than the implementation of the Project.

6.15.3.7. Both the purchase of a fixed asset or intangible asset and its recording as an expense should take place during the Project implementation period.

6.15.3.8. If the Beneficiary plans to incur expenditure on fixed assets or intangible assets that it intends to settle through depreciation write-offs, the Beneficiary should pay the invoice from its own funds. Only later, gradually with each depreciation write-off, can it obtain a refund from the Project funds. Exceptionally, if the purchase concerns a fixed asset/intangible asset with a value of up to PLN 10,000, which, in accordance with the regulations and the accounting policy in force at the Beneficiary, may be depreciated on a one-off basis, the Beneficiary may make the purchase from the Project funds.

6.15.4. In the case of fixed assets and intangible assets directly related to the subject of the Project (only possible if the possibility of making purchases is indicated in the Announcement):

6.15.4.1. The purchase of fixed assets or intangible assets necessary for the implementation of the Project may be considered eligible, provided that the Project financing application justifies the need to purchase fixed assets or intangible assets necessary for the implementation of the Project using the most effective method in a given case (purchase, depreciation, etc.), taking into account the subject and purpose of the Project.

6.15.4.2. The requirement to justify the acquisition applies only to fixed assets and intangible assets with an initial value exceeding PLN 10,000 net.

6.15.4.3. The justification does not have to be prepared individually for each fixed asset and intangible asset, i.e. it may apply to a group of fixed assets or intangible assets with the same purpose.

6.15.4.4. Expenditure incurred on the purchase of fixed assets and intangible assets directly related to the subject of the Project, including expenditure on training, delivery, installation and commissioning, may be eligible in full



or in part, as indicated by the Beneficiary based on their actual use for the purposes of the Project.

**6.15.5. Documents confirming expenditure, determining the eligibility of expenditure:**

Required documents	Additional documents that may be requested by the Agency:
<p>1) Invoices;</p> <p>2) proof of payment;</p> <p>3) delivery acceptance reports or confirmation of receipt of goods on the invoice;</p> <p>4) document OT (acceptance of a fixed for use);</p> <p>5) annotation on subject intangible intangible and legal assets;</p> <p>6) printouts from the accounting records of fixed assets or low-value fixed assets together with a depreciation table – in the case of their purchase under the Project and in the case of reporting the depreciation of fixed assets under the Project;</p> <p>7) in the case of depreciation settlement – a statement by the Beneficiary that the depreciation costs of hardware, software or equipment included in eligible costs relate solely to purchases, which were not financed using other funds.</p>	<p>1) documentation awarding the contract.</p>

**6.16. SCHOLARSHIPS FOR PROJECT PARTICIPANTS**

**6.16.1. Expenses related to scholarships are "gross gross" amounts. It is up to the Beneficiary to assess whether scholarships are subject to income tax from natural persons PIT and health and social security contributions ZUS.**



6.16.2. The value of the scholarship is a lump sum, and the amount of the monthly or daily scholarship for a given Project Participant is specified in the Announcement.

6.16.3. The Beneficiary is obliged to pay scholarships in accordance with the rate specified in the Announcement. It is not permitted to reduce scholarships below the values indicated by the Agency.

6.16.4. Depending on the Programme, the scholarship may be awarded for a specified number of months, days or on a one-off basis. The rules for awarding scholarships are specified in the Announcement.

6.16.5. In the case of calculating the scholarship for an incomplete month (e.g. in the event of interruption of participation in the Project), 50% of the rate for participation for less than 15 days shall apply. The full scholarship rate shall apply for participation of 15 days or more.

6.16.6. The Beneficiary is obliged to develop and apply scholarship payment regulations, specifying, among other things, the procedure, criteria and frequency of assessing the criteria/requirements for eligibility for a scholarship under the Project, and taking into account the principle of equal opportunities and non-discrimination.

6.16.7. The beneficiary is obliged to transfer the scholarship directly to the Project Participant in full.

6.16.8. Scholarships should be expressed and paid in Polish zlotys. In justified cases (e.g. the scholarship holder does not have a zloty account and cash payment is not possible), it is possible to pay the scholarship in another currency, but the settlement in the Project must be made in Polish zlotys.

6.16.9. If the rules of the Programme provide for the payment of scholarships, the Beneficiary is not entitled to make any deductions when making payments to Project Participants, except for those resulting from generally applicable laws, including to the tax office or the Social Insurance Institution (ZUS), if applicable in the circumstances.

Required documents	Additional documents which may be requested by the Agency:
1) accounting evidence on the basis of which the scholarship is paid, e.g. a list of scholarship payments;	1) confirmation of the implementation of activities and the achievement of the planned results and outputs (e.g. certificate certifying the completion of education



Required documents	Additional documents which may be requested by the Agency:
2) confirmation of scholarship payment to the Participant Project Participant; 3) documents confirming the Participant's in the scholarship exchange.	and increase competences by the Project Participant).

## 6.17. SETTLEMENT BASED ON UNIT RATES

6.17.1. A unit rate is a lump sum payment to the Beneficiary for the production of products or the achievement of results specified in the approved application.

6.17.2. The products or results must meet the minimum requirements and standards specified by the Agency in the Call for Proposals in order to be considered as produced/achieved.

6.17.3. The unit rate covers all expenses incurred by the Beneficiary, excluding administrative costs, which are not financed by the Agency.

6.17.4. The amount of the unit rate(s) applicable in a given call for proposals under a given Programme is specified by the Agency in the Announcement and is not subject to negotiation.

6.17.5. The unit rates specified by the Agency in the Announcement are not subject to change throughout the entire Project implementation period, and their amount results from the methodology used by the Agency to calculate the unit rates applicable in a given call for proposals.

6.17.6. Verification of eligible expenditure settled at a unit rate consists in checking whether the activities declared by the Beneficiary have been implemented and whether the products and results have been produced/achieved and at what level. Settlement is made according to the agreed unit rate depending on the actual number of products produced or results achieved.

6.17.7. Verification, referred to above, takes place based on documents/evidence provided by the Beneficiary.

6.17.8. The list of required documents/evidence confirming the manufacture of the product and/or achievement of the result is indicated in each Announcement.

6.17.9. If the Beneficiary fails to submit the documents/evidence confirming the achievement of results or the manufacture of products required by the Announcement, they will not be considered achieved/manufactured and cannot be settled.



6.17.10. Expenses settled by the Beneficiary in the form of unit rates are treated as incurred expenses, therefore the Beneficiary is not obliged to collect or describe accounting documents within the Project, nor to keep separate financial and accounting records for the Project.

6.17.11. The eligibility of the rate is not automatic, i.e. not every activity guarantees that the expenses incurred will be considered eligible and sufficient for the settlement of the unit rate. This means that only the production of products/achievement of results in accordance with the scope and standard of the rate constitutes the basis for its eligibility.

6.17.12. If the unit rate indicator (i.e. the number of products manufactured or results achieved) has been achieved at 100%, but it has been established in any way (during the verification of the report, on the basis of the results of the control, a participant's complaint) that the products or results have not been manufactured/achieved in accordance with the standard specified by the Agency (e.g. fewer training hours, the work was not prepared by a contractor with the originally assumed high qualifications/unique experience) or to a lesser extent than indicated in the application or programme documentation (e.g. lack of catering, accident insurance, medical examinations, training materials, travel expense reimbursement, fewer people sent on the trip, shorter trip), the Agency will consider the unit rate to be ineligible in its entirety.

6.17.13. ....  
in the Beneficiary's Handbook on the rules governing actual expenditure.

*Example 1:*

*The Agency announced a call for applications for a programme aimed at organising Polish language training for foreigners. In the announcement, the Agency indicated a unit rate of PLN 5,000 for the training of one participant. Certificates of participation were indicated as the documents required to be submitted by the Beneficiary to the Agency in order to confirm the participant's training. In the application, the Beneficiary indicated that it would train 100 people and requested funds in the amount of PLN 500,000 (100 people multiplied by the unit rate). In the final report, the Beneficiary presented certificates showing that it had trained 50 people. The amount of eligible expenditure in the Project will therefore be PLN 250,000 (the actual number of people trained multiplied by the unit rate).*



*Example 2:*

*The Agency announced a call for applications for a programme aimed at organising training for university administrative staff. The aim of the training is to improve soft skills related to intercultural communication. The Agency has set the unit rate for training one participant at PLN 5,000 and minimum training standards, including, among other things, a minimum number of training hours of 20 hours. The documents required to be submitted by the Beneficiary to the Agency in order to confirm the training of the Participant are a certificate of participation and an attendance list for the training.*

*In the application, the applicant indicated that it would train 50 people and that the training would meet the minimum standard set by the Agency. The applicant requested funds in the amount of PLN 250,000 (50 people multiplied by the unit rate). In the final report, the Beneficiary presented certificates and attendance lists showing that it had trained 50 people. At the same time, the attendance lists show that the training lasted 18 hours, and not 20 hours as specified in the minimum standards. Therefore, the amount of eligible expenditure in the Project will be zero, due to the Beneficiary's failure to meet the minimum standards specified in the Announcement.*

## 6.18. EXPENDITURE ON ADMINISTRATIVE SERVICES FOR THE PROJECT

6.18.1. Project administration expenses are used exclusively to support project management and administration.

6.18.2. Project administration expenses are understood as the remuneration of persons involved in the Project in the management, administration, coordination and handling of administrative and financial activities, the so-called "professional staff", e.g.:

- 1) remuneration of the Project Coordinator or Manager,
- 2) remuneration of support staff (HR, financial, accounting, administrative, secretarial, legal services, including those related to procurement).

6.18.3. Other administrative expenses related to the Applicant's day-to-day activities are not included in this group of expenses.

6.18.4. The above categories of expenditure related to the administrative management of the project cannot be included in direct expenditure (substantive tasks). The inclusion of categories of expenditure related to the administrative management of the project in direct expenditure will be treated as double funding – such expenditure is ineligible.



6.18.5. The above definition excludes persons performing the functions of Project Team Leader or Research Team Leader and employees responsible for the administrative management of the Project who are part of the Project Team in activities related to:

- 1) improving research activities by recruiting scientists from abroad with outstanding scientific achievements, and
- 2) improving research activities by supporting scientific research abroad or in cooperation with scientists from abroad).

6.18.6. Expenditure on the remuneration of the above-mentioned group managers is treated as expenditure incurred for the implementation of substantive tasks (direct expenditure) and is settled on the basis of actual expenditure incurred.

6.18.7. In the case of unit rates applied in Beneficiaries' projects, it is not possible to incur expenses for project administration.

6.18.8. The Beneficiary is entitled to expenses related to the administrative costs of the Project, settled at a flat rate of up to 10% of direct expenses (i.e. expenses incurred for the implementation of substantive tasks) approved as eligible expenses in the Beneficiary's reports (see the Reporting section).

6.18.9. The flat rate (%) of expenses related to the administrative service of the Project indicated in the application for funding and in the concluded project funding agreement is binding for the beneficiary. The beneficiary is obliged to apply it in each report.

6.18.10. As part of the report submitted by the Beneficiary after completion of the Project, the value of settled expenses related to the administrative management of the Project should correspond to the product of the value of direct expenses recognised as eligible and the percentage rate of expenses related to administrative management specified in the project financing agreement.

6.18.11. The condition for the full eligibility of expenses related to the administrative management of the Project is the proper implementation of the Project.

6.18.12. In the event of improper implementation of the Project, i.e. in particular: in the event of notorious delays in the implementation of tasks by the Beneficiary, including as a result of repeated errors in the settlement and reporting of the Project and improper fulfilment of other obligations of the Beneficiary, in accordance with



the provisions of the Agreement, a mechanism for imposing financial corrections on expenses related to the administrative management of the Project will be applied.

6.18.13. The decision to impose a correction shall be taken by the Agency in accordance with the tariff schedule attached to the Manual entitled Tariff schedule for corrections of expenditure related to the administrative management of the project.

6.18.14. Accounting documents related to expenses associated with the administrative management of the Project are not subject to analysis and verification at the report assessment stage or at the control stage.

6.18.15. Verification in this category of expenditure is subject to:

- 1) double financing, i.e. checking whether cost categories belonging to project administrative expenses are not included in direct expenses (substantive tasks);
- 2) ensuring the availability of personnel responsible for managing, administering, coordinating and handling administrative and financial activities, as declared in the application: in the event of errors in the implementation and management of the project that may have a negative impact on the achievement of its objectives, documents confirming the employment of "professional staff" for the implementation of the project shall be verified in accordance with the provisions of the funding application.

## 6.19. ARCHIVING AND DESCRIPTION OF FINANCIAL AND ACCOUNTING DOCUMENTS. RULES FOR PROJECTS SETTLED ON THE BASIS OF ACTUAL EXPENDITURE:

6.19.1. All expenditure incurred under Project must be documented in accordance with the rules described in the chapter entitled Financial Rules.

6.19.2. All accounting documents serving as the basis for incurring expenses in the Project must be described in a manner that guarantees the possibility of unambiguously linking the document to the Project.

6.19.3. The description of the document referred to above must be permanently attached to the original accounting document. Therefore, as a rule:

- 1) in the case of paper documents, the description must be affixed to the paper document;
- 2) in the case of electronic documents, the description must be in electronic form.

6.19.4. The minimum information to be included in the document description is:

- 1) the Project number with the Agency,



2) amount of eligible expenditure,

3) in the case of documents in foreign currency – the conversion rate used.

6.19.5. In the case of accounting documents constituting the basis for incurring expenditure, drawn up in a language other than Polish or English, the Beneficiary is obliged to provide the Agency with a free translation of the document into Polish, if the document is subject to verification. The translation must bear the legible signature of the person who made the translation.

6.19.6. Failure to provide a translation of the document referred to above shall constitute grounds for considering the expenditure ineligible.

## 6.20. ARCHIVING AND DESCRIPTION OF FINANCIAL AND ACCOUNTING DOCUMENTS. RULES

### APPLICABLE TO ALL PROJECTS:

6.20.1. The beneficiary is obliged to store for a period of 10 years from 31

December of the year in which the final report was approved:

1) in the case of projects settled on the basis of unit rates: project documents, including those confirming the production of products and the achievement of results;

2) in the case of projects settled on the basis of actual expenditure: project documents confirming the implementation of tasks and the achievement of indicators in the Project, accounting evidence confirming the incurrence of expenditure and documentation concerning the procurement of goods and services.

6.20.2. The Agency reserves the right to extend the period during which the Beneficiary is obliged to store the documentation, provided that such information is communicated to the Beneficiary at least six months before the expiry of the deadline for the storage of documents by the Beneficiary.

6.20.3. If, during the required storage period, the Beneficiary fails to present the documents it is obliged to store at the Agency's request, the Agency will consider the expenditure ineligible and will demand repayment of the funds together with interest.

6.20.4. In the case of paper documents, if the Agency requires the submission of original documents, the Beneficiary shall be obliged to keep certified copies of the documents.

## 6.21. INELIGIBLE EXPENSES



**6.21.1. Ineligible expenditure includes:**

- 1) expenditure related to the Applicant's current activities, i.e.:
  - a) management costs,
  - b) costs of maintaining office space related to the administrative management of the project,
  - c) expenditure related with opening or maintaining a separate account/sub-account for the project
  - d) depreciation, lease or purchase of assets for the needs of project administrators (managers, coordinators, service providers)
  - e) fees for electricity, heat, gas and water, transmission fees, cleaning fees, security fees, sewage disposal fees related to the administrative support of the project,
  - f) costs of postal, telephone, internet and courier services related to the administrative support of the project,
  - g) office costs related to the administrative support of the project (e.g. purchase of office supplies and stationery, costs of document copying services),
  - h) costs of securing the proper performance of the contract,
  - i) property insurance costs.
- 2) losses resulting from exchange rate differences, commissions related to currency exchange, interest charges on overdrafts from financial transactions, as well as fees related to PayPal or other payment systems;
- 3) expenses incurred outside the eligibility period;
- 4) loans/credits and loan/credit servicing costs;
- 5) VAT and other taxes and charges which are recoverable under national law;
- 6) the same expenditure financed from two different sources (double funding);
- 7) undocumented expenditure;
- 8) fines, penalties, financial penalties, legal costs, accrued interest;



- 9) expenses related to opening and maintaining bank accounts (including costs of transfers to or from the Agency charged by the Beneficiary's bank);
- 10) expenses reduced in the Project budget during the substantive assessment and indicated in the decision on the allocation of funds issued by the Director of the Agency;
- 11) expenses exceeding the limits indicated in the Announcement (all limits are calculated in relation to the actual expenses incurred; e.g. if the actual expenses in the Project are 20% lower than those planned in the application, then the expense limit is calculated from the value: the amount requested minus 20%);
- 12) expenditure specified in the Announcement in a specific group, which will be shown in another expenditure group (in order to avoid the application of limits);
- 13) expenditure incurred for the purchase of real estate, infrastructure (such expenditure may be eligible only if the Announcement allows for this possibility);
- 14) purchase of fixed assets and intangible assets (these expenses may be eligible only if the Announcement allows for such a possibility);
- 15) renovation and finishing works on buildings and premises (these expenses may be eligible only if the Announcement allows for such a possibility);
- 16) other expenses that are indicated as ineligible in the Announcement.

6.21.2. Expenses deemed ineligible by the Agency and related to the implementation of the Project shall be covered by the Beneficiary from its own resources.

6.21.3. Funding granted from the Agency's resources may not be used to generate profit during the Project implementation period. Projects under the Agency's Programme may not be of a commercial nature.

## 6.22. DOUBLE FUNDING

6.22.1. Double financing, in whole or in part, of a given expenditure is not permitted.



6.22.2. If cases of double funding are detected (at any stage of the Project implementation and during audits), the Agency will consider these expenses ineligible.

6.22.3. The prohibition of double funding means that, in particular, it is not possible to:

- 1) submit the same expenditure or part thereof for settlement more than once within the Project or in different projects, regardless of the source of funding;
- 2) settle the purchase of a used fixed asset that was previously co-financed with EU funds;
- 3) settle the depreciation costs of a fixed asset previously purchased with EU funds;
- 4) settle in the project an expense incurred by the lessor for the purchase of a leased asset under a finance lease, and then settle in the Project the instalments paid in connection with the lease of that asset;
- 5) settle the same expenditure in the administrative costs of the project and the direct costs of the project (i.e. expenditure incurred for the implementation of substantive tasks);
- 6) receive subsidies from several sources (national, EU or other) for eligible expenditure on a given Project or part of a Project, the total amount of which exceeds 100% of the eligible expenditure on the Project or part of the Project.

## 6.23. STATE AID

6.23.1. Programmes for institutions do not provide for the granting of public aid.

## 6.24. VAT

6.24.1. VAT is an eligible expense only if it has been incurred by the Beneficiary in connection with eligible expenses in the Project and the Beneficiary has no legal possibility to recover VAT.

6.24.2. There is no legal possibility of recovering VAT if the Beneficiary is not entitled to reduce the amount of tax due by the amount of input tax.

6.24.3. The possibility of recovering VAT is regulated by the Goods and Services Tax Act and Services Act.



6.24.4. The Beneficiary submitted a declaration of VAT eligibility at the stage of submitting the Application. In the event of a change in circumstances related to VAT eligibility, the Beneficiary shall notify the Agency without undue delay.

## 6.25. BANK ACCOUNTS (INCLUDING INTEREST)

6.25.1. Rules concerning programmes financed from national funds

6.25.1.1. For the purposes of implementing the Project, the Applicant must open a separate bank account. This account may be shared by all Agency projects (account or sub-account).

6.25.1.2. Interest accrued on the bank account shall be refunded in full to the Agency, at the latest by:

- 1) 15 December each year, as at 30 November, to the bank account indicated by the Agency, unless separate provisions provide otherwise, or
- 2) in the event of completion or termination of the financing agreement - within 14 days of receipt of the Agency's letter settling the project/agreement, or
- 3) in the event of termination of the use of the bank account for the implementation of projects financed by the Agency, the refund shall be made within 14 days of the completion of the last of the projects implemented.

6.25.1.3. The date of interest repayment shall be the date on which the funds are credited to the Agency's account

6.25.1.4. The Beneficiary undertakes to inform the Agency, at its request and within the time limit specified by it, of the amount of funds remaining in the Beneficiary's account referred to above as at 31 December of a given calendar year.

6.25.2. Rules for programmes financed by European Union funds

under the European Funds for Social Development Programme:

6.25.2.1. For the purposes of the Project implementation, the Beneficiary is obliged to open a separate bank account dedicated exclusively to the Project (account or sub-account).

6.25.2.2. Interest accrued on the bank account shall be refunded in full to the Agency within 14 days of receipt of the Agency's letter at the latest.



settling the Project/Agreement (also applies to the letter of termination of the Agreement), unless separate provisions do not provide otherwise.

6.25.2.3. The date of interest repayment shall be the date on which the funds are credited to the Agency's account

6.25.2.4. The Beneficiary undertakes to inform the Agency, at its request and within the time limit specified by it, of the amount of funds remaining in the Beneficiary's account referred to above as at 31 December of a given calendar year.

## 6.26. RULES FOR SETTLEMENTS WITH PROJECT PARTNERS

6.26.1. A Project Partner may incur expenses under the Project, provided that this has been indicated in the Announcement.

6.26.2. The Project Partner shall be subject to the same rules as the Beneficiary in the implementation of the Project, including in terms of the eligibility of expenditure.

6.26.3. The Beneficiary is responsible for ensuring that the Partner carries out the tasks in accordance with the requirements of the Programme.

6.26.4. The rules for settlement between the Project Partner and the Beneficiary shall be agreed between the parties, in accordance with the rules described in this chapter.

6.26.5. In the event of failure by the Project Partner to perform the tasks planned in the application and assigned to it, the Agency will pursue claims against the Beneficiary, as the party to the agreement with the Agency, and not against the Project Partner.

6.26.6. Reports within the Project are prepared and submitted to the Agency by the Beneficiary. The Beneficiary is obliged to obtain the necessary information and documents from the Project Partner in order to include them in the report.

6.26.7. It is unacceptable for the Project Partner and the Beneficiary to commission services or supplies from each other.

the Project Partner and the Beneficiary. Such expenses will be considered ineligible.

6.26.8. It is unacceptable to employ of of the Beneficiary/Project Partners. Such expenditure will be considered ineligible.

6.26.9. It is unacceptable to settle the Project Partner's expenses by issuing a VAT invoice to the Beneficiary. Such expenses will be considered ineligible.

6.26.10. Project Partner expenses should be presented in the report in Polish zlotys. The rules for the Beneficiary's conversion of expenses incurred in foreign currencies are described in the section entitled "Expenses in foreign currencies".



6.26.11. The Agency recommends the following methods of financial flows between the Beneficiary and Project Partners to Beneficiaries:

- 1) OPTION 1. The Beneficiary is the payer of all expenses related to the Project, while the Project Partners are the actual recipients of services and goods.
- 2) OPTION 2. The Beneficiary distributes the advance payment among the Project Partners and then settles these advance payments in accordance with the rules agreed with the Project Partners.
- 3) OPTION 3. The Beneficiary reimburses the Project Partners for the costs incurred on the basis of the documents submitted.  
on the basis of the documents presented

6.26.12. Detailed recommendations on how to record Project Partners' expenses in the Beneficiaries' financial and accounting records are described in the document: Recommendations concerning the method of including in the financial and accounting records of the Beneficiaries of the National Agency for Academic Exchange (NAWA) the costs incurred by project partners and the rules for accounting by Beneficiaries for NAWA advance payments/contributions within the framework of implemented projects<sup>5</sup> .

## 6.27. EXPENDITURES IN FOREIGN CURRENCIES

- 6.27.1. All expenditures incurred in the implementation of Projects are reported by the Beneficiary to the Agency in Polish zlotys.
- 6.27.2. When conducting operations in foreign currencies, the Beneficiary should use conversion rates in accordance with applicable national regulations on income tax, VAT and accounting principles.
- 6.27.3. When settling expenses incurred in foreign currencies in the Project, the Beneficiary is obliged to indicate the exchange rate used on the accounting document (e.g. invoice, bill).
- 6.27.4. Without prejudice to the above provisions, eligible expenditure in the case of currency transactions may not exceed the amount actually incurred by

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<sup>5</sup><https://nawa.gov.pl/komunikaty/komunikat-w-sprawie-rekomendacji-wypracowanych-przez-bieglego-auditor-concerning-the-method-of-recording-in-the-financial-and-accounting-records-of-beneficiaries-the-costs-incurred-by-project-partners-and-the-rules-for-accounting-by-beneficiaries-for-advance-payments-made-by-the-agency-within-the-framework-of-implemented-projects>



Fundusze Europejskie  
dla Rozwoju Społecznego



Rzeczpospolita  
Polska

Dofinansowane przez  
Unię Europejską



**NAWA**  
NARODOWA AGENCJA  
WYMIANY AKADEMICKIEJ

Beneficiary (i.e. resulting from cash outflows from the Beneficiary's bank account  
).

6.27.5. commissions charged as part of operations currency exchange are an ineligible expense

and cannot be settled in the Project.



## 7. REPORTING

### 7.1. GENERAL REPORTING RULES

- 7.1.1. The Beneficiary is obliged to report on the progress of the Project. Reports shall be submitted in electronic form via the Agency's ICT system using electronic forms prepared by the Agency, unless the Agency specifies another form of report submission.
- 7.1.2. The Beneficiary shall submit reports for a given period or at the end of the Project in accordance with the reporting scheme specified in the Announcement.
- 7.1.3. The reporting schedules that may be used in the Announcement are described below.
- 7.1.4. The Beneficiary may submit an additional report (outside the scheme) if 80% of the funds received have been spent before the end of the reporting period.
- 7.1.5. If 80% of the funds received to date have not been spent during the reporting period specified in the reporting scheme, and if this is a condition for the payment of the next advance, the Beneficiary may request the Agency to change the reporting period and the deadline for submitting the report.
- 7.1.6. The deadlines for reporting are specified in the Agreement, taking into account the reporting schedules specified in the Announcement.
- 7.1.7. In situations beyond the Agency's control and in the event of the inability to submit reports in the NAWA ICT system, the reporting deadline and reporting period specified in the agreement may be changed, of which the Agency shall inform the Beneficiary in advance, except for the situations referred to in points 7.1.4 and 7.1.5.
- 7.1.8. Report templates are attached to the Announcement. The Agency reserves the right to modify the report template.

### 7.2. REPORTING SCHEMES

- 7.2.1. The schemes that may be used in the call for proposals for a given NAWA programme are as follows:



Reporting scheme in a given Programme	First Report	Subsequent Report	's report on the completion of the project can be found at . of the Project
A	Not applicable	Not applicable	report submitted to within 30 days of the end of the project implementation
B	For a period of 6 months from the start date of the Project. The report submitted within 14 days of the end of the reporting period to which it relates.	For the next 6 months from the last day of the previous reporting period, excluding that day. The report shall be submitted within 14 days of the end of the reporting period to which it relates.	report submitted within 30 days of the end of the project implementation
C	For a period of 12 months from the start date of the Project. submitted within 14 days of the end of the reporting period to which it relates.	For the period of the next 12 months from the last day of the previous reporting period, excluding that day. The report shall be submitted within 14 days of the end of the reporting period to which it relates.	report submitted within 30 days of the end of the Project implementation

### 7.3. REPORTS

7.3.1. The Beneficiary is obliged to submit reports on the progress of the Project (unless  
unless the Announcement provides otherwise). The report consists of:

- 1) a substantive part, covering a description of the progress of the implementation of project activities  
;
- 2) financial part, including a summary of expenses incurred and the financial progress of the Project (if applicable).

7.3.2. The report shall be submitted within the deadline specified in the table above.



- 7.3.3. The reporting periods are specified in the agreement on the allocation of funds. In particularly justified cases, the Agency may extend the deadline for submitting the report.
- 7.3.4. The report on the completion of the project shall be submitted within the deadline specified in the table above.
- 7.3.5. The report on the completion of the project must include information on the achievement of the project's objective, results and the level of achievement of indicators.
- 7.3.6. If the Beneficiary commenced the implementation of the Project in the period between the decision to grant funding and the signing of the financial agreement, the report shall cover the period from the commencement of activities by the Beneficiary.
- 7.3.7. Source documents confirming the incurrence of expenses indicated in the report shall be submitted by the Beneficiary only at the request of the Agency in the form indicated by the Agency.

#### 7.4. VERIFICATION OF REPORTS BY THE AGENCY

- 7.4.1. The Agency shall verify the report within 60 working days of its submission. If the Beneficiary is required to provide explanations, the deadline shall be suspended.
- 7.4.2. The verification of reports shall be carried out in the following stages: formal verification, substantive verification, financial verification.
- 7.4.3. At each stage, the Agency reserves the right to comment on the report, to which the Beneficiary must respond by providing explanations or corrections to the report within the time limit specified by the Agency.
- 7.4.4. At the financial verification stage, the eligibility of expenditure is assessed on the basis of a sample of financial and accounting documents - in the case of projects settled at least partially on the basis of actual expenditure.
- 7.4.5. If the Beneficiary submits an incomplete or incorrectly prepared Report, the Agency will submit comments via the Agency's ICT system and request the Beneficiary to respond to these comments by providing explanations or corrections to the Report within the time limit specified by the Agency, but not less than 7 days from the date of submission of the comments (in particular, the date of posting the comments in the Agency's ICT system).



7.4.6. If explanations or corrections to subsequent versions of the submitted report are necessary, the comment submission procedure may be repeated for each stage of verification.

7.4.7. If the Beneficiary fails to respond within the time limit set by the Agency or if, despite two rounds of comments by the Agency for a given stage of verification, the Beneficiary's report does not meet the Agency's requirements and cannot be accepted, the Agency may decide to request the return of all or part of the funds.

7.4.8. Appeal procedure against the results of the evaluation of reports by NAWA

- 1) During the implementation of projects and at the stage of their settlement, beneficiaries of NAWA programmes have the opportunity to appeal against NAWA's decision regarding the evaluation of reports.
- 2) The appeal, in the form of a letter signed by a person authorised to represent the beneficiary institution, should be sent by post (the date of the postmark is decisive), by courier (the date of receipt by the courier company is decisive), by e-mail (to the e-mail address of the project supervisor at NAWA) or via the Agency's ICT system (the date of receipt is decisive) or delivered in person to the NAWA headquarters (the date of receipt is decisive).
- 3) In the case of sending by post, courier or personal delivery, the appeal against the report assessment should be addressed to the National Agency for Academic Exchange at the address of the NAWA headquarters, i.e. Polna 40, 00-635 Warsaw, with the note "appeal against the results of the report assessment for project no. .....".
- 4) In addition to the request for re-evaluation of the report, the appeal should also include a justification with any explanations that may influence the Agency's change of assessment. The appeal should be accompanied by all necessary documents (or certified copies thereof) relating to the case in question.
- 5) The appeal must be signed by the Beneficiary's legal representative or an authorised person. If the appeal is submitted by a person authorised by the Beneficiary, the relevant power of attorney must be attached.



- 6) The appeal must include the project number, report number, full name of the institution, its address and the name and surname of the legal representative or authorised representative, as well as the name and surname of the person indicated in the NAWA ICT system.
- 7) The appeal may only refer to the content of the report, including in particular a different opinion of the Beneficiary regarding the Agency's assessment of the information and expenditure included in the report. The appeal may not concern the inclusion of additional expenditure or information not shown in the report to which it relates.
- 8) The beneficiary has 14 days to lodge an appeal, counting from the date of receipt of the Report Assessment Card/information in the NAWA Agency's ICT system about the report in question.
- 9) Appeals submitted after the deadline specified in point 8 will not be considered.
- 10) NAWA will consider the appeal against the assessment within 30 working days from the date of its receipt. If additional explanations/supplements are required from the Beneficiary, this period shall be suspended until full information is received. The deadline for sending supplements shall not be shorter than 1 day and not longer than 14 days and shall depend on the nature of the supplements and/or the time used by the Beneficiary as specified in point 8. In particularly complex cases, the deadline for the Agency to consider the case may be extended, of which the Agency shall inform the Beneficiary in writing.
- 11) The Beneficiary shall be informed of the results of the appeal procedure in writing, via the Agency's ICT system or by other means permitted under the programme concerned.
- 12) The outcome of the appeal procedure is final. The Beneficiary shall not be entitled to any further appeal.





## 8. CONTROLS

### 8.1. GENERAL RULES

8.1.1. Each Project may be subject to control in accordance with the rules set out in the Beneficiary's Manual Beneficiary's Manual under the types of control mechanisms described below.

8.1.2. In addition, the Project may be subject to ad hoc inspections, provided that there are grounds for conducting them, i.e. in particular in the event of serious reservations regarding the implementation of the Project, or in the event of information being obtained about irregularities occurring during the implementation of the Project.

8.1.3. The Beneficiary may be subject to inspections and audits by administrative authorities and other external institutions supervising the correct implementation of the Project, as well as by external auditors carrying out inspections on behalf of the Agency.

8.1.4. As part of the inspection, the Beneficiary shall immediately provide copies of final documents (e.g. post-inspection information, post-inspection statements) resulting from other external inspections and audits, which contain comments, conclusions and recommendations concerning the implementation of the Project covered by the Agency's inspection;

8.1.5. As a result of the inspection or audit, the Beneficiary may be requested, within a time limit specified by the Agency, to take specific measures to restore the situation ensuring the proper implementation of the Project or to return funds used in breach of the agreement.

8.1.6. The Beneficiary shall provide the inspection and monitoring teams with, in particular:

- 1) unrestricted access to all documents related to the implementation of the Project;
- 2) the possibility of making certified copies and transcripts of documents;
- 3) unrestricted access to the facilities where the project is being implemented and to the places where the Project documentation is stored;
- 4) providing any requested explanations concerning the implementation of projects in written and oral form;
- 5) preparing summaries, reports and responses to questions from inspection teams.

8.1.7. Failure by the Beneficiary to fulfil any of the obligations specified above shall be treated as obstruction of control and may be treated as a refusal to undergo control.

### 8.2. TYPES OF CONTROL MECHANISMS



**8.2.1. Remote document control (desk-based control).**

8.2.1.1. A type of control carried out at the Agency's headquarters, consisting of an in-depth verification of documents confirming the expenses incurred in the implementation of the Project.

8.2.1.2. At the Agency's request, for the purposes of remote document control, the Beneficiary is obliged to provide the Agency with copies of documents confirming the expenditure of the funds received. The Agency may also request the originals of the above-mentioned documents.

**8.2.2. Audits at the Beneficiary's premises.**

8.2.2.1. Type of inspection at the Beneficiary's premises or at another location related to the implementation of the Project. During the inspection, the Beneficiary shall make available to the inspection team the original documentation confirming the correct implementation of the Project, including documentation concerning the expenses incurred under the Project covered by the scope of the inspection.

8.2.2.2. The above is intended to confirm, in particular, that:

- 1) the goods and services financed under the Project have been delivered;
- 2) the actual status of the Project implementation is consistent with the project financing agreement and corresponds to the information included in the reports and other documents submitted to the Agency;
- 3) the expenditure declared by the Beneficiary in connection with the Project has actually been incurred and complies with the requirements of the programme, including the eligibility requirements for expenditure.

8.2.2.3. There are two types of checks carried out at the Beneficiary's premises:

- 1) an inspection at the Beneficiary's premises or at another location related to the implementation of the Project, during the implementation of the Project - a type of inspection carried out during the implementation of the Project, aimed at verifying the eligibility of activities, participants and expenses reported to date;
- 2) inspection at the Beneficiary's premises after completion of the Project – inspections carried out after completion of the project implementation period and after verification of the report submitted by the Beneficiary after completion of the project – for a maximum period specified in the regulations/agreement as the minimum period for storage of project documentation by the Beneficiary.

**8.2.3. System audits**



8.2.3.1. System audits concern Beneficiaries implementing 5 or more projects under the Agency's programmes.

8.2.3.2. The purpose of system audits is, in particular:

- 1) verifying how the Beneficiary ensures that the funds transferred by the Agency are spent in accordance with the provisions of the agreement concluded with the Agency, in particular in a purposeful, economical, reliable and lawful manner;
- 2) confirming that there is no double funding.

8.2.3.3. System audits are conducted at the Beneficiary's headquarters or at the Project implementation site. In addition, as part of the system audit, an analysis of source documentation and accounting records relating to expenditure included in the last of the reports approved by the Agency and submitted by the Beneficiary after completion of the Project is carried out. If, on the date of the inspection, the Beneficiary has not submitted any report after completion of the Project that has been verified by the Agency, the last of the reports submitted and accepted during the implementation of the Project shall be subject to inspection.

#### 8.2.4. Monitoring visits

8.2.4.1. A type of audit at the Beneficiary's premises, the purpose of which is to monitor the progress of the project, check the actual number of participants in the substantive tasks covered by the project or early identification of possible risks and irregularities.

8.2.4.2. In the case of audits conducted at the Beneficiary's premises or at another location related to the implementation of the Project, in addition to presenting all documents confirming the correct implementation of the Project, the Beneficiary must provide the Agency with access to records of expenses incurred under the Project contained in the Beneficiary's accounting books (excluding projects settled on the basis of unit rates).

8.2.5. The Agency also reserves the right to carry out ad hoc checks

using all of the control mechanisms listed above.

### 9. INFORMATION AND PROMOTION

#### 9.1. GENERAL OBLIGATIONS OF THE BENEFICIARY



9.1.1. The beneficiary is obliged to fulfil information and promotion obligations, including informing the public about the source of funding for the Project.

9.1.2. During the Project implementation period and the Project sustainability period (if applicable), the Beneficiary is obliged in particular to label the tasks and products created in the Project in the manner specified in the table below.

Activity, product	Markings required for national funds Measures	Markings required for ERDF funds
Information and promotion activities relating to the Project e.g. e-publications, leaflets, brochures, publications, press releases, websites, newsletters, mailings, film materials, promotional materials, conferences, meetings	NAWA NAWA + information about receiving funding from the European Funds Agency	European Funds logo, colours of the Republic of Poland (in the full-colour version), European Union logo, NAWA logo
Documents and printed or digital materials digital, provided to the public, e.g. tender/competitive documentation, announcements, analyses, reports, contract templates contract templates, application templates.	NAWA NAWA + information on receiving funding from the European Funds Agency	European Funds logo, colours of the Republic of Poland (in the full-colour version), European Union logo, NAWA logo
Documents and materials for persons/entities/institutions participating in the Project, e.g. certificates, certificates, invitations, information materials, training programmes, attendance lists, multimedia presentations, agreements)	NAWA NAWA + information about receiving funding from the Agency	European Funds logo, colours of the Republic of Poland (in the full-colour version), European Union logo, NAWA logo
Products, equipment, apparatus, etc. created/purchased from the Project	Permanent sticker containing: The text "Purchase co-financed by NAWA" NAWA logo	Permanent sticker containing: Text "Purchase co-financed by European Union funds" European Funds logo, colours of the Republic of Poland (in the full-colour version), European Union logo.



Action, product	Markings required for national funds funds	Markings required for ERDF funds
audio, video, press articles Press	<p>1. in the graphic layer: include the NAWA logo, indicating that the material, broadcast, advertising spot, press article, etc., is financed by NAWA (or by verbal information if it is not possible to place the logo, e.g. in the case of a radio broadcast),</p> <p>2. in the text layer, substantive content: include clear information in the content, i.e. the message of the programme, advertising spot, press article, etc., indicating that the project (e.g. service, investment) was financed by NAWA.</p>	<p>1. in the graphic layer: include appropriate combinations of symbols indicating that the material, programme, advertising spot, press article, etc. is co-financed by the EU (or verbal information if it is not possible to place the combination of symbols, e.g. in the case of a radio broadcast)</p> <p>2. in the text layer, substantive content: include clear information in the content, i.e. the message of the programme, advertising spot, press article, etc., indicating that the project (e.g. service, investment) you are talking about has been co-financed by the EU.</p>

**9.1.3. During the period of sustainability of the Project's results or products, the NAWA Beneficiary is obliged in particular to:**

- 1) placing logos relevant to national and other sources of funding (e.g. the NAWA logo, the European Funds logo, the flag of the Republic of Poland in the full-colour version, the NAWA logo, the European Union logo) in a visible manner on:
  - a) all conducted activities information and promotional activities related to the Project,
  - b) all documents and materials (including printed or digital products) made available to the public,
  - c) all documents and materials for persons and entities participating in the Project,
  - d) products, equipment, vehicles, apparatus, etc. created or purchased as part of the Project, by placing markings in the form of permanent stickers;



e) placing a permanent information or commemorative plaque clearly visible to the public, emphasising the fact that funding has been received from the European Union:

- in the case of tangible investments under the Project – immediately after its commencement,
- in the case of installation of equipment purchased under the Project – immediately after its installation.

9.1.4. A template for the plaque is available in the appendix to the NAWA Beneficiary Manual entitled Detailed rules on information and promotion in projects financed by the ERDF.

9.1.5. The required symbols and logos (NAWA logo, RP logo, European Union and European funds logos, logo combinations) are available on the Agency's website: [www.nawa.gov.pl](http://www.nawa.gov.pl).

9.1.6. All cases where it is not possible to mark materials, documents, products, equipment, articles or scientific materials must be reported to and approved by the Agency.

9.1.7. Materials and other products/effects of the Project in which the institution financing the Project (NAWA or ERDF funds or other funds) is not indicated will not be treated as the result of the Project and will not be taken into account in its settlement.

## 9.2. BENEFICIARY'S OBLIGATIONS REGARDING THE USE OF SELECTED PROMOTIONAL TOOLS PROMOTION

9.2.1. To additional responsibilities Beneficiary in the scope of publicising and informing the public about the impact of the Project and the products created thanks to funding from NAWA or FERS include the tasks listed in the table below.

Task, product	National funds – requirements	ERDF and other funds – requirements
Beneficiary or Project website	<p>Brief description of the Project, including:</p> <ul style="list-style-type: none"><li>– NAWA logo;</li><li>– Project title</li><li>– information on receiving funding;</li><li>– Project title,</li><li>– Project objective(s)</li></ul>	<p>A brief description of the Project, including:</p> <ul style="list-style-type: none"><li>– European Funds logo, flag of the Republic of Poland, European Union logo, NAWA logo;</li><li>– Project title;</li><li>– information about receiving funding;</li></ul>



Task, product	National funds - requirements	ERDF and other funds - requirements
	<ul style="list-style-type: none"> <li>- total amount of expenditure of the Project.</li> </ul>	<ul style="list-style-type: none"> <li>- tasks and activities to be carried out as part of the project (description of what will be done, etc.);</li> <li>- target groups (who the Project is aimed at, who will benefit from it);</li> <li>- the objective(s) of the Project;</li> <li>- the results of the Project;</li> <li>- total amount of the Project.</li> </ul>
Publication in journals: (regarding scientific studies, )	<p>NAWA logo.</p> <p>Inclusion in the text of information about funding obtained from the Agency (e.g. "This article is funded by the Polish National Agency for Academic Exchange under the [name] programme").</p> <p>"This article/project has been supported by the Polish National Agency for Academic Exchange under the [name of the Programme] programme".</p> <p>Immediate making it available in open access under a free licence (e.g. Creative Commons Attribution CC BY), at least in the author's version (preprint), unless the publisher's licence allows on open the final version of the published text.</p>	<p>the European Funds logo, the colours of the Republic of Poland (in the full-colour version), the European Union logo, the NAWA logo</p> <p>Inclusion of in the text information on funding, e.g.:</p> <p>"This article is funded under the [name of the Programme] programme" / e.g. "This article/project has been supported under the [name of the Programme] programme"</p> <p>Immediate open access availability under a free licence (e.g. Creative Commons Attribution CC BY), at least in the author's version (preprint), unless the publisher's licence does not allow the final version of the published text to be made available</p>
Events promotional including in particular: meetings for the media, conferences initiating the Project or an important stage thereof, concluding the Project or an important stage thereof, promoting the results of the project	<p>NAWA logo.</p> <p>Please inform the Agency about the planned event (at least 1) to <a href="mailto:wydarzenia@nawa.gov.pl">wydarzenia@nawa.gov.pl</a> during that allows to be informed by about the Project on the Agency's website about the Project on the website</p>	<p>European Funds logo, colours of the Republic of Poland, European Union logo, NAWA logo.</p> <p>Informing the Agency about the planned event in time to enable the participation a representative the Agency</p> <p>in the event <a href="mailto:wydarzenia@nawa.gov.pl">wydarzenia@nawa.gov.pl</a> ;</p>



Task, product	National funds - requirements	FERS funds and other funds - requirements
	<p>and on NAWA social media; the information should include at least: symbols and logos, information about funding, the title of the event, the date and location of the event, the purpose of the event, and a contact person.</p> <p>Information about the event must be included:</p> <ul style="list-style-type: none"> <li>- on the Beneficiary's website</li> <li>- in the media social media</li> </ul> <p>the Beneficiary's to Agency min. 3 photos from the event immediately after the event.</p> <p>Send at least 3 photos from the event immediately after the event has ended.</p>	<p>The information should include at least: logos and symbols, information about funding, the title of the event, the date and location of the event, the purpose of the event, and a contact person.</p> <p>Information about the event must be included:</p> <ul style="list-style-type: none"> <li>- on the Beneficiary's website</li> <li>- in the media social media</li> </ul> <p>the Beneficiary's to Agency min. 3 photos from the event immediately after the event.</p>

9.2.2. Graphic designs used in promotion and containing the Agency's logo, European Funds symbols, colours of the Republic of Poland and the European Union must meet the logo correctness criteria set out in (1) the Agency's Logo Book and (2) the Visual Identity Book of the European Funds 2021-2027 brand. The Brand Books are available on the NAWA website [www.nawa.gov.pl](http://www.nawa.gov.pl)

9.2.3. All information and promotion activities and the fulfilment of the obligations to label Project activities and the effects/products created in the Project must be documented.

9.2.4. When informing about the project on the Beneficiary's social media, NAWA channels on social media should also be tagged.

9.2.5. Failure to comply with the rules described in this chapter will result in the ineligibility of expenses related to promotion or (in projects financed from the ERDF) financial corrections imposed in accordance with the correction tariff attached to the Beneficiary's Manual entitled Tariff corrections due to failure to comply with information and promotion obligations by the Beneficiary in projects financed from the ERDF.

9.2.6. In the event that a third party creates works within the meaning of Article 1 of the Act of 4 February 1994 on copyright and related rights (Journal of Laws of 2022,



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item 2509), related to communication and visibility (e.g. photographs, films, brochures), created as part of the Project, the Beneficiary undertakes to obtain from that person the economic copyright to those works.

9.2.7. Detailed rules for making Project products available in open access under a free licence (e.g. Creative Commons) or for transferring economic copyrights to works are set out in the project financing agreement.

9.2.8. Detailed rules concerning information and promotion in projects financed by the ERDF are set out in the annex to this Manual entitled Detailed rules concerning information and promotion in projects financed by the ERDF.





## 10. PROGRAMME EVALUATION

### 10.1. GENERAL PRINCIPLES

10.1.1. The beneficiary is obliged to participate in evaluation studies conducted by the Agency or other authorised entities in the period from the date of signing the Agreement to 5 years after the completion of the Beneficiary's Project.

### 10.2. BENEFICIARY'S OBLIGATIONS RESULTING FROM PROGRAMME EVALUATION STUDIES CONDUCTED BY THE AGENCY.

10.2.1. As part of the evaluation studies conducted by the Agency, the Beneficiary is obliged to complete an evaluation questionnaire concerning the completed Project within the deadline for submitting the Final Report. A link to the evaluation questionnaire will be provided to the Beneficiary in the Final Report form.

10.2.2. In selected Programmes, the Beneficiary is obliged to conduct an evaluation survey among Project Participants concerning the support received. The provision on the obligation to conduct a survey among Project Participants in the Programme will be included in the Announcement. The survey is conducted by the Beneficiary providing each Project Participant who has completed their participation in the project with a link to the evaluation survey and monitoring the percentage of completed surveys based on e-mail notifications generated automatically by the survey system.

10.2.3. Regardless of the above-mentioned evaluation surveys, the Agency may conduct other types of evaluation studies within the scope of the Programme, including field studies using quantitative and qualitative research methods.





## 11. PERSONAL DATA PROTECTION

### 11.1. PROCESSING OF PERSONAL DATA IN AGENCY

#### PROJECTS – GENERAL RULES

- 11.1.1 As part of projects for Institutions carried out by the Agency, the following data is processed are processed of representatives of Applicants/Partners, Beneficiaries, participants and persons involved in the implementation of projects, including contact persons, participants in events and meetings organised as part of the projects.
- 11.1.2 Personal data processed in programmes is processed by the Agency for the purpose of:
  - 1) conducting a call for applications for participation in the programme<sup>6</sup>,
  - 2) selecting Beneficiaries and concluding grant agreements with them,
  - 3) implementation of agreements concluded agreements and investigation or defence against possible claims related to the agreement,
  - 4) fulfilment of the Agency's legal obligations.
- 11.1.3 The transfer of data is necessary to participate in recruitment for programmes and to sign contracts with Beneficiaries selected by decision of the Director of the Agency.
- 11.1.4 The data subject has the right to request the Agency to access their personal data, rectify it or restrict its processing in accordance with the rules set out in the GDPR and in accordance with the restrictions resulting from Article 22(1)(1) of the Act on the Protection of Personal Data, as well as the right to lodge a complaint with a supervisory authority if the data subject considers that the processing of their data violates the law.
- 11.1.5 The periods of data processing by the Agency result from the archival categories of the documents in which they are included.

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<sup>6</sup> The controller of personal data processed in the Agency's ICT system is the Director of the Agency (pursuant to Article 14(4) of the Act on the National Agency for Strategic Support).



## 11.2. PROCESSING OF PERSONAL DATA IN AGENCY

### PROGRAMMES FINANCED FROM NATIONAL FUNDS

- 11.2.1. The legal basis for the processing of personal data by the Agency in projects for institutions is Article 6(1)(b), (c), (e) and (f) of the GDPR in conjunction with Article 2 of the Act on the National Agency for Strategic Initiatives.
- 11.2.2. Contact the Data Protection Officer regarding the processing of data by the Agency in projects financed from national funds: [odo@nawa.gov.pl](mailto:odo@nawa.gov.pl)

## 11.3. DATA PROCESSING IN AGENCY PROGRAMMES

### WITHIN THE FRAMEWORK OF PROJECTS FINANCED BY EUROPEAN FUNDS FOR

#### SOCIAL DEVELOPMENT 2021–2027 (hereinafter referred to as 'FERS')

- 11.3.1. The legal basis for data processing in projects financed by European funds is Article 6(1)(b), (c), (e) and (f) of the GDPR and Article 9(2)(g) and (j) of the GDPR in conjunction with Article 6(1)(c) and (e) of the GDPR. The scope of data that may be processed is specified in Article 87 of the Implementation Act.

- 11.3.2. Pursuant to Article 88 of the Implementation Act, separate controllers of personal data processed in programmes financed from European funds are:

- 1) The Minister responsible for regional development, with its registered office at ul. Wspólna 2/4, 00-926 Warsaw – as the Managing Authority
- 2) The National Centre for Research and Development with its registered office at ul. Chmielna 69, 00-801 Warsaw – as the Intermediate Body
- 3) National Agency for Academic Exchange with its registered office at ul. Polna 40, 00-635 Warsaw – as the beneficiary of a non-competitive project implemented under the FERS programme.

- 11.3.3. Contact details for data protection officers in entities involved in the implementation of projects financed by European Funds 2021-2027

- 1) Ministry of Funds and Regional Policy: [IOD@mifpr.gov.pl](mailto:IOD@mifpr.gov.pl)



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- 2) National Centre for Research and Development: [iod@ncbr.gov.pl](mailto:iod@ncbr.gov.pl)
- 3) National Agency for Academic Exchange: [odo@nawa.gov.pl](mailto:odo@nawa.gov.pl)

11.3.4. The beneficiary is obliged to fulfil the information obligation also on behalf of the Agency, the Managing Authority and the Intermediate Body towards persons whose data will be processed as part of the project implementation, and to document this fact appropriately in order to ensure accountability. This means effectively informing all persons whose data will be processed in the project on the part of the Beneficiary about the content of the information clauses of the Managing Authority, Intermediate Body and Agency. The relevant information clauses can be found in the appendix to this manual entitled "Rules for recruitment, reporting and data collection of participants in projects financed by the ERDF".



## 12. IRREGULARITIES IN PROJECT IMPLEMENTATION

### 12.1. GENERAL RULES ON

#### IRREGULARITIES

12.1.1. An irregularity in the implementation of the Beneficiary's Project occurs when  
when the project is implemented:

- 1) in violation of applicable law (acts, regulations)  
or
- 2) in breach of the provisions of the Agreement, including the Announcement, the application  
for funding and the Beneficiary's Manual.

12.1.2. Depending on the severity of the irregularity, it may result in:

- 1) suspension of funding,
- 2) termination of the contract,
- 3) termination of the contract,
- 4) deeming some or all of the expenditure incurred under the Project ineligible,
- 5) part or all of the activities carried out under the Project being deemed ineligible,

12.1.3. a proportional reduction in the value of the Beneficiary's Project  
in relation to the degree of unachieved indicators specified in the application,

- 6) imposing financial corrections on expenditure incurred in a manner  
non-competitive manner,
- 7) imposition of financial corrections/reduction of the amount of Project  
funding due to failure to comply with information and promotion  
obligations by the Beneficiary in projects financed from ERDF funds,
- 8) imposing financial corrections on the administrative costs of the Project  
in connection with shortcomings in project management;
- 9) deeming expenditure ineligible due to failure to meet eligibility requirements.

12.1.4. Proportional reduction of the value of the Beneficiary's Project

12.1.4.1. A proportional reduction in value occurs when the Beneficiary fails to  
achieved the indicators planned in the project.



12.1.5. Irregularities arising as a result of incurring expenditure in a manner non-competitive

12.1.5.1. The imposition of financial corrections on expenditure incurred in a non-competitive manner applies to expenditure exceeding PLN 80,000 net (including contracts awarded by beneficiaries in accordance with the Public Procurement Law).

12.1.5.2. Non-competitive expenditure refers to a situation where the Beneficiary has not selected a supplier/contractor in accordance with the rules described in the chapter: rules for the implementation of contracts within the Project.

12.1.5.3. The amount of financial corrections for contracts exceeding PLN 80,000 net and for contracts awarded under the Public Procurement Law is specified in the appendix to the Beneficiary's Manual entitled "Tariff of corrections for irregularities in the performance of contracts". The table shows the percentage rates of financial corrections and reductions for individual categories of irregularities applied in contracts for competitive procedures and those implemented in accordance with the Public Procurement Law.

12.1.5.4. If several irregularities are found in a single contract, the value of the financial corrections shall not be added together.

12.1.5.5. A single financial correction with the highest value shall be applied to all irregularities identified in the contract.

12.1.6. Irregularities resulting from errors in project management

12.1.6.1. The imposition of financial corrections on expenditure related to the administrative management of the project for errors and shortcomings in project management is specified in the appendix to the Beneficiary's Manual entitled Tariff corrections expenditure related to the administrative management of the project.

12.1.7. Irregularities arising as a result of failure to comply with information and promotional obligations information and promotion

12.1.7.1. The imposition of financial corrections/reduction of the project funding amount due to the Beneficiary's failure to comply with information and promotion obligations in projects is specified in the annexes to the Manual, including the annex entitled "Tariff of corrections due to failure to comply with information and promotion obligations by the Beneficiary in projects financed from the ERDF".

## 12.2. SUSPENSION OF FUNDING



12.2.1. The Agency may suspend funding for a project until doubts are clarified in the event of:

- 1) irregularities in the implementation of the project or other circumstances threatening its proper implementation are found;
- 2) information is received about the interruption of the project implementation;
- 3) the Beneficiary fails to submit a partial report on time, submits an incomplete or incorrect partial report, or is required to provide explanations, corrections or additions to the partial report in accordance with Chapter 7 of the Beneficiary's Manual
- 4) failure to submit within the deadline set requested by the Agency information regarding the implementation of the project in accordance with the chapter on Controls;
- 5) other material breaches of the Agreement.

12.2.2. During the period of suspension of funding, i.e. from the moment of notification of the suspension of funding until the moment of notification of the restoration of funding in the same manner, the Beneficiary may not incur new liabilities, but may only settle previously incurred liabilities.

### 12.3. TERMINATION OF THE AGREEMENT

12.3.1. The Agreement may be terminated by mutual agreement of the Parties in the event of circumstances for which neither Party is responsible and which prevent the performance of the Agreement. In the event of termination of the Agreement, the Beneficiary shall be obliged to return all or part of the funds received.

12.3.2. In the case referred to in paragraph 1, documented and justified costs of the completed part of the Project incurred by the Beneficiary until the date of submission of the request for termination of the Agreement by mutual agreement shall be financed from the funds allocated by the Agency.

### 12.4. TERMINATION OF THE AGREEMENT



**12.4.1.** The Agreement may be terminated by the Agency with immediate effect in the event of non-performance or improper performance of the Agreement by the Beneficiary, in particular where the Beneficiary:

- 1) commits gross violations of the provisions of the Agreement which justify immediate termination of the Agreement without prior suspension of funding;
- 2) the suspension of funding referred to in Chapter 12.2 of the Manual is not reinstated within 3 months of the date of its suspension;
- 3) includes false information in the application, reports or statements, in particular when such information has or had an impact on the allocation of funds referred to in § 2(1) of the Agreement;
- 4) uses the funds contrary to their intended purpose as specified in the Agreement or performs the Agreement in a untimely or improper manner or otherwise uses the funds in a manner inconsistent with the applicable provisions of law;
- 5) refuses to submit to or obstructs the inspection referred to in Chapter 8 of the Manual or fails to remedy the irregularities identified as a result of the inspection within the prescribed time limit;
- 6) is delayed in the implementation of the project to such an extent that, in the Agency's opinion, it is unlikely that the project will be completed within the time limit specified in the agreement;
- 7) does not keep separate records of expenditure incurred under the Project – in the case of projects settled at least in part on the basis of actual expenditure incurred (this does not apply to projects settled exclusively on the basis of unit rates);
- 8) has not submitted a partial or final report on time, or these reports do not meet the requirements specified in the agreement, or has not corrected the formal deficiencies in the report.

**12.4.2.** The Agency also has the right to terminate the agreement with immediate effect if:

- 1) liquidation proceedings have been initiated against the Beneficiary;
- 2) restructuring proceedings have been initiated against the Beneficiary;
- 3) enforcement proceedings have been initiated against the Beneficiary or claims arising from this agreement have been seized;

- 4) the Beneficiary has ceased its activities;
- 5) the Beneficiary has made organisational and legal changes that threaten the performance of the agreement;
- 6) the Beneficiary fails to comply with its reporting obligations imposed on it by separate statutory provisions.

12.4.3. In the event of termination of the agreement for the reasons specified in point 12.4, the Beneficiary shall return the funds in full, together with interest at the rate specified for tax arrears and calculated from the date of their transfer to the date of return, within 14 days of receiving the request for repayment.

12.4.4. The Beneficiary is obliged to immediately inform the Agency of the circumstances specified in point 12.4.2.

12.4.5. In the event of termination of the agreement for the reasons specified in point 12.4.2. subpoints 1-5, the Beneficiary may submit a request to the Agency for payment of documented and justified expenses incurred in the implementation of part of the Project activities.

12.4.6. In the event of the circumstances specified in point 12.4.2 subpoint 6, the Agency may suspend further funding until the Beneficiary fulfils these obligations.



## 13. CHANGES TO THE AGREEMENT

### 13.1. GENERAL RULES

- 13.1.1. Changes to the Project shall be reported to the Agency using a Change Card.
- 13.1.2. The Beneficiary shall report changes no later than one month before the planned completion of the Project.
- 13.1.3. The Change Card shall be completed and sent for approval to NAWA using the Agency's ICT system, unless the Agency indicates otherwise.
- 13.1.4. The proposed changes must be approved by the Agency before they are implemented in the project.
- 13.1.5. Changes involving the transfer of planned expenditure to budget items for which maximum amount or percentage limits have been set in the Announcement, above this limit, and changes concerning an increase in the value of budget items reduced in the Project budget during the substantive evaluation and indicated in the decision on the allocation of funds issued by the Director of NAWA.
- 13.1.6. The changes referred to in the above point shall be deemed ineffective during the settlement of the Project, even if they have been approved in the course of processing the change card in the Beneficiary's Project.
- 13.1.7. After obtaining approval of the change card, the Beneficiary is obliged to incorporate the changes contained therein into the current version of the Project funding application and thus update it.
- 13.1.8. It is unacceptable to make changes to the application other than those approved by NAWA in the change card. If changes exceeding those approved are made to the application, they will be considered ineffective and may result in the Agency not recognising the resulting expenses.
- 13.1.9. NAWA reserves the right to submit comments and reservations to the submitted change sheet, in which case it is necessary for the Beneficiary to correct it and resubmit it to NAWA for further verification. NAWA also reserves the right to reject all or part of the proposed changes.
- 13.1.10. The changes referred to above must contribute to the achievement of the project's objective and be justified. The assessment of the purposefulness and legitimacy of the changes is the responsibility of NAWA.



13.1.11. The Beneficiary bears the risk of ineligibility of expenditure related to changes implemented before obtaining NAWA's approval.

13.1.12. In justified cases, it is possible to switch the account in the NAWA ICT system from the current user's account to the account of the person who will act as the Beneficiary's representative in the ICT system from the date of the switch. In order to switch the account in the NAWA ICT system, the Beneficiary is required to submit a written request to NAWA to switch the account and attach a power of attorney for the new user. In this case, the request/letter asking to switch the account to another person must be signed by a person authorised to represent the Beneficiary's entity.

13.1.13. Significant changes are introduced in the form of an annex to the agreement, e.g.:

- 1) change in the Project implementation period
- 2) change in the Beneficiary's details
- 3) change in the amount of funding awarded.

## 13.2. PERMITTED CHANGES

13.2.1. Changes concerning the manner of project management, including changes in the persons involved in the management, monitoring and evaluation of the project, do not require the Agency's consent, but only need to be communicated to the Agency. This change should be included in the first possible change requiring an update of the funding application.

13.2.2. The beneficiary may make transfers within the project budget specified in the version of the Application that takes into account the most recently approved changes, up to 10% of the value of the funds in relation to the task from which the funds are transferred and to the task to which the funds are transferred, without the need to notify the Agency of the change. Transfers of up to 10% of the value of the task may not:

- 1) increase the total amount of expenditure on the purchase of fixed assets and intangible assets;
- 2) relate to the administrative costs of the project;
- 3) increase the value of expenditure items for which limits above these limits apply;



4) increase the value of budget items reduced in the project budget

during the substantive assessment;

5) relate to items settled on a flat-rate basis – any changes in the budget relating to flat rates require a change card.

13.2.3. Within a task, transfers are permitted without restriction, with the exception of lump sums, provided that they do not violate the rules set out for transfers between tasks referred to in the point above. Any changes to the budget concerning lump sums require a change card.

13.2.4. Transfers of funds between tasks and within a task should be included in the first possible amendment requiring an update of the funding application.

### 13.3. AMENDMENTS TO THE MANUAL AND OTHER ANNEXES TO THE AGREEMENT

13.3.1. Agency reserves the right to make changes to this Manual. The changes shall take effect upon their publication.

13.3.2. Changes of an organisational or clarifying nature, as well as those made to correct obvious errors in the Manual, do not require separate notification of their introduction, subject to the publication of the content of these changes by the Agency.





## 14. APPENDICES

Category A	General appendices applicable to all Agency Programmes
	<ol style="list-style-type: none"><li>1) Accessibility standards – examples of application.</li><li>2) Tariff of corrections for irregularities in the performance of contracts</li></ol>
Category B	Annexes applicable to programmes financed with ERDF funds:
	<ol style="list-style-type: none"><li>1) Rules for recruitment, reporting and data collection for participants in projects financed by the ERDF.</li><li>2) Detailed rules on information and promotion in projects financed by the ERDF</li><li>3) Schedule of penalties for failure to comply with information and promotional obligations by the Beneficiary</li></ol>
Category C	Annexes applicable to programmes financed from
	:
	<ol style="list-style-type: none"><li>1) Documentation of participants in projects financed from national funds</li></ol>