



NARODOWA AGENCJA  
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**BENEFICIARY'S MANUAL**  
**FOR PROGRAMMES OF THE POLISH NATIONAL AGENCY**  
**FOR ACADEMIC EXCHANGE**

**Institutional Programmes**

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## GLOSSARY OF TERMS AND ABBREVIATIONS

- 1) **Beneficiary** – an Applicant who has been granted funding and who has signed an Agreement with the Agency under the Programme;
- 2) **IB** – Intermediate Body (National Centre for Research and Development) authorised to carry out inspections of the implementation of the Beneficiary’s Project;
- 3) **MA** – Managing Authority for the Operational Programme Knowledge Education Development 2014–2020 – minister competent for regional development and controller of the Project Participants’ personal data;
- 4) **MEiN** – Ministry of Education and Science, authorised to carry out inspections of the implementation of the Beneficiary’s Project;
- 5) **NAWA** – Polish National Agency for Academic Exchange;
- 6) **Announcement** – announcement of the call for applications for participation in the programme referred to in Article 19 of the NAWA Act.
- 7) **Partner** – an authorised entity that has signed a letter of intent with the Applicant and who carries out a Project together with the Beneficiary;
- 8) **PO WER** – Operational Programme Knowledge Education Development 2014–2020, co-financed from European Union budget under the European Social Fund;
- 9) **Programme** – a particular programme specified in the Announcement through which the Agency carries out its tasks;
- 10) **Project** – a set of activities specified by the Applicant in the Application for participation in a Programme;
- 11) **SL2014 Report** – a form in the NAWA ICT system that enables the monitoring and reporting of Participants of Projects carried out under NAWA Programmes financed from PO WER funds;
- 12) **Regulations** – Regulations of NAWA Institutional Programmes;
- 13) **Agency’s ICT System** – the system referred to in Article 14 of the NAWA Act;
- 14) **Funding** – financial means specified in Article 18(2)(2) of the NAWA Act;
- 15) **NAWA Act** – the Act of 7 July 2017 on the Polish National Agency for Academic Exchange;
- 16) **Public Procurement Act** – the Act of 11 September 2019 on public procurement;
- 17) **Project Participant** – a person belonging to the category indicated in the Announcement who started participating in project support, and in the case of programmes financed from PO WER funds, who has also signed the Declaration of Participation in the Project;
- 18) **Agreement** – an agreement referred to in Article 26 of the NAWA Act;
- 19) **Work** – any result of a Project created in connection with the implementation of the Project, developed under a separate agreement, which constitutes a work within the meaning of the Act of 4 February 1994 on copyright and related rights;
- 20) **Application** – a form completed by the Applicant and submitted in response to a Call for Applications via the Agency’s ICT System, specifying the scope of planned activities;
- 21) **Beneficiary’s Manual** – guidelines and rules for the implementation of Projects under NAWA Institutional Programmes.

## I. INTRODUCTION

The present document is dedicated to Beneficiaries of NAWA Institutional Programmes and provides the guidelines and rules for the implementation of projects.

The Manual presents information, requirements and NAWA recommendations with regard to documenting the course of Project implementation, including documentation concerning Project Participants (if applicable) and project support, as well as the Project's financial records.

Glossary of Terms and Abbreviations – contains the key definitions and references to the relevant legislation.

Part II of the Beneficiary's Manual – Project Documentation – contains the list of documents the Beneficiary is obliged to keep in connection with Project implementation.

Part III of the Beneficiary's Manual – Subject Matter – sets out the rules of carrying out activities as part of various forms of project support and the manner of documenting them. The documentation described in this part of the Manual is necessary for the Project implementation to be declared correct or for the costs to be deemed eligible.

Part IV of the Beneficiary's Manual – Finances – contains information about the Project costs and the principles of documenting them. Particular attention should be paid to the costs eligible under a specific Programme that are listed in the Announcement or the Regulations for the relevant Programme. Costs that do not belong to the listed categories – in part or in full – may be deemed non-eligible, and the Beneficiary will have to cover them on its own.

Part V of the Beneficiary's Manual – Contractor/Supplier Selection Procedures – contains information about the competitive procedures the Beneficiary is obliged to carry out to meet the requirement of transparent spending of public funds, fair competition, and equal treatment of contractors.

Part VI of the Beneficiary's Manual – Project Modifications – contains information about the scope of allowed modifications to the Project and the conditions under which they may be introduced.

Part VII of the Beneficiary's Manual – Beneficiary–NAWA Communication – contains information about the means of communication about the Project between the Beneficiary and the Agency.

Part VIII of the Beneficiary's Manual – Appendices – contains model documents that are required and that confirm the implementation of a Project under NAWA Programmes.

### Important:

The Beneficiary's Manual contains information about NAWA Programmes financed from both state and PO WER funds.<sup>1</sup> In the case of projects financed from PO WER funds, you should pay attention to

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<sup>1</sup> Information about the source of the NAWA Programme funding can be found in the Announcement or the Regulations for the Programme.

the Beneficiary's additional documentation and informational and promotional obligations. Having that in mind, information for projects financed from state funds and from PO WER funds is presented separately.

Where there is no indication in the Beneficiary's Manual that a specific piece of information concerns programmes financed from state or PO WER funds only, it means it applies to all Beneficiaries, regardless of the Project's source of funding.

You should furthermore remember that all subject matter-related and financial documentation with regard to projects financed from NAWA Programmes funds has to carry relevant logos. The above requirement is particularly important for projects financed from PO WER funds.

In the event of discrepancies or any other potential doubts as to the application of the Beneficiary's Manual, the stipulations of the Regulations prevail, followed by the Application, and then by the remaining documents.

## II. PROJECT DOCUMENTATION

In the course of Project implementation, the Beneficiary is obliged to observe the stipulations concerning project documentation listed in Table 1.

Table 1. List of documents related to Project implementation

| Documentation   | project financed from |              |
|---|-----------------------|--------------|
|   | state funds           | PO WER funds |
| Announcement with appendices  | +                     | +            |
| Institutional Programmes Regulations  | +                     | +            |
| Application with appendices   | +                     | +            |
| Agreement with appendices   | +                     | +            |
| Beneficiary's Manual  | +                     | +            |
| <i>Guidelines on the implementation of the principles of equal opportunity and non-discrimination, including accessibility for persons with disabilities and the principle of equal opportunities of men and women with regard to EU funds 2014–2020</i>  | -                     | +            |
| <i>Appendix 2 to the Guidelines Standards of accessibility for cohesion policy 2014–2020. The aim of the standards is to ensure that persons with disabilities can access European funds on an equal footing with non-disabled persons in terms of: participating, using, understanding, communicating, and benefiting from their effects</i> | -                     | +            |
| <i>Guidebook on the principle of equal opportunities of men and women with regard to EU funds for 2014–2020 (in particular part 3.3 on project implementation observing gender equality, part 4, cross-sectional matters, as well as concerning thematic objective no 10)</i>   | -                     | +            |

In addition, the following documents will be helpful in the case of projects financed from PO WER funds:

- 1) *Guidelines on the eligibility of costs under ERDF, ESF, and CF for 2014–2020;*
- 2) *Guidelines on monitoring the material progress in the implementation of operational programmes for 2014–2020.*

The applicable guidebooks and guidelines concerning PO WER are available under:

<https://www.power.gov.pl/strony/o-programie/dokumenty/#/domyslne=1>

### III. SUBJECT MATTER

#### 1. General information

Detailed information on a given Programme, including about the eligible activities, the implementation period, the reporting rules and frequency, and the payment scheme is provided in the Announcement or in the Regulations.

The Beneficiary is obliged to ensure appropriate conditions for the implementation of the Project. This entails ensuring appropriate premises and technical conditions as well as staff/contractors with suitable qualifications and experience, specifying job descriptions and assigning tasks to the involved staff along with deadlines for their completion, and determining the management and accountability structure in the Project. An appropriate work organisation in a Project has to ensure that the project tasks are carried out effectively and on time.

#### 2. Requirements for the implementation of projects under NAWA Programmes

The Beneficiary is obliged to carry out the Project in compliance with the requirements specified for the individual forms of support under NAWA Institutional Programmes.

##### 2.1. Rules of recruiting Project Participants under NAWA Programmes

If a Project involves Project Participants, the Beneficiary is obliged to recruit them in compliance with the content of the Application, the recruitment rules developed by the Beneficiary, and the principle of equal opportunity and non-discrimination.

In projects financed from PO WER funds, the recruitment of Project Participants has to follow the guidelines listed in the following documents:

- 1) *Guidelines on the implementation of the principles of equal opportunity and non-discrimination, including accessibility for persons with disabilities and the principle of equal opportunities of men and women with regard to EU funds 2014–2020*
- 2) *Appendix 2 to the Guidelines – Standards of accessibility for cohesion policy 2014–2020. (the aim of the standards is to ensure that persons with disabilities can access European funds on an equal footing with non-disabled persons in terms of: participating, using, understanding, communicating, and benefiting from their effects);*
- 3) *Guidebook on the principle of equal opportunities of men and women with regard to EU funds for 2014–2020 (in particular part 3.3 on project implementation observing gender equality, part 4, cross-sectional matters, as well as concerning thematic objective no 10).*

The above guidelines may be used in part or in full in the recruitment of participants of state-funded projects.

## 2.2 Rules concerning Project Participant documentation under NAWA Programmes

A Project Participant is a person who started participating in project support (e.g. a training, foreign visit etc.), and in the case of programmes financed from PO WER funds, who has also signed the Declaration of Participation in the Project (persons who have signed the Declaration but not started participating in any form of support planned under the Project are not Project Participants).

Depending on the Programme, a Project Participant may be a person belonging to one of the following groups:

- 1) foreign student,
- 2) foreign doctoral candidate,
- 3) Polish student,
- 4) Polish doctoral candidate,
- 5) representative of Polish or foreign teaching or academic staff,
- 6) representative of Polish or foreign administrative staff.

Unless otherwise specified in the Announcement, the Beneficiary is obliged to collect documentation concerning the Project Participants' personal data at the stage of recruitment.

Table 2. Documentation concerning the Project Participants' personal data

| projects financed<br>from state funds  | projects financed<br>from PO WER funds   |
|--|--|
| <ol style="list-style-type: none"> <li>1) Declaration of the Project Participant concerning personal data<br/>NAWA GDPR<br/>(appendix to the Beneficiary's Manual).</li> <li>2) Additional consent of the Project Participant to personal data processing (appendix to the Beneficiary's Manual).</li> </ol> | <ol style="list-style-type: none"> <li>1) Declaration of Participation in the Project (appendix to the Beneficiary's Manual).</li> <li>2) Project Participant personal data form for the purpose of entering them in the Agency's ICT System for Project Participants' monitoring (appendix to the Beneficiary's Manual).</li> <li>3) Declaration of the Project Participant concerning personal data<br/>PO WER GDPR<br/>(appendix to the Beneficiary's Manual).</li> <li>4) Declaration of the Project Participant concerning personal data<br/>NAWA GDPR<br/>(appendix to the Beneficiary's Manual).</li> <li>5) Additional consent of the Project Participant to personal data processing<br/>(appendix to the Beneficiary's Manual).</li> </ol> |

The Beneficiary has to obtain the above document(s) at the latest on the day a given person commences to participate in project support (e.g. first day of training, first day of foreign visit etc.).

Lack of the above documents constitutes grounds to deem the costs of a given person's participation in the Project non-eligible.

The Beneficiary is obliged to provide to NAWA the original Project Participant documentation conforming Participant eligibility.

As a rule, Beneficiaries that carry out projects under programmes should collect signed documents concerning the Participants in original hard copies or in electronic form – if the documents were signed by the Participants using a qualified electronic signature.

However, given the undertaking of counter-epidemic and preventive measures to eliminate sources of infection and cut COVID-19 spread pathways as well as restrictions on movement during the pandemic, the shift to remote working and studying, delays in the circulation of paper documentation and the fact that a significant proportion of Project Participants do not have the ability to affix qualified electronic signatures to documents, NAWA allows Participants to be qualified on the basis of scanned, hand-signed documents they send.

In such an event, the Beneficiary (institution) is obliged to verify the accuracy of the data provided by the Participant and to confirm the effectiveness of the declarations of will made by the Participants who provide scanned documents.

The Beneficiary proves it has fulfilled this obligation in the form of a declaration submitted together with the Project Participants documentation provided to NAWA in electronic form, in which:

- a) it indicates the persons (Project Participants whose documents are provided to NAWA in electronic form);
- b) it specifies the manner of verifying the accuracy of the data provided by those Participants (e.g. in the course of interviews with the Participant or the university);
- c) it indicates the electronic means of communication it has used to ensure the effectiveness of the declaration of will made in electronic form, that is:
  - the person making the declaration of will was able to familiarise themselves with the content of the declaration (it was available to the addressee),
  - the declaration of will was worded unambiguously, so that it is certain that the person desired to cause specific legal effects,
  - the declaration of will was sent correctly to the recipient – any Internet connection or server errors were ruled out,
  - the declaration of will was assigned to a person who may be identified with e.g. first and last name, email address, or personal website,
  - the declaration of will complies with the principles of social co-existence.

The Beneficiary's declaration referred to above should be submitted via the Agency's ICT System. The scanned declarations of the Participants should be additionally sent to the email address of the Project coordinator at NAWA. The files should be compressed and encrypted and the password should be provided to the Project coordinator at NAWA by phone.

Attention!

- If a Project Participant submits to the Beneficiary not only scanned documents, but later also hard copies of those documents, they should be submitted to NAWA within a time limit agreed on with the Project coordinator at NAWA.
- Electronic documentation should be named so as to enable efficient auditing (i.e. each file should be provided with a description, e.g. 'Smith\_John\_certificate').
- Participants may be accepted and qualified for projects based on documents and declarations submitted in electronic form (as scans) only during the state of epidemic emergency or state of epidemic announced due to the spread of COVID-19.

The manner of processing of personal data of Project Participants is presented in the document ‘Principles and method of personal data processing and protection’ (appendix to the Project Funding Agreement). The model consent and withdrawal of consent to personal data processing are appendices to the Beneficiary’s Manual.

The Beneficiary is obliged to document the participation of persons in the Project and subsequently to report the Project Participants to NAWA. The requirements and documentation depend on the Programme’s source of funding.

Table 3. Reporting Project Participants to NAWA

| projects financed from state funds   | projects financed from PO WER funds   |
|--|---|
| <ol style="list-style-type: none"> <li>1) The Beneficiary <b>does not report</b> Project Participants via the Agency’s ICT system.</li> <li>2) Information about Project Participants is provided exclusively in the Final Report or in the Partial Report (if applicable).</li> <li>3) A person’s participation in the Project is documented with the documents listed in table 2.</li> <li>4) The Beneficiary keeps the original copies of Project Participant documentation in the Project office.</li> <li>5) Upon NAWA’s request, the Beneficiary is obliged to present the above documentation to the authorised persons or institutions.</li> </ol> | <ol style="list-style-type: none"> <li>1) The Beneficiary <b>reports</b> Project Participants via the Agency’s ICT system.</li> <li>2) Information about Project Participants is provided in the Final Report or in the Partial Report (if applicable).</li> <li>3) A person’s participation in the Project is documented with the documents listed in table 2 and with the Support Form regarding the activity in which the Project Participant was involved (appendix to the Beneficiary’s Manual).</li> <li>4) In the Support Form, the Beneficiary enters information about all forms of project support in which a given person was engaged. The forms of support activities have to be in line with the stipulations in the Application.</li> <li>5) The original Project Participant documentation has to be collected and submitted to NAWA in both paper or electronic form via the SL2014 Report form available in the Agency’s ICT System.</li> <li>6) The Beneficiary delivers the original Project Participants’ documentation to NAWA registered office <b>within 14 days of the end of the reporting period specified in the Agreement<sup>2</sup> in the course of which the Project Participant ended their involvement in project support.</b></li> </ol> |

## 2.1. Reporting Project Participants via the Agency’s ICT System in projects carried out

<sup>2</sup> In justified cases (e.g. Project inspection), NAWA may request that the Beneficiary provide the original copies of Project Participants documentation within the time limit specified in the request, yet not shorter than 7 days from receiving the request.

## under Programmes funded from EU funds under PO WER

The Beneficiary is obliged to enter data about the Project Participants in the SL2014 Report, which is a form in the Agency's ICT System that enables monitoring and reporting Participants of projects financed under NAWA Programmes. The collected data concern persons and institutions covered by support under NAWA Beneficiaries' projects.

In order to start filling out the form with Project Participants' data, you have to log into the system <https://programs.nawa.gov.pl/login>. In the *Documents* tab, add a new document by selecting *SL2014 Report* from the list.

The form is divided into three sections: *Information about the Project*, *Institution Data*, and *Participants' Data*.

### a) Information about the Project

This section contains information about the project financed under PO WER that is carried out by NAWA. The Beneficiary does not fill out this part.

### b) Data of the institution that is granted support (the Beneficiary)

Fill in the data according to the fields in the form: name, Tax Identification Number (NIP), type of institution (selected from a closed list in the form), contact details, address, phone number, email address, as well as Project participation start date (Project start date) and Project end date (Project end date should not be filled in at the Project start stage).

### c) Participants' Data

The Project Participants' data are collected at the latest when a person begins to participate in project support. NAWA recommends that a Project Participant's data be filled in directly after the person ends their participation in the Project.

In order to enter data about a person's participation in the Project, it is necessary to provide data especially for common output indicators related to the following personal data: labour market status, age, education, and gender.

In the open window *Project Participants' Data*, you should fill in the following data: place of residence, Civil Registration Number (PESEL) (not applicable to foreigners), full name, education, participation start date, participation end date, etc.

*Project participation start date* – as a rule, it is deemed to be the date on which the Project Participant took part in the first form of support under the Project. However, the Project participation start date may also coincide with the moment the Participant is recruited to the Project (i.e. the date on which they sign the Declaration of Participation in the Project), where the nature of support justifies carrying out recruitment at an earlier stage of Project implementation. **The Beneficiary is recommended to employ a consistent approach (identical with regard to all Project Participants) with regard to the Project participation start date.**

*Project participation end date* is the date on which the Project Participant ends their participation in project support in accordance with the Project concept, or the date on which they withdraw from the Project prior to its completion (i.e. discontinue their participation in the Project before the planned forms of support end).

Only data of Project Participants, i.e. persons who signed the Declaration of Participation in the Project and started to participate in the project support, should be entered in the system. Data of persons who signed the Declaration but did not participate in any form of project support should not be entered.

Each Participant is entered in the SL2014 Report once. The data of individual Participants is updated in the tab devoted to the Participant whose data has already been entered in the Agency's ICT System. The Beneficiary may update the data of Participants in the system with regard to a specific Project Participant's situation after their participation in the Project has ended as well as to contact data (if the need arises). The remaining data cannot be updated.

After creating the form, new Participants may be added with the use of the (+) button.

The form can be saved and returned to at any point. For that purpose, click the *Save draft* button in the bottom part of the screen.

Using the *Submit* button will result in the form being sent to NAWA.

As a rule, the Beneficiary submits the SL2014 Report in the Agency's ICT System **within 14 days of the end of every reporting period specified in the Agreement<sup>3</sup> in which a Project Participant ended their involvement in support.**

## 2.2. Rules concerning trainings, courses, workshops, seminars, conferences, or other forms of education

If the Project involves trainings, courses, workshops, seminars, conferences, or other forms of education, unless otherwise specified in the Announcement or the Regulations, the Beneficiary is obliged to keep (for each of the above forms and separately for each group) the following documents:

Table 4. Documentation concerning forms of education

| projects financed from state funds   | projects financed from PO WER funds  |
|--|--|
| 1) Programme(s) of the training, course, workshops, seminar, conference, or another form of education.<br>2) Attendance list(s). | 1) Programme(s) of the training, course, workshops, seminar, conference, or another form of education.<br>2) Attendance list(s). |

<sup>3</sup> In special cases, NAWA reserves the possibility to request that the Beneficiary submit the SL2014 Report sooner. The Beneficiary will be notified of that fact sufficiently in advance.

|  |   |
|--|---|
| <p>3) Copy/copies of diplomas/certificates of participation issued to the Participants or a list with the signature of the Project Participant confirming the receipt of the diploma/certificate.<br/>The model Certificate constitutes an appendix to the Beneficiary's Manual.</p> <p>4) Financial records (see: <a href="#">Documentation of expenses</a>).</p> | <p>3) Photo documentation of the course of the form of education (at least 3 photos) or screen shots if meetings are held in remote/hybrid form.</p> <p>4) Copy/copies of diplomas/certificates of participation issued to the Participants or a list with the signature of the Project Participant confirming the receipt of the diploma/certificate.<br/>The model Certificate constitutes an appendix to the Beneficiary's Manual.</p> <p>5) Financial records (see: <a href="#">Documentation of expenses</a>).</p> <p>6) The Beneficiary delivers the original documentation to NAWA registered office <b>within 14 days of the end of the reporting period specified in the Agreement<sup>4</sup> in the course of which the form of support was concluded.</b></p> |
|--|---|

Unless otherwise indicated in the Announcement or Regulations, the Beneficiary has to meet the following eligibility criteria:

Table 5. Eligibility criteria – forms of education

| projects financed from state funds  | projects financed from PO WER funds  |
|---|--|
| <p>1) Filling out the NAWA Evaluation Survey by the Beneficiary after the completion of the Project within the time limit specified in the Regulations.</p> | <p>1) Participation in any form of education has to conclude with the Project Participant obtaining a diploma or a certificate in the event of shorter forms of education, which confirms their participation.</p> <p>2) Completing the NAWA Evaluation Survey by the Beneficiary.</p> <p>3) In order for a Project Participant to be deemed eligible under the Project, they have to meet the following criteria cumulatively:</p> <ul style="list-style-type: none"> <li>a) participation in a training, course, workshops, seminar, conference, or another form of education;</li> <li>b) obtaining a diploma or a certificate in the event of shorter forms of education, which confirms their participation.</li> </ul> |

In the case of Programmes financed from PO WER funds, the requirements specified in *Guidelines on the implementation of the principles of equal opportunity and non-discrimination, including accessibility for persons with disabilities and the principle of equal opportunities of men and women with regard to EU funds 2014–2020* have to be taken into consideration when the above forms of education are organised.

### 2.3. Rules concerning developing, modifying or updating, or implementing an

<sup>4</sup> In justified cases (e.g. Project inspection), NAWA may request that the Beneficiary provide the original copies of Project Participants documentation within the time limit specified in the request, yet not shorter than 7 days from receiving the request.

## international curriculum

If a Project entails developing, modifying or updating, or implementing an international curriculum (to an extent compliant with the activities eligible under a specific Programme), unless otherwise specified in the Announcement or the Regulations, the Beneficiary is obliged to keep (separately for each international curriculum) the following documents:

Table 6. Documents concerning developing, modifying or updating, or implementing an international curriculum

| projects financed<br>state funds | projects financed<br>from PO WER funds   |
|----------------------------------|--|
| Not applicable                   | <ol style="list-style-type: none"> <li>1) Curriculum/curricula (at least in electronic form) – if applicable.</li> <li>2) List(s) of Participants of the international curriculum – if applicable.</li> <li>3) Copy/copies of the diplomas (and in the case of shorter forms – certificates) awarded to the Participants that confirm the participation in the curriculum, or a list confirming the receipt of the diploma/certificate signed by the Project Participant – if applicable.</li> <li>4) Financial records (see: <a href="#">Documentation of expenses</a>).</li> </ol> |

Unless otherwise indicated in the Announcement or Regulations, the Beneficiary has to meet the following eligibility criteria:

Table 7. Eligibility criteria – development, modification or update, or implementation of an international curriculum

| projects financed<br>state funds | projects financed<br>from PO WER funds  |
|----------------------------------|---|
| Not applicable                   | <ol style="list-style-type: none"> <li>1) In order for the <b>development, modification or update</b> of an international curriculum to be considered eligible, it must be introduced into the teaching offer of the Beneficiary.</li> <li>2) In order for the <b>implementation</b> of an international curriculum to be considered eligible, the curriculum must be launched (carried out) by the Beneficiary.</li> <li>3) Completing the NAWA Evaluation Survey by the Beneficiary.</li> <li>4) In order for a Project Participant to be deemed eligible under the Project, they have to meet the following criteria cumulatively: <ol style="list-style-type: none"> <li>a) participating in an international curriculum,</li> <li>b) obtaining a first-cycle or second-cycle studies, uniform Master's degree studies or doctoral school diploma or graduation certificate, or certificate of completion of a shorter form of education during which an international curriculum was carried out.</li> </ol> </li> </ol> |

## 2.4. Rules for payment of scholarships

If a Project – in compliance with the Regulations of the programme – provides for the payment of scholarships, unless otherwise specified in the Announcement or the Regulations, the Beneficiary is obliged to:

- 1) Draw up and follow its own rules for the payment of scholarships that will specify, among others, the maximum or the lump sum scholarship as well as the mode, criteria, and frequency of assessing the scholarship criteria/eligibility under the Project and that will take into account the principle of equal opportunity and non-discrimination;
- 2) Enter into individual agreements with Project Participants that will specify, among others, the amount of the scholarship, the period in which it will be paid, and the terms under which it will be paid.

Moreover, in the case of scholarships financed under NAWA Programmes, unless otherwise specified in the Announcement or the Regulations, the Beneficiary is obliged to follow these rules:

- 1) The scholarship amounts have to match the amounts specified in the Announcement or the Regulations;
- 2) The scholarship amounts are gross amounts including payer costs;
- 3) The scholarships must be paid in PLN;
- 4) It is the role of the Beneficiary to determine whether the scholarships are subject to personal income tax and health and social security contributions to the Social Insurance Institution (ZUS) (NAWA is not authorised to issue binding decisions/interpretations in these matters);
- 5) A Project Participant receives the amounts of scholarship due to them under an agreement between the Beneficiary and the Project Participant;
- 6) A Project Participant may not renounce/waive the amount of scholarship to which they are entitled in whole or in part for the benefit of other persons or activities, whether under the Project or outside of it;
- 7) If the Project Participant's subsistence or travel costs are covered from other sources as part of an outbound/inbound travel, it is not possible to grant NAWA funding (for travel or subsistence costs, respectively), as this would mean double funding;
- 8) Scholarships have to be paid directly by the Beneficiary;
- 9) Scholarships paid under the Project may in whole or in part supplement or substitute scholarships for doctoral candidates referred to in Article 209 of the Act of 20 July 2018 on Higher Education and Science.

Unless otherwise indicated in the Announcement or Regulations, the Beneficiary has to keep the following documentation:

Table 8. Documentation concerning the payment of scholarships

| projects financed<br>state funds   | projects financed<br>from PO WER funds   |
|--|--|
| <ol style="list-style-type: none"> <li>1) List of Project Participants who were paid scholarships along with information about the payment title, the amount of scholarship, and the period of payment;</li> <li>2) Copies of diplomas/certificates awarded to Project Participants, confirming their participation in project support related to the payment of scholarship or a list with Project Participants' signatures confirming the receipt of diplomas/certificates;</li> <li>3) Financial records (see: <a href="#">Documentation of expenses</a>).</li> </ol> | <ol style="list-style-type: none"> <li>1) List of Project Participants who were paid scholarships along with information about the payment title, the amount of scholarship, and the period of payment;</li> <li>2) Copies of diplomas/certificates awarded to Project Participants, confirming their participation in project support related to the payment of scholarship or a list with Project Participants' signatures confirming the receipt of diplomas/certificates;</li> <li>3) Financial records (see: <a href="#">Documentation of expenses</a>).</li> </ol> |

## 2.5. Rules for the publication of research articles in foreign journals

If a Project – in compliance with the programme's Regulations – involves the publication in a prestigious international journal of a research article or reviewed international conference proceedings developed by Polish (co-)authors (to the extent compatible with the activities eligible under a given Programme), unless otherwise indicated in the Announcement or Regulations, the Beneficiary has to keep the following documentation:

Table 9. Documentation concerning the publication of research articles in foreign journals

| projects financed<br>state funds  | projects financed<br>from PO WER funds |
|---|--|
| <ol style="list-style-type: none"> <li>1) List of articles or reviewed conference proceedings published in international journals along with the following information:               <ol style="list-style-type: none"> <li>a) bibliographic data of the publication – authors, publication title, journal name, issue and year of publication or planned date of publication,</li> <li>b) link to the published article/proceedings.</li> </ol> </li> <li>2) Publications under the Project (at least in electronic form).</li> <li>3) Financial records (see: <a href="#">Documentation of expenses</a>).</li> </ol> | Not applicable.                        |

### General rules for publications in foreign journals

If a project entails the publication of a research article or reviewed international conference proceedings developed by Polish (co-)authors in prestigious international journals, the Beneficiary is obliged to take into account first of all the aspect of quality related to the choice of a prestigious, international editorial board of the journal, its reputation, and the journal's impact factor as well as the fact whether the journal is indexed in the international *Web of Science* or *Scopus* databases. In addition, when making the decision to publish an article in a specific international journal, the Beneficiary should verify the score assigned to the journal in the current *List of scientific journals and reviewed international conference proceedings announced by the Ministry of Science and Higher Education*<sup>5</sup> (currently *Ministry of Education and Science*).

<sup>5</sup> The list is available under the address: <https://www.gov.pl/web/nauka/ujednolicony-wykaz-czasopism-naukowych>.

An international journal is a journal in which full texts are published in an international language (such as English) appropriate to the communication within a specific academic discipline. In the event of doubts whether an academic journal meets the above criteria, the Beneficiary has to consult first of all experts in their home institution's library who specialise in the field of international publication databases in order to ascertain whether the journal is indeed indexed in *Web of Science* or *Scopus*.

In the case of further doubts concerning the publication of articles in a given journal, the Beneficiary is requested to contact the NAWA Programme's coordinator.

If an article or scientific material is published in a foreign journal thanks to support funded from NAWA Programmes, it is recommended that the Beneficiary without delay provide open access to the publication under a free licence (e.g. Creative Commons CC BY) or to the preprint if the publisher licence does not cover the open publication of the final version of the published text.

The Beneficiary is obliged to notify NAWA without delay of any problems with obtaining the publisher's consent.

## **2.6. Rules for reporting**

The Beneficiary is obliged to report on the course of the Project implementation.

The rules for reporting are partly laid down in the Regulations and the Agreement. In addition:

- 1) The model Partial Report constitutes an appendix to the Beneficiary's Manual. NAWA reserves the right to introduce minor modifications to the final draft of the partial report;
- 2) The model Final Report constitutes an appendix to the Beneficiary's Manual. NAWA reserves the right to introduce minor modifications to the final draft of the final report.

## **3. Requirements related to Programme evaluation**

The Beneficiary is obliged to participate in Project evaluation. The scope of evaluation may vary depending on the source of funding:

### **3.1. Evaluation questionnaire for the Beneficiary**

#### **a) Principles**

In each Programme, the Beneficiary is obliged to fill out an evaluation questionnaire, which is a necessary condition for the proper execution of the Agreement.

The evaluation questionnaire is a tool for discovering the effects of the projects carried out under the Programme. Furthermore, it serves to collect opinions of Beneficiaries on the Programme and its operation by the Agency, as well as proposals for possible modifications to the Programme.

The questionnaire is not anonymous, yet only the NAWA unit responsible for evaluating the Agency's activities has access to the individual results. The Department of Programmes for Institutions and the remaining NAWA departments have access only to the anonymised questionnaire answers (without the possibility to identify the authors of the opinions).

#### b) Implementation

The questionnaire is made available to the Beneficiary online during the last month of the Project's implementation. The questionnaire is made available per email containing an individual (different for each Beneficiary) link to the questionnaire sent from the address 'Ewaluacja NAWA' <[ewaluacja@nawa.gov.pl](mailto:ewaluacja@nawa.gov.pl)> to the address of the person in charge of the Project indicated by the Beneficiary.

The questionnaire is filled out by the person in charge of the Project within 30 days of its conclusion.

The Programme coordinator at NAWA is automatically notified by the questionnaire system of the fact that the questionnaire was completed (without access to the answers). This notification is a necessary and sufficient confirmation that the Beneficiary has fulfilled the obligation to complete the questionnaire.

The person at NAWA responsible for carrying out the evaluation questionnaire and providing information on that subject is: Tomasz Tędziągowski, email: [tomasz.tedziagowski@nawa.gov.pl](mailto:tomasz.tedziagowski@nawa.gov.pl).

### 3.2. Project Participant Evaluation Questionnaire<sup>6</sup>

#### a) Principles

Participants in the Beneficiary's projects are obliged to complete a Project Participant Evaluation Questionnaire. It is the Beneficiary's responsibility to enforce this obligation.

The Project Participant Evaluation Questionnaire constitutes a complementary tool to the final report, which identifies the effects of the project on its direct recipients and serves to identify the level of satisfaction of Project Participants with their participation in project activities.

The questionnaire is anonymous – neither NAWA nor the Beneficiary are able to relate a complete questionnaire to an individual Project Participant. Moreover, access to individual questionnaires is possible only for the NAWA unit responsible for evaluating the Agency's activities. The remaining NAWA departments have access only to the anonymised questionnaire answers. Likewise, the Beneficiary has no access to individual answers: it is only notified of the fact that the questionnaire was completed by a specific person, so that it is in a position to enforce the obligation to complete the questionnaire by each Project Participant.

#### b) Implementation

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<sup>6</sup> Project Participant Evaluation Questionnaire applies to the PROM Programme only.

The questionnaire is made available to the Beneficiary online before the first Project Participant ends their participation in the Project.

The Project Participant Evaluation Questionnaire is provided to the Beneficiaries by the Programme coordinator at NAWA. Each Beneficiary receives per email a set of individual tokens (codes, passwords) and matching individual links to the evaluation questionnaire (each link contains a token). The number of tokens and links corresponds to the number of Project Participants declared by the Beneficiary. As far as may be necessary, it is possible to receive additional tokens during Project implementation.

The Beneficiary has to assign an individual token to each Project Participant and – at the moment they end their participation in the Project – provide them with the appropriate link to the questionnaire. Important: a specific token and the matching link to the questionnaire may be given to one Participant only.

The Beneficiary is automatically notified of the fact that the questionnaire was completed (without access to the answers). The notification is sent from the address 'Ewaluacja NAWA' <[raport@webankieta.pl](mailto:raport@webankieta.pl)>; it is a necessary and sufficient proof that the Beneficiary has fulfilled the obligation to complete the questionnaire. Completed questionnaires with the assigned tokens may be accessed also by the NAWA unit responsible for evaluating the Agency's activities.

The person at NAWA responsible for carrying out the evaluation Project Participant Evaluation Questionnaire and providing information on that subject is: Tomasz Tędziagolski, email: [tomasz.tedziagolski@nawa.gov.pl](mailto:tomasz.tedziagolski@nawa.gov.pl).

#### **4. Requirements with regard to promoting and informing about the source of funding of projects carried out under NAWA Programmes**

The Beneficiary is obliged to correctly brand all prepared materials, works, and documents related to the Project, including above all those that are made public or dedicated to the target group.

The rules of promoting and informing about the source of Programme funding are laid down in the Regulations for projects financed from state funds or from PO WER funds, respectively.

The detailed visualisation rules in NAWA Programmes financed from PO WER funds constitute an appendix to the Beneficiary's Manual.

## IV. FINANCES

### 1. Period of eligibility of costs and expenses under a Project

The period of eligibility of costs and expenses is laid down in the Announcement or the Regulations and in the Agreement.

The costs incurred under a Project may be deemed eligible provided that they were incurred during Project implementation:

- 1) initial date of eligibility – the start of Project implementation as stated in the Agreement;
- 2) final date of eligibility – the end of Project implementation as stated in the Agreement (it is possible to incur expenses until the date on which the final report is submitted, provided that the expenses relate to the period of Project implementation and are included in the final report).

**period of eligibility of costs = Project implementation period**

An expense connected with a cost incurred during the Project implementation period may take place after the final day of Project implementation, yet the payment must be made no later than on the day on which the final report is submitted (within 30 calendar days of the end of the Project implementation period at the latest).

**period of eligibility of expenses = Project implementation period + maximum 30 days from the conclusion of the Project**

### 2. Eligible costs

When both estimating the costs and accounting for the Project, the Beneficiary follows applicable national provisions as well as rules stemming from its internal regulations (such as accounting policy).

The cost categories eligible under a specific Programme are listed in the Announcement or the Regulations.

Costs will be considered eligible only if they fulfil the following cumulative conditions:

- 1) they comply with national law, including the principle of competitive expenditure or public procurement law (if applicable);
- 2) they are supported by accounting evidence and shown in the financial and accounting records of the Beneficiary;
- 3) they are actually incurred during the Project implementation period specified in the Agreement;
- 4) they are in line with the Programme's objectives;

- 5) they are necessary for Project implementation and correspond to the list of activities eligible under the Project;
- 6) they are reasonably calculated based on market prices and comply with the requirements of applicable tax and social provisions;
- 7) they are proportionate to the planned activities and necessary for Project implementation;
- 8) they are used exclusively for the implementation of the objective(s) of the Project and its expected result(s) in a manner consistent with the principles of economy, effectiveness, and efficiency;
- 9) they are shown in the financial part of the partial or final report,
- 10) they only cover VAT in cases where it is not recoverable or deductible under national VAT legislation.

### **2.1. Eligibility of costs related to persons employed under an employment contract**

The cost category covers among others:

- 1) If persons are involved in the Project based on employment relations, remuneration expenses are eligible provided that they meet the following conditions cumulatively:
  - a) the employee is employed or delegated for the purpose of performing tasks directly related to Project implementation;
  - b) the period of employment or delegation is eligible exclusively during the Project implementation period;
  - c) the employment or delegation to perform tasks related to Project implementation is properly documented with the provisions of an employment contract or the scope of duties/job description.
- 2) An allowance on top of remuneration can be eligible provided that the following conditions are met cumulatively:
  - a) the involvement in the Project subject to the allowance is documented with a notification that the allowance is awarded;
  - b) the allowance is provided for in the work regulations or the remuneration regulations in force in the relevant institution, or in other applicable labour legislation;
  - c) the allowance potentially covers all employees of the institution, and the rules based on which it is granted are the same for all the remaining employees of the Beneficiary.
- 3) The following components of remuneration constitute eligible costs, proportionally to the employee's involvement in the Project:
  - a) basic salary;
  - b) employer's costs, including:
    - i. pension contribution;
    - ii. disability pension contribution;
    - iii. accident insurance contribution;
    - iv. contribution to the Guaranteed Employee Benefits Fund;
    - v. contribution to the Labour Fund;
    - vi. payment to the PPK

- c) social insurance contributions made by the employee, including:
  - i. pension contribution;
  - ii. disability pension contribution;
  - iii. sickness insurance premium;
  - iv. health insurance contribution;
  - v. payment to the PPK
- d) tax deductions;
- e) rewards/bonuses/allowances that:
  - i. are provided for in the in the institution's work regulations or the remuneration regulations;
  - ii. were awarded in compliance with the rules of remuneration in force; and
  - iii. cover all employees of the institution;
  - iv. in the case of a bonus, the amount of the eligible cost should correspond to the ratio of the period during which the given employee was employed in the Project to the period for which the bonus is granted;
- f) seniority bonus;
- g) contributions to the Company Social Benefits Fund;
- h) contributions to the annual bonus in the event that the employee was awarded a task allowance for the period of carrying out tasks under the Project;

## 2.2. Eligibility of costs related to persons hired under civil law contracts

The cost category covers among others:

- 1) Costs incurred for the remuneration of staff engaged under a civil law relationship are eligible provided that they comply with national law, subject to the provisions of this Beneficiary Manual;
- 2) It is not possible to conclude civil law contracts under the Project with persons employed by the Beneficiary on the basis of an employment relationship;
- 3) As a rule, in accordance with the above, the costs of civil law contracts concluded with own employees are non-eligible. In justified cases, NAWA reserves the right to deem such costs eligible at the request of the Beneficiary. The cost may not be incurred prior to NAWA's decision in this respect. In addition, the following cumulative conditions must be met:
  - a) it is in line with national regulations;
  - b) it is in line with the internal regulations applied by the Beneficiary;
  - c) the engagement under the employment relationship allows for effective performance of tasks under a civil law contract;
  - d) the contract specifies the number of hours allocated for the task and the rate per hour of work (concerns only the contract of mandate);
  - e) the mandatary keeps records of the hours worked under the contract of mandate or other record of hours (applies only to a contract of mandate).
- 4) If a person is engaged on the basis of more than one civil law contract under the Project, the expenses related to staff remuneration are eligible if the burden resulting from all civil law

contracts does not exclude the possibility of correct and effective implementation of tasks under the Project.

- 5) In the case of engagement of a person on the basis of a contract of mandate under the Project, costs related to this person's remuneration are eligible if:
  - a) the contract specifies the number of hours allocated for the task and the rate per hour of work;
  - b) the mandatary keeps records of working hours under the contract of mandate.
- 6) Costs incurred for the remuneration of a person hired under a contract for specific work are eligible if:
  - a) the nature of the tasks actually performed in the Project justifies concluding a contract for specific work in accordance with the conditions specified in the Act of 23 April 1964 – Civil Code,
  - b) the contract for specific work is settled on the basis of a work delivery report.

### **2.3. Eligibility of travelling expenses related to the support of foreign mobility of the best doctoral students from Poland and abroad (from 1 to 10 months), receiving education at the doctoral school**

The cost category covers:

- 1) funds for accommodation and meals at a lump sum specified in the Announcement and the Regulations;
- 2) travel costs at a lump sum specified in the Announcement and the Regulations;
- 3) a one-off installation allowance at a lump sum specified in the Announcement and the Regulations;
- 4) travels related to the support of foreign mobility of the best doctoral candidates from Poland and abroad may not be shorter than 1 month and longer than 10 months.

The amounts of travel, accommodation, and meals costs and the allowance should be expressed in PLN and paid directly by the Beneficiary.

### **2.4. Eligibility of costs related to travel or accommodation**

The category of travel costs is designed to record expenses related to travel of persons participating in the Project whose travel is necessary for the implementation of the planned activities.

The travel costs are settled on the basis of actual expenses. All travels must be clearly motivated by Project activities and must be necessary for its successful implementation.

The cost category covers among others:

- 1) costs of travels/transportation with the most economical means of public transport, i.e. economy class air tickets, second class railway tickets etc. (including international and local travels);
- 2) rent of means of transport if the Beneficiary deems it the most economical means of transport etc.;

- 3) travel by private car used for work-related purposes according to the rules and lump sum rates in force at the Beneficiary's institution (provided that the internal regulations applied by the Beneficiary stipulate the possibility to reimburse the costs of travel by private car), yet not higher than the rates laid down in the *Regulation of the Minister of Infrastructure of 25 March 2002 on the conditions for determining and the manner of making reimbursement of costs of use of passenger cars, motorbikes and motorbikes which are not the property of the employer for work-related purposes*;
- 4) travel by official car according to the rules governing the use of official cars at the Beneficiary's institution;
- 5) fuel purchase in the case of travel by official car according to the rules governing the use of official cars at the Beneficiary's institution;
- 6) travel by taxi for Project purposes as a rule is non-eligible with the exception of justified cases, when no public transport is available on a given route;
- 7) domestic and foreign daily allowances according to national regulations;
- 8) lump sums due on official trips according to the rules applicable at the Beneficiary up to the amount specified in the *Regulation of the Minister of Labour and Social Policy of 29 January 2013 on the receivables to which an employee employed in a state or local government unit of the budgetary sphere is entitled due to business travel*;
- 9) a foreign Partner may apply its own regulations specifying the rates for subsistence costs;
- 10) accommodation costs – no limit is set, yet it is recommended to determine accommodation costs that will not exceed the accommodation limits set in the *Regulation of the Minister of Labour and Social Policy of 29 January 2013 on the receivables to which an employee employed in a state or local government unit of the budgetary sphere is entitled due to business travel*;
- 11) remaining costs related to travel, e.g. local means of transportation, travel insurance etc.

### **2.5. Eligibility of costs related to reviewed research publications in prestigious foreign publishing houses**

The cost category covers among others:

- 1) the costs of APCs (article processing charges) or other fees charged by international publishers in connection with a reviewed international publication;
- 2) costs of services involving linguistic proofreading (with the proviso that only the linguistic proofreading is an eligible cost, while the costs of translating the articles are not);
- 3) the costs of remuneration for the authors of the publication.

### **2.6. Eligibility of costs related to the payment of lump sum scholarships**

The cost category covers:

- 1) the amounts of scholarships paid in lump sum specified in the Announcement or the Regulations of the Programme.

The costs of the paid scholarships should be expressed in PLN and paid directly by the Beneficiary.

## **2.7. Eligibility of costs of preparing and producing materials created in connection with Project implementation**

The cost category covers among others:

- 1) the costs of preparation of materials created as a result of Project implementation (e.g. scientific studies, conference proceedings, expert opinions, analyses, research results etc.);
- 2) the costs of the print of articles and other works;
- 3) the purchase of consumables for the preparation of articles, publications, and other works;
- 4) the costs of translations of materials created as a result of Project implementation (e.g. scientific studies, conference proceedings, expert opinions, analyses, research results etc.).

All personnel costs related to the preparation of articles, publications and other works are deemed costs concerning employment contracts or civil law contracts.

Costs under this category should be incurred in compliance with public procurement law (if applicable).

## **2.8. Eligibility of costs of purchase of other goods and services necessary to implement the Project**

The category covers the costs of purchase of goods and services from an external entity. The costs may concern among others: the purchase of training, conference, or other forms of education services; organisation of events, creation, development or purchase of applications, websites, databases, or IT systems, provided that they are listed in the Announcement or the Regulations of the Programme.

The cost category covers among others:

- 1) A cost category designed to record costs that primarily relate to external contractors:
  - a) suppliers of goods,
  - b) contractors for services which the Beneficiary is not able to provide itself or whose performance by an external entity is more beneficial whether for economic reasons or due to competence, scale, experience, qualifications, or specialisation;
- 2) A contractor is a third party other than the Beneficiary and the partner under the Project who provides services for the benefit of the Project that consist in performing specialist tasks which could not be performed by own staff (or whose performance by own staff would be uneconomic);
- 3) The Beneficiary is obliged to ensure that the expenses are incurred in a transparent, effective, and rational manner;
- 4) The Beneficiary prepares and carries out the procurement procedure in accordance with the internal regulations adopted by the Beneficiary;
- 5) The Beneficiary is obliged to ensure that the expenses incurred are compliant with the provisions of national law, in particular with the Public Procurement Act;

- 6) In the case of costs of trainings, courses, workshops, seminars, or conferences, or other forms of education, costs and expenses may be incurred directly by the Beneficiary;
- 7) The expenses under the Project shall be incurred on the territory of Poland, and the expenses incurred under the Project in connection with events taking place abroad shall be generated on the territory of the country.

If the Announcement for a given Programme provides for such a possibility, the purchase of fixed assets or intangible assets used to support the Project implementation process may be considered eligible under the Project, allowing one-time charging of expenses for the purchase of these assets or intangible assets (with the initial value not exceeding PLN 10,000.00).

Depreciation costs for fixed and intangible assets used to support the project implementation process may be considered eligible under the Project, provided that they are actually incurred (recorded) during the Project implementation period.

In establishing the eligible costs, only the proportion of depreciation costs which corresponds to the duration of implementation and the actual rate of use for the activity may be taken into account.

A depreciation charge is a cost, but not an expense. In the case of accounting for depreciation costs, the date of the depreciation charge should be taken as the date of payment.

Depreciation costs may be considered as eligible provided that the following conditions are met jointly:

- 1) depreciable assets were purchased during the Project implementation period;
- 2) depreciation costs are charged according to national provisions;
- 3) costs relate exclusively to the Project implementation period;
- 4) the assets are necessary for the implementation of the Project and used directly for the purpose of its implementation.

Costs for depreciation of assets used for the implementation of the Project may be allocated to the Project:

- 1) in full only where the assets are used only and exclusively for the purpose of the Project;
- 2) in proportion to their use under the Project, where the assets are used also for purposes other than Project implementation.

Both the transaction of purchase of fixed assets and intangible assets and their recording in costs should take place during the Project implementation period.

### **3. Non-eligible costs**

Non-eligible costs under Institutional Programmes are:

- 1) costs of the Applicant's running operation;
- 2) foreign exchange losses, foreign exchange commissions, interest charges on financial transaction overdrafts, as well as charges related to the PayPal system or other payment systems;
- 3) costs incurred outside the Project implementation period;

- 4) the loan and the cost of servicing the loan;
- 5) VAT and other taxes and charges which are recoverable under national law;
- 6) the same costs funded from two different sources (double funding);
- 7) undocumented costs;
- 8) fines, financial penalties, litigation costs, accrued interest;
- 9) costs of opening and maintaining bank accounts (including costs of transfers from or to the Agency charged by the Beneficiary's bank);
- 10) costs reduced in the Project budget during the content-related evaluation and indicated in the funding decision issued by the NAWA Director;
- 11) costs exceeding the limits specified in the Announcement or the Regulations; (all cost limits are calculated with regard to **actually incurred expenses**; e.g. when the actual expenses under the Project are 20% lower than planned in the Application, the cost limit is calculated from the base value: the amount applied for minus 20%);
- 12) costs listed in the Announcement or the Regulations within a specific category that are listed in other cost categories (in order to avoid applying cost limits);
- 13) costs of holding Polish language courses for foreign staff and students;
- 14) costs of purchase of real property and infrastructure (such costs may be deemed eligible only if the Announcement or the Regulations provide for such a possibility);
- 15) costs of purchase of equipment (such costs may be deemed eligible only if the Announcement or the Regulations provide for such a possibility);
- 16) renovation and finishing works in buildings and premises (such costs may be deemed eligible only if the Announcement or the Regulations provide for such a possibility);
- 17) any other costs defined as non-eligible in the Announcement or the Regulations.

Under NAWA Programmes, it is not possible to finance Project administration and maintenance staff costs to which specific substantive activities described in the Announcement cannot be attributed.

A sample list of non-eligible administration costs under the Project are:

- a) costs of the coordinator or principal investigator and other persons – if such persons complete no substantive activities, but only such related to Project management and settlement (e.g. reporting, monitoring, evaluation etc.);
- b) remuneration of persons who complete exclusively management tasks;
- c) management costs (costs of remuneration of persons authorised to represent the entity whose activities are not assigned to the Project, e.g. head of the entity);
- d) costs of the maintenance staff (HR, financial, administrative, secretarial, office, legal services – including public procurement) for the operation of the unit;
- e) costs of accounting services (costs of remuneration of persons who record the expenses under the Project, including costs of contracting an accounting office to provide accounting services for the Project);
- f) costs of maintaining office space (rent, lease, administrative fees) related to Project management;
- g) expenses related to the opening or maintenance of a separate sub-account in a bank account or a separate bank account for the Project;
- h) costs of postal, telephone, Internet, and courier services related to Project management;

- i) costs of document reproduction services related to Project management;
- j) costs of office supplies and stationery related to Project management.

The expenses considered non-eligible by NAWA and related to Project implementation will be financed by the Beneficiary from its own funds.

NAWA funding may not be used to generate profit. Projects under a NAWA Programme must not have a commercial character.

#### **4. Documentation of expenses in the case of actual costs**

All expenses incurred under the Project must be documented. Each financial record related to the Project should bear a fitting description. The model Accounting document description constitutes an appendix to the Beneficiary's Manual.

The general rules of documenting expenses incurred under the Project and the rules are presented in the Regulations.

Detailed rules for documenting expenses by cost category are set out below.

##### **4.1. Documenting expenses related to remuneration and allowances under employment contracts**

The documents confirming the expenses related to remuneration under employment contracts are:

- 1) the employment contract of the employee whose remuneration was accounted for under the Project, and in the case of changes to the employment contract – the annex to the employment contract;
- 2) scope of responsibilities or job description of a given employee;
- 3) payroll for each of the reported months confirming the gross remuneration of the employee according to their employment contract and other remuneration components together with the remuneration and bonus rules at the Beneficiary;
- 4) records of hours (model Records of hours of work and activities of a person engaged in the project under an employment contract constitutes an appendix to the Beneficiary's Manual);
- 5) there is no requirement to keep timesheets where the work time is recorded based on tasks – in that case, periodic reports on the status of tasks and instructions may be required;
- 6) proofs of payment of each gross remuneration component and remuneration derivatives of an employee directly involved in the Project implementation in a given month of the reporting period;
- 7) social insurance statements ZUS DRA and RCA or Monthly information for the insured person for each of the reporting months in the reporting period;
- 8) attendance lists or other documents confirming the attendance of the employee according to the internal regulations adopted at the Beneficiary.

The documents confirming the expenses related to allowances under employment contracts are:

- 1) notification on granting the allowance or another document confirming the allowance;

- 2) work regulations or Beneficiary's remuneration regulations or other relevant provisions of labour law;
- 3) payrolls for each of the months reported, certifying the calculation of the allowances;
- 4) proofs of payment of each component of the granted allowance and allowance derivatives of an employee directly involved in the Project implementation in a given month of the reporting period;
- 5) social insurance statements ZUS DRA and RCA or Monthly information for the insured person for each of the reporting months in the reporting period.

#### **4.2. Documenting expenses related to the engagement of persons under civil law contracts**

The documents confirming the expenses related to the engagement of persons under civil law contracts are:

- 1) contracts of mandate, contracts for specific work or others, together with bills/payrolls and an indication of how the remuneration was calculated;
- 2) social insurance statements ZUS DRA and RCA or monthly information for the insured person (only if ZUS contributions were paid on a civil law contract);
- 3) proofs of payment of remuneration under a civil law contract including the net amount, personal income tax PIT and social security contributions (if paid under the contract);
- 4) records of working hours of persons involved in the implementation of tasks under a contract of mandate, or another document confirming the number of hours performed in accordance with the principles set out in the contract (model Records of hours of work and activities of a person engaged in the project under a contract of mandate constitutes an appendix to the Beneficiary's Manual; however, if the contract of mandate does not provide for an hourly rate, keeping records is not required);
- 5) service delivery reports (if the service delivery report is not included in the invoice to the contract – this does not apply to contracts for specific work, for which a report is always required) (model Service delivery report constitutes an appendix to the Beneficiary's Manual);
- 6) records of the conducted procurement procedure (if applicable).

#### **4.3. Documentation of travel costs-related expenses**

Documents confirming expenses related to travel costs are:

- 1) domestic or foreign official travel assignments;
- 2) proofs of payment of amounts related to travel, including proofs of payment of advances, repayment of the unused amount by the employee, or payment of the difference between the amount spent and the advance paid;
- 3) invoices/receipts for accommodation, transport, meals, fuel in the case of travel by official car;
- 4) air tickets – traditional or electronic;
- 5) train, bus, and other tickets;
- 6) if the aforementioned tickets were purchased based on an invoice, the invoice and the proof of payment for it must also be attached;

- 7) in the case of outbound/inbound travels, the Beneficiary should additionally enclose certificates, diplomas, event programmes, invitations (if applicable), etc.

#### **4.4. Documentation of expenses related to the purchase of goods/services and costs of conference fees, costs of training, courses, and workshops**

The supporting documents for expenses related to the costs of conference fees, training, and workshops are, among others:

- 1) invoices together with proofs of payment;
- 2) contracts with contractors (if applicable);
- 3) records of the conducted procedure to select the contractor (if applicable);
- 4) delivery report (if applicable);
- 5) documents that confirm the amount of depreciation are fixed asset depreciation tables and other documents showing their amount;
- 6) programmes of events organised: attendance lists or certificates;
- 7) if the subject of the contract is the creation of a specific product, e.g. the development of guidebooks or publications, it is necessary to keep one copy of the finished product or, if it is impossible to keep the material, to keep a photograph;
- 8) printout of the website – where a website is created.

#### **4.5. Documentation of expenses related to the payment of scholarships**

Documents confirming expenses related to scholarship payment are i.a.:

- 1) the accounting document on the basis of which scholarship is paid together with confirmation of payment of funds to the Project Participant;
- 2) agreement signed with the Project Participant;
- 3) form containing calculation of costs of particular participants confirming the correctness of their calculation;
- 4) documents confirming the Project Participant's participation in scholarship exchange;
- 5) confirmation of the completion of activities and achievement of planned results and products (e.g. certificate confirming the fact of education and increase of competences by the Project Participant).
- 6) The Project Participant is not obliged to document by means of accounting documents funding received for travel, insurance, visa, and subsistence. Due to the fact that the costs of travel, visa, insurance, and subsistence are lump sum, the Beneficiary will not require the Participants to collect the accounting documents confirming the incurred expenses.

The expense actually incurred is considered to be the expense incurred in the cash sense, i.e. the disbursement of cash from the Beneficiary's cash register or bank account.

The date of the expense will be taken as follows:

- a) for payments made by bank transfer: the date of debiting the account, i.e. the date when the transaction is recorded;

- b) for payments made in cash: the date on which the expense is actually incurred;
- c) for credit card payments: the date of the transaction resulting in the debiting of the credit card account;
- d) for depreciation: the date of payment should be the date on which the depreciation charge is made.

## **5. Expenses in foreign currencies**

All amounts given in financial reports on Project implementation must be expressed in PLN.

If, in the course of Project implementation, expenses in a currency other than PLN are incurred, they should be converted into PLN according to the accepted principles for the settlement of costs expressed in foreign currencies in the accounting policy or other internal documents of the Beneficiary.

## **6. Accounting for Project costs**

The Beneficiary is obliged to keep separate financial and accounting records of the funds received for the Project implementation, according to the Accounting Act and the Regulations.

The accounting records should be kept in a transparent manner, enabling the identification of individual accounting operations, and document all expenses incurred under the Project.

The main requirement for the Project's accounting records is the requirement to separate the Project's accounts (synthetic or analytical) according to costs and expenses and the recording of costs and expenses on these accounts.

The implementation of the Project requires the establishment/maintenance of accounts necessary to cover all operations:

- 1) costs account;
- 2) cash (if applicable);
- 3) for projects financed from EU funds, a separate bank account or sub-account;
- 4) for projects financed from NAWA funds, a bank account or sub-account – one for many;
- 5) settlement accounts.

The Beneficiary can carry out detailed analysis on the accounts identified for the Project, corresponding to budget categories.

## **7. Value Added Tax (VAT)**

VAT constitutes an eligible cost only if incurred by the Beneficiary in relation to the eligible costs of the Project and the Beneficiary has no legal possibility to recover the VAT.

There is no legal possibility to recover VAT if the Beneficiary is not entitled to reduce the amount of output tax by the amount of input tax.

The possibility to recover VAT is subject to the provisions of the VAT Act.

The Beneficiary submitted a declaration on the eligibility of VAT at the stage of submitting the Application.

The Beneficiary will notify the Agency without undue delay of any change in circumstances related to the eligibility of VAT.

## **8. Prohibition of double funding**

Double funding, in whole or in part, of a specific cost is prohibited.

If cases of double funding are discovered (at any stage of Project implementation), NAWA will consider these expenses non-eligible.

The activities carried out under the Project must not be identical with the activities defined under other NAWA Programmes in which the Beneficiary participates at the same time (prohibition of double funding of the same costs).

Double funding means in particular:

- 1) total or partial recording, reimbursement, or settlement of the same expense more than once under co-financing or own contribution with regard to the same or different projects financed from the means of Structural Funds or the Cohesion Fund, or from grants from national public funds;
- 2) receiving non-refundable financial support from several sources (national, EU or other) for eligible expenses under a Project or a part of a Project in the total amount higher than 100% of the eligible expenses under the Project or part of the Project;
- 3) recording, reimbursement, or settlement of VAT tax costs from structural funds or the Cohesion Fund, and then recovering this tax from the state budget funds on the basis of VAT Act of 11 March 2004.

## **9. Rules of settlement with Project Partner**

If the Beneficiary is carrying out a partnership project (as long as such a possibility is provided for in the Announcement), the Beneficiary is obliged under the Project to make reports and to account for all financial resources under the Agreement incurred both by the Beneficiary and by the Partner.

The Beneficiary settles with the Project Partner on its own in the manner agreed between the Beneficiary and the Partner.

The eligibility of costs and expenses incurred by the Project Partner is subject to the same restrictions that apply to the expenses incurred by the Beneficiary.

NAWA recommends three methods of cash flow between the Beneficiary and the Partner:

- 1) the Beneficiary is the payer of all Project expenses, while the Partner is the recipient of services and goods;
- 2) the Beneficiary distributes the advance payment between itself and the Partner;

- 3) the Beneficiary reimburses to the Partner the costs incurred on the basis of the submitted documents (e.g. a VAT invoice confirming the purchase of a specific service or good by the Partner, etc.).

In the case of expenses incurred by the Partner, the Beneficiary may record operations in its books collectively (e.g. on the basis of an accounting note issued by the Partner containing a statement of expenses with attached photocopies of invoices) or on the basis of invoices (bills or equivalent documents) presented by the Partner.

The Partner's settlement cannot consist in presenting to the Beneficiary a VAT invoice issued by the Partner, because the Partner does not carry out services commissioned by the Project Beneficiary (the Partner must not be a subcontractor of the Beneficiary), but participates in Project implementation.

The currency of financial settlements between the Beneficiary and a foreign Partner is PLN. The method of converting expenses incurred by the Partner in foreign currency into PLN is determined by the Beneficiary and the Partner themselves.

## V. PROCEDURES FOR SELECTING CONTRACTORS/SUPPLIERS OF SERVICES AND GOODS

### 1. General rules

During Project implementation, the Beneficiary disposes of public funds. Therefore, it is obliged to comply with the principle of fair competition and equal treatment of contractors/suppliers that perform contracts related to Project implementation. Expenses under the Project must be incurred in a transparent, effective, and rational manner both in projects financed from national funds and in projects financed from PO WER funds.

On the basis of the foregoing, when selecting the supplier of goods or services, the Beneficiary is obliged to follow one of these competitive procedures:

- 1) internal procedure,
- 2) market research procedure,
- 3) competitiveness principle,
- 4) procedure under the Public Procurement Act.

The choice of the suitable procedure depends in the estimated net value of the planned contract and on whether the Beneficiary is a public or a non-public entity.

Table 8. Rules of selection of the competitive procedure

| Beneficiary is a public entity      |                                | Beneficiary is a non-public entity  |                                |
|-------------------------------------|--------------------------------|-------------------------------------|--------------------------------|
| estimated net value of the contract | competitive procedure required | estimated net value of the contract | competitive procedure required |
| < PLN 20,000                        | internal procedure             | < PLN 20,000                        | internal procedure             |
| PLN 20,000–50,000                   | market research                | PLN 20,000–50,000                   | market research                |

|                    |   |              |                           |
|--------------------|---|--------------|---------------------------|
| PLN 50,000–130,000 | competitiveness principle or procedure under the Public Procurement Act | > PLN 50,000 | competitiveness principle |
| >= PLN 130,000     | procedure under the Public Procurement Act                              |              |                           |

Contracts under projects must be performed in compliance with the applicable law, including the Public Procurement Act (if applicable), or in compliance with the Beneficiary’s regulations. The Beneficiary’s internal regulations may not violate the applicable law and may not be developed for the purpose a specific Project.

## 2. Determining the estimated net value of the contract

The basis for establishing the value of the contract under the Project shall be the total estimated remuneration of the contractor, net of value added tax (VAT), determined with due diligence.

The estimation must be documented in a way that ensures a proper audit trail (e.g. in the approved Application – if described precisely in the body of the Application or in the estimation note).

When determining the value of a contract, the following three conditions (identities) must be met cumulatively:

- 1) services, supplies, and construction works are identical in kind or function (objective identity),
- 2) it is possible to award the contract at the same time (time identity),
- 3) it is possible for the contract to be performed by a single contractor (identity of entities).

In the case of recurrent contracts (under a Project or at the level of the Beneficiary’s institution) of identical scope, their value must be added together. It is prohibited to underestimate a contract or to split it up with the result of lowering its estimated value. Unjustified splitting of contracts may result in the expense being considered non-eligible.

Table 9. Rules for estimating contract value

| Beneficiary is a public entity  | Beneficiary is a non-public entity  |
|---|---|
| estimating the net value of the contract with reference to the whole institution, which is the awarding entity within the meaning of the Public Procurement Act (e.g. HEI, Institute), and then, after ascertaining that the value at the level of the whole institution does not exceed PLN 130,000 net, calculating the total sum at the level of the Project | estimating the net value of the contract for a specific Project – even if similar contracts are completed simultaneously under several other projects |

If a contract is awarded in parts (for specific economic, organisational or purpose-related reasons), the value of the contract shall be established as the total value of its individual parts.

If the Beneficiary intends to carry out market research, there is no need to estimate the net value of the contract.

If the value of the contract is estimated prior to intended applying of the competitiveness principle and the Beneficiary finds that said value does not exceed PLN 50,000 net, it is obliged to carry out market research.

### 3. Market research

Market research is carried out in the case of contracts with a value from PLN 20,000 net to PLN 50,000 net inclusive, i.e. net of value added tax (VAT).

Market research is supposed to confirm that a given service, delivery, or construction work was completed at market price.

In order to prove that a market research has been carried out, it is necessary to document the analysis of prices/prices of potential contractors – together with the analysed price lists. Price lists can be obtained from the contractors' websites or by publishing the description of the subject of the contract together with the price request on the Beneficiary's website or addressing price requests together with the description of the subject matter of the contract to potential contractors, etc.

If the market price established as a result of the market research exceeds PLN 50,000 net, the competitiveness principle shall apply.

In the case of contracts with a value from PLN 20,000 net to PLN 50,000 net inclusive, it is possible to apply the competitiveness principle referred to below instead of the market research. In such a situation, the eligibility conditions from section V.4 of the Manual must be met.

In the case of contracts with a value from PLN 20,000 net to PLN 50,000 net, it is not required to conclude a written contract with the contractor. In such a case, it is sufficient that the fact the expense was incurred is proven in the form of an invoice, a bill, or another accounting document of equivalent probative value.

### 4. Competitiveness principle

In the case of a contract of the value exceeding PLN 50,000 net, a request should be published on the Beneficiary's website and sent to at least three potential contractors.

The award of contracts under the Project by the Beneficiary shall follow the competitive procedure when:

- a) the Beneficiary is not an awarding entity within the meaning of the Public Procurement Act in the case of contracts with a value exceeding PLN 50,000 net, i.e. net of value added tax (VAT);
- b) the Beneficiary is an awarding entity within the meaning of the Public Procurement Act in the case of contracts with a value equal to or smaller than the amount specified in Article 2(1) of the Public Procurement Act and at the same time exceeding the amount of PLN 50,000 net, , i.e. net of value added tax (VAT).

The requirement will be met if at least one valid tender offer is submitted in response to the request for proposal, whereby an offer that does not comply with the request for proposal shall not constitute a valid offer. A note confirming that telephone interviews were conducted with potential contractors cannot be considered as documentation of the procedure for selecting the contractor.

The procedures laid down in the market research and competitiveness sections may not be applied with regard to the award of contracts in the following cases:

- a) as a result of the correct application of the competitiveness principle, no tender offer was submitted, or only unacceptable tender offers were submitted, or all contractors were excluded from the procedure or did not meet the conditions for participation in the procedure; the conclusion of a contract on the completion of the order without applying the competitiveness principle is possible when the original terms of the order were not changed,
- b) the contract can be performed by only one contractor for one of the following reasons:
  - i. lack of competition on technical grounds of an objective nature, i.e. there is only one contractor capable of performing the contract,
  - ii. the subject matter of the contract is protected by exclusive rights, including intellectual property rights, i.e. there is only one contractor that has an exclusive right to dispose of the subject matter of the contract and that right is protected by law;

an exemption may be applied insofar as no alternative or substitute exists and the absence of competition is not the result of an artificial narrowing down of the parameters of the procurement,

- c) deliveries, services, or construction works may be provided by only one contractor, where a contract is awarded for creative or artistic activity,
- d) in the case of contracts to which the competitiveness principle applies, the 7-day time limit for the submission of tender offers cannot be complied with because of an urgent need (necessity) to award the contract not attributable to the awarding entity, which could not have been foreseen earlier,
- e) in the case of contracts to which the competitiveness principle applies, due to an exceptional situation for reasons not attributable to the awarding entity which could not have been foreseen earlier (e.g. natural disasters, catastrophes, breakdowns), the immediate completion of the contract is required and the 7-day time limit for submission of tender offers cannot be observed,
- f) the awarding entity awards to the contractor selected in accordance with the competitiveness principle contracts for additional deliveries which consist in a partial replacement of products or installations already supplied or in the extension of existing supplies or installations, and a change of contractor would result in the acquisition of material with different technical characteristics, which would result in technical incompatibility or disproportionate technical difficulties in operation and maintenance of those products or installations. The duration of a contract for an additional supply may not exceed 3 years,
- g) the awarding entity shall award, within 3 years of the award of the base contract, as provided for in the request for proposals, contracts for services or construction works consisting in the repetition of similar services or construction works, to the contractor selected in accordance with the competitiveness principle,

In the case of a beneficiary that is not an awarding entity within the meaning of the Public Procurement Act, contracts with an estimated net value exceeding PLN 50,000, as referred to in points a–e, may not be awarded to entities that are personally related or related by shares to the beneficiary without the consent of the Agency.

The fulfilment of the above conditions must be explained in writing.

Where a Beneficiary is not an awarding entity within the meaning of the Public Procurement Act, contracts may not be awarded to entities related to it personally or by shares. Persons acting on behalf of the awarding entity in connection with the contractor selection procedure, including those involved in the offer evaluation process, must not be personally related or related by shares to the contractors that submitted tender offers.

A relation by shares or a personal relation is understood as mutual relations between the contractor and the Beneficiary or persons authorised to contract obligations on its behalf or persons who on behalf of the Beneficiary carry out activities related to the procedure of selecting the contractor. These relations may be in particular:

- a) participation as a partner in a partnership under civil or commercial law;
- b) possessing at least 10% of shares or stock in the contractor's company;
- c) serving as a member of the supervisory or managing body or as an attorney-in-fact;
- d) being in a relationship by lineal consanguinity or affinity, a second-degree relationship by collateral consanguinity or affinity, or a relationship of adoption, custody, or guardianship.

Where a Beneficiary is an awarding entity within the meaning of the Public Procurement Act, the competitiveness principle is considered as observed when the procurement procedure is carried out subject to the rules laid down in the Public Procurement Act.

The subject matter of the contract shall be described unambiguously and exhaustively, using precise and understandable expressions, taking into consideration all requirements and circumstances that could affect the offer. The description of the subject matter of the contract must not refer to a specific product available with a specific producer. If equivalent solutions are allowed, the requirement of an unambiguous and exhaustive description of the subject matter of the contract is met when the scope of equivalence is defined. A contractor that cites equivalent solutions is obliged to prove that the deliveries or services it offers meet the requirements specified by the awarding entity.

To describe the subject matter of the contract, the names and codes specified in the Common Procurement Vocabulary (CPV) referred to in Regulation (EC) No 2195/2002 of the European Parliament and of the Council of 5 November 2002 on the Common Procurement Vocabulary (OJ EC L 340, 16.12.2002, p. 1, as amended; OJ EU Polish special edition Chapter 6, Vol. 5, p. 3) should be used.

The conditions of participation in the procurement procedure and the description of the method of assessing their fulfilment, if included in the request for proposals, shall be defined in a manner proportional to the subject matter of the contract, ensuring the observance of fair competition and equal treatment.

It is prohibited to set conditions that exceed requirements sufficient for the proper performance of the contract.

The criteria for evaluating tender offers submitted in a procurement procedure shall be defined in such a way as to ensure fair competition and equal treatment of contractors, whereby:

- a) each offer evaluation criterion must relate to the subject matter of the contract;
- b) each criterion (and description of its application) must be phrased unambiguously and precisely, so that each correctly informed tenderer that exercises due diligence could interpret it in the same way;
- c) the weights (importance) of particular criteria should be determined in a way that enables the selection of the most advantageous offer;
- d) the criteria for evaluation of offers must not concern the characteristics of the contractor, in particular its economic, technical, or financial credibility and experience;

- e) price may be the only criterion for evaluation of offers. Apart from requirements concerning price, it is advisable to use as criteria for the evaluation of tender offers other requirements relating to the subject matter of the contract, such as quality, functionality, technical parameters, environmental, social, and innovative aspects, service, deadline for completion of the contract, operating and organisational costs, and professional qualifications.

The time limit for the submission of offers should be at least 7 days for deliveries and services. The period shall start on the day following the date of publication of the request for proposals and end on the last day. If the period ends on a Saturday or a public holiday, it shall end on the day following the holiday or public holiday. The time of submission of the offer in the procedure should not be indicated, as the time limit for the submission of offers is counted in calendar days.

In order to comply with the competitiveness principle, the Beneficiary should:

- a) publish the request for offers on the Beneficiary's website and send the request for proposals to at least three potential contractors providing this type of service on the market.
- b) The request should include at least:
- i. description of the subject matter of the contract;
  - ii. the conditions for participation in the procedure and a description of the way in which their fulfilment will be assessed; the imposition of conditions for participation is optional;
  - iii. criteria for evaluation of the offer;
  - iv. information on the point or percentage weights assigned to each of the offer evaluation criteria;
  - v. description of the way of awarding points for meeting given offer evaluation criteria;
  - vi. time limit for the submission of tender offers;
  - vii. time limit for the performance of the contract;
  - viii. conditions under which substantial modifications may be introduced to the contract concluded as a result of the procurement procedure, if such modifications are provided for;
  - ix. description of the method of presenting variant offers and minimum conditions which the offers must meet, together with selected evaluation criteria.

The Beneficiary is obliged to select the most advantageous tender offer compliant with the description of the subject matter of the contract, submitted by a contractor meeting the conditions of participation in the procedure, based on the evaluation criteria established in the request for proposals. Offer selection shall be documented in a report from the procurement procedure.

The publication of the request for proposals (i.e. publishing it on the Beneficiary's website and sending it to at least three contractors) shall mean the initiation of the public procurement procedure under the Project.

The request for proposals may be modified before the expiry of the time limit for the submission of tender offers provided for in the request for offers. In such a case, the published request for proposals should include information on the change. This information shall include at least: the date of publishing the changed request for proposals and the description of the changes made.

The awarding entity shall extend the time limit for submitting tender offers by the time necessary to introduce the changes in the offers, if this is necessary due to the scope of the introduced changes.

The content of questions regarding the request for proposals, together with the explanations provided by the awarding entity, should be published on the Beneficiary's website.

The contract with the contractor and the procurement procedure report should be made in writing.

The procurement procedure report shall include at least:

- a) information on the way the request for proposals was made public;
- b) a list of tender offers which were received in response to the request for proposals, together with the date on which each offer was received by the awarding entity;
- c) information about the fulfilment of the conditions of participation in the procedure by contractors, if such conditions were imposed;
- d) information on the point or percentage weights assigned to individual evaluation criteria and the method of awarding points to individual contractors for compliance with a given criterion;
- e) indication of the tender offer selected and the reason for that selection.

Information on the result of the procedure shall be made public in the same way as the request for proposals. Information on the result of the procedure shall include at least the name of the selected contractor. Upon request of a contractor that submitted a tender offer, the procurement procedure report shall be made available to the applicant, except for the parts of tender offers which constitute company secrets.

Following the procedure regulated in this section, a contract with the contractor shall be signed. If the selected contractor refrains from signing the contract with the awarding entity, it is possible to sign the contract with the next contractor that obtained the next highest number of points in the procurement procedure.

In the case where the awarding entity allows tender offers to be submitted in parts, the procedure may end with the conclusion of more than one contract.

It is not possible to make substantial changes to the provisions of the contract in relation to the content of the tender offer on the basis of which the contractor was selected, unless:

- a) the changes have been provided for in the request for proposals in the form of unambiguous contractual provisions that define their scope and nature and the conditions for introducing the changes,
- b) the changes concern implementation of additional deliveries, services, or construction works from the existing contractor, not included in the base contract, if they have become necessary and the following conditions have been met cumulatively:
  - i. the change of the contractor cannot be made for economic or technical reasons, in particular regarding the interchangeability or interoperability of equipment, services, or installations, ordered under the original contract,

- ii. the change of the contractor would cause considerable inconvenience or a significant increase of costs for the awarding entity,
- iii. the value of each subsequent change does not exceed 50% of the value of the order defined in the original contract,
- c) the change does not lead to changes in the nature of the contract and the following conditions have been met cumulatively:
  - i. the need to amend the contract is caused by circumstances which the awarding entity, acting with due diligence, could not foresee,
  - ii. the value of the change does not exceed 50% of the value of the contract defined in the original order,
- d) the contractor to whom the contracting authority awarded the contract is to be replaced by a new contractor:
  - i. on the basis of contractual provisions referred to in point a,
  - ii. as a result of merger, division, transformation, bankruptcy, restructuring or purchase of the hitherto contractor or its enterprise, provided that the new contractor meets the terms of participation in the procedure, there are no grounds for exclusion against it and it does not involve other significant amendments to the agreement,
  - iii. as a result of the awarding entity's assumption of the contractor's obligations towards its subcontractors; in the case of a change in a subcontractor, the awarding entity may conclude a contract with a new subcontractor without changing the terms of performance of the contract, taking into account the payments made on account of the work completed to date,
- e) the change does not lead to changes in the nature of the contract and the total value of the changes is lower than the EU thresholds within the meaning of Article 3 of the Public Procurement Act and at the same time is lower than 10% of the value of the order originally defined in the contract in the case of service or delivery contracts or, in the case of construction works contracts, is lower than 15% of the value of the order originally defined in the contract.

## 5. Contracts awarded pursuant to the Public Procurement Act

Beneficiaries who are entities obliged to apply the Public Procurement Act shall conduct procedures on the basis of the principles and modes of awarding contracts under the Public Procurement Act.

## VI. CHANGES IN THE PROJECT

Any changes in the Project are submitted to NAWA by means of the Change Sheet, which constitutes an appendix to the Beneficiary's Manual. The Change Sheet should be sent in hard copy by post to the address of NAWA registered office, or electronically (only for Change Sheets signed with qualified electronic signature) to the address of the person(s) designated as contact person(s) for the given Programme (see: [Contact with the Programme Coordinator](#)).

The Beneficiary should obtain NAWA's consent to the proposed changes in the Project implementation method before implementing them. If it is necessary to annex the provisions of the Agreement, the amendment to the Agreement becomes legally effective only after the annex is signed by the other party (NAWA).

Amendments to the Agreement of a significant nature are introduced in the form of an annex, e.g.:

- 1) change of the Project implementation period;
- 2) change of the Beneficiary's data, including change of the Beneficiary's bank account number;
- 3) change of the amount of granted funding.

In other cases, the signing of an Annex is not required, and any amendments to the Agreement are confirmed by a letter from NAWA regarding the approval of the Change Sheet submitted by the Beneficiary. No changes may be made with regard to:

- 1) an item in the Project budget which was subject to reduction at the stage of content-related evaluation;
- 2) increase of the Project funding amount;
- 3) increase of the limits for budget categories specified in the Announcement or the Regulations;
- 4) assign the account in the ICT system to a new user (such changes are made on the basis of an application/letter signed by the Beneficiary's legal representative and an enclosed power of attorney).

Without NAWA's consent, transfers of funds between budget items are permissible up to 10% in relation to the task from which the funds are transferred, as well as to the task to which the funds are transferred. Transfers to budget items for which maximum amounts or percentage have been set in the Announcement or the Regulations in excess of this limit are not allowed.

At the stage of Project implementation, it is also possible to reassign change the account in NAWA ICT system from the account of the current user to the account of a person who from the date of the change will act as the Applicant in the ICT system. In order to reassign the account, the Beneficiary is obliged to submit to NAWA an application for account reassignment and to attach the power of attorney for the new user. In this case, the application/request to reassign the account to another person must be signed by the Rector and accompanied by the Rector's power of attorney for that person.

## VII. BENEFICIARY–NAWA COMMUNICATION

As a rule, Beneficiary–NAWA communication is carried out via the Agency's ICT System. All correspondence that does not take place via the Agency's ICT System shall be sent **only** to the email address indicated in the Application or in the information for the Beneficiary user accounts of the Agency's ICT System.

In the case of change of the contact person, the Beneficiary is obliged to: a) immediately notify NAWA of the person on the Beneficiary's side authorised to make contact about the Project, and b) provide NAWA with that person's contact details.

NAWA makes the reservation that NAWA Programme Coordinators:

- 1) do not correspond on the Project with persons other than the person indicated in the Agency's ICT System;
- 2) do not consult contents concerning Project implementation (e.g. training programme, conference, etc.);
- 3) do not consult draft versions of documents (Partial/Final Report, Change Sheet, etc.)
- 4) do not provide explanations/interpretations regarding tax issues or issues of public procurement and social insurance, as NAWA is not a competent body in such matters.

## Contact with the Programme Coordinator

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|---|--|--|
| <p>Spinnaker – Intensive International Curricula</p> <p><b>Email:</b> spinaker@nawa.gov.pl<br/><b>Phone:</b> +48 22 390 35 44</p> | <p>Strategic Partnerships</p> <p><b>Email:</b> ps@nawa.gov.pl<br/><b>Phone:</b> +48 22 390 35 22</p> | <p>Welcome to Poland</p> <p><b>Email:</b> welcome@nawa.gov.pl<br/><b>Phone:</b> +48 42 390 35 22</p> |
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Please use the Programme name and the Project reference in your correspondence.

## VIII. APPENDICES

1. Model Declaration of Participation in the Project
2. Model Project Participant personal data form for the purpose of entering them in the Agency's ICT System for Project Participants' monitoring
3. Model Declaration of the Project Participant concerning personal data GDPR PO WER
4. Model Declaration of the Project participant concerning personal data GDPR NAWA
5. Model Additional consent of the Participant to personal data processing
6. Principles and method of personal data processing
7. Model Authorisation to process personal data
8. Model Withdrawal of authorisation to process personal data
9. Model Support form regarding the activity in which the Project Participant was involved
10. Model Certificate
11. Model Partial Report
12. Model Final Report
13. Detailed visualisation rules in NAWA Programmes financed from EU funds under PO WER
14. Model Agreement on the transfer of author's economic rights
15. Model Accounting document description

16. Model Records of hours of work – employment contract
17. Model Records of hours of work – contract of mandate
18. Model Service delivery report
19. Model Change Sheet