

THE REGULATIONS OF  
THE INTERNATIONAL ACADEMIC PARTNERSHIPS  
PROGRAMME

Warsaw, 14 May 2018

## Table of contents

1. GENERAL INFORMATION ON THE PROGRAMME AVAILABLE AT:.....	4
1.1. The objectives of the Programme.....	4
1.2 Basic terms and abbreviations.....	4
1.3 The schedule of the Programme.....	6
1.4 Regulations of the call for proposals.....	6
1. THE PROCEDURE FOR FILING APPLICATIONS.....	7
2.1 Eligible Applicants.....	7
2.2 Eligible actions.....	8
2.3 Implementation time-line of a Project.....	9
2.4 The period and form of filing of applications.....	9
2.5 Persons authorised to file applications.....	10
2.6 Filing of an application in the system.....	10
3. THE PROCEDURE FOR EVALUATION AND SELECTION OF APPLICATIONS.....	11
3.1 The course of the process of evaluation of applications.....	11
3.2 Formal evaluation.....	11
3.3 Substantive evaluation.....	12
3.4 The criteria for substantive evaluation.....	13
3.5 Ranking list and results of the call for proposals.....	14
3.6 The manner of publication of information on the results of the call for proposals.....	14
3.7 Appeal procedure.....	14
4. A CONTRACT WITH AN APPLICANT.....	15
5. RULES OF FINANCING.....	16
5.1. The period of eligibility of expenditures.....	16
5.2. A budget of a Project.....	16
5.3 Eligible costs.....	17
5.4 Ineligible costs.....	18
5.5 Expenditure actually incurred.....	18
5.6 The principles of making payments.....	19
5.7 Documenting of expenditure.....	20
5.8 Storage of documents.....	21
5.9 Value added tax (VAT).....	21

5.9 a State aid.....	21
5.10 Bank accounts and interest.....	21
5.11 Subcontracting .....	22
6. REPORTING .....	22
6.1 Partial Report.....	22
6.2 Final Report.....	23
6.3 Verification of the reports of the Beneficiary .....	24
7. EVALUATION .....	24
8. PROJECT INSPECTION .....	25
9. SUSPENSION OF THE FINANCING AND TERMINATION OF THE CONTRACT.....	27
9.1 Suspension of the financing.....	27
9.2 Termination of the contract and returning of funds.....	27
10. INFORMATION AND PROMOTION .....	27
11. PERSONAL DATA PROTECTION.....	28
12. INVESTIGATION OF THE FINANCIAL CAPACITY OF AN APPLICANT .....	29
13. CONTACT WITH NAWA.....	30

## 1. GENERAL INFORMATION ON THE PROGRAMME AVAILABLE AT:

### 1.1. The objectives of the Programme

The objective of the Programme is to develop viable solutions in the area of scientific, implementation and teaching process cooperation, effected within the framework of international academic partnerships.

The results of the project should provide a foundation for the development of a lasting cooperation of entities forming a Partnership. Projects implemented under the Programme shall be in line with a long-term development policy of an Applicant and Partners.

The allocation of funds available in the call for proposals amounts to PLN 50,000,000.00.

The amount of financing available for implementation of a single Project shall be the maximum of PLN 2,000,000.00.

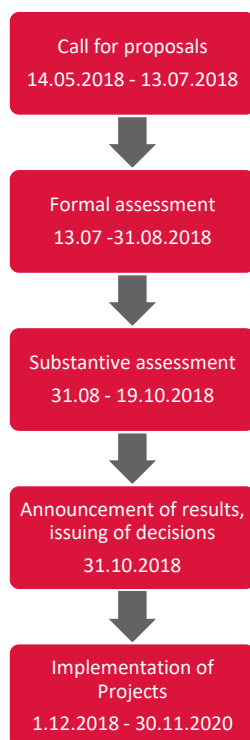
### 1.2 Basic terms and abbreviations

- **Agency, NAWA** - Polish National Agency for Academic Exchange;
- **Beneficiary** - a Polish university or a scientific unit, which has received financing under the International Academic Partnership Programme and signed a contract on financing of a Project with NAWA, the template of which is an Attachment 3 to these Regulations;
- **External expert** - a person from the country of from abroad, commissioned by NAWA to carry out substantive assessment of applications submitted in calls for proposals for participation in International Academic Partnerships. An external expert may perform an individual substantive evaluation of applications as a reviewer or be a member of the Evaluation Team;
- **Partner** - a university or a scientific unit located or registered abroad, which is not financed from Polish budgetary funds, and which signed a letter of intent with an Applicant and plans joint implementation of a project in case of receiving financing from NAWA. A beneficiary must undertake cooperation with at least 3 foreign Partners;
- **Supporting partner** - a university, a scientific unit, an institution from social environment of a university, i.e. a non-government organisation, a public administration unit or a private sector entity. Unless otherwise stated in the

Regulations, same requirements and obligations shall apply to a Partner and a Beneficiary;

- **Programme** - International Academic Partnerships Programme;
- **Project** - a set of actions, for which financing is granted under the International Academic Partnership Programme;
- **Reviewer** - an external expert performing individual substantive assessment of applications submitted in calls for proposals for participation in International Academic Partnerships;
- **ICT system of the Agency** – the system in which the collection and evaluation of applications is performed, as well as evaluation of reports submitted by beneficiaries;
- **Applicant** – institution entitled to file an application, which has filed, or plans to file an application for participation in the International Academic Partnerships Programme;
- **Evaluation Team** - a team composed of external experts, nominated by the Director to perform a substantive evaluation of applications, in the scope indicated by the Regulations.

### 1.3 The schedule of the Programme



### 1.4 Regulations of the call for proposals

NAWA reserves the right to make modifications to these Regulations in the course of a call for proposal, with the exclusion of modifications resulting in unequal treatment of applicants, unless a necessity to introduce such modification results from the provisions of the generally applicable law. Modifications introduced shall apply from the time of their publications, effected in the same, the call for proposals has been published. Applications files before the publication of modifications to the Regulations, shall be resubmitted by an Applicant, if their provisions are not in line with modifications introduced. NAWA shall notify the modifications introduced to all applicants, which had filed applications before the publication of modifications to the Regulations, by sending relevant information in the ICT system of the Agency. At the same time NAWA reserves the right to introduce changes to the Regulations, which are of organising and clarifying nature, as well as in order to rectify obvious mistakes in the Regulations, without separately informing about modifications introduced, subject to publication of the contents of the Regulations taking into account

modifications made, which at the same time is the moment, from which they shall be in force.

NAWA reserves the right to cancel a call for proposals, in particular when substantial changes are made to provisions of law affecting conditions for carrying out of a call for proposals, instances of force majeure and in other justified cases.

All information necessary to properly carry out a call for proposals shall be published by NAWA at [www.nawa.gov.pl](http://www.nawa.gov.pl). Entities interested in applying for funds under this call for proposals are recommended to familiarise themselves on an on-going basis with information published at this website, where all relevant information shall be published.

The regulations of the call for proposals with attachment shall be published in Polish and in English.

## 1. THE PROCEDURE FOR FILING APPLICATIONS

### 2.1 Eligible Applicants

Applications for financing under the Programme may be filed by entities, which:

- belong to one of the categories listed below:
  - universities, referred to in the Act of 27 July 2005 – Law on higher education (Dz. U. 2017 item 2183, as amended);
  - scientific units of the Polish Academy of Sciences within the understanding of the Act of 30 April 2010 on the Polish Academy of Sciences (Dz. U. z 2017 r. item 1869, as amended);
  - research institutes within the understanding of the Act of 30 April 2010 on research institutes (Dz. U. z 2018 r. item 736, as amended);
  - international scientific institutes established on the basis of separate provisions, operating on the territory of the Republic of Poland;
  - other organisations units, referred to in Article 2(9)(f) of the Act on principle of financing of science (Dz. U. of 2018, item 87), holding a scientific category.
- in the course of last 3 reporting years implemented 3 projects encompassing activities connected to internationalisation, referred to in item 2.2 of the Regulations;
- have met obligations towards NAWA, resulting from contracts signed in other programmes.

At least 3 universities or scientific units located or registered abroad, which is not financed from Polish budgetary funds, and which signed a letter of intent with an Applicant shall be partners in a project.

A supporting partner may be a university, a scientific unit, an institution from social environment of a university, i.e. a non-government organisation, a public administration unit or a private sector institution.

## 2.2 Eligible actions

Actions undertaken in the framework of international institutional cooperation in the area of scientific research, implementing activities or education shall be eligible in a project and they may include the following issues:

- drafting of publications with an international scope;
- elaboration and lodging of grant applications;
- organisation of international conferences, seminars;
- development of modern educational material, which shall be used in institutions participating in a project;
- development or designing of new educational tools and methods;
- participation in internships,
- exchange of students and employees;
- support for reviewing processes in doctoral, post-doctoral and professorial procedures;
- carrying out of scientific research in cooperation with entrepreneurs, subject to no funds being transferred to enterprises;
- development of quality management, including internal systems for ensuring the quality of education, research, administration;
- carrying out of research and development work with an international dimension;
- development of a strategy for dissemination of research carried out by employees of a university;
- entering into cooperation with foreign entrepreneurs with the aim to adapt the educational offer of a university to market needs.

Actions proposed must be highly matched to development plans of an applicant and objectives of a partnership entered into by institutions.

In an application filed, an Applicant shall describe in detail the key area of cooperation that shall be undertaken implemented within the Project, with each Partner separately. This shall not exclude other activities undertaken in additional areas of cooperation, which should be described by an Applicant in an application.



### 2.3 Implementation time-line of a Project

The implementation of a single project shall cover a period of 6 to 24 months. Starting and completion date of project implementation shall be defined by an Applicant.

Implementation of a Project shall fall within the time range from 1 December 2018 to 30 November 2020.

An institution shall only 1 application in a call for proposals.

Implementation of partnership projects shall be required in the Programme (with at least 3 foreign Partners, additionally with a possibility to have a supporting Partner/partners).

The amount of financing allocated to financing of a single Project shall depend on the number of Partners, with which a project is implemented, and shall amount to:

- the maximum of PLN 1,000,000.00, in case of implementation of a Project with 3 foreign Partners;
- the maximum of PLN 1,500,000.00, in case of implementation of a Project with 4-5 foreign Partners;
- the maximum of PLN 2,000,000.00, in case of implementation of a Project with 6 or more foreign Partners.

### 2.4 The period and form of filing of applications

Applications in the International Academic Partnerships Programme may be submitted in the period from **14 May 2018 3 p.m. until 13 July 2018 3 p.m. local time, solely in an electronic form** in the ICT system of the Agency. It shall not be possible to file an application after this deadline.

Sending of an application in the system shall result in the status of an application in the system changing to “submitted”, while an Applicant shall receive an e-mail with a reference number of an application.

Applications in this call for proposal shall be submitted in Polish.

A template of an application in English shall be published for foreign Partners at the Agency’s website for illustrative purposes only.

Filing of an Application shall mean Applicant's acceptance of principles described in the regulations of the Programme and attachments.

Substantive information included in the application by the Applicant shall be entered into relevant fields. Entering descriptions in parts other than designated or splitting them between different part shall be treated as a formal defect and shall result in application being not considered.

## 2.5 Persons authorised to file applications

An application should be filed and completed by a person authorised to represent an Applicant, and whose scope of representation results from registration documents. In case, where an application is file in the ICT system of the Agency by a person other than those mentioned in the registration documents, and Applicant shall attach a scan of a power of attorney for such person, in line with an exemplary template, which is an attachment to these Regulations.

## 2.6 Filing of an application in the system

In order to file an application one shall:

- register an application in NAWA ICT system available at [www.nawa.gov.pl](http://www.nawa.gov.pl);
- send a completed application with necessary attachment electronically via the system.

Only complete applications meeting the requirements defined in the announcement and these Regulations shall be accepted in the call for proposals. In case an incomplete application is filed or an application which needs to be corrected, an Applicant shall be requested, via the ICT system of the Agency, to supplement the application **within 14 days from the date of the request**, and it shall be informed that a failure to supplement shall result in application being not considered.

The application must be accompanied by scans of the following documents:

- registration document of the Applicant, unless it is available in a relevant publicly accessible register kept in an electronic form;
- the power of attorney for a representative to represent the Applicant and to act in its name and on its behalf (including the possibility to make commitment up to an

amount not lower than the amount applied for. An exemplary template of the power of attorney constitutes attachment no 1 to these Regulations);

- a letter of intent from a foreign partner, drafted in English. A template of a letter of intent constitutes attachment no 2a to these Regulations;
- a letter of intent from a domestic partner, drafted in Polish. A template of a letter of intent constitutes attachment no 2b to these Regulations;
- in case of an Applicant referred to in Article 2(9)(f) of the Act on principle of financing of science, the statute of the institution or other document regulating principles of activity of the Applicant should be attached;
- in case of an Applicant referred to in Article 2(9)(f) of the Act on principle of financing of science, the statement on absence of state aid, which is attachment 4b to these Regulations, should be attached.

It is the duty of the Applicant to verify, if the operation of filing of an Application has been successful.

### 3. THE PROCEDURE FOR EVALUATION AND SELECTION OF APPLICATIONS

#### 3.1 The course of the process of evaluation of applications

Applications shall be subject to formal and substantive evaluation. Only applications meeting the formal criteria shall be submitted for substantive evaluation.

#### 3.2 Formal evaluation

The objective of the formal evaluation is to verify application in terms of meeting the formal criteria designated in the Regulations.

In case an incomplete application is filed, an Applicant shall be requested **to supplement missing document (attachments) within 14 days from the date of the request**, and it shall be informed that a failure to supplement shall result in application being not considered. It shall be possible to amend an application once in this respect.

In case there should be any doubts about the status of an Applicant, NAWA may request such Applicant to provide additional documents or clarifications.

Applications shall not be considered, if:

- they have been filed after the deadline designated in the announcement of the call for proposals to participate in the Programme;
- they fail to meet the formal requirements designated in the announcement of the call for proposals to participate in the Programme;

The information on the necessity to supplement an application shall be sent electronically as a notification from the ICT system of the Agency to the e-mail address of an Applicant.

Formal evaluation shall be carried out by NAWA employees.

Applicants shall be informed via the ICT system of the Agency about the result of formal evaluation.

### 3.3 Substantive evaluation

At the stage of substantive evaluation, an application may be awarded the maximum of 100 points. The components of the evaluation are:

- a score from two reviewers, who may award the maximum of 40 points (the arithmetic mean value of both scores);
- a score from the Evaluation Team, which may awards the maximum of 60 points.

The Evaluation team shall designate reviewers, to whom applications shall be referred to for evaluation.

The results of the evaluation of reviewers shall be presented to the Evaluation Team. The task of the Team is first to carry out own evaluation of applications, with the use of opinions of reviewers, making own analysis of applications and formulating the final version of substantiation for each application. The Team, having a decisive influence on final evaluation of an application and its place in the ranking list, shall first of all take into account the quality of an application in relation to other evaluated applications, thus objectifying the final evaluation. All applications, which have passed formal evaluation shall be presented for the assessment by the Team, irrespective of the score granted by reviewers.

The team shall consist of the Chair and Team Members, experts in the area, to which the Programme pertains. The number of the Team shall depend on the number of applications subject to evaluation. The Team shall act on the basis of the regulation of Team's activities.

An application, which shall be awarded the total of less than 60 points as a result of the evaluation, shall be deemed as not meeting the quality requirements, which shall mean a negative substantive evaluation. Then it shall not receive financing, even with enough funds in the Programme.

The names of external experts carrying out the substantive evaluation shall be confidential and shall not be disclosed publicly, pursuant to Article 15(3) of the Act of 30 April 2010 on the principles of science financing (Dz. U. 2018 No 87) Each year NAWA shall publish an alphabetical list of external experts participating in evaluation of applications in a given calendar year, combined for all Programmes and calls for proposals.

### 3.4 The criteria for substantive evaluation

The following criteria shall be taken into account, when evaluating applications:

Item	Description of the criterion	Reviewer's score	Evaluation Team's score
1.	Organisational potential and experience of an Applicant in implementation of international projects in the area of scientific research or education	0-4	0-7
2.	Organisational potential and experience of a Partner/Partners in implementation of international projects	0-3	0-5
3.	Planned activities and their impact on the achievement of the planned results, the form of their implementation	0-14	0-18
4.	Substantiation of pertinence of tasks in the project in relation the development strategy of an Applicant in the international dimension	0-5	0-9
5.	Project management, monitoring and evaluation, risk management in the Project	0-6	0-9
6.	Pertinence, effectiveness and the method of calculation of presented cost related to implementation of planned activities and correctness of drafting of a budget	0-8	0-12
<b>Total:</b>		0-40	0-60

### 3.5 Ranking list and results of the call for proposals

Following the evaluation, the Evaluation Team shall draft a ranking list of applications together with a recommended amount of co-financing and shall present it to the Director of NAWA. The ranking list shall include:

- applications with a positive substantive evaluation, qualified for financing;
- applications on a reserve list - with a positive substantive evaluation, which shall receive financing, in case a contract for financing of a Project is not signed with an Applicant, which has been qualified for financing;
- applications rejected due to negative substantive evaluation - an application, which shall be awarded the total of less than 60 points as a result of the evaluation, shall be deemed as not meeting the quality requirements, which shall mean a negative substantive evaluation. Then it shall not receive financing.

On the basis of the ranking list the Director shall take the final decision on accepting or rejecting for financing of applications filed in the call for proposals. The Director of NAWA may take a decision on not granting financing to applications on a ranking list with positive substantive evaluations.

The premises for a refusal to grant financing include:

- organisational and legal changes of an Applicant posing a risk to proper implementation of a Project;
- an Applicant being in arrears with respect to liabilities to NAWA;
- NAWA's obtainment information having an impact on the process of granting funds for implementation of a Project.

### 3.6 The manner of publication of information on the results of the call for proposals

The Director shall issue a decision on granting or refusal to grant funds in the International Academic Partnerships Programme. The list of entities, to which financing has been granted, including names, a Project implementation period and funds granted shall be published at NAWA's proprietary website in the Public Information Bulletin.

### 3.7 Appeal procedure

Pursuant to Article 25 of the ACT on NAWA (Dz. U. of 2017, item 1530,) an Applicant, having received the decision of the Director of NAWA may request the Director to reconsider the case in case of there being formal infringements in the course of granting funds.

The request to reconsider the case may only contain reservations related to formal issues in the process of granting funds, and not to the rationale of substantive evaluation carried out on the basis of these regulations in the proceedings of the first instance.

Filing of the request for reconsideration of the case for other reasons shall result in issuing of a decision stating inadmissibility of filing of the request for reconsideration of the case.

The request to reconsider the case should be submitted to the Director of NAWA within 14 calendar days from the receipt of the decision, in writing, to the following address:

Polish National Agency for Academic Exchange  
ul. Polna 40  
00-635 Warsaw

Persons, which took part in the original evaluation shall not participate in processing of the request for reconsideration of the case. The Director of NAWA may also use assistance of external experts.

#### 4. A CONTRACT WITH AN APPLICANT

In the decision granting funds, the Director shall define actions and dates, in which an Applicant should perform them, under the pain of resignation from signing of the contract for co-financing of a Project.

Signing of the contract with an Applicant shall take place on the basis of the final decision of the Director of NAWA on granting funds under the Programme, after successful completion of the procedures of formal and substantive evaluation of an application. Attachment No. 3 to these Regulations constitutes a template of the contract.

In case an Applicant selected in a call for proposals fails to sign the contract for financing of a Project with NAWA, financing may be granted to the next applicant from the ranking list.

The contract for financing of a Project shall be signed by an Applicant, which shall be responsible for its execution.

## 5. RULES OF FINANCING

### 5.1. The period of eligibility of expenditures

The period of eligibility of expenditure shall be defined in a financial contract with a Beneficiary depending on the time-line presented in an application:

- a starting date of eligibility - the starting date of Project's implementation entered in the contract for financing of a Project, but not earlier than 1 October 2018;
- a final date of eligibility - the final date of Project's implementation entered in the contract for financing of a Project, but not later than 30 September 2020.

### 5.2. A budget of a Project

The amount of financing allocated to financing of a single Project in line with a budget presented by an Applicant and Partners shall depend on the number of Partners, with which a project is implemented, and shall amount to:

- the maximum of PLN 1,000,000.00, in case of implementation of a Project with 3 foreign Partners;
- the maximum of PLN 1,500,000.00, in case of implementation of a Project with 4-5 foreign Partners;
- the maximum of PLN 2,000,000.00, in case of implementation of a Project with 6 or more foreign Partners.

The total cost of a Project shall consist solely of eligible costs, shown by an Applicant in a detailed proposal of a budget. Expenditure incurred shall be directly connected to implementation of a Project.

It is inadmissible to finance same expenditure from two different sources (double financing). If cases of double financing are found (at each stage of Project's implementation), NAWA shall deem this expenditure ineligible.

A Beneficiary shall be under obligation to keep separate financial and accounting records of financial resources received for the Project implementation, in accordance with the Accounting Act, in a way enabling identification of individual accounting operations.



An Applicant shall be responsible to NAWA for implementation of a Project and its proper settlement.

### 5.3 Eligible costs

Admissible cost categories in the Programme include:

- preparation and production of materials created as a result of the project implementation: publications in international circulation;
- costs of organisation of seminars, workshops, conferences in international partnership;
- costs of travel, insurance and allowances for study, scientific, research and educational visits;
- costs of travel and subsistence of a foreign reviewer and the cost of drafting of reviews in scientific procedures;
- remuneration of persons implementing the project constituting maximum 30% of the project costs – if the tasks go beyond their regular duties. The costs may include both the substantive and administrative employees implementing activities in the project. The costs of the Applicant's personnel and employees from other partner institutions involved in the project implementation may be financed; All civil law contracts and employment contracts concluded with employees should be added up to 30% of the project costs.

All expenditure connected to remuneration in the Project's budget shall not exceed the limit indicated and shall not be planned under other cost categories.

Costs shall be deemed eligible only if they collectively meet the following conditions:

- they shall be actually incurred in the period of Project implementation set in the contract for implementation and financing of the Project;
- shall be in line with the provisions of the national law;
- shall be supported by accounting evidence and shown in financial and accounting documentation of a Beneficiary;
- shall be taken into account at the stage of planning of the Project's budget;
- shall be indispensable for implementation of the Project;
- shall be rationally calculated on the basis of market prices and comply with the requirements of tax and social regulations in place;

- shall be proportional to planned actions and indispensable for Project's implementation;
- shall be used solely for achievement of Project's objective(s) and its expected result(s) in the manner consistent with principles of sound economic management, effectiveness and efficiency.
- shall include VAT solely in case, when it is not possible to claim it or recover it by virtue of national provisions on VAT.

#### 5.4 Ineligible costs

Ineligible costs in the Programme include:

- costs of daily operations of a Beneficiary;
- costs incurred outside of Project implementation period;
- losses resulting from exchange rate differences, commission connected to currency exchange, fees due to interest on overdraft in financial transactions;
- a loan and cost of servicing of a loan;
- value added tax (VAT) and other taxes and levies, which are reimbursable in the light of the provisions of the national law;
- same costs financed from two different sources (double financing);
- undocumented costs;
- equipment purchase costs;
- fines, tickets, financial penalties, costs of court proceedings, insurance, interest accrued;
- costs of opening and keeping of bank accounts (including costs of transfers from or to the Agency collected by Beneficiary's bank).

Expenditure deemed ineligible by NAWA and connected to project implementation shall be borne by the Beneficiary.

The financing granted from NAWA funds shall not be used to generate profit. Projects shall not be of commercial nature.

#### 5.5 Expenditure actually incurred

Actually incurred expenditure shall be understood as referring to expenditure incurred in cash terms, i.e. as disbursement of cash from the till or bank account of the Beneficiary.

The following dates are considered to be the dates of incurring expenditure:

- in case of payments made by bank transfer: the date the account has been charged;
- in case of cash payments; the date expenditure has actually been incurred;
- in case of payments made by credit card; the date of the transaction resulting in charging of the credit card account.

## 5.6 The principles of making payments

In the case of projects lasting over 12 months, payments under the Project shall take place in accordance with the approved payment schedule, included in the contract for financing of the Project and updated in the submitted partial reports.

Following payments shall be made in Projects:

For Projects lasting up to 8 months:

- **Advance payment** - 80% of the total amount of financing, transferred to a bank account of the Beneficiary indicated in the contract for financing of the Project, within 21 working days from signing of the contract for financing of the Project;
- **Final payment** (balance) - 20% of the total amount of financing, transferred to a university within 21 working days from approval of the final report.

For Projects lasting between 8 and 24 months:

- **Advance payment** - 50% of the total amount of financing, transferred to a bank account of the Beneficiary indicated in the contract for financing of the Project, within 21 working days from signing of the contract for financing of the Project;
- **Partial payment** at 40% of the total amount of financing, transferred within 21 working days from approval of the partial report, in case of projects lasting more than 12 months, the partial payment shall be made following approval of the partial report, in which the Beneficiary settles at least 70% of expenditure from the advance payment;
- **Final payment** (balance) - 10% of the total amount of financing, transferred to a university within 21 working days from approval of the final report.

Payment shall be made to a bank account of the Beneficiary.

NAWA reserves the right to change the dates of advance payments, such changes shall depend on availability of funds allocated for financing of Projects.

## 5.7 Documenting of expenditure

All expenditure incurred in the Project shall be documented.

Documents confirming expenditure incurred shall be invoices paid or other accounting documents of equivalent evidence value.

All accounting evidence documenting expenditure incurred in the a project should be described in a manner identifying them with the project and include at least:

- the title of the project and the number of the contract with NAWA for co-financing of the project;
- the amount of eligible expenditure incurred under the document;
- the objective of incurring expenditure;
- item number from the Project's budget;
- date of payment.

The description should be made on the original of the accounting document or should be permanently attached to it.

The Beneficiary shall present the following documents, when requested in the course of inspections or audits.

Under the following cost categories, documentation of expenditure, apart from evidence listed above, should include at least:

- costs related to preparation and production of materials created as a result of project implementation: agreements with contractors and documentation of the procedure for selection of contractors (if applicable), acceptance reports of supplies/services, a copy of a ready products or, in case storing of a material is not possible, a picture,
- costs of organisation of seminars, workshops, conferences in international partnership: documents evidencing participation in an event, i.e. attendance lists, certificates, agendas of meetings; contracts with contractors and documentation of the procedure for selection of contractors (if applicable),
- costs of travel, insurance and allowances for study, scientific, research and educational visits: agendas/programmes of visits and possible invitations from hosting institutions
- costs of travel and subsistence of a foreign reviewer and the cost of drafting of reviews in scientific procedures: a copy of the review, a contract with the reviewer,

- costs of remuneration of persons implementing a project: documents confirming involvement/posting/employment of a person in the project (contracts, scope of duties, timesheets, ZUS DRA and RCA declaration or monthly information for an insured person, etc.)

Furthermore, the usual accounting practice and internal inspection procedures used by the Beneficiary must provide for the possibility of direct reconciliation of declared amounts with amounts shown in accounting reports of the Beneficiary and amounts shown in supporting documents.

### 5.8 Storage of documents

Project documents and accounting documents related to the Project implementation should be kept at the Beneficiary's office for a period of 5 years from the date of the Project completion. All documents confirming costs incurred under Projects implemented by the Beneficiary shall be made available to NAWA or institutions commissioned by it for the purpose of inspections and audits.

### 5.9 Value added tax (VAT)

Expenditure under a Project may include the cost of value added tax (VAT). Such expenditure shall be deemed eligible, when an Applicant shall have to legal possibility to recover it.

VAT paid shall be considered eligible expenditure only when an Applicant, in line with the law in place, shall not be entitled to pursue reimbursement of VAT or reduction of the amount of tax due by the amount of tax accrued. If an Applicant hold the right mentioned above, deeming the expenditure eligible shall not be possible.

#### 5.9 a State aid.

Polish National Agency for Academic Exchange does not provide state aid or *de minimis* assistance.

### 5.10 Bank accounts and interest

For the purpose of Project implementation, an Applicant shall be obliged to open a separate bank account dedicated solely to the Project (an account or sub-account).

Interest accrued in the bank account shall be fully reimbursed to NAWA.

### 5.11 Subcontracting

Under Project implementation, an Applicant may contract part of Project tasks to subcontractors. Only activities, which an Applicant cannot perform itself, due to shortages in technical capacity, knowledge or expertise, may be contracted out to subcontractors. Contracting tasks to subcontractors must be rational and cost effective.

## 6. REPORTING

A Beneficiary shall be responsible for submitting reports to NAWA.

Partial and final reports shall be submitted in an electronic form via the ICT system.

Reports shall only include accounting evidence paid in full. If a document has been paid in parts, all payment dates referring to a given documents should be indicated. A document, which has not been paid in full, shall not be included in the report.

### 6.1 Partial Report

In case of Projects with implementation period shorter than 8 months, a Beneficiary shall only file the final report.

If project implementation period is in the range of:

- between 8 and 12 month - the Beneficiary shall file 1 partial report covering half of the implementation period indicated in the contract for financing of the Project;
- between 12 and 24 months- the Beneficiary shall file partial reports at least once in every 6 months.

If a Beneficiary started implementation of a Project in the period between the decision on granting financing and signing of the financial contract, the partial report shall cover the period from the start of implementation of activities by the Beneficiary.

The partial report shall consist of:

- a substantive part, including a description of progress of work, separately for each task envisaged in the application for financing of the Project;
- a financial part, including a list of expenditure incurred and financial progress of the Project.

The template of the partial report constitutes an attachment to the contract for financing of a Project.

Source documents confirming incurring of expenditure shall not be attached to the partial report. At the request of NAWA, the Beneficiary shall be obliged to provide required documents.

The partial report shall be filed within 10 working days from the date of end of the reporting period, to which it pertains.

## 6.2 Final Report

A Beneficiary shall be obliged to file the final report from Project implementation covering the entire period of Project implementation from signing of the contract for financing of the Project. If the Beneficiary started implementation of a Project in the period between the decision on granting financing and signing of the financial contract, the final report shall cover the entire period from the start of implementation of activities by the Beneficiary.

The final report shall consist of:

- a substantive part, including a description completed work, separately for each task envisaged in the application for financing of the Project;
- a financial part, including a list of expenditure incurred under individual budgetary items together with their description, final settlement of the Project with indication of costs incurred, amounts of collected advance and partial payments, the amount of payment of balance/reimbursement of funds.

The final report shall be filed within 30 working days from the date of end Project implementation period.

The template of the final report constitutes an attachment to the contract for financing of a Project.

Reports shall be filed via NAWA's electronic system and drafted with the use of forms prepared and made available by NAWA.

### 6.3 Verification of the reports of the Beneficiary

Within 30 working days from submission of the report, NAWA shall verify it and accept it or provide written comments on it, to which the Beneficiary shall react via written clarifications and/or correction of the contents of the report within the period indicated by NAWA.

In case of a necessity to submit clarifications or corrections to subsequent versions of submitted application, the procedure of submitting comments may be repeated three times.

If the Beneficiary fails to respond by the deadline set by NAWA or if, despite the notification of comments by the Agency three times, the report of the Beneficiary does not meet the Agency's requirements and cannot be accepted, NAWA may decide to deem the contract not implemented in full or in part and may request return of financial resources in full or in part, respectively.

In the course of verification of Beneficiary's report, NAWA may request, for the purpose of an in-depth inspection, the submission of additional documents related to the Project implementation, in particular documents concerning the proceedings related to the purchase of goods and services or financial documents.

## 7. EVALUATION

The Beneficiary shall be obliged to participate in the Programme's evaluation conducted by NAWA. The participation in the evaluation shall include:

- sending an evaluation questionnaire to NAWA at the completion of the Project. The list of questions included in the questionnaire shall constitute attachment 5b to the contract for financing of the Project. The questionnaire shall be sent to the NAWA within 15 working days from the date of completion of the Project;
- participation of the Beneficiary in separate evaluation studies conducted at NAWA's request, in accordance with the adopted research methodology. It is envisaged that the Beneficiary may be invited to participate in the study once during the period from the date of commencement of the Project to 3 years after its completion.



NAWA guarantees that the data obtained from the Beneficiary under the evaluation shall have no effect the terms of payment of the funds granted.

## 8. PROJECT INSPECTION

Each of Beneficiaries of NAWA Programmes may be subject to inspections and audits. Inspections and audits aim at verification of appropriate management of co-financing received, which is in line with the provisions of the contract for co-financing of the Project, and to determine the final amount of funds granted, to which the Beneficiary shall be entitled.

Furthermore, NAWA may carry out an interim or final evaluation of the impact of the Project, in order to establish the degree to which implementation of specific actions contributed to achieving of the designated objective of the Project.

Verification of the final report shall be carried out for all Projects.

In addition, each of the project may be subject to further “desk” inspection of documents or on-the-spot check - in the seat of the Beneficiary, in case the contract shall be included in a statistical sample used for inspection required by the Agency or if NAWA selected it for a targeted inspection of documents in connection with risk assessment policy it implements.

For the purpose of verification of the final report or desk inspection of document, the Beneficiary shall submit to the Agency copies of documents evidencing spending of funds received (for categories settled on the basis of actual costs), unless NAWA requests submission of originals of such documents. Following the analysis of such documents, NAWA shall return them to the Beneficiary. If by law the Beneficiary shall not be allowed to send original documents for the purpose of verification of the final report and desk inspection of documents, it will be allowed to send copies of supporting documents.

The Beneficiary must bear in mind that in case of each inspection NAWA may additionally request supporting documents or evidence, which is envisaged for other types of inspections.

Individual inspections shall include the following components:

- Verification of the final report

Verification of the final report shall be carried out after it is submission to the Agency vis the ICT system and shall have the objective to establish the final amount of co-financing, to which the Beneficiary shall be entitled.

The Beneficiary shall send the final report to the Agency, via NAWA's ICT system, which shall contain information on appropriate use of co-financing granted.

- Desk inspection of documents

Desk inspection of documents is an in-depth inspection of additional supporting documents, carried out in the seat of NAWA, which can be carried out at the stage or after filing of the final report.

At NAWA's request, the Beneficiary shall submit additional supporting documents related to specific budget categories.

- Inspections in the seat of the Beneficiary

NAWA shall carry out such inspection in the seat of the Beneficiary or in other locations connected to implementation of the Project. In the course of the inspection, the Beneficiary shall make original supporting documents envisaged for verification of the final report or desk inspection of document available to NAWA for verification.

There are two types of inspections at the location of Project implementation:

- Inspection in the seat of the Beneficiary in the course of Project implementation

Such inspection shall be carried out in the course of Project implementation, so that NAWA can directly verify reality and eligibility of all actions and participant of the Project.

- Inspection in the seat of the Beneficiary following completion of the Project

Such inspection shall be carried out following completion of the Project and typically following verification of the final report.

On top of presenting all supporting document, the Beneficiary must provide NAWA with access to the registry of Project costs incurred under the project included in accounts of the Beneficiary.

NAWA reserves the possibility to perform ad-hoc control in the case of serious reservations about the way in which the Project is implemented, or in case of receiving information on irregularities occurring during the Project implementation.

## 9. SUSPENSION OF THE FINANCING AND TERMINATION OF THE CONTRACT

### 9.1 Suspension of the financing

The Director of NAWA may suspend financing of a Project, in particular until clarification of doubts in case of finding irregularities in its implementation, failure to submit a partial or final report, spending funds in breach of the contract, failure to timely submit documents or clarifications requested by NAWA or refusal to undergo an inspection.

Suspension of the financing is regulated in detail in the template of the contract for financing of the Project.

### 9.2 Termination of the contract and returning of funds

The contract may be terminated by NAWA with immediate effect, particularly in the following cases:

- gross infringement of the provisions of the contract,
- failure to submit a report(s) in a designated time,
- failure to remove irregularities found as a result of the inspection within the prescribed period,
- delays in project implementation caused by the Beneficiary,
- Beneficiary entering false information or a false statement in the Application or in reports.

In the event of termination of the contract, the Beneficiary shall be obliged to return the received funds along with interest.

Termination of the contract is regulated in detail in the template of the contract for financing of the Project.

## 10. INFORMATION AND PROMOTION

The Beneficiary shall be obliged to mark all prepared materials and documents connected to Project implementation or intended for the target group with NAWA logo available for download at [www.nawa.gov.pl](http://www.nawa.gov.pl) and the following information: *“A project financed by Polish National Agency for Academic Exchange”*. In audio products, information about financing by NAWA must be read during the recording.

Following completion of the Project all copyrights to products generated under the Project shall be transferred to NAWA.

## 11. PERSONAL DATA PROTECTION

NAWA shall be the administrator of personal data.

Personal data of Project participants, External Experts, Reviewers and representatives of Partners, Supporting Partners, Beneficiaries and Applicants, shall be used in line with these Regulations for the purpose of:

1. carrying of the procedures for calls for proposals and evaluation of applications in the Programme;
2. selection of applications, which shall be granted co-financing;
3. execution of contracts related to Project implementation;
4. cooperation of NAWA with Project participants following completion of implementation, including the cooperation for the purpose of promotion of the Programme.

Personal data of the above persons may be transmitted to NAWA employees, persons preparing recommendations, external experts cooperating with NAWA or representatives of Applicants/Beneficiaries in connection with implementation of the above objectives.

Transmitting of personal data to centres with the seat outside of the European Economic Area (European Union Member States, Iceland, Norway and Liechtenstein) shall be carried out on the basis of standard protection clauses, adopted or approved by the European Commission. The person, to whom the data pertain, shall be entitled to receive a copy of data transmitted to foreign academic centres.

The legal basis for transmission of data is Article 6(1)(b) and (f) of the general ordinance on data protection (RODO). Provision of data is voluntary, but necessary to take part in implementation of a Project or Programme. Refusal to provide data shall mean absence of the possibility for a specific person to take part in implementation of a Project or Programme.

Personal data of the above mentioned persons involved in implementation of a Project shall be used at the stage of processing of applications, for the period of Project implementation and for 5 years after completion of the Project for settlement purposes.

Personal data of persons, whose applications have been refused, shall be kept for the period of processing of applications or until the time of their removal from NAWA's ICT system, via which applications had been submitted, by persons submitting applications.

Each person, to whom the data pertain, shall be entitled to:

- request NAWA to provide them with access to personal data;
- correct, remove or limit use of their personal data;
- protest against use of their personal data;
- file a complaint to the supervision authority (General Inspector for Personal Data Protection, ul. Stawki 2, 00-193 Warsaw).

Contact details of the data protection inspector: [odo@nawa.gov.pl](mailto:odo@nawa.gov.pl).

## 12. INVESTIGATION OF THE FINANCIAL CAPACITY OF AN APPLICANT

The Agency reserves the right to carry out the investigation of the financial capacity of an applicant. Financial capacity means that an Applicant has stable and satisfactory sources of financing in order to continue with its activities in the course of project implementation or in the year, in reference to which co-financing has been granted, and to participate in financing of this project. Signing of the financial contract shall depend on the result of the investigation.

Verification of financial capacity shall apply to **non-public entities**.

In case of applications for co-financing with the value not exceeding EUR 100,000, applicants shall submit a statement that they have financial capacity for implementation of a given project. Such statement is a part of the application form.

In case of applications for co-financing with the value exceeding EUR 100,000 on top of the statement on having financial capacity, before signing of the financial contract the applicant shall file, at the request of the Agency and in a manner indicated by the Agency the financial report and the balance sheet

of the Applicant for the period covering the recent budgetary year, for which accounts have been closed. Entities, which cannot provide the documents listed above, because they are newly established entities, in place of the documents listed above may provide a financial

declaration or a statement on holding an insurance policy, which states the risk taken by the Applicant in its operations.

If, having analysed the documents mentioned above, the Agency decides that the financial capacity has not been confirmed or is unsatisfactory, it can carry out following actions:

1. request submission of further information;
2. propose conclusion of the financial contract or issue a decision on granting of co-financing with advance payments covered by financial security;
3. propose conclusion of the financial contract or issue a decision on granting of co-financing without advance payments or with limited advance payments;
4. propose conclusion of the financial contract or issue a decision on granting of co-financing with advance payments paid in several instalments;
5. refuse the application.

### 13. CONTACT WITH NAWA

The contact person for issues related to the Programme is:

Anna Długolecka

[anna.dlugolecka@nawa.gov.pl](mailto:anna.dlugolecka@nawa.gov.pl)

phone + 48 22 390 35 44

Attachments to the Regulations:

- 1) Exemplary template of the power of attorney;
- 2) Letter of intent:
  - a) from a foreign partner, drafted in English,
  - b) from a domestic partner, drafted in Polish.
- 3) The template of the contract for financing of the Project with attachments;
- 4) Documents related to state aid;
  - a) A questionnaire confirming absence of state aid;
  - b) Statement on absence of state aid.