



European Funds
for Social Development



Republic
of Poland

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Appendix 3 to the Agreement

Warsaw, March 20, 2024

BENEFICIARY'S MANUAL

PROGRAMMES FOR INSTITUTIONS

POLISH NATIONAL AGENCY FOR ACADEMIC EXCHANGE



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1. GENERAL RULES

1.1. BASIC TERMS

The terms used in the Manual have the same meaning as those given to them in the Agreement with the Beneficiary and, subsequently, in the Recruitment Regulations, constituting Appendix 1 to the Announcement. Additionally, the terms indicated below have the following designation:

- 1) **Manual** – the document defining the principles of Project implementation within the Agency's institutional programmes
- 2) **Financial resources** – resources referred to in Art. 18 section 2 point 2 of u.n.a.w.a.;
- 3) **Work** – a work within the meaning of the Act of February 4, 1994 on copyright and related rights (consolidated text: Journal of Laws of 2022, item 2509);
- 4) **k.c.** – Act of April 23, 1964, Civil Code (consolidated text: Journal of Laws of 2023, item 1610, as amended);
- 5) **u.n.a.w.a.** – Act of July 7, 2017 on the Polish National Agency for Academic Exchange (consolidated text: Journal of Laws of 2023, item 843);
- 6) **u.p.d.o.f.** - Act of July 26, 1991 on personal income tax (consolidated text: Journal of Laws of 2022, item 2647, as amended);
- 7) **u.p.s.w.n.** – Act of July 20, 2018 - Law on higher education and science (consolidated text: Journal of Laws of 2023, item 742, as amended)
- 8) **u.p.z.p.** – Act of September 11, 2019 Public Procurement Law (consolidated text: Journal of Laws of 2023, item 1605, as amended);
- 9) **u.n.z.a.a.** – Act of July 14, 1983 on the National Archival Resource and Archives (consolidated text: Journal of Laws of 1983, No. 38, item 173, as amended);
- 10) **GDPR** - Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (consolidated text: Journal of Laws .U.EU.L.2016.119.1);
- 11) **Implementation Act** - Act of April 28, 2022 on the principles of implementing tasks financed from European funds in the financial perspective 2021-2027 (consolidated text: Journal of Laws 2022, item 1079).



1.2. RULES OF THE MANUAL APPLICATION

1.2.1. The manual defines general and detailed rules for planning and implementing Institutional Projects, including:

- 1) rules for implementing and documenting substantive activities in NAWA programmes;
- 2) rules for incurring and documenting expenses related to substantive activities in Institutional Projects;
- 3) rules for accounting and reporting progress in the implementation of the Institution's Projects (substantive activities and related expenses);
- 4) rules for checking the correctness of implementation of financing agreements and Institutional Projects;
- 5) rules for dealing with irregularities in the implementation of financing agreements and Institutional Projects;
- 6) rules for introducing changes to financing agreements, including Institutional Projects;
- 7) principles of measuring and assessing the impact of NAWA programmes (evaluation of NAWA programmes);
- 8) rules for marking sources of financing for Institutions' Projects and obligations of Institutions when promoting project activities;
- 9) principles of personal data processing in projects.

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

1.2.3. Information on the source of financing for the Programme is included in the Announcement.



2. RULES OF COMMUNICATION BETWEEN THE BENEFICIARY AND THE AGENCY

2.1. BENEFICIARY - AGENCY COMMUNICATION

2.1.1. The Agency stipulates that persons working in the Agency:

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

3. GENERAL RULES FOR PROJECT IMPLEMENTATION

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

3.1.1.The Beneficiary implements the activities planned in the Application taking into account the requirements specified in the Agreement, Recruitment Regulations, Manual and Announcement.

3.2. PRINCIPLES OF MEASURING THE PROJECT OBJECTIVES

3.2.1.The objectives of a given NAWA Programme are defined in the Recruitment Announcement.

3.2.2. The objective of the Beneficiary's Project must be a derivative of the Programme objectives defined in the Recruitment Announcement and have a positive impact on their implementation. The objective of the Beneficiary's Project is measured using the objective achievement indicators specified in the Beneficiary's Application.

3.2.3.The objective achievement indicators specified in the Beneficiary's Application are mandatory indicators indicated in the Recruitment Announcement (only if the programme provides for mandatory indicators) or indicators specified by the Beneficiary.¹

3.2.4.During the implementation of the Project, the Beneficiary is obliged to monitor and measure the implementation of the indicators indicated in the Application (in order to be able to assess to what extent the objective has been achieved at the end of the Project implementation). Failure of the Beneficiary to achieve the indicators planned in the Application will result in a proportional reduction of eligible expenses related to a given indicator and a request for reimbursement of funds.

3.2.5.The beneficiary is obliged to report the progress in achieving the Project objective and the level of implementation of indicators.

3.2.6. In the case of projects financed from the European Funds for Social Development, the Beneficiary will be obliged to implement the mandatory indicators listed in the Call Announcement.

¹ The catalog of mandatory indicators for projects financed from the European Funds for Social Development is listed in the appendix to the Manual entitled: Rules for recruitment, reporting and data collection of participants in projects financed by the European Funds for Social Development. The catalog is an open set, which means that in the Recruitment Announcement, the Agency may indicate in the list of mandatory indicators those that are not listed in the above-mentioned appendix.



4. RULES FOR IMPLEMENTING PROJECT ACTIONS

4.1. GENERAL RULES

4.1.1. Programmes addressed to institutions serve to internationalize Polish higher education and science institutions by financing the following types of activities:

- 1) implementation of short-term academic exchanges;
- 2) creating international educational programmes (short and long forms of education);
- 3) implementation of international educational programmes (short and long forms of education);
- 4) development of international strategic partnerships, including within the European Universities Alliances;
- 5) building the institution's capacity (technical, organizational and human resources) to receive and provide services to people from abroad and Poles going abroad;
- 6) promotion of the educational and scientific offer of institutions internationally;
- 7) supporting the internationalization of doctoral schools;
- 8) dissemination of Polish language and culture abroad;
- 9) improving research activities by recruiting scientists from abroad with outstanding scientific achievements;
- 10) improving research activities by supporting scientific research abroad or in cooperation with scientists from abroad.

4.1.2. The rest of the Manual describes in detail definitions of activities and what their implementation involves, what is included in individual activities, what is the expected effect of the activities, and how their implementation should be documented.

4.2. DETAILED DESCRIPTION OF ACTIVITIES

4.2.1. The rules and guidelines indicated in the chapter apply unless the Call Announcement states otherwise. The provisions of the Announcement take precedence over the provisions of the Manual.

4.2.2. Implementation of short-term academic exchanges

No.	Parameter	Description
1	Description of the action	<ol style="list-style-type: none"> 1. The action supports the organization of short-term academic exchanges (mobilities) in institutions. 2. Participants in short-term exchanges are, as a rule: scientific, teaching, administrative and research staff, students. The call may narrow or expand the group of people participating in the exchange. 3. Short-term exchanges can be carried out in a traditional form (outgoing and incoming) and in a remote form (virtual mobility) or partially remote (hybrid). 4. Short-term exchanges are aimed at acquiring competences by the people participating in the exchange. Verification of the acquisition of competences (learning outcomes) is carried out in the manner indicated in the Call or (if the Announcement does not indicate the method of verification) in the manner adopted by the Applicant. 5. During a short-term academic exchange, the participant may take part in one or more activities that improve competences (leading to the acquisition of competences) - it depends on the duration of the exchange. 6. Unless the Call states otherwise, short-term academic exchanges generally last from 5 to 30 days (including travel time). The round trip included in mobility cannot exceed 2 days (total travel and return). 7. Competence-improving forms that can be implemented during short-term exchange include in particular: <ol style="list-style-type: none"> 1) active participation in conferences abroad; 2) obtaining materials for a doctoral thesis or a scientific article; 3) participation in a summer school, winter school; 4) performing measurements using unique equipment, testing research equipment, unique artistic instruments; 5) participation in courses, including intensive ones included in the educational process, workshops, professional or industrial internships, study visits, including those carried out at entrepreneurs; 6) performing archival or library research; 7) conducting teaching classes; 8) participation in the preparation of an international grant application.

No.	Parameter	Description
		<p>8. Exchange participants are paid mobility scholarships and reimbursement of travel and accommodation costs, but it applies only to the mobility or part of the mobility that is carried out in the traditional form (outgoing and incoming). If the exchange/mobility is carried out in whole or in part remotely - participants are paid the actual costs of participation in the exchange (e.g. fee for participation in the conference, cost of training).</p>
2	Description of the action – detailed provisions	<ol style="list-style-type: none"> 1. Recruitment of participants of short-term exchanges, e.g. preparation of recruitment regulations, including qualification criteria, conducting an information campaign, announcement and qualification of Project Participants in accordance with the announcement regulations, etc. 2. Carrying out short-term exchanges by people participating in the Project (incoming and outgoing, remote and partially remote), providing scholarships, covering travel and subsistence costs and fees for participation in education (e.g. costs of conference fees, fees for training, courses and study visits and for other short forms of education, settled at actual costs). 3. Verification of learning outcomes achieved by people participating in short-term exchanges, e.g. developing principles and techniques for verifying learning outcomes/acquiring competences, developing models of documents confirming learning outcomes, implementing the process of verifying learning outcomes. The scope of activities that can be implemented in this subtype of action results from the programme requirements specified in the Announcement or (if the Announcement does not specify the method of verification of learning outcomes) - from the method of verification adopted by the Applicant in the Project.
3	Action implementation time	Unless the Call states otherwise, short-term academic exchange lasts 30 days.
4	Expected effect	<p>Short-term academic exchanges must contribute to:</p> <ol style="list-style-type: none"> 1) acquisition of competences by students, doctoral students and staff from Poland and abroad; 2) increasing the quality of education in institutions implementing short-term exchanges; 3) an increase in the number of short-term mobilities completed. <p>The method of verification and confirmation of the acquisition of competences by the participant of a short-term exchange (mobility) depends on the source of financing and the specificity of the programme and the methodology adopted by the</p>

No.	Parameter	Description
		<p>Beneficiary (it may be, for example, an exam or test or observation or interview, on the basis of which a document confirming the acquisition of effects is issued learning, e.g. a certificate, diploma).</p> <p>In the case of programmes financed from the European Funds for Social Development, detailed information on the method of assessing and confirming the acquisition of competences is included in the appendix to the Manual entitled: Rules for recruitment, reporting and data collection of Participants in Projects financed by the European Funds for Social Development.</p>

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

No.	Parameter	Description
1	Description of the action	<ol style="list-style-type: none"> 1. The action involves supporting higher education and science institutions in creating international educational programmes. 2. An international education programme is a high-quality programme conducted by an institution of higher education and study in a foreign language (e.g. English) to enable participation by international students, postgraduate students and staff. The international programme can be launched in cooperation with foreign partners and conducted by Polish and foreign lecturers and specialists. 3. The international educational programme results in the award of common, double or multiple qualifications (full - e.g. master's/engineer's/bachelor's diploma or partial - e.g. micro-credentials) or the acquisition of competences. The international programme promotes intercultural exchange and prepares students for life in a globally connected world. 4. A short form of education is an intensive international education programme (hereinafter: IMPK), conducted in a foreign language in order to enable students, and staff from abroad to participate in it. 5. IMPK can be implemented stationary, remotely or hybrid (part remotely and part on-site), e.g. in the form of: summer or winter school, specialized courses, training, study visits (including abroad) or other forms of increasing the attractiveness of international studies. 6. IMPK leads to the awarding of partial qualifications or competencies. 7. Long form of education is an international study programme (including doctoral schools) implemented on the basis of a programme developed in cooperation with foreign higher education and science institutions, ending with obtaining a joint, double or multiple diploma; based on international exchange of students/doctoral students and formalized programme cooperation between domestic and foreign partner universities. 8. Joint, double or multiple international study programmes (first-cycle studies, second-cycle studies, long-cycle master's studies, schools/doctoral studies) may be implemented full-time or hybrid (part remotely and part on-site). Part of the international study programme must take place with a foreign partner. 9. The international study programme is characterized by:

No.	Parameter	Description
		<ol style="list-style-type: none"> 1) joint development of study paths allowing for the awarding of one or several different qualifications that meet the national requirements of a given partner; 2) a qualification jointly developed by partner universities along with a study programme leading to its acquisition; 3) mutual recognition of learning outcomes obtained at the partner university; 4) a common process for validating learning outcomes; 5) joint, double or multiple diploma (full qualification); 6) students take part of their studies at a partner university; 7) exchange of teaching staff to conduct individual classes; 8) exchange of students. <p>10. The group of recipients of project activities are students, and academic staff (scientific, teaching, research, administrative) from Poland and abroad.</p> <p>11. In the case of creating international education programmes, Project Participants are natural persons indicated in the group of recipients of activities who directly benefit from support under the Project (e.g. a staff member whose actual costs of participating in forms of education aimed at acquiring competences or qualifications needed to create international educational programmes).</p> <p>12. Unless the Announcement provides otherwise, institutions submitting applications in the call for proposals should have experience adequate to the activities planned in the application (it increases their substantive value).</p> <p>13. In the case of creating international first-, second-, third-cycle study programmes (doctoral schools) or uniform master's studies, foreign partner(s) are required.</p> <p>14. Unless the announcement provides otherwise, the international partner must be a university or research unit located and registered abroad, which is not financed from Polish budget funds and provides education corresponding to level 6 of the European Qualifications Framework (in the case of creating international first-cycle study programmes) or 7 level of the European Qualifications Framework (in the case of creating international second-cycle study programmes or long-cycle</p>

No.	Parameter	Description
		<p>master's studies) or level 8 of the European Qualifications Framework (in the case of creating international doctoral study programmes/doctoral schools). The requirements for a foreign partner constitute a formal condition for participation in the recruitment process.</p> <p>15. If recruitment to the programme is financed from the European Funds for Social Development, the project expenses are borne by the Applicant.</p>
2	Description of the action – detailed provisions	<ol style="list-style-type: none"> 1. Actions related to the creation of: intensive international education programmes, international first- or second-cycle study programmes or uniform master's studies or doctoral schools. 2. Adaptation of the existing intensive international education programmes. 3. Actions related to the development, in cooperation with a foreign university, of a system for ensuring and improving the quality of education (in the field of implementing and improving international educational programmes). 4. Actions supporting the launch of studies based on the education programme developed in the Project. 5. Increasing staff competences needed to create or implement international educational programmes (organization or participation of staff participating in the Project in training, study visits or working meetings in the country or abroad). 6. Actions related to the verification of learning outcomes achieved by Project Participants that improve competences in the creation or implementation of international educational programmes.
3	Action implementation time	<ol style="list-style-type: none"> 1. Unless the Announcement states otherwise, then: <ol style="list-style-type: none"> 1) the created IMPK covers not less than 30 hours and not more than 150 teaching hours. 2) the international study programme being created includes: <ul style="list-style-type: none"> - up to 8 semesters in the case of doctoral schools (doctoral studies); - up to 8 semesters in the case of first-cycle studies; - up to 5 semesters in the case of second-cycle studies; - up to 12 semesters in the case of uniform master's studies.
4	Expected effect	<ol style="list-style-type: none"> 1. It is expected that the action will result in:

No.	Parameter	Description
		<ol style="list-style-type: none"> 1) Introduction of an international educational programme to the Beneficiary's educational offer before the end date of the Project. 2) Acquisition of competences or qualifications by staff from Poland and abroad in the creation or implementation of international educational programmes; <p>2. The method of verification and confirmation of the acquisition of competences or qualifications by the Project Participants depends on the source of financing and the specificity of the programme and the methodology adopted by the Beneficiary (it may be, for example, an exam or test or observation or interview, on the basis of which a document confirming the acquisition of learning outcomes is issued, e.g. a certificate, diploma).</p> <p>3. In the case of programmes financed from the European Funds for Social Development, detailed information on the method of assessing and confirming the acquisition of competences and qualifications is included in the appendix to the Manual entitled Rules for recruitment, reporting and data collection of Participants in Projects financed by the European Funds for Social Development.</p>

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

No.	Parameter	Description
1	Description of the action	<ol style="list-style-type: none"> 1. The action involves supporting the implementation of international educational programmes by higher education and science institutions. 2. An international education programme is a high-quality programme conducted by an institution of higher education and study in a foreign language (e.g. English) to enable participation by international students, postgraduate students and staff. The international programme can be launched in cooperation with foreign partners and conducted by Polish and foreign lecturers and specialists. 3. A description of international short (IMPK) and long (studies, doctoral schools) educational programmes can be found in the table Creating international educational programmes 4. The target group of project activities in the implementation of international educational programmes are students, doctoral students and academic staff (scientific, teaching, research, administrative) from Poland and abroad. 5. In the case of implementation of international educational programmes, Project Participants are natural persons indicated in the group of recipients of activities who directly benefit from support under the Project (e.g. a person who received a scholarship for the implementation of an international programme, a person whose actual costs of participating in forms of education aimed at acquiring competences or qualifications). 6. Scholarships are awarded in the event of the departure/arrival of students, doctoral students to a foreign institution of higher education and science, or a foreign partner (those coming to Poland from abroad, those leaving Poland to go abroad). 7. The condition for recognizing the implementation of an international study programme/doctoral school as a qualified activity is the existence of the programme in the Beneficiary's educational offer. 8. Unless the Announcement provides otherwise, institutions submitting applications in the call for proposals should have experience adequate to the activities planned in the application (it increases their substantive value).

No.	Parameter	Description
		<p>9. In the case of implementing international first-, second-, third-cycle study programmes (doctoral schools) or uniform master's studies, foreign partner(s) are required.</p> <p>10. Unless the announcement provides otherwise, the international partner must be a university or research unit located and registered abroad, which is not financed from Polish budget funds and provides education corresponding to level 6 of the European Qualifications Framework (in the case of international first-cycle study programmes) or 7 level of the European Qualifications Framework (in the case of implementing international second-cycle study programmes or long-cycle master's studies) or level 8 of the European Qualifications Framework (in the case of implementing international doctoral study programmes/doctoral schools). The requirements for a foreign partner constitute a formal condition for participation in the recruitment process.</p> <p>11. If recruitment to the programme is financed from the European Funds for Social Development, the project expenses are borne by the Applicant.</p>
2	Description of the action – detailed provisions	<p>1. Recruitment of participants for international educational programmes.</p> <p>2. Actions related to the implementation of international educational programmes (including payment of scholarships, adaptation training, organization of training to improve staff competences, organization of lectures and classes).</p> <p>3. Verification of learning outcomes achieved by Project Participants (students, staff) of international educational programmes.</p>
3	Action implementation time	<p>1. Unless the Announcement states otherwise, then:</p> <p>1) IMPK lasts no less than 30 hours and no more than 150 teaching hours.</p> <p>2) The international study programme lasts:</p> <ul style="list-style-type: none"> - up to 8 semesters in the case of doctoral schools (doctoral studies); - up to 8 semesters in the case of first-cycle studies; - up to 5 semesters in the case of second-cycle studies; - up to 12 semesters in the case of uniform master's studies;

No.	Parameter	Description
		<ul style="list-style-type: none"> - the part of international studies taking place abroad lasts no less than 1 academic semester.
4	Expected effect	<ol style="list-style-type: none"> 1. The action is expected to result in: <ol style="list-style-type: none"> 1) Increasing the number of foreign students and doctoral students at Polish universities. 2) Increasing the quality of the teaching offer. 3) Development of cooperation with foreign partners. 4) Acquisition of competences or qualifications by students from Poland and abroad; 5) Acquisition of competences or qualifications by staff from Poland and abroad in the creation or implementation of international educational programmes; 2. The method of verification and confirmation of the acquisition of competences or qualifications by the Project Participants depends on the source of financing and the specificity of the programme and the methodology adopted by the Beneficiary (it may be, for example, an exam or test or observation or interview, on the basis of which a document confirming the acquisition of learning outcomes is issued, e.g. a certificate, diploma). 3. In the case of programmes financed from the European Funds for Social Development, detailed information on the method of assessing and confirming the acquisition of competences and qualifications is included in the appendix to the Manual entitled Rules for recruitment, reporting and data collection of Participants in Projects financed by the European Funds for Social Development.

4.2.5. Development of international strategic partnerships, including within the European Universities alliances.

No.	Parameter	Description
1	Description of the action	<ol style="list-style-type: none"> 1. The action involves supporting the creation of new or strengthening existing strategic partnerships, including within the European Universities alliances. 2. The development of international strategic partnerships includes: <ol style="list-style-type: none"> 1) actions initiating strategic partnerships, including within the European Universities alliances (e.g. working visits, study visits to partners/potential partners, analyzes of potential areas of cooperation, search for partners); 2) activities supporting joint ventures, including within the European Universities alliances (e.g. building academic exchange programmes, exchange of students, doctoral students and university staff, implementation of international educational programmes, supporting research and development work, implementing education quality improvement systems, publishing studies, acquiring accreditation, promoting joint ventures). 3. The group of recipients of project activities are students, and academic staff (scientific, teaching, research, administrative) from Poland and abroad. 4. Project participants are natural persons indicated in the group of recipients of activities who directly benefit from support under the Project (e.g. a person who was awarded a scholarship, a staff member whose actual costs of participating in forms of education aimed at acquiring competences or qualifications were covered). 5. Unless the Announcement states otherwise: <ul style="list-style-type: none"> - in the case of building strategic partnerships other than within the European Universities alliances - foreign partner(s) are required; the foreign partner must be a university or research unit located and registered abroad, which is not financed from Polish budget funds; - in the case of building international partnerships within the European Universities alliances - foreign and domestic partner(s) are not required; the partner in the project must be higher education institutions that act together with the Applicant as a Full Partner or an Associated Partner in a project already implemented under the European Universities Initiative under Erasmus+, or higher education institutions that act together

No.	Parameter	Description
		<p>with the Applicant as a Full Partner or an Associated Partner in application submitted in a given edition of the IUE competition under Erasmus+.</p> <p>6. Requirements for the Applicant's partner constitute a formal condition for participation in the recruitment to the programme.</p> <p>7. If recruitment to the programme is financed from the European Funds for Social Development, the project expenses are borne by the Applicant.</p>
2	Description of the action – detailed provisions	<p>1. Project activities may address the following issues:</p> <ol style="list-style-type: none"> 1) Organization of exchange of students, doctoral students and academic staff (scientific, teaching, research, administrative) from Poland and abroad. 2) Participation in study visits, internships, summer schools/winter schools, seminars, workshops, training or intensive courses, conferences, including international ones; 3) Development of modern teaching materials; 4) Development or preparation of new and innovative educational tools and methods, including support for the implementation of international educational programmes (leading to joint, double or multiple diplomas or micro-credentials); 5) Support for legal and organizational activities aimed at developing joint, double or multiple diplomas and micro-credentials; 6) Strengthening the quality of education and research; 7) Developing and implementing quality management systems in partner institutions to improve the quality of education; 8) Promoting the educational offer and building the image on the international educational market; 9) Organization of conferences, including international scientific conferences; 10) Preparation and dissemination of joint scientific publications;

No.	Parameter	Description
		<p>11) Support for conducting joint scientific research, research, and research and development work on an international scale by the Applicant and Partners, including the dissemination and publication of research results;</p> <p>12) Networking and establishing cooperation between partners, including within the European Universities alliances.</p> <p>2. The creation or implementation of international educational programmes within partnerships should be understood as the programmes referred to in the table Implementation of international educational programmes and Creation of international educational programmes.</p> <p>3. The condition for recognizing the implementation of an international educational programme in cooperation with a foreign partner as eligible is the functioning of the programme (implementation of the programme) in the activities of the Beneficiary and the Partner (e.g. through a resolution).</p> <p>4. Supporting research and R&D activities within partnerships may be supported to a limited extent - the support is complementary to other instruments used to finance research (e.g. Agency Programmes for Scientists, NCN, Horizon, MCS).</p>
3	Action implementation time	Unless the Announcement provides otherwise, in the case of creating or implementing international educational programmes as part of the Applicant's Project, the duration of international educational programmes depends on the agreement between the partners.
4	Expected effect	<p>1. The action is expected to result in:</p> <p>1) Strengthening the partnership through:</p> <p>a) development or implementation of innovative teaching and training materials, tools and teaching methods;</p> <p>b) development or implementation of quality management systems to improve the quality of education and research;</p>

No.	Parameter	Description
		<ul style="list-style-type: none"> c) introducing an international educational programme into the educational offer of the Beneficiary or partner(s) before the end of the Project implementation; d) completed research or stage of research; e) publications in international journals; f) prepared or implemented academic exchange programme; g) increasing competences in building strategic partnerships; h) organizing international conferences together with a partner; i) increasing the scale of activities within the European Universities alliance. <ol style="list-style-type: none"> 2) Increased quality of education thanks to solutions developed within the partnership. 3) Acquisition of competences or qualifications by Project Participants. 4) Development of the teaching offer based on cooperation with foreign universities. 5) Intensifying academic exchange thanks to international partnerships. 6) Increasing the institutional capacity needed to build international partnerships. 7) Strengthening the position of Polish universities in the international dimension. <ol style="list-style-type: none"> 2. The method of verification and confirmation of the acquisition of competences or qualifications by the Project Participants depends on the source of financing and the specificity of the programme and the methodology adopted by the Beneficiary (it may be, for example, an exam or test or observation or interview, on the basis of which a document confirming the acquisition of learning outcomes is issued, e.g. a certificate, diploma). 3. In the case of programmes financed from the European Funds for Social Development, detailed information on the method of assessing and confirming the acquisition of competences and qualifications is included in the appendix to the Manual entitled Rules for recruitment, reporting and data collection of Participants in Projects financed by the European Funds for Social Development.

4.2.6. Building the institution's capacity (technical, organizational and human resources) to receive and serve people from abroad and Polish people going abroad.

Lp. No.	Parameter	Description
1	Description of the action	<ol style="list-style-type: none"> 1. The action will provide support to higher education or science institutions to build the technical, organizational and human resources capacity needed to: <ul style="list-style-type: none"> - acquiring, receiving and serving people from abroad and Poles going abroad; - educating representatives of Polish higher education and science entities, including scientists, staff in obtaining financial resources for the implementation of research projects under the Marie Skłodowska-Curie Action (Horizon Europe); - building connections within the NAWA Marie Skłodowska-Curie Action Network (hereinafter referred to as NAWA-MSCA) and the NAWA-EURAXESS Network 2. The group of recipients of project activities are students, and academic staff (scientific, teaching, research, administrative) from Poland and abroad. 3. Project participants are natural persons (in particular scientific, teaching, research and administrative staff) indicated in the group of recipients of activities who directly benefit from support under the Project (e.g. a staff member whose actual costs of participating in forms of education aimed at acquiring competences have been covered aiming at qualifications needed to receive and serve people from abroad, provide consultations to entities/persons applying for funding for research projects under the MSCA programme).
2	Description of actions – detailed provisions	<ol style="list-style-type: none"> 1. Institutional capacity building includes the following subtypes of actions: <ol style="list-style-type: none"> 1) actions related to internationalization “at home” and the broadly understood development of the Applicant's potential in accepting and providing services to students, scientists and staff from abroad; 2) organizing and developing a place intended to serve students, scientists and staff from abroad, e.g. Welcome Center, Welcome Point and preparation of materials necessary for its operation; 3) developing the existing places intended to serve students, doctoral students, scientists and staff from abroad in order to ensure standards of service for scientists at the level recommended by EURAXESS;

Lp. No.	Parameter	Description
		<p>4) improving competences of the teaching, scientific and administrative staff involved in the implementation of project activities, in particular in the area of management, intercultural, communication, linguistic, analytical, IT and other competences resulting from the training needs of participants;</p> <p>5) providing information, training and consulting services in the field of EURAXESS and MSCA (<i>Marie Skłodowska-Curie Actions Programme</i>);</p> <p>6) shaping attitudes of openness and acceptance in the academic and scientific community and exchanging good practices in the field of internationalization;</p> <p>7) developing cooperation with international alumni and using their potential in the promotion of Poland and Polish institutions in educational and scientific processes, etc.;</p> <p>8) developing or purchasing applications, websites, databases or IT systems intended to achieve the objectives of the Project, including cooperation with graduates;</p> <p>9) online activities aimed at reaching the group of recipients of project activities with information and promotional messages;</p> <p>10) creating films, multimedia content and traditional information and promotional materials presenting Poland, the authorized entity, profiles of students, scientists and graduates, etc.;</p> <p>11) training, meetings, contacts and information and promotional activities carried out in Poland and abroad (including participation in fairs, organizing meetings for the group of recipients of project activities, etc.);</p> <p>12) support for associations of foreign students or graduates and networking activities initiated and organized by foreign Project Participants;</p> <p>13) organizing international scientific conferences, seminars and scientific workshops in Poland in order to disseminate research results and scientific activities.</p>

Lp. No.	Parameter	Description
		2. Information and promotional activities included in the categories of eligible activities aimed at building the institution's capacity to accept people from abroad are implemented on the principles referred to in the table for the action entitled: Promotion of the educational offer of scientific institutions internationally.
3	Action implementation time	Unless the Announcement provides otherwise, the activities are carried out during the project implementation period.
4	Expected effect	<p>1. The action is expected to result in:</p> <ol style="list-style-type: none"> 1) Development of the potential of Polish higher education and science institutions in attracting, accepting and serving people from abroad through: <ul style="list-style-type: none"> - implementation of solutions that will improve the work of service points for people from abroad; - acquiring competences or qualifications of staff in recruiting, accepting and serving people from abroad; - adapting the infrastructure of higher education and science institutions to the needs of people from abroad; - inclusion of an international and intercultural dimension in the formal and informal curriculum for all students. 2) Acquisition by the staff of Polish higher education and science institutions of competencies or qualifications needed to accept and serve people from abroad. 3) Development of the potential of Polish higher education and science institutions to provide support in the implementation of research projects and apply for funds from the Marie Skłodowska-Curie Action (Horizon Europe). 4) Development of connections between Polish higher education and science institutions with other stakeholders and networks benefiting from funding for research projects offered under the Marie Skłodowska-Curie Action (Horizon Europe). 5) An increase in funding obtained by entities and individual Scientists from the Marie Skłodowska-Curie Action (Horizon Europe)* for the years 2025-27. <p>2. The method of verification and confirmation of the acquisition of competences or qualifications by the Project Participants depends on the source of financing and the specificity of the programme and the methodology adopted by the Beneficiary (it may be, for example, an exam or test or observation or interview, on the basis of which a document confirming the acquisition of learning outcomes is issued, e.g. a certificate, diploma).</p> <p>3. In the case of programmes financed from the European Funds for Social Development, detailed information on the method of assessing and confirming the acquisition of competences and qualifications is included in the appendix to the Manual entitled</p>

Lp. No.	Parameter	Description
		Rules for recruitment, reporting and data collection of Participants in Projects financed by the European Funds for Social Development.

4.2.7. Promotion of the educational offer of scientific institutions internationally.

Lp. No.	Parameter	Description
1	Description of the action	<ol style="list-style-type: none"> 1. The action supports: <ol style="list-style-type: none"> 1) promoting Poland in the context of higher education and science; 2) promoting the teaching and scientific offer of Polish higher education and science institutions; 3) acquiring foreign students, and research or teaching staff. 2. The information and promotional activities proposed by institutions must be creative and highly adapted to the needs of the group of recipients of project activities and the Beneficiary's objectives. 3. The group of recipients of project activities are students, doctoral students, scientific, teaching, management and administrative staff, and research staff from Poland and abroad, and the emphasis should be placed on people from abroad. 4. Activities should mainly be implemented in foreign languages tailored to the foreign group of recipients of project activities. 5. If the group of recipients of project activities includes natural persons who directly benefit from support (e.g. training, courses, scholarships) - they are listed by the beneficiary as Project Participants. The possibility of Project Participants participating in the programme is specified in the Announcement.
2	Description of the action – detailed provisions	<p>Promotion internationally includes in particular:</p> <ol style="list-style-type: none"> 1) conducting information and advisory activities aimed at increasing the level of employment of foreign Scientists by Polish institutions of higher education and science; 2) developing a model of cooperation with <i>international alumni</i> or implementing activities aimed at developing long-term relationships with them, using their potential in building the brand of Poland and the Polish institution, <i>International alumnus</i> - a foreign person who completed at least one semester of education in Poland as part of a scholarship or academic exchange, completed first- or second-cycle studies or third-cycle studies at a Polish university or scientific unit providing education, or a Polish citizen, who after completing their studies in Poland goes abroad and stays there for at least half a year.

Lp. No.	Parameter	Description
		<p>3) developing and implementing plans/strategies to reach target groups (including information and promotional campaigns on the Internet and social media, organization or participation in educational meetings/events carried out in Poland and abroad, PR activities, etc.);</p> <p>4) developing promotional tools (e.g. films, multimedia, traditional information and promotional materials presenting in an attractive form Poland, the region, the university, study conditions, profiles of students, international alumni, etc.);</p> <p>5) development and implementation of information and promotion campaigns in which the combination of many activities leads to the achievement of the Project objectives;</p> <p>6) supporting publications in prestigious foreign publishing houses (the requirement is that they are publications qualified for publication in journals included in the following databases: Scopus, Web of Science or that they are publications in peer-reviewed materials from international conferences indexed in the above-mentioned databases);</p> <p>7) organizing international scientific conferences in Poland in order to disseminate research results and scientific activities (detailed requirements regarding the conference, e.g. regarding the language in which it is conducted, the composition of the conference council, speakers are specified in the Recruitment Announcement);</p> <p>8) assessment of the degree of impact and usefulness of activities in relation to the objectives of the programme and the Project.</p>
3	Action implementation time	In the case of foreign promotion and brand building internationally, the implementation time of the action is specified in the Announcement. The activity may occur on its own or as an element (type) in another activity (e.g. building the capacity of the institution to receive and serve people from abroad and Polish people going abroad).
4	Expected effect	<p>1. As a result of the implementation of the action, the following is expected:</p> <ul style="list-style-type: none"> - increased interest in Poland as a place for higher education and a place for conducting scientific research and teaching; - increased interest in the Beneficiary's didactic and scientific offer;

Lp. No.	Parameter	Description
		<ul style="list-style-type: none">- growth or acquisition of foreign students, doctoral students and research or teaching staff thanks to the implemented actions. <p>2. The effects should be measured using the objective relationship indicators specified in the Beneficiary's Application.</p>

4.2.8. Support for the internationalization of doctoral schools.

No.	Parameter	Description
1	Description of the action	The action consists in comprehensive (systemic) support for the internationalization of doctoral schools in every aspect of internationalization, i.e. starting from the development of mobility of PhD students, through creating the international dimension of schools, cooperation with foreign partners, improving the quality of education, and ending with building the international image of the doctoral school and attracting foreign PhD students.
2	Description of the action – detailed provisions	<p>1. Systemic support for the internationalization of doctoral schools includes a set of activities developed in cooperation with foreign scientists or foreign institutions, which include:</p> <p>1) Scholarship support (payment of Agency scholarships) for:</p> <ul style="list-style-type: none"> a) the best foreign PhD students, b) the best doctoral students from Poland carrying out doctoral projects in international cooperation as part of an international doctoral programme, in particular aimed at obtaining a joint degree or multiple degree. <p>Payment of the scholarship is possible after approval of the individual research plan. The payment is conditional on the scholarship holder's stay in the territory of the Republic of Poland, excluding the period of foreign mobility of the best doctoral students from Poland and abroad, i.e.: during the period of the doctoral student's stay abroad on a scientific, research or training internship for the purpose of conducting scientific research, the doctoral student is entitled to a scholarship from the Agency, although they are not in the territory of the Republic of Poland.</p> <p>2) Support for the foreign mobility of the best doctoral students from Poland and abroad pursuing education at a doctoral school, including:</p> <ul style="list-style-type: none"> a) participation of doctoral students in scientific, scientific and research or training internships carried out in order to conduct scientific research or obtain knowledge and skills related to conducting scientific research in foreign scientific and scientific and research units; b) participation of doctoral students in artistic internships carried out in order to conduct artistic activities or obtain knowledge and skills related to conducting artistic activities in foreign artistic institutions;

No.	Parameter	Description
		<p>3) Developing activities related to internationalization at home, including remotely, in particular:</p> <ul style="list-style-type: none"> a) organizing stays of foreign visiting professors, supervisors and/or auxiliary supervisors and other persons conducting classes for doctoral students or guest lectures in foreign languages, etc.; b) organizing training to improve the competences of doctoral students and staff participating in the Project; c) organization of networking meetings and fairs, conferences, summer and winter schools and other events with the participation of doctoral students; d) other. <p>4) Activities related to the development of international cooperation of doctoral schools, including remotely:</p> <ul style="list-style-type: none"> a) preparation of applications for project financing and implementation of joint research projects in the area of doctoral education; b) substantive development of a joint educational programme and teaching materials for the education of doctoral students; c) supporting good practices through, among others, study visits and other trips/arrivals related to the subject of the Project; d) other. <p>5) Activities related to acquiring foreign doctoral students, including in particular:</p> <ul style="list-style-type: none"> a) preparation of foreign-language information materials, including: information about the Applicant's institution and the doctoral school addressed to foreign doctoral students; b) adapting the existing and creating new websites or IT tools to the needs of foreign PhD students; c) organization of meetings and information and promotional activities in Poland and abroad (including online activities); d) other.

No.	Parameter	Description
		<p>6) Activities related to monitoring and assessing the achievement of the Project's objectives and results, including the progress and scientific achievements of doctoral students covered by the Project.</p> <p>2. The best domestic or foreign doctoral student scholarship specified by:</p> <p>1) NAWA - in the Recruitment Announcement and</p> <p>2) Beneficiary - in the regulations specifying: the amount of the scholarship, the period and conditions of its payment, the method of qualifying candidates to receive scholarships (i.e. the procedure, criteria and frequency of assessing scientific progress/achievements).</p> <p>3. A foreign doctoral student is understood as:</p> <p>1) a foreign person who is a graduate of first-cycle, second-cycle studies or uniform master's studies completed at a foreign institution or</p> <p>2) a foreign person who is a graduate of second-cycle studies completed at a Polish institution or</p> <p>3) a Pole who is a graduate of second-cycle studies completed at a foreign institution, who has successfully passed the recruitment organized by the Beneficiary</p>
3	Action implementation time	<p>As a rule, the actions are implemented in accordance with the assumptions adopted by the Applicant in the application, during the project implementation period indicated in the Announcement.</p> <p>Unless the Announcement provides otherwise, the duration of mobility of the best doctoral students from Poland and abroad for the purposes of internships, training for conducting research, artistic activities, etc. is from 1 to 10 months.</p>
4	Expected effect	<p>1. Increasing the quality of education in doctoral schools and the quality of research conducted by doctoral students through:</p> <ul style="list-style-type: none"> - using international experience in the implementation of international doctoral projects; - increasing international mobility of doctoral students; - increasing the inclusion of the international and intercultural dimension in the doctoral education programme; - development of long-term international cooperation of doctoral schools;

No.	Parameter	Description
		<ul style="list-style-type: none"> - an increase in the number of foreign doctoral students and supervisors from abroad. <ol style="list-style-type: none"> 2. Increasing/acquiring competences by doctoral students participating in the Project. The method of verifying and confirming the improvement or acquisition of competences depends on the source of financing for the programme and the methodology adopted by the Beneficiary (a certificate, exam, test, interview, improving/maintaining academic results, authorizations, obtaining qualifications, use in further scientific work, etc.). The Beneficiary is obliged to assess the progress/scientific achievements of doctoral students covered by the Project. 3. In the case of programmes financed from the European Funds for Social Development, detailed information on the method of assessing and confirming the acquisition of competences is included in the appendix to the Manual entitled: Rules for recruitment, reporting and data collection of participants in projects financed by the European Funds for Social Development.

4.2.9. Promoting the Polish language and culture abroad.

Lp. No.	Parameter	Description
1	Description of the action	<p>The action consists in:</p> <ol style="list-style-type: none"> 1) promotion and popularization of the Polish language and Polish culture among foreigners abroad; 2) improving the quality and professionalization of teaching the Polish language and Polish culture; 3) supporting Polish studies or Polish language classes offered to foreigners by foreign and Polish centers teaching Polish language and Polish culture; 4) raising the importance of the Polish language as a foreign, second and native language.
2	Description of the action – detailed provisions	<p>The action includes:</p> <ol style="list-style-type: none"> 1) Polish language and Polish culture courses organized on-site (e.g. in Poland); 2) Polish language and Polish culture courses organized remotely for students and academic staff from foreign academic and scientific centers; 3) language and methodological courses and training for teachers/lecturers of Polish as a foreign language working in foreign centers teaching Polish language and Polish culture; 4) preparatory courses for studies in Poland; 5) organization of events (e.g. seminars, workshops, conferences) supporting teaching/learning Polish and popularizing Polish culture; 6) other activities aimed at popularizing the Polish language with elements of Polish culture and history; 7) assessment (evaluation) of the degree of impact and usefulness of the activity in relation to the objectives of the programme and the Beneficiary's Project.
3	Action implementation time	Courses can be short-term (e.g. summer) or long-term (e.g. annual).
4	Expected effect	<ol style="list-style-type: none"> 1. As a result of the implementation of the action, the following is expected: <ol style="list-style-type: none"> 1) increasing/maintaining interest in the Polish language and Polish culture; 2) improving the linguistic and cultural competences of people participating in the courses (Project Participants);

Lp. No.	Parameter	Description
		<p>3) improving the linguistic and teaching competences of teaching staff from foreign and Polish centers teaching Polish;</p> <p>4) increasing the quality of teaching Polish language and Polish culture;</p> <p>5) improving the profile of the Polish language as a foreign, second and native language;</p> <p>6) maintaining and developing Polish studies or language classes offered to foreigners by foreign and Polish academic centers.</p> <p>2. The effects should be measured using the objective relationship indicators specified in the Beneficiary's Application.</p>

4.2.10. Improving research activities by recruiting scientists from abroad with outstanding scientific achievements.

No.	Parameter	Description
1	Description of the action	The action supports the improvement of the research activities of Polish higher education and science entities by employing scientists from abroad with outstanding scientific achievements.
2	Description of the action – detailed provisions	<ol style="list-style-type: none"> 1. The action includes: <ol style="list-style-type: none"> 1) resettlement and employment of Scientists arriving or returning from abroad in Polish institutions of higher education and science; 2) creation of project groups by visiting or returning Scientists - employment of project group members; 3) providing support for a Scientist arriving or returning from abroad by the inviting person; 4) creating stable conditions for conducting research and scientific development of a scientist arriving or returning from abroad and the project group they created 5) employment of Scientists who are scholarship holders of NAWA programmes for individuals in order to develop their scientific career after returning to the country and prepare to create their own project group. 2. A scientist arriving or returning from abroad is the Project Manager in the Beneficiary's unit. 3. If reporting in the programme includes the “Number of project group members” indicator, only project group members whose remuneration is settled under the programme should be included. The Project Manager is not included in the number of members of the project group. 4. Employment of Scientists coming or returning from abroad is carried out according to the following principles: <ol style="list-style-type: none"> 1) the employing institution employs the Project Manager on the basis of an employment contract throughout the entire duration of the Project in a research or research and teaching position; 2) the maximum amount of financing for the Project Manager's remuneration is specified in the Announcement and applies to full-time employment. If the time dedicated to the job is shorter, the amount of financed remuneration should be proportionally reduced;

No.	Parameter	Description
		<p>3) the institution provides the Project Manager with support in order to minimize the negative impact of remaining outside the Polish science and higher education system on their further scientific career.</p> <p>5. Project groups are created to carry out scientific research or development work.</p> <p>6. Project groups are created according to the following principles:</p> <ol style="list-style-type: none"> 1) the Project Manager creates the group in cooperation with the employing institution, and they have the decisive vote in defining the requirements and selecting candidates for the group; 2) the group works under the supervision of the Project Manager to carry out the research work planned in the Project; 3) the Project Manager takes care of the scientific development of the project group members; 4) members of the project group may include substantive, auxiliary, technical employees and employees responsible for the administrative management of the Project; newly employed for the purposes of the Project implementation, employed to perform specific tasks in the project or who are current employees of the employing institution; 5) employment of project group members may be based on an employment contract or a civil law contract; 6) in the case of the main, substantive members of the group, the preferred form is an employment contract, and the people should be selected through a competition; 7) recruitment to the project group must be open, competitive and non-discriminatory; the announcement of the recruitment of members to the project group should be widely distributed, including on the Euraxess website; 8) the Beneficiary is obliged to ensure the transparency of the recruitment process and document it for control purposes. <p>7. The inviting person is a research employee of the Beneficiary's unit who supports the returning or arriving scientist from abroad in acclimatizing and moving efficiently in the new conditions of the Beneficiary's unit. The inviting person plays a supporting role and is not responsible for substantive supervision over the implementation of the Project.</p>

No.	Parameter	Description
		<p>8. The inviting person is not included in the number of members of the project group. The programme may provide for remuneration for the inviting person. In justified cases, it is possible to change the inviting person during the implementation of the Project.</p> <p>9. The Project Manager, with the support of the project group, carries out the research activities planned in the application. Unless the Recruitment Announcement provides otherwise, the Project Manager actively applies for domestic and foreign research grants, which will allow them and the project group to obtain additional funds for research and continue research activities in Poland after the end of the project. The substantive scope of the planned grants must be convergent or extended in relation to the substantive tasks in the project financed by NAWA, and double financing of the same costs must be excluded.</p> <p>10. The Beneficiary (Employing Institution) is obliged to create conditions for the Project Manager and the project group to implement the activities planned in the Project, including:</p> <ol style="list-style-type: none"> 1) providing office and laboratory space as well as scientific and research equipment; 2) ensuring access to infrastructure enabling research and other activities planned in the application; 3) support in activities aimed at obtaining all required consents, opinions, permits or other documents necessary for the implementation of the Project.
3	Action implementation time	The entire duration of the Project
4	Expected effect	<ol style="list-style-type: none"> 1. As a result of the implementation of the action, the following is expected: <ol style="list-style-type: none"> 1) progress of scientific knowledge as a result of research work planned in the project 2) dissemination of research results in the scientific community 3) establishing a project group under the leadership of the Project Manager in order to carry out research and further scientific development. 2. The effects should be measured using the objective relationship indicators specified in the Beneficiary's Application.

4.2.11. Improving research activities by supporting scientific research abroad or in cooperation with scientists from abroad.

No.	Parameter	Description
1	Description of the action	<ol style="list-style-type: none"> 1. The action involves strengthening the presence of Polish science and higher education on the international arena by conducting scientific research abroad or in cooperation with scientists from abroad and foreign partner institutions. 2. The recruitment announcement may specify the rules of cooperation with scientists and foreign partners.
2	Description of the action – detailed provisions	<ol style="list-style-type: none"> 1. The action includes: <ol style="list-style-type: none"> 1) implementation of international mobilities for the purpose of conducting research; 2) preparation of report(s) and publication of studies, scientific articles, conference materials, etc. from completed research. 2. The scientific project group includes: <ol style="list-style-type: none"> 1) Members of the Project Group 2) Head of the project group with at least a PhD degree. 3. The manager and members of the project group are indicated in the Beneficiary's application. 4. The scope and subject of research work are specified in the Recruitment Announcement. 5. Preparation and publication of studies, scientific articles, conference materials, etc. must take into account the following principles: <ol style="list-style-type: none"> 1) publications of articles or scientific materials are submitted to renowned editorial offices of international journals; 2) studies, scientific articles, conference materials should be made available in open access under a free license or copyright version. 6. A renowned international journal is a journal with a high impact factor, i.e.: <ol style="list-style-type: none"> 1) included in the collection gathered in the international Web of Science database or the Scopus database;

No.	Parameter	Description
		<p>2) highly rated/scored in the current List of scientific journals and peer-reviewed materials from international conferences announced by the minister responsible for science and higher education.</p> <p>7. Open access dissemination involves making studies, scientific articles and conference materials available on the following terms:</p> <ol style="list-style-type: none"> 1) free license (e.g. Creative Commons Attribution CC BY) 2) author's version (preprint): if the publisher's license does not allow opening the final version of the published text.
3	Action implementation time	<ol style="list-style-type: none"> 1. In the case of improving research activities by conducting scientific research abroad or in cooperation with Scientists from abroad, the implementation time of the activity is limited by the implementation period of the Projects in the Recruitment Announcement. 2. The publication must be disseminated immediately after the publication of the study, no later than within 30 days from the date of publication of the study by the journal.
4	Expected effect	<p>As a result of the implementation of the action, the following is expected:</p> <ol style="list-style-type: none"> 1) increasing the presence of Polish science on the international arena, 2) acquiring knowledge, 3) strengthening international cooperation. <p>The effects should be measured using the objective relationship indicators specified in the Beneficiary's Application.</p>



4.3. RULES CONCERNING THE RECRUITMENT OF PROJECT PARTICIPANTS UNDER THE AGENCY'S PROGRAMMES

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

4.3.2. Detailed recruitment rules for projects financed from the European Funds for Social Development are set out in the appendix to the Manual entitled: Rules for recruitment, reporting and data collection of participants in projects financed by the European Funds for Social Development.

4.4. GENERAL RULES FOR REPORTING PARTICIPANTS' DATA

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

4.4.2. method of reporting Project Participants' data by source is presented in the table below.

Projects financed from national funds	Projects financed from the European Funds for Social Development
<ol style="list-style-type: none"> 1. Data of Project Participants is provided in the report for a given period to the extent indicated in the report. 2. The data provided in the report must be consistent with the documents of the Project Participants. 3. The Beneficiary informs NAWA about the place of storing documents each time in the report for a given period. 4. Compliance of participants' data with the documentation confirming their eligibility may be verified during an control. 	<ol style="list-style-type: none"> 1. Data of project participants is provided to: <ol style="list-style-type: none"> 1) using a dedicated electronic form in the Agency's System; 2) in the report for a given period to the extent indicated in the report. 2. The data provided in the forms must be consistent with the documents of the Project Participants. 3. The Beneficiary informs NAWA about the location of storage of Project Participants' documents each time in the report for a given period. 4. Compliance of participants' data with the documentation confirming their eligibility may be verified during an control.

4.4.3. Detailed rules and requirements for entering and reporting data of Participants in Projects financed from the European Funds for Social Development using a dedicated



electronic form are described in the appendix to the Manual entitled: Rules for recruitment, reporting and data collection of participants in projects financed by the European Funds for Social Development.

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

4.5. RULES FOR DOCUMENTING PARTICIPATION OF PARTICIPANTS IN PROJECTS IMPLEMENTED UNDER PROGRAMMES FOR INSTITUTIONS

4.5.1. Before the Project Participant receives support, they are obliged to provide their personal data and submit declarations confirming the fulfillment of the eligibility criteria in a given Programme.

4.5.2. Personal data of Project Participants and information confirming or conditioning participation in the NAWA programme are collected using the following documents:

- 1) statement/declaration² of the Project Participant confirming compliance with the conditions for participation in the Programme;
- 2) declaration of the Project Participant regarding familiarization with the principles of personal data processing;
- 3) consent of the Project Participant to the processing of personal data and image;
- 4) Project Participant's personal data form

The above-mentioned model documents constitute appendices to the Manual.

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

4.5.4. Agreements with Project Participants should include - in addition to standard regulations resulting from legal provisions, also those that are specific to the requirements of the Agency Programme, i.e.:

- 1) indication of the subject of the agreement with the Project Participants, consistent with the assumptions of the Programme (employment, commission);
- 2) indication of the amount of funds received under the NAWA programme;

² Regarding projects financed by the European Funds for Social Development



- 3) indication of the period and conditions for payment of the benefit/support;
- 4) indication of the obligations of the Parties to the agreement, as stated by the assumptions and conditions of participation in the Programme;
- 5) indication of the consequences of the Parties' failure to meet their obligations;
- 6) information about the source of financing for the provision/support along with appropriate information clauses;
- 7) required logos, in accordance with the financing source indicated in the Announcement.

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

- 1) for a period of seven years from December 31 of the year in which the final report was approved or
- 2) for the period specified in the implementing regulations to the Act of 14 July 1983 on the national archival resources and archives or until the purpose of processing ceases

depending on which of the indicated periods expires last. The deadline is interrupted if administrative or court proceedings are initiated regarding the expenses settled in the Project.

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

4.5.7. Original documents may take the form of:

- 1) documents authorized electronically by the participant (documents that have been, from the beginning of their existence, a set saved in electronic form, readable via appropriate electronic devices, without a non-electronic original, allowing identification of the person submitting/signing them) or
- 2) documents signed by hand by the Project Participant.

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

- 1) established procedures to verify the reliability of data transmitted electronically,



- 2) uses electronic means of communication ensuring the effectiveness of the submitted declaration of will expressed in electronic form, i.e.:
 - a) the person submitting a declaration of will expressed in electronic form could read the content of the declaration (as was available to the addressee),
 - b) the declaration of will has been formulated in an unambiguous manner so as to ensure that the given person intended to produce specific legal effects,
 - c) the declaration of will was correctly sent to the recipient - internet connection and server errors were eliminated,
 - d) the declaration of will has been assigned to a person who can be identified by e.g. name and surname, e-mail address, personal website,
 - e) the declaration of will is consistent with the principles of social coexistence.

4.5.9. The Beneficiary informs NAWA about the location of the original documents of the Project Participants in the reports.

4.5.10. No originals of the above documents constitutes the basis for recognizing the project participant's participation expenses as ineligible.

4.6. METHOD OF DOCUMENTING SUBSTANTIVE ACTIONS AND FORMS OF SUPPORT

- 4.6.1.** To ensure eligibility of activities carried out by the Beneficiaries under the Projects, the following is required: documentation related to their correct substantive implementation and financial documentation related to the correctness of incurring expenses for the activities. The chapter indicates the substantive documentation of the activities most frequently financed in NAWA programmes.
- 4.6.2.** The type of documentation depends on whether the financed activity of the Beneficiary is documented, or the form of support in which the Project Participant participates, whether competences/qualifications are acquired as part of the form of support, and whether the financing comes from national funds or the European Funds for Social Development. The rules for documenting forms of support have been grouped for clarity, therefore in the case of some documents the auxiliary wording “not applicable” is used, e.g. for the document: a certificate confirming participation in the form of support, which may not be issued after the conference, a diploma of graduation/ doctoral school does not apply to training and courses.
- 4.6.3.** In the case of activities not included in the list below, their documentation should be guided by the purpose of the activity and the expected result/deliverable.
- 4.6.4.** In the case of activities financed from the European Funds for Social Development, including those aimed at acquiring competences or qualifications, additional documentation is required resulting from the rules of recruitment (including eligibility of Project Participants), reporting and collection of data of Participants of Projects financed from the European Funds for Social Development, which constitute an appendix to the Beneficiary Manual. In the case of actions carried out remotely, additional recordings or screenshots should be provided.

DOCUMENTS REQUIRED		
Form of support or activity subject to financing	Action financed from national funds	Action financed by the European Funds for Social Development The documents specified for projects financed from national funds, indicated in column 2, apply. The action is financed from national funds and also:
Active participation in the conference (e.g. lecture, paper, poster session)	<ol style="list-style-type: none"> 1) A scan of the presentation or its saving in an open file format (e.g. PDF) and 2) Conference agenda/programme. 	<p>In the case of acquiring competences/qualifications through participation in the form of support, in addition to the documents required for activities financed from national funds, the following are also required:</p> <ol style="list-style-type: none"> 1) recruitment rules/regulations, 2) Project Participant's documentation, 3) a document confirming the acquisition of competences and learning (education) outcomes by the Project Participant. <p>The documents must meet the requirements specified in the appendix to the Beneficiary's Manual entitled: Rules for recruitment, reporting and data collection of participants in projects financed by the European Funds for Social Development.</p> <ol style="list-style-type: none"> 4) a certificate of completion of the support form (if applicable).
Participation in an event (conferences, seminars, networking/brokerage meetings)	<p>Documents required:</p> <ol style="list-style-type: none"> 1) a certificate confirming participation in the form of support (if applicable), 	<p>In the case of acquiring competences/qualifications through participation in the form of support, in addition to the documents</p>

	2) agenda/programme of the event.	<p>required for activities financed from national funds, the following are also required:</p> <ol style="list-style-type: none"> 1) recruitment rules/regulations (if applicable), 2) Project Participant's documentation, 3) a document confirming the acquisition of competences and learning (education) outcomes by the Project Participant. <p>The documents must meet the requirements specified in the appendix to the Beneficiary's Manual entitled: Rules for recruitment, reporting and data collection of participants in projects financed by the European Funds for Social Development.</p>
Taking measurements and obtaining materials for work	Written confirmation of the completion of the task by an authorized representative of the university.	As above.
Preparation of an international grant application	Written confirmation of submitting the application.	As above.
<p>Summer/winter school</p> <p>Course</p> <p>Scientific, artistic or professional internship.</p> <p>Study visit</p> <p>Joint/double studies</p> <p>Doctoral schools</p>	<p>Documents required:</p> <ol style="list-style-type: none"> 1) recruitment regulations/rules (if applicable), 2) programme, 3) list of participants, 4) a certificate of completion of the form of support, including ECTS points obtained (if any), 5) a diploma of graduation/doctoral school (if applicable). 	<p>In the case of acquiring competences/qualifications through participation in the form of support, in addition to the documents required for activities financed from national funds, the following are also required:</p> <ol style="list-style-type: none"> 1) recruitment rules/regulations (required), 2) documentation of the Project Participant, 3) a document confirming the acquisition of competences and learning (education) outcomes by

		<p>the Project Participant, including ECTS points obtained (if any).</p> <p>The documents must meet the requirements specified in the appendix to the Beneficiary's Manual entitled: Rules for recruitment, reporting and data collection of participants in projects financed by the European Funds for Social Development .</p>
Preparation and organization of teaching activities (lectures, workshops)	<p>Documents required:</p> <ol style="list-style-type: none"> 1) recruitment regulations/rules (if applicable), 2) programme, including the thematic scope, description of the target group, standard of requirements: learning outcomes, criteria and methods for verifying the effects, 3) list of participants, 4) list of issued certificates of completion of the support form (if applicable). 	Documents required for actions financed from national funds.
Conducting teaching classes (lectures, workshops)	A programme is required, including the thematic scope, description of the target group, standard of requirements: learning outcomes, criteria and methods for verifying the effects.	<p>In the case of acquiring competences/qualifications through participation in the form of support, in addition to the documents required for activities financed from national funds, the following are also required:</p> <ol style="list-style-type: none"> 1) recruitment rules/regulations, 2) documentation of the Project Participant,

		<p>3) a document confirming the acquisition of competences and learning (education) outcomes by the Project Participant.</p> <p>The documents must meet the requirements specified in the appendix to the Beneficiary's Manual entitled: Rules for recruitment, reporting and data collection of participants in projects financed by the European Funds for Social Development.</p>
Creation of an international education programme	<p>Documents required:</p> <ol style="list-style-type: none"> 1) educational programme (topic scope, description of the target group, standard of requirements: learning outcomes, criteria and methods for verifying effects), 2) teaching materials (studies, scripts, presentations, tests), 3) a document confirming the inclusion of the programme in the institution's educational offer. 	Documents required for actions financed from national funds.
Organization of events (conferences, seminars, networking/brokerage meetings)	<p>For organizations, the following are required:</p> <ol style="list-style-type: none"> 1) recruitment regulations/rules (if applicable), 2) programme (thematic scope, description of the target group), 3) list of participants, 4) list of certificates after completing support (if applicable), 	<p>In the case of project participants improving their competences in the organized event, it is required to have:</p> <ol style="list-style-type: none"> 1) documents confirming the acquisition of competences by the project participant, e.g. a certificate, provided that it describes the learning outcomes and verification criteria, 2) a certificate confirming participation in the event,

	<ol style="list-style-type: none"> 5) photos from the event (min. 3), 6) documentation confirming the acquisition of competences by event participants (if applicable). 	<ol style="list-style-type: none"> 3) confirmation of ECTS points obtained (if applicable).
Carrying out scientific research or development work	<p>Required:</p> <ol style="list-style-type: none"> 1) report on the research carried out, 2) publication of research results in a scientific journal (if applicable), 3) presentation of results at international conferences (if applicable). 	Documents required for actions financed from national funds.
Establishing cooperation with foreign partners	<p>Required:</p> <ol style="list-style-type: none"> 1) letter of intent/agreement confirming cooperation within the Project, 2) documentation of joint activities undertaken (exchanges, studies, research, promotional events, etc.). 	Documents required for actions financed from national funds.
Development of the quality management system	<p>Developed documents such as:</p> <ol style="list-style-type: none"> 1) quality policy, 2) quality manual, 3) procedures and instructions, 4) . quality plans. 	Documents required for actions financed from national funds.
Publication of a scientific article or peer-reviewed material from international conferences	A list of articles or peer-reviewed conference proceedings published or accepted for publication in international journals is required, along with the following information:	Documents required for actions financed from national funds.

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



5. RULES FOR IMPLEMENTING ORDERS UNDER THE PROJECT

5.1. GENERAL RULES

- 5.1.1.** Beneficiaries, regardless of their formal legal status and ownership (public and private entities), implement projects under the Agency's Programmes thanks to financial resources that have the status of public funds under national law. The spending of the funds is subject to the relevant regulations, and the basic principles applicable in this case are: transparency, purposefulness and rationality, allowing for obtaining the best results for the expenditure incurred.
- 5.1.2.** The beneficiary is obliged to prepare and conduct the agreement award procedure in a way that ensures fair competition and equal treatment of contractors, as well as to act in a transparent and proportionate manner - in accordance with the procedure specified in this subchapter (competitive procedure or procedure resulting from u.p.z.p.).
- 5.1.3.** If irregularities are found in the execution of orders, the mechanism of financial corrections and reductions will be applied for individual categories of irregularities used in procurement for a competitive procedure and implemented in accordance with the Act on Public Procurement. The decision to impose a correction is made by the Agency, in accordance with the tariff attached to the Beneficiary's Manual entitled: Tariff of corrections for irregularities in order execution.
- 5.1.4.** The beneficiary is obliged to spend the funds in the above-mentioned manner, in particular in the case of: orders for catering and hotel services, comprehensive meeting/conference services, preparation and publication of studies as part of the Project.
- 5.1.5.** The choice of the appropriate procedure depends on the estimated net value of the planned order and whether the Beneficiary is a public or non-public entity.
- 5.1.6.** The beneficiary is obliged to apply the appropriate procedure, in accordance with the guidelines indicated in the table below:



The beneficiary is a public entity		The beneficiary is a non-public entity	
estimated net value of the order	agreement award procedure	estimated net value of the order	agreement award procedure
50,000 less, equal to PLN 130,000	competitive procedure or application of u.p.z.p.	greater than PLN 50,000	competitive procedure
greater than PLN 130,000	application of u.p.z.p.		

5.2. RULES IN AGREEMENT AWARD PROCEEDINGS

5.2.1. The basis for calculating the estimated value of the order under the Project is the total estimated remuneration of the contractor, excluding value added tax, determined with due diligence. For purchases carried out under a competitive procedure and u.p.z.p. the estimate is documented in a way that ensures an appropriate audit trail (e.g. in an approved project financing application or in an estimate note).

5.2.2. Entities that are contracting authorities within the meaning of u.p.z.p. first estimate the value of the agreement in accordance with the provisions of the Act, and after determining that the estimated value of the agreement determined on the basis of u.p.z.p. does not exceed the value from which there is an obligation to apply u.p.z.p., determine the value of the agreement under the Project.

5.2.3. The choice of the method used to calculate the estimated value of the agreement may not be made with the intention of excluding the agreement from the scope of the competitive procedure. It is prohibited to lower the estimated value of the order or divide it resulting in a lowering of its estimated value.

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

- 1) the services, supplies and construction works are identical in terms of type or functionality (objective identity), and the generic identity of the supplies includes similar supplies,
- 2) it is possible to award an order at the same time (temporal identity),
- 3) it is possible to perform the order by one contractor (entity identity).

5.2.5. Identities should be understood in accordance with the interpretation of the provisions of u.p.z.p. regarding estimating the value of the order.



- 5.2.6. If the agreement is awarded in parts for specific economic, organizational and expediency reasons, the value of the agreement is determined as the total value of its individual parts. If the total value exceeds PLN 50,000.00, the competitive procedure is used to award each part of the agreement.
- 5.2.7. Appropriate actions should be taken to effectively prevent conflicts of interest, as well as to recognize and eliminate them when they arise in connection with the conduct of the agreement award procedure or at the stage of agreement performance - to prevent distortion of competition and to ensure equal treatment of contractors. Conflict of interest means any situation in which persons involved in the preparation or conduct of the procurement procedure or who may influence the outcome of the procedure have, directly or indirectly, a financial, economic or other personal interest that may be perceived as compromising their impartiality and independence in connection with the agreement award procedure.
- 5.2.8. In order to avoid a conflict of interests, in the case of a Beneficiary who is not an ordering party within the meaning of u.p.z.p., orders cannot be awarded to entities related to them personally or by capital, with the exception of orders for which such possibility is specified in separate acts.
- 5.2.9. Activities related to the preparation and conduct of the competitive procedure are performed by persons ensuring impartiality and objectivity. The persons submit a declaration in writing or in electronic form (within the meaning of Article 78 and Article 78¹ of the Civil Code, respectively) about the lack of existence or lack of influence of personal or capital connections with contractors on the impartiality of the proceedings, consisting in:
- 1) participating in the company as a partner in a civil partnership or partnership, owning at least 10% of shares (unless a lower threshold is provided for by law), serving as a member of the supervisory or management body, commercial proxy or proxy,
 - 2) being married, in a relationship of consanguinity or affinity in the direct line, consanguinity or affinity in the collateral line up to the second degree, or being in a relationship by virtue of adoption, guardianship, or being in cohabitation with the contractor, their legal representative or members of the managing bodies or bodies supervisory boards of contractors applying for the agreement,



- 3) being in such a legal or factual relationship with the contractor that there is justified doubt as to their impartiality or independence in connection with the agreement award procedure.

5.3. EXCLUSIONS

5.3.1. The competitive procedure does not apply to:

- 1) orders whose value does not exceed PLN 50,000 net,
- 2) orders awarded pursuant to u.p.z.p.,
- 3) orders with a subject specified in Art. 9-14 of u.p.z.p.,
- 4) implementation of public tasks by a public administration body pursuant to Art. 5 section 2 point 1 of the Act on public benefit activities and volunteering,
- 5) orders awarded in accordance with legal provisions other than u.p.z.p., which exclude the application of u.p.z.p.,
- 6) expenses settled using unit rates and lump sums referred to in the Manual,
- 7) agreements awarded by beneficiaries selected in accordance with the procedure specified in the Act of December 19, 2008 on public-private partnership (consolidated text: Journal of Laws of 2023, item 1637) or in the Act of October 21, 2016 on the concession agreement for construction works or services (consolidated text: Journal of Laws of 2023, item 140) for the implementation of a hybrid project,
- 8) agreements awarded or procurement procedures initiated before submitting the application for Project financing in the Agency Programme, in the case of Projects that have received the Seal of Excellence referred to in Art. 2 point 45 of the Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021.

5.3.2. The competitive procedure may not be used for:

- 1) a situation in which, due to the urgent need (necessity) to award a agreement not resulting from reasons attributable to the contracting authority and which could not have been predicted in advance, the deadlines specified in the competitive procedure cannot be met,
- 2) a situation in which, due to an exceptional situation not resulting from reasons attributable to the ordering party, which could not have been predicted earlier (e.g. natural disasters, catastrophes, breakdowns), immediate



execution of the order is required and the deadlines specified in the competitive procedure cannot be met,

- 3) orders that can only be fulfilled by one contractor for one of the following reasons:
 - a) lack of competition for technical reasons of an objective nature, when there is only one contractor who can complete the order, or
 - b) the subject of the agreement is protected by exclusive rights, including intellectual property rights, when there is only one contractor who has the exclusive right to dispose of the subject of the agreement, and the right is subject to statutory protection,unless there is a reasonable alternative or substitute solution and the lack of competition is not the result of artificial narrowing of the procurement parameters,
- 4) orders in the field of creative or artistic activity that can only be completed by one contractor,
- 5) orders for deliveries on particularly favourable terms in connection with the liquidation of another entity's business, enforcement or bankruptcy proceedings,
- 6) supply orders placed on a commodity exchange within the meaning of the provisions on commodity exchanges, including on the commodity exchange of other Member States of the European Economic Area,
- 7) orders awarded by a foreign post within the meaning of the provisions on foreign service,
- 8) cases specified in Art. 214 section 1 points 11-14 of u.p.z.p. in relation to the entities indicated in the provision,
- 9) agreements awarded to a contractor selected in accordance with a competitive procedure for additional supplies, consisting in partial replacement of deliverables or installations or increasing current supplies or expansion of existing installations, and a change of contractor would lead to the acquisition of materials with different technical properties, which would result in technical incompatibility or disproportionate technical difficulties in the use and maintenance of the deliverables or installations (the duration of the agreement for the procurement of additional supplies may not exceed 3 years),



10) in the case of awarding a contractor selected in accordance with a competitive procedure and supply agreements consisting in partial replacement of the deliverables or installations or increasing current supplies or expanding existing installations, when a change of contractor would lead to the acquisition of materials with different technical properties, which would result in technical incompatibility or disproportionate technical difficulties in the use and maintenance of the deliverables or installations.

5.3.3. The fulfilment of the conditions indicating the lack of application of a competitive procedure requires a written justification.

5.3.4. If, as a result of the correct application of the competitive procedure, no offer was received, or only offers subject to rejection were received, or no contractor met the conditions for participation in the procedure, provided that the contracting authority imposed such conditions on the contractors, concluding an agreement on the performance of the agreement without the competitive procedure is possible, when the original terms of the order have not been changed.

5.4. COMPETITIVE PROCEDURE

5.4.1. The beneficiary, which is a public entity, uses a competitive procedure for agreements whose value exceeds PLN 50,000.00 net and does not exceed PLN 130,000.00 net.

5.4.2. The beneficiary, who is not a non-public entity, uses a competitive procedure for orders whose value exceeds PLN 50,000.00 net.

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

5.4.4. The principles of communication between the Bidders and the Ordering Party while conducting the procedure are specified by the Ordering Party in the request for quotation.

5.4.5. The request for quotation includes at least:

- 1) order description,
- 2) conditions for participation in the procedure and a description of the method of assessing fulfilment, if the conditions are required by the ordering party,



- 3) offer evaluation criteria, information on the point or percentage weights assigned to individual offer evaluation criteria and a description of the method of awarding points for meeting a given offer evaluation criterion (the offer evaluation criteria are formulated in a way that ensures fair competition and equal treatment of contractors),
- 4) deadline and method of submitting offers,
- 5) order completion date,
- 6) information on the prohibition of conflict of interest,
- 7) description of the parts of the agreement, if the contracting authority allows the submission of partial bids, and the number of parts of the agreement for which the economic operator may submit a bid, or the maximum number of parts for which the agreement may be awarded to the same economic operator, and the criteria or rules applicable to determining which parts of the agreement will be awarded to one contractor if their offer is selected in more than the maximum number of parts,
- 8) if the contracting authority awards the agreement in parts, information that the procedure covers only part of the agreement, together with the scope or value of the entire agreement and information regarding the remaining parts of the agreement,
- 9) information regarding variant offers, if the contracting authority requires or allows their submission, including a description of the method of presenting variant offers and the minimum conditions to which the variant offers must meet, together with the selected evaluation criteria, and information whether the variant offer should be submitted together with the offer or instead of the offer;
- 10) essential provisions of the agreement or agreement model;
- 11) determining the conditions for significant changes to the agreement concluded as a result of the agreement award procedure, provided that the Ordering Party provides for the possibility of changing the agreement.

5.4.6. The content of the request for quotation may be changed before the deadline for submitting offers. The Ordering Party informs the bidders about the scope of changes on the BIP website or on the website (if it does not have a BIP) or in another way appropriate to the method of making the request for quotation public (e.g. sending by e-mail). The Ordering Party extends the deadline for submitting offers by



the time necessary to introduce changes to the offers, if it is necessary due to the scope of the changes introduced.

5.4.7. The minimum deadline for submitting offers is:

- 1) 7 days – in the case of deliveries and services,
- 2) 14 days – in the case of construction works,

provided that the deadline for submitting offers should take into account the complexity of the order and the time needed to prepare offers. The deadline for submitting offers begins on the day following the date of publication of the request for quotation and ends on the last day (Article 115 of the Civil Code applies). The date of submission of the offer in the manner indicated in the request for quotation determines the timely submission of the offer.

5.4.8. Information about the result of the procedure is announced in the same way as the request for quotation was made public. The information includes the name and surname or name of the selected contractor, its seat (town) and the price of the most advantageous offer.

5.4.9. The selection of the most advantageous offer in the procedure conducted in accordance with the competitive procedure is documented in writing in a protocol containing at least:

- 1) a list of all offers that were received in response to the request for quotation (in particular the name and surname or name of the contractor, its registered office and price),
- 2) detected cases of conflict of interest and actions taken in connection with it, or information about the absence of a conflict of interest,
- 3) information on the fulfilment of the conditions for participation in the proceedings by the contractors, if such conditions were imposed,
- 4) information about the point or percentage weights assigned to individual evaluation criteria and the points awarded to individual contractors for meeting a given criterion,
- 5) justification for waiving the possibility of submitting partial offers (if applicable),
- 6) reasons for rejecting offers, including those considered abnormally low (if applicable),



- 7) indication of the selected offer (name and surname or name of the contractor) along with a justification for the choice or reasons why the contracting authority decided to resign from awarding the agreement,
- 8) names and surnames of persons who performed activities in the proceedings,
- 9) date of developing the protocol,
- 10) the following appendices:
 - a) declarations about the lack of existence or lack of influence of personal or capital connections with contractors on the impartiality of the proceedings,
 - b) proof of announcement of the request for quotation (and its changes, if any),
 - c) submitted offers,
 - d) exchange of information between the ordering party and the contractor.

5.4.10. The protocol is made available by the Beneficiary at the contractor's request.

5.4.11. Failure to meet the above rules will result in corrections in accordance with the corrections table for irregularities in order execution

5.5. PROCUREMENT AGREEMENT

5.5.1. The conclusion of the procurement agreement takes place in writing or in electronic form, referred to in Art. 78 and art. 78¹ of k.c.

5.5.2. If the ordering party allows the submission of partial offers, the procedure may end with the conclusion of an agreement for part of the order.

5.5.3. If the selected contractor withdraws from concluding the procurement agreement, the contracting authority may conclude an agreement with the contractor who obtained the next highest number of points in a properly conducted procurement procedure.

5.5.4. It is not possible to make significant changes to the provisions of the concluded agreement in relation to the content of the offer on the basis of which the contractor was selected, unless:

- a) the changes were provided for in the request for quotation in the form of clear contractual provisions that define their scope and nature as well as the conditions for introducing the changes,



- b) the changes concern the provision of additional supplies, services or construction works from the current contractor, not covered by the basic order, provided that they have become necessary and the following conditions have been met:
- a change of contractor cannot be made for economic or technical reasons, in particular regarding the interchangeability or interoperability of equipment, services or installations ordered under the basic agreement,
 - a change of contractor would cause significant inconvenience or significant increase in costs for the ordering party,
 - the value of changes does not exceed 50% of the order value originally specified in the agreement.
- c) the change does not lead to a change in the general nature of the agreement and the following conditions have been met:
- the need to change the agreement is caused by circumstances that the ordering party, acting with due diligence, could not have predicted,
 - the value of changes does not exceed 50% of the order value originally specified in the agreement,
- d) the contractor to whom the contracting authority has awarded the agreement is to be replaced by a new contractor:
- as a result of succession, assuming the rights and obligations of the contractor, as a result of takeover, merger, division, transformation, bankruptcy, restructuring, inheritance or acquisition of the existing contractor or their enterprise, provided that the new contractor meets the conditions for participation in the proceedings and it does not entail other significant changes to the agreement, and is not intended to avoid the application of the principle of competition, or / and
 - as a result of the ordering party taking over the contractor's obligations towards its subcontractors - in the event of a change of subcontractor, the ordering party may conclude an agreement with a new subcontractor without changing the terms of agreement execution, taking into account payments made for work completed so far,
- e) the change does not lead to a change in the general nature of the agreement, and the total value of the changes is less than EUR 5,382,000 in the case of



construction works and EUR 140,000 in the case of supplies and services and at the same time is less than 10% of the agreement value originally specified in the agreement in the case of agreements for services or supplies or, in the case of construction agreements, is less than 15% of the agreement value originally specified in the agreement.

5.5.5. A change to a procurement agreement is material if it causes the nature of the agreement to change significantly in relation to the original agreement, in particular if the change: introduces conditions that, if they were applied in the procurement procedure, other contractors would take part in it or could participate in it or offers of different content would be accepted; disturbs the economic balance of the parties to the agreement in favour of the contractor in a way not provided for in the original agreement; significantly expands or reduces the scope of benefits and obligations arising from the agreement; consists in replacing the contractor to whom the contracting authority awarded the agreement with a new contractor in cases other than those indicated in letter d.



6. FINANCIAL POLICIES

6.1. PAYMENT SCHEMES

6.1.1. The Agency applies the payment schemes listed in the table below for the projects it finances.

6.1.2. The payment scheme applicable in a given recruitment is provided each time in the Announcement.

6.1.3. The Agency reserves the right to indicate a different payment scheme in justified cases, including as a result of the examination of the Applicant's financial capacity referred to in the Recruitment Regulations.

6.1.4. The applicant is informed about the use of a different payment scheme before concluding the agreement.

Payment scheme	Advance payment	1st partial payment	2nd partial payment	Final payment
A	80%	Not applicable	Not applicable	Up to 20%
B	30%	30%*	30%*	Up to 10%
C	50%	40%*	Not applicable	Up to 10%

* Assuming that 80% of the funds received so far have been spent.

6.2. EXPENDITURE ELIGIBILITY PERIOD

6.2.1. Eligibility period of expenditure under the Project:

- 1) starts on the first day of the Project implementation period indicated in the application, but not earlier than on the first day of the Programme implementation period indicated in the Announcement;
- 2) ends on the day indicated in the programme documentation as the day on which the Beneficiary is obliged to submit the final report, provided that the day is earlier than the last day of the Programme implementation period;
- 3) if the required deadline for submitting the final report exceeds the Programme implementation period, the last day of eligibility of expenditure under the Project is the last day of Programme implementation indicated in the Announcement.

6.2.2. In the application for Project financing, the Beneficiary cannot indicate a Project implementation period extending beyond the Programme implementation period.



- 6.2.3.** During the Project implementation, the Beneficiary may apply to the Agency for consent to change the Project implementation period, but the Project implementation cannot exceed the Programme implementation period.
- 6.2.4.** The start date of the Project may be earlier than the date of concluding the Project Financing Agreement, but may not exceed the starting date indicated in the financing application.
- 6.2.5.** Expenditures incurred for the implementation of the Project before signing the agreement, but during the Project implementation period indicated in the application, are borne by the Beneficiary at their own risk. If the agreement is not signed, the expenses will not be eligible.
- 6.2.6.** If expenses are incurred before signing the agreement, but during the Project implementation period indicated in the financing application, after signing the agreement, the expenses may be considered eligible provided that the eligibility conditions are met.
- 6.2.7.** In each case, the Beneficiary must ensure compliance of the incurred expenses with the principles described in the Beneficiary Manual.

Example 1.

The announcement indicated the years 2025 - 2026 as the Programme implementation period. The applicant submitted an application in which they indicated that the Project would be implemented in the period from January 1, 2025 to December 31, 2025. The programme documentation indicated that the final report should be submitted within 30 days from the date of completion of the Project. The beneficiary incurred expenses related to the payment of social security and health insurance contributions from remuneration for December 2025 on January 15, 2026. Even though the expense was incurred outside the Project implementation period, it is eligible because it was incurred during the Programme implementation period and before the date indicated as the date of submission of the final report by the Beneficiary.

Example 2

The announcement indicated the years 2025 - 2026 as the Programme implementation period. The Applicant submitted an application in which they indicated that the Project would be implemented in the period from January 1, 2025 to December 31, 2025. In the final report, the Beneficiary presented the expense related to the purchase of a computer, as was incurred was December 15, 2024. Such an



expense will be ineligible because it extends both beyond the project start date and the Programme implementation date.

Example 3

The announcement indicated the period of implementation of the Programme as 2025 - 2026. The applicant submitted an application in which they indicated that the Project would be implemented in the period from June 1, 2025 to December 31, 2025. The financing agreement was concluded on June 20, 2025. At the same time, in the period from June to June 20, 2025. The beneficiary incurred a number of expenses, as were disclosed in the final report. The expenses will be eligible provided that the eligibility rules described in the Beneficiary Manual are met.

6.3. GENERAL CONDITIONS FOR ELIGIBILITY OF EXPENSES (ACTUAL EXPENSES)

6.3.1. The assessment of the eligibility of incurred expenses is carried out by the Agency, in particular:

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

6.3.2. The basis for verifying the eligibility of expenditure is the approved application for financing the Project, together with the changes approved by the Agency and taking into account changes that can be made without the Agency's consent (see the chapter entitled Changes to the agreement).

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

6.3.4. Accepting a given Project for implementation and signing a Project financing agreement with the Beneficiary does not mean that all the expenses that the Beneficiary submits for settlement in the reports will be approved and settled. Only expenditure that meets the eligibility conditions will be approved.

6.3.5. An expense is eligible if it:

- 1) is consistent with the law;



- 2) is consistent with the application for financing the Project and changes in the application to which the Agency has consented or which the Beneficiary could have introduced without the Agency's consent;
- 3) is consistent with the principles set out in the programme documentation, including the Beneficiary Manual and the Announcement;
- 4) is consistent with the procedures to which the Beneficiary agreed to apply under the agreement concluded with the Agency;
- 5) was actually incurred during the expenditure eligibility period referred to in the chapter entitled Expenditure eligibility period,
- 6) is necessary to achieve the objectives of the Project and was incurred in connection with the implementation of the Project;
- 7) was carried out in a transparent, rational and effective manner, observing the principles of obtaining the best results from given expenditure;
- 8) has been duly documented in accordance with the requirements set out in the Manual;
- 9) is supported by accounting evidence and shown in financial documentation and accounting records;
- 10) will be shown in the report for a given period submitted to the Agency;
- 11) covers VAT only in cases where the Beneficiary is not entitled to reduce the amount of tax due by the amount of input tax or apply for its return.

6.3.6. Expenditures incurred by the Beneficiary or Partner must be actually incurred. It means that each expense involves an actual flow of cash from the Beneficiary or Partner to another entity.

6.3.7. In particular, the date of incurring the expense is considered to be:

- 1) in the case of payments made by transfer: the date of debiting the bank account, i.e. the date of accounting the operation;
- 2) in the case of payments made in cash: the date the expense was actually incurred;
- 3) in the case of payments made by credit card: the date of the transaction resulting in the debit to the credit card account;
- 4) in the case of depreciation write-offs: the date of making the depreciation write-off.

6.3.8. In the case of ordering goods or services, the Beneficiary is obliged to prepare and conduct a procurement procedure (if applicable) in a way that ensures fair competition



and equal treatment of contractors, as well as to act in a transparent and proportionate manner - in accordance with the procedure and principles set out in the Chapter entitled Rules for the implementation of orders under the Project.

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

6.4.1. The Project Budget may include expenses for:

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

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

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

6.5.1. Employment of people in the Project concerns two groups:



- 1) **persons employed and settled under actual costs are responsible only for the implementation of substantive tasks indicated in the application for financing.** Projects implementing the action: Improving research activities by attracting scientists from abroad with outstanding scientific achievements and Improving research activities by supporting scientific research abroad or in cooperation with scientists from abroad include all members of the project group;
- 2) **persons employed and settled as part of the expenses for the administrative service of the Project,** i.e. people involved in the Project in directing, managing, coordinating and servicing administrative and financial activities, the so-called “professional staff” (settled as a lump sum, on the terms set out in the point entitled Expenditures on administrative support of the project). Including expenses within the group in the Project is only possible if indicated in the Announcement (i.e. the Announcement indicates them as a possible group of expenses: Expenditures on administrative support of the Project).

6.5.2. Commitment under employment contracts.

6.5.2.1. Eligibility of remuneration for employees of persons involved in the implementation of the Projects is possible provided that it complies with the provisions of national law (primarily regarding remuneration) and the remuneration practice for a similar job position at the Beneficiary, unless the Announcement does not indicate the remuneration rates applicable in the Programme.

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

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

- 1) base salary,
- 2) internship allowances,
- 3) social security contributions,
- 4) Guaranteed Employee Benefits Fund,
- 5) deductions for the Company Social Benefits Fund,



- 6) expenses related to the employee's participation in voluntary PPK or PPE pension programmes,
- 7) additional annual remuneration due to the employee or a part of the remuneration calculated according to the proportion of the employee's involvement in the Project,
- 8) bonuses and periodic awards, on the terms described above.

6.5.2.4. It is not possible to finance the following from the Project funds:

- 1) jubilee award,
- 2) payments made to the State Fund for Rehabilitation of Disabled Persons,
- 3) premiums and optional fees that are not required by applicable law (e.g. additional life insurance),
- 4) employee severance pay.

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

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

6.5.2.6. If the project tasks to which the employee is assigned are not full-time, part of the remuneration may be eligible when:

- 1) tasks have been separated in the employee's employment documentation (i.e. employment contract, agreement, scope of the employee's professional activities or job description), which corresponds to the actual involvement of the person in the



Project (the employee was delegated to carry out tasks in the project to a certain extent),

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

6.5.3. Involvement as part of a task allowance.

6.5.3.1. The allowance is granted in connection with the implementation of tasks in the Project, which, as a rule, do not fit into the existing duties at a given job position.

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

6.5.3.3. The allowance must be consistent with the Beneficiary's internal regulations and general rules on the eligibility of expenses.

6.5.4. Commitment under a civil law contract.

6.5.4.1. Costs incurred to remunerate persons engaged on the basis of a civil law relationship are eligible as long as they are consistent with national law and the provisions of the Beneficiary Manual.

6.5.4.2. As a rule, engaging your own employee to carry out tasks under the Project on the basis of a civil law relationship is not possible.

6.5.4.3. An exception to the rule described above concerns situations in which specific regulations regarding the employment of a given group of employees prevent the performance of tasks on the basis of an employment relationship.

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

- 1) it is consistent with the internal regulations applicable at the Beneficiary;
- 2) the commitment under an employment relationship allows for the effective performance of tasks under a civil law contract;
- 3) other general eligibility rules are met, in particular in terms of ensuring transparency, rationality and efficiency, while maintaining the principle of obtaining the best results from given expenditure.

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



- 6.5.4.6. Similarly, it is not possible for the Project Partner to engage the Beneficiary's employees under civil law contracts.
- 6.5.4.7. It is allowed to engage persons who are not employees of the Beneficiary and the Partner under civil law contracts to perform the tasks provided for in the Project.
- 6.5.4.8. In the event of the involvement of persons who are not employees of the Beneficiary and Partners under civil law contracts, it is the Beneficiary's responsibility to ensure that the expenses are incurred in a transparent, rational and effective manner.
- 6.5.4.9. If a person is engaged on the basis of more than one civil law contract under the Project, expenses related to remuneration are eligible if the burden resulting from the performance of all civil law contracts does not exclude the possibility of proper and effective implementation of tasks under the Project.

6.6. DOCUMENTS CONFIRMING EXPENDITURES, CONDITIONING THE RECOGNITION OF EXPENSES AS ELIGIBLE (REMUNERATION OF PERSONS DIRECTLY INVOLVED IN THE IMPLEMENTATION OF ACTIVITIES IN THE PROJECT - ACCOUNTED AT ACTUAL COSTS):

Type of Employee Engagement	Required documents	Additional documents that the Agency may request:
Engagement under employment contracts	<ol style="list-style-type: none"> 1) employment contract, 2) scope of duties or job description, 3) payroll for each of the reported months confirming the employee's gross remuneration in accordance with the employment contract and other remuneration components, 4) proof of payment confirming payment of each component of gross remuneration and all remuneration derivatives, 5) ZUS DRA and RCA declarations or monthly information, 6) accounting decrees confirming inclusion in the financial and accounting records. 	<ol style="list-style-type: none"> 1) remuneration regulations, 2) work regulations, 3) other internal acts of the beneficiary regulating the employment of employees.
Allowance Engagement:	<ol style="list-style-type: none"> 1) employment contract, 2) scope of duties or job description, 3) document confirming the granting of the allowance, 4) payroll for each of the reported months confirming the employee's gross remuneration in accordance with the employment contract and other remuneration components, 5) proof of payment confirming payment of each component of gross remuneration and all remuneration derivatives, 6) ZUS DRA and RCA declarations or monthly information, 7) accounting decrees confirming inclusion in the financial and accounting records. 	<ol style="list-style-type: none"> 1) remuneration regulations, 2) work regulations, 3) other internal acts of the beneficiary regulating the employment of employees.
Engagement under a civil law contract:	<ol style="list-style-type: none"> 1) civil law contract, 2) acceptance protocol (if applicable), 	<ol style="list-style-type: none"> 1) documentation from the agreement award procedure.

Type of Employee Engagement	Required documents	Additional documents that the Agency may request:
	<ul style="list-style-type: none"> 3) bill or payroll, 4) ZUS DRA and RCA declaration or Monthly Information for the insured person (only if ZUS contributions were paid on a civil law contract), 5) proof of payment confirming the payment of remuneration under a civil law contract, including the net amount, personal income tax and ZUS contributions (if they were paid under the contract), 6) accounting decrees confirming inclusion in the financial and accounting records. 	



6.7. RULES REGARDING INCURRING EXPENSES AS PART OF THE PURCHASE OF GOODS AND SERVICES NECESSARY TO IMPLEMENT PROJECT ACTIVITIES:

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

6.7.2. The category does not include the purchase of fixed assets and intangible assets.

6.7.3. Entrusting the provision of services to external entities is only possible if the Beneficiary is unable to perform them on their own or if their performance by an external entity is more advantageous, either for economic reasons or due to competence, scale, experience, authorizations or specialization.

6.7.4. All expenses incurred as part of the purchase of goods and services necessary to implement activities under the Project must be borne by the Beneficiary in a way that guarantees transparency, efficiency and rationality.

6.7.5. Detailed information regarding the rules for selecting suppliers of goods and services is described in the point entitled Rules for the implementation of orders under the project.

6.8. DOCUMENTS CONFIRMING EXPENDITURES, WHICH CONDITION THE EXPENDITURE TO BE RECOGNIZED AS ELIGIBLE (PURCHASE OF GOODS AND SERVICES NECESSARY FOR THE IMPLEMENTATION OF ACTIVITIES UNDER THE PROJECT):

Required documents	Additional documents that the Agency may request:
1) invoices for services performed/goods delivered; 2) proof of payment; 3) acceptance protocols (it is permissible to confirm receipt of the goods/services on the invoice); 4) accounting decrees confirming inclusion in the financial and accounting records.	1) agreement with the contractor/supplier; 2) documentation from the procedure conducted to select a contractor/supplier

6.9. RULES FOR INCURRING EXPENSES UNDER THE CATEGORY: TRAVEL AND SUBSTANCE - IN A FLAT-SUM AMOUNT:



- 6.9.1.** Lump-sum amounts for travel and subsistence apply to mobility carried out under the Programmes - if such a possibility is indicated in the Announcement.
- 6.9.2.** Any travel must be clearly motivated by the activities of the Project and must be necessary for its effective implementation.
- 6.9.3.** The beneficiary is not able to award persons participating in mobility with rates other than those resulting from the programme documentation, i.e. rates lower or higher than those indicated by the Agency.
- 6.9.4.** The flat rate is a fully incurred expense and must be transferred in full to the mobility participant.
- 6.9.5.** The Director of the Agency may grant financial assistance as part of material assistance on a one-time or monthly basis for the duration of the Project in the amount determined each time in connection with the implementation of a given programme.
- 6.9.6.** Expenses related to mobilities settled on the basis of lump sums are only eligible once the mobility has been completed and settled.
- 6.9.7.** It is not allowed to settle advance payments related to mobility - settlement can only take place after the end of the mobility.
- 6.9.8.** In the case of lump sum amounts calculated using a daily rate, the value of funds granted under the form of financing is calculated as the deliverable of a given rate and the number of days.
- 6.9.9.** In the case of lump sum amounts calculated using a monthly rate, when mobility is carried out for less than 15 days, the value of funds granted under this form of financing is 50% of this monthly rate (see examples below).
- 6.9.10.** The monthly rate is calculated from the date of commencement of mobility, a month is understood as a full 30 calendar days.
- 6.9.11.** When calculating the daily or monthly rate, you should take into account commuting days, but not more than two days (total for commuting and returning).
- 6.9.12.** In the case of a lump sum for travel costs, financial resources are calculated:
- 1) in the case of mobility to or from Poland - in accordance with the rates indicated in point Lump sums for travel costs in the case of mobility from or to Poland, with the indicated rates relating to international travel in both directions;
 - 2) in the case of mobility between other countries - in accordance with the rates indicated in point Lump sums for travel costs in the case of mobility

between countries other than Poland, with the indicated rates relating to round-trip international travel. The distance for calculating the rate should be calculated using the distance in kilometres in a straight line from the place of residence to the place of stay **in one direction**. When calculating the distance, you should use the tool prepared by the European Commission under the Erasmus Programme: <https://erasmus-plus.ec.europa.eu/resources-and-tools/distance-calculator>

6.9.13. Within one mobility it is possible to pay only one lump sum for travel costs.

6.9.14. Lump sum for living and accommodation costs

No.	GROUP OF COUNTRIES	COUNTRIES	DAILY RATE IN PLN.	MONTHLY RATE IN PLN.
I	Countries with lower costs of living and accommodation	Bosnia and Herzegovina, Brazil, Bulgaria, Egypt, Georgia, India, Lithuania, Latvia, Morocco, Moldova, Poland, Romania, Turkey, Ukraine, Vietnam and other countries of the world. ³	300	4 000
II	Countries with average costs of living and accommodation	Andorra, Austria, Azerbaijan, Belgium, Croatia, Czech Republic, Cyprus, France, Greece, Indonesia, Jordan, Kazakhstan, Kyrgyzstan, North Macedonia, Germany, Malta, Netherlands, Portugal and Spain, Monaco, Vatican City State, San Marino, Serbia, Slovakia, Slovenia, Thailand, Hungary, Italy, Uzbekistan,	400	6 000
III	Countries with higher costs of living and accommodation	Saudi Arabia, Australia, Bahrain, Brunei, China, Denmark, Estonia, Finland, Iceland, Ireland, Hong Kong, Japan, Canada, Qatar, Korea, Kuwait, Liechtenstein, Luxembourg, Macau, Mexico, Norway, New Zealand, Oman, Singapore, Sweden, Switzerland,	500	8 000

³ Excluding group II and III countries.



		Taiwan, Faroe Islands, United Kingdom, United Arab Emirates		
IV	Countries with the highest costs of living and accommodation	United States of America, Israel,	700	12 000

Example 1 – method of settling a lump sum for living and accommodation costs:

Mobility in the period 12/02/2025 - 22/05/2025

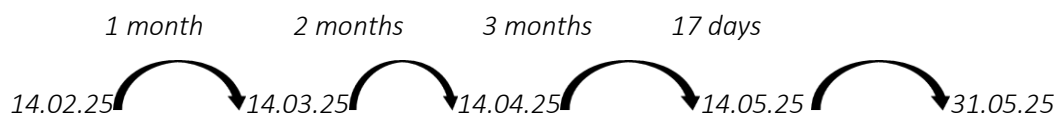


Duration of stay: 3 months and 10 days.

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

Example 2 – method of settling a lump sum for living and accommodation costs:

Mobility in the period 14/02/2025 - 31/05/2025



Duration of stay: 3 months and 17 days.

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

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

Group of countries	Country	Rate in PLN
1	Belarus, Lithuania	1000
2	Austria, Bosnia and Herzegovina, Croatia, Czech Republic, Denmark, Estonia, Finland, Latvia, Moldova, Germany, Romania, Serbia, Slovakia, Slovenia, Sweden, Ukraine, Hungary	1500
3	Albania, Andorra, Belgium, Bulgaria, Montenegro, France, Greece, Netherlands, Ireland, Kosovo, Liechtenstein, Luxembourg, Macedonia,	2000



	Malta, Monaco, Norway, Russia, San Marino, Switzerland, Tunisia, Turkey, Vatican City, United Kingdom, Italy	
4	Algeria, Saudi Arabia, Armenia, Azerbaijan, Bahrain, Cyprus, Egypt, Georgia, Spain, Iraq, Iran, Iceland, Israel, Jordan, Qatar, Kazakhstan, Kuwait, Lebanon, Libya, Morocco, Palestine, Portugal, Syria, Tajikistan, Turkmenistan , Uzbekistan	3000
5	Afghanistan, Benin, Bhutan, Burkina Faso, Burundi, Chad, Democratic Republic of the Congo, Djibouti, Eritrea, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Equatorial Guinea, India, Yemen, Cameroon, Kenya, Kyrgyzstan, Congo, Liberia, Mali, Mauritania, Mongolia, Nepal, Niger, Nigeria, Oman, Pakistan, Central African Republic, Cape Verde, Rwanda, Senegal, Sierra Leone, Somalia, Sudan, South Sudan, Togo, Uganda, Côte d'Ivoire, Sao Tome e Principe Islands, United Arab Emirates	4500
6	Angola, Antigua and Barbuda, Argentina, Australia, Bahamas, Bangladesh, Barbados, Belize Bolivia, Botswana, Brazil, Brunei, Chile, China, Dominica, Dominican Republic, Ecuador, Eswatini, Fiji, Philippines, Grenada, Guyana, Guatemala, Haiti, Honduras , Indonesia, Jamaica, Japan, Cambodia, Canada, Kiribati, Colombia, Comoros, South Korea, North Korea, Costa Rica, Cuba, Laos, Lesotho, Madagascar, Malawi, Maldives, Malaysia, Mauritius, Mexico, Micronesia, Myanmar, Mozambique, Namibia , Nauru, Nicaragua, New Zealand, Palau, Panama, Papua New Guinea, Paraguay, Peru, South Africa, Saint Kitts Nevis, Saint Lucia, Saint Vincent and the Grenadines, El Salvador, Samoa, Seychelles, Singapore, Sri Lanka, United States, Suriname, Taiwan, Tanzania Tonga, Trinidad and Tobago, Tuvalu, Uruguay, Vanuatu, Venezuela, Vietnam, Solomon Islands, Marshall Islands, Zambia, Zimbabwe	6500

6.9.16. Lump sums for travel costs in the case of mobility between countries other than Poland

KM (FROM)	KM (TO)	Lump sum amount
To 9		PLN 0.00
10	99	PLN 200.00



100	499	PLN 1 000.00
500	999	1 500,00 zł
1000	1999	PLN 2 000.00
2000	2999	PLN 2 500.00
3000	3999	PLN 3 000.00
4000	5999	PLN 4 000.00
6000	7999	PLN 5 000.00
8000 i więcej		PLN 7 000.00

6.10. DOCUMENTS CONFIRMING EXPENDITURES WHICH CONDITION THE EXPENSE TO BE RECOGNIZED AS ELIGIBLE (TRAVEL AND SUBSTANCE EXPENSES AT A LUMP-SUM AMOUNT):

Required documents	Additional documents that the Agency may request:
<ol style="list-style-type: none"> 1) document settling the trip (with a summary of the rates applied), 2) accounting document on the basis of which the funds were paid, 3) confirmation of payment of funds to the Mobility Participant by the Beneficiary, 4) accounting decrees confirming inclusion in the financial and accounting records. 	<ol style="list-style-type: none"> 1) documents confirming the Participant's participation in mobility (e.g. opinion of the centre, certificate).

6.11. RULES FOR INCURRING EXPENSES UNDER THE CATEGORY: TRAVEL AND SUBSTANCE, WHICH ARE ACCOUNTED ON THE BASIS OF ACTUAL EXPENSES:

6.11.1. Within this category, it is permissible to incur expenses related to the travel of people participating in the Project, whose travel is necessary to implement the planned activities and tasks, and whose mobilities are not settled under the lump sum rates referred to in the chapter above.

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

6.11.3. The travel is settled based on actual expenses incurred.



6.11.4. As a rule, expenses related to:

- 1) purchasing airline tickets in first class or business class (applies to all air travel);
- 2) purchasing first-class train tickets, except for situations in which second-class tickets are not available - the Beneficiary is obliged to provide evidence of the lack of availability of second-class tickets, otherwise the expenses will be deemed ineligible;
- 3) the purchase of airline tickets and airport fees for domestic travel when the Beneficiary did not demonstrate that the flight was the most rational and economic solution;
- 4) full allowances in cases if the traveler was provided with partial or full meals;
- 5) lump sum for accommodation if the traveler was provided with accommodation.

6.12. RULES APPLICABLE TO THE BENEFICIARY'S EMPLOYEES

- 6.12.1.** Travel is carried out and settled based on the Beneficiary's internal regulations, provided that the expenses will be eligible up to the limits specified in the Regulation of the Minister of Labor and Social Policy of January 29, 2013 on receivables due to an employee employed in a state or local government budget unit for a business trip.
- 6.12.2.** When planning a trip, the beneficiary must use the most economical and rational means of public transport.
- 6.12.3.** It is the Beneficiary's responsibility to prove that the chosen means of public transport was the most economical and rational.
- 6.12.4.** As a rule, air travel is only permitted for foreign trips.
- 6.12.5.** In duly justified situations, domestic flight is possible when it was the most economical and rational solution. In the case of a flight on a domestic route, the Beneficiary must demonstrate in the report that the flight met the above-mentioned condition.
- 6.12.6.** In the case of traveling by private car, it is the Beneficiary's responsibility to prove that it was the most economical and rational means of transport.
- 6.12.7.** It is possible to travel by company car under the terms of using company cars at the Beneficiary's institution (including: purchasing fuel in the case of traveling by



company car under the terms of using company cars at the Beneficiary's institution) - provided that it is the Beneficiary's responsibility to prove that the form of travel was the most economical and rational.

6.12.8. The use of a taxi for the purposes of the Project is, in principle, an ineligible cost, except in justified cases when public transport is not possible on a given route and when it is permitted in the Beneficiary's institution under internal regulations regarding business trips.

6.12.9. The occurrence of justified premises referred to above should be supported by the Beneficiary with source evidence enabling the Agency to independently verify the existence of the premises. Lack of such evidence will result in the expenditure being considered ineligible.

6.13. RULES APPLICABLE TO PERSONS WHO ARE NOT EMPLOYEES OF THE BENEFICIARY

6.13.1. Trips are carried out and settled based on the Beneficiary's internal regulations, subject to the rules described below.

6.13.2. If the Beneficiary does not have internal regulations, it applies the same regulations as those for the Beneficiary's employees.

6.13.3. The trip must be made by the most economical and rational means of public transport.

6.13.4. The Beneficiary is obliged to prove that the chosen means of public transport was the most economical and rational. The above should be supported by the Beneficiary with source evidence enabling independent verification by the Agency. Lack of such evidence will result in the expenditure being considered ineligible.

6.13.5. As a rule, air travel is only permitted for foreign trips.

6.13.6. In duly justified situations, domestic flight is possible when it was the most economical and rational solution. In the event of a flight on a domestic route, the Beneficiary may be asked to prove that the flight met the above-mentioned condition.

6.13.7. In the case of traveling by private car, it is the Beneficiary's responsibility to prove that it was the most economical and rational means of transport. In the absence of evidence in this respect, the Agency will make a financial correction up to the amount of travel by the most economical means of public transport on the



indicated route (at the rates applicable on the date of verification of the eligibility of the expenditure).

6.13.8. The use of a taxi for the purposes of the Project is, in principle, an ineligible cost, except in justified cases when public transport is not possible on a given route.

6.13.9. The occurrence of justified premises referred to above should be supported by the Beneficiary with source evidence enabling the Agency to independently verify the existence of the premises. Lack of such evidence will result in the expenditure being considered ineligible.

6.13.10. It is allowed to apply your own regulations determining the rates of daily allowances.

6.14. DOCUMENTS CONFIRMING EXPENDITURES WHICH CONDITION THE EXPENSE TO BE RECOGNIZED AS ELIGIBLE (TRAVEL AND SUBSTANCE CALCULATED ON THE BASIS OF ACTUAL EXPENSES):

Required documents	Additional documents that the Agency may request:
<p>BENEFICIARY'S EMPLOYEES:</p> <ol style="list-style-type: none"> 1) completed and approved application for a business trip; 2) settlement of a business trip; 3) evidence of payment of travel-related amounts, including evidence of advance payments, return of unused amounts by the employee or payment to the employee of the difference between the amount spent and the advance payment paid; 4) accounting decrees confirming inclusion in the financial and accounting records. 	<p>BENEFICIARY'S EMPLOYEES:</p> <ol style="list-style-type: none"> 1) documentation confirming selection of the most economical and rational means of transport; 2) documentation confirming the trip.



Required documents	Additional documents that the Agency may request:
<p>PERSONS WHO ARE NOT EMPLOYEES OF THE BENEFICIARY:</p> <ol style="list-style-type: none"> 1) financial documents constituting the basis for incurring expenses; 2) proof of payment of amounts related to the trip, including proof of advance payment and return of the unused amount by the person making the trip; 3) accounting decrees confirming inclusion in the financial and accounting records. 	<p>PERSONS WHO ARE NOT EMPLOYEES OF THE BENEFICIARY:</p> <ol style="list-style-type: none"> 1) documentation confirming the selection of the most economical and rational means of transport; 2) documentation confirming the trip; 3) trip application (if used by the Beneficiary); 4) trip settlement (if used by the Beneficiary).

6.15. RULES REGARDING INCURRING EXPENSES UNDER THE CATEGORIES: FIXED ASSETS AND INTANGIBLE ASSETS:

6.15.1. As part of Projects, it is possible to purchase hardware, software and equipment if they are necessary for the implementation of the Project and if such a possibility results from the Announcement.

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

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

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

6.15.3.2. Costs of depreciation of fixed assets 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.

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

6.15.3.4. Depreciation is a cost, but not an expense. In the case of settling depreciation costs, the date of payment should be the date of making the depreciation write-off.

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

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

6.15.3.6. Costs of depreciation of assets used to implement the Project may be allocated to the Project:

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

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

6.15.3.8. If the Beneficiary plans expenses related to fixed assets or intangible assets that they intend to settle with depreciation write-offs, the Beneficiary should pay the invoice from their own funds. Only later, successively with each depreciation write-off, can a refund be made from the Project funds. Exceptionally, if the purchase concerns a fixed asset/intangible asset with a value of up to PLN 10,000. PLN, which, in accordance with the regulations and the accounting policy applicable to the Beneficiary, may be written off on a one-off basis, the Beneficiary may make a purchase from the project funds.



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

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

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

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

6.15.4.4. Expenditures incurred for the purchase of fixed assets and intangible assets directly related to the subject of the Project, including expenses for training, supplies, assembly and commissioning, may be eligible in whole or in part of their value in accordance with the Beneficiary's indication based on their actual use for the purposes of implementation of the Project.

6.15.5. Documents confirming expenditure, conditioning the recognition of the expenditure as eligible:

Required documents	Additional documents that the Agency may request:
1) Invoices; 2) proof of payment; 3) delivery receipt reports or confirmation of receipt of goods on the invoice; 4) OT document (acceptance of a fixed asset for use); 5) a note on intangible assets; 6) printouts from the accounting records of fixed assets or low-value fixed assets together with a depreciation table - in the case of their purchase as part of the Project and in the case of reporting as part of the fixed assets depreciation project;	1) agreement award documentation.



<p>7) in the case of settlement of depreciation - a statement by the Beneficiary that the costs of depreciation of hardware, software or equipment included in the eligible costs apply only to purchases that were not financed using other funds.</p>	
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6.16. SCHOLARSHIPS FOR PERSONS PARTICIPATING IN THE PROJECT

- 6.16.1. Expenditures relating to scholarships are “gross gross” amounts. It is up to the Beneficiary to assess whether the scholarships are subject to personal income tax (PIT) and health and social security contributions (ZUS).
- 6.16.2. The value of the scholarship is a lump sum, and the amount of the monthly or daily scholarship for a given Project Participant is specified in the Announcement.
- 6.16.3. The Beneficiary is obliged to pay the scholarships in accordance with the rate indicated in the Announcement. It is not allowed to reduce scholarships compared to the values indicated by the Agency.
- 6.16.4. Depending on the Programme, the scholarship may be awarded for a specific number of months, days or once. The rules for awarding the scholarship are specified in the Announcement.
- 6.16.5. If the scholarship is charged for less than a full month (e.g. in the event of interruption of participation in the Project), 50% of the participation rate should be applied for less than 15 days. The full scholarship rate must be applied for participation of 15 days or more.
- 6.16.6. The Beneficiary is obliged to develop and apply regulations for the payment of scholarships, specifying, among others: the mode, criteria and frequency of assessing the criteria/requirements qualifying for a scholarship under the Project and taking into account the principle of equal opportunities and non-discrimination.
- 6.16.7. The Beneficiary is obliged to transfer the scholarship directly to the Project Participant in its entirety.
- 6.16.8. Scholarships should be expressed and paid in Polish zlotys. In justified cases (e.g. the scholarship holder does not have a PLN account and cannot withdraw cash), it is possible to pay the scholarship in another currency, but settlement in the Project must be made in Polish zloty.



6.16.9. If the rules of the Programme provide for the payment of scholarships, the Beneficiary is not entitled to make any deductions when making their payments to Project Participants, except for those resulting from the generally applicable legal provisions, including the tax office or ZUS, if applicable in given circumstances.

Required documents	Additional documents that the Agency may request:
1) accounting proof on the basis of which the scholarship is paid, e.g. a list of scholarship payments; 2) confirmation of payment of the scholarship to the Project Participant; 3) documents confirming the Project Participant's participation in the scholarship exchange.	1) confirmation of the implementation of activities and achievement of the intended results and deliverables (e.g. a certificate confirming the fact that the Project Participant has completed education and increased competences).

6.17. SETTLEMENTS BASED ON UNIT RATES

6.17.1. The unit rate is a lump sum payment to the Beneficiary for producing the deliverables or achieving the results indicated in the approved application.

6.17.2. Deliverables or results must meet the minimum requirements and standards set by the Agency in the Announcement to be considered produced/achieved.

6.17.3. The unit rate covers all the Beneficiary's expenses, including expenses for the management and administration of the Project, therefore, under Projects settled only with unit rates, the Beneficiary is not entitled to any other funds to cover the costs related to the management and administration of the Project.

6.17.4. The amount of the rate/unit rates applicable in a given recruitment in a given Programme is indicated by the Agency in the Announcement and is not subject to negotiation.

6.17.5. The unit rates specified by the Agency in the Announcement are not subject to change throughout the entire period of Project implementation, and the amounts result from the methodology used by the Agency to calculate unit rates applicable in a given call.

6.17.6. Verification of eligible expenses settled at a unit rate involves checking whether the activities declared by the Beneficiary have been implemented and the



deliverables and results produced/achieved and at what level. Settlement is made according to a fixed unit rate depending on the actual number of deliverables produced or results achieved.

- 6.17.7. The verification referred to above is based on supporting documents/evidence presented by the Beneficiary.
- 6.17.8. The list of required documents/evidence confirming the production of the deliverable and/or achievement of the result is always indicated in the Announcement.
- 6.17.9. If the Beneficiary does not provide the documents/evidence required in the Announcement confirming the achievement of results or the production of deliverables, they will not be considered achieved/produced and cannot be settled.
- 6.17.10. Expenditures settled by the Beneficiary in the form of unit rates are treated as incurred expenses, therefore the Beneficiary is not obliged to the Agency to collect or describe accounting documents under the Project, or to keep separate financial and accounting records for the Project.
- 6.17.11. The eligibility of the rate is not automatic, i.e. not every action guarantees that the incurred expenses will be recognized as eligible and sufficient for the settlement of the unit rate. It means that only the production of deliverables/achieving results consistent with the scope and standard of the rate constitutes the basis for its qualification.
- 6.17.12. If the unit rate indicator (i.e. number of outputs produced or results achieved) has been achieved at 100% but it has been established in any way (during report verification, based on control results, participant complaint) that the outputs or results were not produced/achieved in the standard specified by the Agency (e.g. smaller scope of training hours, the work was not prepared by a contractor with the initially assumed high qualifications/unique experience) or to a lower extent than indicated in the application or programme documentation (e.g. lack of catering, accident insurance, medical examinations, training materials, reimbursement of travel costs, smaller number of people assigned to the trip, shorter trip), the Agency will consider the unit rate ineligible in its entirety.
- 6.17.13. The rules regarding actual expenses described in the Beneficiary's Manual do not apply to unit rates.

Example 1:



The Agency announced recruitment for a programme aimed at organizing Polish language training for foreigners. In the Announcement, the Agency indicated the unit rate for training one participant at PLN 5,000. Participation certificates are indicated as documents required to be submitted by the Beneficiary to the Agency to confirm the participant's training. In the application, the beneficiary indicated that it would train 100 people and requested financial resources in the amount of PLN 500,000 (100 people multiplied by the unit rate). In the final report, the Beneficiary presented certificates showing that it had trained 50 people. The amount of eligible expenses under the Project will therefore be PLN 250,000 (the actual number of trained people multiplied by the unit rate).

Example 2:

he Agency announced recruitment for a programme aimed at organizing training for university administrative staff. The aim of the training is to improve soft skills regarding intercultural communication. The Agency set the unit rate for training one participant at PLN 5,000 and the minimum training standards, including, among others, the minimum number of training hours at 20 hours. The documents required to be submitted by the Beneficiary to the Agency in order to confirm the Participant's training include a certificate of participation along with a list of attendance at the training.

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

6.18. EXPENDITURES FOR ADMINISTRATIVE PROJECT SERVICES

6.18.1. Expenses for administrative support of the Project are solely intended to support the management and administration of the project.

6.18.2. Expenditures on the administrative support of the Project are understood as the remuneration of persons involved in the Project in directing, managing, coordinating and servicing administrative and financial activities, the so-called "professional staff", e.g.:

- 1) remuneration of the Project Coordinator/Manager,



- 2) remuneration of service staff (HR, financial, accounting, administrative services, secretarial, office, legal services, including those related to orders).
- 6.18.3.** Other administrative expenses related to the Applicant's current operations do not fall within the scope of the group of expenses.
- 6.18.4.** The above categories of expenses related to the administrative management of the project cannot be included in direct expenses (substantive tasks). Showing categories of expenses related to the administrative management of the project in direct expenses will be treated as double financing - such expenses are ineligible.
- 6.18.5.** The above definition excludes persons performing the functions of Project Group Manager or Research Group Manager and employees responsible for the administrative management of the Project who are part of the Project Group in activities related to:
- 1) improving research activities by attracting scientists from abroad with outstanding scientific achievements and
 - 2) improving research activities by supporting scientific research abroad or in cooperation with scientists from abroad).
- 6.18.6.** Salary expenses for the above-mentioned Group managers' expenses are treated as expenses incurred for the implementation of substantive tasks (direct expenses) settled on the basis of actually incurred expenses.
- 6.18.7.** In the case of unit rates used in the Beneficiaries' projects, expenses related to the administrative management of the Project are included directly in the unit rate - the Beneficiary is not entitled to funds other than those resulting from the unit rates.
- 6.18.8.** The Beneficiary is entitled to expenses related to the administrative costs of handling the Project, settled at a flat rate, in the amount of up to 10% of direct expenses (i.e. expenses incurred for the implementation of substantive tasks) approved as eligible expenses in the Beneficiary's reports (see the Reporting chapter).
- 6.18.9.** The flat rate (%) of expenses related to the administrative management of the Project indicated in the application for financing and in the concluded project financing agreement is binding on the Beneficiary. The Beneficiary is obliged to use it in every report.



- 6.18.10.** As part of the report submitted by the Beneficiary after completion of the Project, the value of settled expenses related to the administrative service of the Project should correspond to the deliverable of the value of direct expenses recognized as eligible and the percentage of expenses related to administrative service specified in the project financing agreement.
- 6.18.11.** The condition for full eligibility of expenses related to the administrative support of the Project is the correct implementation of the Project.
- 6.18.12.** In the event of incorrect implementation of the Project, in particular: in the event of persistent delays in the implementation of tasks by the Beneficiary, among others: Due to repeated errors in the settlement and reporting of the Project and improper fulfilment of other obligations of the Beneficiary, in accordance with the provisions of the Agreement, a mechanism of imposing financial corrections on expenses related to the administrative management of the Project will be used.
- 6.18.13.** The decision to impose a correction is made by the Agency, in accordance with the tariff attached to the Manual entitled: Tariff of corrections of expenses related to the administrative management of the project.
- 6.18.14.** Accounting documents related to expenses related to the administrative management of the Project are not subject to analysis and verification at the report assessment stage or at the control stage.
- 6.18.15.** Verification in the category of expenses is subject to:
- 1) double financing, i.e. checking whether the cost categories belonging to the expenses related to the administrative management of the project are not included in direct expenses (substantive tasks);
 - 2) ensuring the personnel declared in the application responsible for directing, managing, coordinating and servicing administrative and financial activities: in the event of errors in the implementation and management of the project that may have a negative impact on the achievement of its objectives, documents confirming the employment of “professional staff” for the implementation of the project are subject to verification in accordance with the provisions of the funding application.

**6.19. ARCHIVING AND DESCRIPTION OF FINANCIAL AND ACCOUNTING DOCUMENTS.
RULES FOR PROJECTS BASED ON ACTUAL EXPENSES:**



- 6.19.1.** All expenses incurred under the Project must be documented in accordance with the rules described in the Chapter entitled: Financial rules.
- 6.19.2.** All accounting documents constituting the basis for incurring expenses in the Project must be described in a way that guarantees the possibility of clearly linking the document with the Project.
- 6.19.3.** The description of the document referred to above must be permanently linked to the original accounting document. Therefore, as a rule:
- 1) in the case of paper documents, the description must be placed on the paper document;
 - 2) in the case of electronic documents, the description must be in electronic form.
- 6.19.4.** The minimum information to include in the document description is:
- 1) project number given at the Agency,
 - 2) amount of eligible expenses,
 - 3) in the case of documents in foreign currency – the conversion rate used.
- 6.19.5.** In the case of accounting documents constituting the basis for incurring expenses, prepared in a language other than Polish or English, the Beneficiary is obliged to provide the Agency - if the document is subject to verification, a free translation of the document into Polish. The translation must include a legible signature of the person submitting the translation.
- 6.19.6.** Failure to provide a translation of the document referred to above is the basis for considering the expense ineligible.

6.20. ARCHIVING AND DESCRIPTION OF FINANCIAL AND ACCOUNTING DOCUMENTS.

RULES APPLICABLE TO ALL PROJECTS:

- 6.20.1.** The beneficiary is obliged to store for a period of 10 years since December 31 of the year in which the final report was approved:
- 1) in the case of projects settled on the basis of unit rates: project documents, including the ones confirming the production of deliverables and achievement of results;
 - 2) in the case of projects settled based on actual expenses: project documents confirming the implementation of tasks and achieving indicators in the Project, accounting evidence confirming the incurrence of



expenses and documentation regarding the procurement of goods and services.

- 6.20.2.** The Agency reserves the right to extend the period during which the Beneficiary is obliged to store the documentation - provided that such information will be provided to the Beneficiary no later than half a year before the cut-off date for storing documents by the Beneficiary.
- 6.20.3.** If, within the required storage period, the Beneficiary, at the request of the Agency, does not present the documents that they are obliged to keep, the Agency will consider the expenses as ineligible and will demand the return of the funds along with interest.
- 6.20.4.** In the case of paper documents, if the Agency requires the submission of original documents, the Beneficiary is obliged to keep certified copies of the documents.

6.21. INELIGIBLE EXPENSES

6.21.1. Ineligible expenses are:

- 1) expenses related to the Applicant's current operations, i.e.:
 - a) management costs,
 - b) costs of maintaining office space related to the administrative support of the project,
 - c) expenses related to opening or maintaining a separate account/sub-account for the project
 - d) depreciation, lease or purchase of assets for the needs of people administering the project (managing, coordinating, servicing)
 - e) electricity, heat, gas and water fees, transmission fees, cleaning and security fees, sewage disposal fees related to the administrative support of the project,
 - f) costs of postal, telephone, internet and courier services related to the administrative support of the project,
 - g) office costs related to the administrative support of the project (e.g. purchase of office supplies and stationery, costs of document duplication services),
 - h) costs of securing the proper implementation of the agreement,
 - i) property insurance costs.



- 2) exchange rate losses, currency exchange commissions, overdraft interest fees on financial transactions, and fees associated with PayPal or other payment systems;
- 3) expenses incurred outside the expenditure eligibility period;
- 4) loan/credit and loan/credit servicing costs;
- 5) VAT and other taxes and fees that are returnable under national law;
- 6) the same expenses financed from two different sources (double financing);
- 7) undocumented expenses;
- 8) fines, tickets, financial penalties, costs of court proceedings, accrued interest;
- 9) expenses related to opening and maintaining bank accounts (including the costs of transfers from or to the Agency charged by the Beneficiary's bank);
- 10) expenses reduced in the Project budget during the substantive assessment and indicated in the decision to grant financial resources issued by the Agency Director;
- 11) expenses exceeding the limits indicated in the Announcement (all limits are calculated in relation to the actual expenses incurred; e.g. when the actual expenses in the Project are 20% lower than the ones planned in the application, then the expense limit is calculated on the basis of: the amount requested reduced by 20%);
- 12) expenses specified in the Announcement in a specific group, which will be shown in another group of expenses (in order to avoid the application of limits);
- 13) expenses incurred for the purchase of real estate, infrastructure (the expenses may be eligible only if the Announcement allows for such a possibility);
- 14) purchase of fixed assets and intangible assets (the expenses may be eligible only if the Announcement allows for such a possibility);
- 15) renovation and finishing works of buildings and rooms (the expenses may be eligible only if the Announcement allows for such a possibility);
- 16) other expenses indicated in the Announcement as ineligible.

6.21.2. Expenditures deemed ineligible by the Agency and related to the implementation of the Project will be borne by the Beneficiary from their own funds.



6.21.3. Financing granted from the Agency's funds cannot be used to generate profit during the implementation of the Project. Projects under the Agency Programme cannot be of a commercial nature.

6.22. DOUBLE FINANCING

6.22.1. Double total or partial financing of a given expense is not allowed.

6.22.2. If cases of double financing are detected (at every stage of Project implementation and during the control), the Agency will consider the expenses ineligible.

6.22.3. The prohibition of double financing means that in particular you cannot:

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

6.23. PUBLIC AID

6.23.1. Programmes for institutions do not provide for state aid.

6.24. VAT TAX



- 6.24.1. VAT is an eligible expense only if it was incurred by the Beneficiary in connection with eligible expenses under the Project and the Beneficiary has no legal possibility of recovering VAT.
- 6.24.2. There is no legal possibility of recovering VAT if the Beneficiary is not entitled to reduce the amount of tax due by the amount of input tax.
- 6.24.3. The possibility of recovering VAT is regulated by the Goods and Services Tax Act.
- 6.24.4. The Beneficiary submitted a declaration of VAT eligibility at the stage of submitting the Application. In the event of a change in circumstances related to VAT eligibility, the Beneficiary will notify the Agency without undue delay.

6.25. BANK ACCOUNTS (INCLUDING INTEREST)

- 6.25.1. Rules for Programmes financed from national funds
 - 6.25.1.1. For the purposes of implementing the Project, the Applicant must create a separate bank account. The account may be common to all Agency projects (account or sub-account).
 - 6.25.1.2. Interest accrued on the bank account shall be fully returned to the Agency no later than:
 - 1) by December 15 of each year as of November 30, to the bank account indicated by the Agency, unless separate provisions provide otherwise or
 - 2) in the event of completion of the implementation or termination of the financing agreement - up to 14 days from the date of receipt of the Agency's letter settling the project/agreement or
 - 3) if the bank account is no longer used to implement projects financed by the Agency, the return is made within 14 days from the end of the last implemented project.
 - 6.25.1.3. The date of interest repayment is the moment when the funds are credited to the Agency's account.
 - 6.25.1.4. The Beneficiary undertakes to inform the Agency, at its request and within the deadline specified by it, about the amount of funds remaining on the Beneficiary's account referred to above as at December 31 of a given calendar year.
- 6.25.2. Rules for programmes financed by the European Union under the European Funds for Social Development Programme:



- 6.25.2.1. For the purposes of implementing the Project, the Beneficiary is obliged to open a separate bank account, dedicated exclusively to the Project (account or sub-account).
- 6.25.2.2. Interest accrued on the bank account is fully returnable to the Agency no later than 14 days from the date of receipt of the Agency's letter settling the Project/Agreement (also applies to the letter terminating the Agreement), unless separate provisions provide otherwise.
- 6.25.2.3. The date of interest repayment is the moment when the funds are credited to the Agency's account.
- 6.25.2.4. The Beneficiary undertakes to inform the Agency, at its request and within the deadline specified by it, about the amount of funds remaining on the Beneficiary's account referred to above as at December 31 of a given calendar year.

6.26. RULES OF SETTLEMENTS WITH PROJECT PARTNERS

- 6.26.1. The Project Partner may incur expenses under the Project, provided that it is indicated in the Announcement.
- 6.26.2. As part of the Project implementation, the Project Partner is subject to the same rules as the ones applicable to the Beneficiary, including the eligibility of expenses.
- 6.26.3. It is the Beneficiary's responsibility to ensure that the Project Partner carries out the tasks in accordance with the requirements of a given Programme.
- 6.26.4. The rules of settlement between the Project Partner and the Beneficiary are agreed between the parties, in accordance with the rules described in the chapter.
- 6.26.5. If the Project Partner fails to perform the tasks planned in the application and assigned to it, the Agency will pursue claims from the Beneficiary, as a party to the agreement with the Agency, and not from the Project Partner.
- 6.26.6. Reports under the Project are prepared and submitted to the Agency by the Beneficiary. The Beneficiary is obliged to obtain the necessary information and documents from the Project Partner in order to include them in the report.
- 6.26.7. It is unacceptable for the Project Partner and the Beneficiary to commission services or supplies of goods to each other. Such expenses will be considered ineligible.



- 6.26.8.** It is unacceptable to employ mutual staff of the Beneficiary/Project Partners. Such expenses will be considered ineligible.
- 6.26.9.** It is unacceptable to settle the Project Partner's expenses by issuing a VAT invoice to the Beneficiary by the Project Partner. Such expenses will be considered ineligible.
- 6.26.10.** The Project Partner's expenses should be presented in the report in Polish zlotys. The rules for the Beneficiary's conversion of expenses incurred in a foreign currency are described in point: Expenditures in foreign currencies.
- 6.26.11.** The Agency recommends to Beneficiaries the following methods of financial flows between the Beneficiary and the Project Partners:
- 1) OPTION 1. The Beneficiary is the payer of all expenses related to the Project, while the Project Partners are the actual recipients of services and goods
 - 2) OPTION 2. The Beneficiary distributes the advance payment among the Project Partners and then settles the advance payments within the rules agreed with the Project Partners.
 - 3) OPTION 3. The Beneficiary reimburses the Project Partners for the costs incurred based on the documents presented
- 6.26.12.** Detailed recommendations regarding the inclusion of expenses incurred by Project Partners in the financial and accounting records of the Beneficiaries are described in the document: Recommendations on how to include in the financial and accounting records of the Beneficiaries of the Polish National Agency for Academic Exchange (NAWA) the costs incurred by project partners and the rules for accounting advances/payments by NAWA by the Beneficiaries as part of ongoing projects.⁴

6.27. EXPENSES IN FOREIGN CURRENCIES

- 6.27.1.** All expenses as part of the implementation of the Projects are reported by the Beneficiary to the Agency in Polish zlotys.

⁴<https://nawa.gov.pl/komunikaty/komunikat-w-sprawie-rekomendacji-wypracowanych-przez-bieglego-rewidenta-dotyczacych-sposobu-uwzgledniania-w-ewidencji-finansowo-ksiegowej-beneficjentow-kosztow-ponoszonych-przez-partnerow-projektow-oraz-zasad-ksiegowania-przez-beneficjentow-zaliczek-wplat-agencji-w-ramach-realizowanych-projektow>



- 6.27.2. In the case of operations in foreign currencies, the Beneficiary should use conversion rates in accordance with applicable national regulations regarding income tax, VAT and accounting principles.
- 6.27.3. If expenses incurred in foreign currencies are settled in the Project, on an accounting document (e.g. invoice, bill), the Beneficiary is obliged to indicate the conversion rate used.
- 6.27.4. Without prejudice to the provisions above, the eligible expense in the case of currency operations cannot be higher than the expense actually incurred by the Beneficiary (i.e. resulting from the outflow of funds on the Beneficiary's bank account).
- 6.27.5. Commissions collected as part of currency exchange operations are ineligible expenses and cannot be settled in the Project.



7. REPORTING

7.1. GENERAL REPORTING RULES

- 7.1.1.** The Beneficiary is obliged to report on the progress of the Project. Reports are submitted electronically via the Agency's System using electronic forms prepared by the Agency, unless the Agency indicates another form of submitting a report.
- 7.1.2.** The Beneficiary submits reports for a given period or at the end of the Project implementation in accordance with the reporting scheme specified in the Announcement.
- 7.1.3.** The reporting schemes that can be used in the Announcement are described below.
- 7.1.4.** The Beneficiary has the option of submitting an additional report (outside the scheme) in the event of early settlement of at least 80% of the funds received. If 80% of the funds received so far are not spent, if this is a condition for paying another advance payment, the Beneficiary may apply to the Agency to change the deadline for submitting the report.
- 7.1.5.** The reporting deadlines are specified in the Agreement, taking into account the reporting schemes provided in the Announcement.
- 7.1.6.** Report models constitute an appendix to the Announcement. The Agency reserves the right to modify the report model.

7.2. REPORTING SCHEMES

- 7.2.1.** The schemes that can be used in the recruitment process for a given NAWA programme are as follows:

Reporting scheme in a given Programme	First Report	Another Report	Report at the end of the Project implementation
A	Not applicable	Not applicable	The report is submitted within 30 days of the end of the project implementation period



Reporting scheme in a given Programme	First Report	Another Report	Report at the end of the Project implementation
B	For a period of 6 months from the date of commencement of the Project. The report is submitted within 14 days from the end of the reporting period to which it relates.	For the period of the next 6 months from the last day of the previous reporting period, excluding the day. The report is submitted within 14 days from the end of the reporting period to which it relates.	The report is submitted within 30 days of the end of the project implementation period
C	For a period of 12 months from the date of commencement of the Project. The report is submitted within 14 days from the end of the reporting period to which it relates.	For the period of the next 12 months from the last day of the previous reporting period, excluding the day. The report is submitted within 14 days from the end of the reporting period to which it relates.	The report is submitted within 30 days after the end of the Project implementation period

7.3. REPORTS

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

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

7.3.2. The report is submitted by the deadline indicated in the table above.

7.3.3. The reporting periods are specified in the agreement on granting financial resources. In particularly justified cases, the Agency may extend the deadline for submitting the report.

7.3.4. The report at the end of the project is submitted by the deadline indicated in the table above.



7.3.5. The report at the end of the project implementation must include information on the achievement of the project objective, results and the level of implementation of indicators.

7.3.6. If the Beneficiary started the implementation of the Project in the period between the decision to grant financing and the signing of the financial agreement, the report covers the period from the start of the implementation of activities by the Beneficiary.

7.3.7. Source documents confirming the expenditure shown in the report are submitted by the Beneficiary only at the request of the Agency in the form indicated by the Agency.

7.4. VERIFICATION OF REPORTS BY THE AGENCY

7.4.1. The Agency verifies it within 60 business days of submitting the report. If the Beneficiary needs to provide explanations, the deadline is suspended.

7.4.2. The verification of reports takes place in the following stages: formal verification, substantive verification, financial verification.

7.4.3. At each stage, the Agency reserves the right to submit comments to the report, to which the Beneficiary must respond by explaining or correcting the report's provisions within the deadline specified by the Agency.

7.4.4. At the stage of financial verification, eligibility of expenses is assessed based on a sample of financial and accounting documents - in the case of projects settled at least partially on the basis of actual expenses.

7.4.5. If the Beneficiary submits an incomplete or incorrectly prepared Report, the Agency will submit comments via the Agency System and call on the Beneficiary to respond to the comments by explaining or correcting the Report, within the deadline specified by the Agency, but not less than 7 days from the date of submitting the comments (in particular posting comments in the Agency System).

7.4.6. If it is necessary to submit explanations or corrections to subsequent versions of the submitted report, the procedure for submitting comments may be repeated for each stage of verification.

7.4.7. If the Beneficiary does not respond within the deadline set by the Agency or if, despite the Agency submitting comments twice for a given verification stage, the Beneficiary's report does not meet the Agency's requirements and cannot be accepted, the Agency may decide to request the return of the funds in full or partially, respectively.

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



- 1) During the implementation of projects and at the stage of their settlement, Beneficiaries of NAWA programmes have the opportunity to submit an appeal against NAWA's decision regarding the assessment of reports.
- 2) The appeal, in the form of a letter signed by a person authorized to represent the Beneficiary's institution, should be sent by post (the date of the postmark is decisive), by courier (the date of receipt of the parcel by the courier company is decisive), by e-mail (to the e-mail address of the project supervisor at NAWA) or via the Agency's IT system - (the date of receipt is decisive) or delivered in person to the NAWA headquarters (the date of receipt is decisive).
- 3) If sent by post, courier or delivered in person, an appeal against the evaluation of the report should be sent to the Polish National Agency for Academic Exchange at the address of the NAWA headquarters, i.e. Polna 40, 00-635 Warsaw, with the note "appeal against the results of the assessment of the report regarding project no...."
- 4) In addition to the request for reassessment of the report, the appeal should also include a justification along with any explanations that may influence the change of the Agency's assessment. The appeal must be accompanied by all necessary documents (or their certified copies) regarding the case in question.
- 5) The appeal must be signed by the Beneficiary's legal representative or an authorized person. If an appeal is submitted by a person authorized by the Beneficiary, an appropriate power of attorney must be attached.
- 6) The appeal must include the project number, report number, full name of the institution, its address and the name and surname of the legal representative or attorney-in-fact, and the name and surname of the person indicated in the NAWA system.
- 7) The appeal may only concern a reference to the content contained in the report, in particular a different opinion of the Beneficiary regarding the Agency's assessment of the information and expenses included in the report. The appeal cannot concern the inclusion of additional expenses or information not included in the report to which it applies.



- 8) The beneficiary has 14 calendar days to submit an appeal, counting from the date of receipt of the Report Assessment Sheet/information in the NAWA Agency's IT system about the report in question.
- 9) Appeals submitted after the deadline specified in point 8 remain unconsidered.
- 10) NAWA will consider an appeal against the assessment within 30 business days from the date of its receipt. If there is a need for additional explanations/supplements from the Beneficiary, the deadline is suspended until complete information is received. The deadline for sending the supplements cannot be shorter than 1 day and not longer than 14 days and depends on the nature of the supplements and/or the time used by the Beneficiary indicated in point 8. In the case of a particularly complicated case, the deadline for considering the case by the Agency may be extended, about which the Agency will inform the Beneficiary in writing.
- 11) The Beneficiary will be informed about the results of the appeal procedure in writing, in the Agency's IT system or in any other way allowed in a given programme.
- 12) The outcome of the appeal procedure is final. The beneficiary is not entitled to any additional remedy.



8. CONTROLS

8.1. GENERAL RULES

8.1.1. Each Project may be subject to an control according to the principles specified in the Beneficiary's Manual as part of the types of control mechanisms described below.

8.1.2. Additionally, the Project may be subject to ad hoc controls - provided that there are grounds for carrying them out, i.e. in particular in the event of serious reservations regarding the implementation of the Project, or in the event of receiving information about irregularities occurring during the implementation of the Project.

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

8.1.4. As part of the control, the Beneficiary immediately provides copies of final documents (e.g. post-control information, post-control statements) resulting from other external controls and controls, which contain comments, conclusions and recommendations regarding the implementation of the Project controlled by the Agency;

8.1.5. As a result of a control or an control, the Beneficiary may be requested, within a period specified by the Agency, to perform specific activities aimed at restoring the condition ensuring proper implementation of the Project or to return funds used contrary to the agreement.

8.1.6. The beneficiary provides the control and monitoring teams in particular with:

- 1) unlimited access to all documents related to the implementation of the Project;
- 2) the ability to create certified copies and copies of documents;
- 3) unlimited access to the facilities where the project is implemented and places where project documentation is collected;
- 4) providing all requested explanations regarding the implementation of projects in written and oral form;
- 5) creating summaries, studies, and answers to questions from control teams.

8.1.7. Failure by the Beneficiary to fulfil any of the obligations specified above is treated as obstructing the control and may be treated as a refusal to carry out the control.

8.2. TYPES OF CONTROL MECHANISMS



8.2.1. Remote document control (desk control).

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

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

8.2.2. Controls at the Beneficiary's premises.

8.2.2.1. Type of control at the Beneficiary's office or other place related to the implementation of the Project. During the control, the Beneficiary provides the Control Team with original documentation confirming the correct implementation of the Project, including documentation regarding expenses incurred under the Project covered by the scope of a given control.

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

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

8.2.2.3. There are two types of controls at the Beneficiary's premises:

- 1) control at the Beneficiary's headquarters or in another place related to the implementation of the Project, during the implementation of the Project - a type of control carried out during the Project implementation period, aimed at verifying the eligibility of activities, participants and expenses reported so far;
- 2) control at the Beneficiary's office after the end of the Project - controls carried out after the end of the project implementation



period and after verification of the report submitted by the Beneficiary after the completion of the project - maximum within the period indicated in the regulations/agreement as the minimum period for storing project documentation by the Beneficiary.

8.2.3. System controls

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

8.2.3.2. The purpose of system controls is in particular:

- 1) verification of how the Beneficiary guarantees that the funds transferred by the Agency are spent in accordance with the provisions of the agreement concluded with the Agency, in particular in a purposeful, economical, reliable and consistent with applicable law;
- 2) confirmation of no double financing.

8.2.3.3. System controls are carried out at the Beneficiary's headquarters or at the place of Project implementation. Additionally, as part of the system control, source documentation and accounting entries regarding expenses included in the last report approved by the Agency and submitted by the Beneficiary after the completion of the Project are analysed. If, on the control date, the Beneficiary has not submitted any report after the completion of the Project, which has been verified by the Agency, as part of the implemented projects, the last of the submitted and approved reports submitted during the Project implementation shall be subject to control.

8.2.4. Monitoring visits

8.2.4.1. Type of control at the Beneficiary's, the purpose of which is to monitor the progress of the project, check the actual number of participants in substantive tasks covered by the project or early identification of possible threats and irregularities.

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



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8.2.5. The Agency also reserves the right to carry out ad hoc controls using all the control mechanisms listed above.



9. INFORMATION AND PROMOTION

9.1. GENERAL OBLIGATIONS OF THE BENEFICIARY

9.1.1. The Beneficiary is obliged to fulfil information and promotional obligations, including informing the public about the source of financing for the Project.

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

Action, deliverable	Markings required for national measures	Markings required for the European Funds for Social Development
Information and promotional activities regarding the Project e.g. e-publications, leaflets, brochures, publications, press releases, websites, newsletters, mailings, film materials, promotional materials, conferences, meetings	NAWA logo + information about receiving funding from the Agency	the emblem of the European Funds, the emblem of the colours of the Republic of Poland (in the full-colour version), the emblem of the European Union, NAWA logo
Printed or digital documents and materials made available to the public, e.g. bid/competition documentation, announcements, analyses, reports, agreement models, application models.	NAWA logo + information about receiving funding from the Agency	the emblem of the European Funds, the emblem of the colours of the Republic of Poland (in the full-colour version), the emblem of the European Union, NAWA logo
Documents and materials for persons/entities/institutions participating in the Project, e.g. certificates, invitations, information materials, training programmes, attendance lists, multimedia presentations, agreements)	NAWA logo + information about receiving funding from the Agency	the emblem of the European Funds, the emblem of the colours of the Republic of Poland (in the full-colour version), the emblem of the European Union, NAWA logo
Deliverables, equipment, apparatus, etc. created/purchased from the Project	Permanent sticker containing: Text "Purchase co-financed by NAWA" NAWA logo	Permanent sticker saying: "Purchase co-financed by the European Union" The emblem of the European Funds, the emblem of the colours of the Republic of



Action, deliverable	Markings required for national measures	Markings required for the European Funds for Social Development
		Poland (in the full-colour version), the emblem of the European Union.
Audio, video materials, press articles	<p>1. in the graphic layer: include the NAWA mark, indicating that the material, broadcast, advertising spot, press article, etc., is financed by NAWA (or by verbal information when it is not possible to place the mark, e.g. in the case of a radio broadcast),</p> <p>2. in the textual layer, substantive content: include in the content, i.e. the message of the broadcast, advertising spot, press article, etc., clear information indicating that the Project (e.g. service, investment) was financed by NAWA.</p>	<p>1. in the graphic layer: include appropriate combinations of symbols, indicating that the material, broadcast, advertising spot, press article, etc., is co-financed by the EU (or by verbal information when it is not possible to place a combination of symbols, e.g. in the case of a radio broadcast)</p> <p>2. in the textual layer, substantive content: include in the content, i.e. the message of the broadcast, advertising spot, press article, etc., clear information indicating that the Project (e.g. service, investment) you are talking about was co-financed by the EU.</p>

9.1.3. During the period of durability of the Project results or deliverables, the NAWA Beneficiary is obliged in particular to:

- 1) placing visibly logos appropriate for national financing and from other sources (e.g. NAWA logo, the emblem of the European Funds, the emblem of the colours of the Republic of Poland in the full-colour version, NAWA mark, the emblem of the European Union) on:
 - a) all information and promotional activities regarding the Project,
 - b) all documents and materials (including printed or digital deliverables) made public,
 - c) all documents and materials for persons and entities participating in the Project,
 - d) deliverables, equipment, vehicles, apparatus, etc. created or purchased as part of the Project, by placing markings in the form of permanent stickers;



- e) placing a permanent information or commemorative plaque, clearly visible to the public, emphasizing the fact of receiving funding from the European Union:
 - in the case of material investments under the Project - immediately after the start of its implementation,
 - in the case of installation of equipment purchased under the Project - immediately after its installation.

9.1.4. The table model is available in the appendix to the NAWA Beneficiary Manual entitled: Detailed rules regarding information and promotion in projects financed from the European Funds for Social Development.

9.1.5. Samples of the required emblems and logos (NAWA logo, logo of the Republic of Poland, logos of the European Union and European funds, lists of logos) are available on the Agency's website: www.nawa.gov.pl.

9.1.6. All cases of inability to mark materials, documents, deliverables, equipment, articles or scientific material require notification and approval of the Agency.

9.1.7. Materials and other deliverables/results of the Project that do not indicate the institution financing the Project (NAWA or the European Funds for Social Development or other funds) will not be treated as a result of the Project implementation and will not be taken into account in its settlement.

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

9.2.1. The additional obligations of the Beneficiary in terms of publicizing and informing the public about the impact of the Project and the deliverables created thanks to financing from NAWA or the European Funds for Social Development include the tasks listed in the table below.

Task, deliverable	National measures - requirements	European funds for social development and other measures - requirements
Beneficiary or Project website	A short description of the Project including: <ul style="list-style-type: none"> - NAWA logo; - title of the Project - information about receiving financing; 	A short description of the Project including: <ul style="list-style-type: none"> - the emblem of the European Funds, the emblem the colours of the Republic of Poland, the emblem of the European Union, the NAWA logo; - Project title;



Task, deliverable	National measures - requirements	European funds for social development and other measures - requirements
	<ul style="list-style-type: none"> - title of the Project, - objective or objectives of the Project - the total amount of eligible expenses of the Project. 	<ul style="list-style-type: none"> - information about receiving financing; - tasks, activities that will be implemented as part of the project (description of what will be done, etc.); - target groups (who is the Project addressed to, who will benefit from it); - objective or objectives of the Project; - Project results; - the total amount of eligible expenses of the Project.
<p>Publication in magazines: (concerning studies, scientific materials)</p>	<p>NAWA logo. Including information in the text about funding obtained from the Agency's funds (e.g. "The article is financed by the Polish National Agency for Academic Exchange under the [name] Programme" / e.g. "The article/project has been supported by the Polish National Agency for Academic Exchange under the [programme name]" Immediately available in open access under a free license (e.g. Creative Commons Attribution CC BY), at least in the author's version (preprint), unless the publisher's license allows opening the final version of the published text.</p>	<p>the emblem of the European Funds, the emblem of the colours of the Republic of Poland (in the full-colour version), the emblem of the European Union, NAWA logo Including information about financing in the text, e.g.: "The article is financed under the Programme [...]" / e.g. "The article/project has been supported under the [programme name]" Immediate open access under a free license (e.g. Creative Commons Attribution CC BY), at least in the author's version (preprint), unless the publisher's license does not allow opening the final version of the published text</p>
<p>Information and promotional events, in particular: meetings for the media, conferences initiating the Project or its important stage, ending the Project or its important stage, promoting the project results</p>	<p>NAWA logo. Informing the Agency about the planned event (min. 1) to the following address: wydarzenia@nawa.gov.pl in time to enable the Agency to inform about</p>	<p>The emblem of the European Funds, the emblem of the colours of the Republic of Poland, the emblem of the European Union, the NAWA logo. Informing the Agency about the planned event in time to enable the Agency's</p>



Task, deliverable	National measures - requirements	European funds for social development and other measures - requirements
	<p>the Project on the NAWA website and social media; the information should include at least: emblems and logos, information about financing, title of the event, date and place of the event, purpose of the event, contact person.</p> <p>Information about the event must be included:</p> <ul style="list-style-type: none"> - on the Beneficiary's website - on the Beneficiary's social media. <p>Sending at least 3 photos from the event to the Agency immediately after the event.</p>	<p>representative to participate in the event wypadzenia@nawa.gov.pl;</p> <p>the information should include at least: emblems and logos, information about financing, title of the event, date and place of the event, purpose of the event, contact person.</p> <p>Information about the event must be included:</p> <ul style="list-style-type: none"> - on the Beneficiary's website - on the Beneficiary's social media <p>Sending at least 3 photos from the event to the Agency immediately after the event.</p>

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

9.2.3. All information and promotional activities and fulfillment of the obligations to label Project activities and effects/ deliverables created in the Project must be documented.

9.2.4. When informing about the project on the Beneficiary's social media, one should additionally tag NAWA's social media channels.

9.2.5. Failure to apply the rules described in the chapter will result in the ineligibility of expenses related to promotion or (in projects financed from the European Funds for Social Development) financial corrections imposed in accordance with the correction schedule attached to the Beneficiary's Manual entitled Schedule of corrections for failure to comply with information and promotional obligations by the Beneficiary in projects financed from the European Funds for Social Development.

9.2.6. In the event of creation of works by a third party, within the meaning of Art. 1 of the Act of February 4, 1994 on copyright and related rights (Journal of Laws of 2022, item 2509), related to communication and visibility (e.g. photos, films, brochures), created



as part of the Project, the Beneficiary undertakes to obtain copyrights to the works from that person.

9.2.7. Detailed rules regarding making the Project's deliverables available in open access under a free license (e.g. Creative Commons) or transferring economic rights to works are specified in the project financing agreement.

9.2.8. Detailed rules regarding information and promotion in THE EUROPEAN FUNDS FOR SOCIAL DEVELOPMENT-financed projects are set out in the appendix to the Manual entitled: Detailed rules regarding information and promotion in THE EUROPEAN FUNDS FOR SOCIAL DEVELOPMENT-financed projects.



10. PROGRAMME EVALUATION

10.1. GENERAL ASSUMPTIONS

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

10.2. BENEFICIARY'S OBLIGATIONS ARISING FROM PROGRAMME EVALUATION RESEARCH CONDUCTED BY THE AGENCY.

- 10.2.1. As part of the evaluation studies conducted by the Agency, the Beneficiary is obliged to complete an evaluation survey regarding the completed Project within the deadline for submitting the Final Report. The link to the evaluation survey will be made available to the Beneficiary in the Final Report form.
- 10.2.2. In selected Programmes, the Beneficiary is obliged to conduct an evaluation survey among Project Participants regarding the support obtained. The provision on the obligation to conduct a survey among Project Participants in the Programme will be included in the Announcement. Conducting the survey involves the Beneficiary providing each Project Participant who has completed their participation in the project with a link to the evaluation survey and monitoring the percentage of completed surveys based on e-mail notifications generated automatically by the system handling the survey.
- 10.2.3. Regardless of the above evaluation surveys the Agency may conduct other types of evaluation research within the scope of the Programme, including field research using quantitative and qualitative research methods.



11. PERSONAL DATA PROTECTION

11.1. PROCESSING PERSONAL DATA IN THE AGENCY PROJECTS – GENERAL PRINCIPLES

- 11.1.1.** As part of projects for Institutions run by the Agency, personal data of representatives of Applicants/Partners, Beneficiaries, participants and persons participating in the implementation of projects, including contact persons, participants of events and meetings organized as part of the projects, is processed.
- 11.1.2.** Personal data processed in the programmes is processed by the Agency for the following purposes:
- 1) conducting the recruitment of applications for participation in the programme,⁵
 - 2) selecting Beneficiaries and concluding funding agreements with them,
 - 3) implementation of concluded agreements and pursuing or defending against possible claims related to the agreements,
 - 4) implementation of the Agency's legal obligations.
- 11.1.3.** Providing data is necessary to participate in recruitment for programmes and to sign agreements with Beneficiaries selected by the decision of the Agency Director.
- 11.1.4.** The data subject has the right to request from the Agency access to his or her personal data, rectification or limitation of the processing on the principles set out in the GDPR and in accordance with the limitations resulting from Art. 22 section 1 point 1 of u.n.z.a.a., as well as the right to lodge a complaint with the supervisory authority if the data subject considers that the processing of his or her data violates the law.
- 11.1.5.** The periods of data processing by the Agency result from the archival category of the documents in which they are included.
- 11.1.6.** Through their participation in the programme, Beneficiaries support the Agency in the implementation of the public task assigned to the Agency, specified in Art. 2 u.n.a.w.a. By concluding an agreement for the implementation of the programme, the Agency entrusts the Beneficiary with the processing of personal

⁵ The administrator of personal data processed in the Agency's IT system is the Director of the Agency (pursuant to Article 14 section 4 of u.n.a.w.a.)



data in the project for which it allocates funds. The Beneficiary is the independent administrator of data processed as part of the implementation of the project covered by the Financing Agreement, about which they inform all persons involved in the implementation of the Project on his side.

- 11.1.7.** The detailed scope, conditions and method of personal data processing as well as the obligations of the institution in the field of personal data processing to which the Agency entrusts the processing of personal data in the project are indicated in the project financing agreement model. In the event of a violation of personal data protection referred to in Art. 33 of the GDPR, the Beneficiary undertakes to inform the Agency about the fact.

11.2. PROCESSING PERSONAL DATA IN AGENCIES' PROGRAMMES FINANCED FROM NATIONAL FUNDS

- 11.2.1.** The legal basis for the processing of personal data by the Agency in projects for institutions is Art. 6 section 1 letter b, c, e and f of the GDPR in connection with Art. 2 of u.n.a.w.a.
- 11.2.2.** Contact with the data protection officer regarding data processing by the Agency in projects financed from national funds: odo@nawa.gov.pl

11.3. DATA PROCESSING IN AGENCY PROGRAMMES UNDER PROJECTS FINANCED BY THE EUROPEAN FUNDS FOR SOCIAL DEVELOPMENT 2021 - 2027 (hereinafter "EUROPEAN FUNDS FOR SOCIAL DEVELOPMENT")

- 11.3.1.** The legal basis for data processing in projects financed by European funds is Art. 6 section 1 letters b, c, e and f of the GDPR and art. 9 section 2 letters g and j of the GDPR in connection with art. 6 section 1 letters c and e of the GDPR. The scope of data that can be processed is specified in Art. 87 of the Implementation Act.
- 11.3.2.** Pursuant to Article 88 of the Implementation Act, separate controllers of personal data processed in programmes financed by European funds are:
- 1) Minister responsible for regional development based at Wspólna 2/4, 00-926 Warsaw – as the Managing Authority
 - 2) National Centre for Research and Development based at Chmielna 69, 00-801 Warsaw – as an intermediary institution



- 3) Polish National Agency for Academic Exchange with its registered office at Polna 40, 00-635 Warsaw – as the Beneficiary of a non-competitive project implemented under the European Funds for Social Development programme.

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

- 1) Ministry of Funds and Regional Policy: IOD@mfipr.gov.pl
- 2) National Centre for Research and Development: iod@ncbr.gov.pl
- 3) Polish National Agency for Academic Exchange: odo@nawa.gov.pl

11.3.4. The Beneficiary is obliged to fulfil the information obligation also on behalf of the Agency, the Managing Authority and the Intermediate Body towards persons whose data it will process as part of the project implementation, and to properly document the fact also to ensure accountability. It means effectively informing all persons whose data will be processed in the project on the Beneficiary's behalf about the content of the information clauses of the Managing Authority, the Intermediate Body and the Agency. Appropriate information clauses can be found in the appendix to the manual called "Rules for recruitment, reporting and data collection of participants in projects financed by the European Funds for Social Development".



12. IRREGULARITIES IN THE IMPLEMENTATION OF THE PROJECT

12.1. GENERAL RULES ON IRREGULARITIES

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

- 1) in violation of applicable law (act, regulation) or
- 2) inconsistent with the provisions of the Agreement, including the Announcement, the financing application and the Beneficiary Manual.

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

- 1) suspension of financing,
- 2) dissolution of the agreement,
- 3) termination of the agreement,
- 4) some or all of the expenses incurred under the Project as ineligible,
- 5) recognizing some or all of the activities carried out under the Project as ineligible,
- 6) proportional reduction in the value of the Beneficiary's Project in relation to the degree of unimplemented indicators indicated in the application,
- 7) imposing financial corrections on expenditure incurred in a non-competitive manner,
- 8) imposing financial corrections/reducing the amount of Project financing due to failure to comply with information and promotional obligations by the Beneficiary in projects financed from the European Funds for Social Development,
- 9) imposing financial corrections on the administrative costs of the Project due to deficiencies in project management;
- 10) expenditure being deemed ineligible due to failure to meet eligibility requirements.

12.1.3. Proportionate reduction in the value of the Beneficiary's Project

12.1.3.1. A proportional reduction in value occurs when the Beneficiary has not achieved the indicators planned in the project.

12.1.4. Irregularities resulting from incurring expenses in a non-competitive manner

12.1.4.1. The imposition of financial corrections on expenses incurred in a non-competitive manner applies to categories of expenses whose value exceeds PLN 50,000 net (including for orders carried out by Beneficiaries in accordance with u.p.z.p.).



- 12.1.4.2. A non-competitive method of incurring expenses refers to a situation in which the Beneficiary did not select a supplier/contractor in accordance with the rules described in the chapter: rules for the implementation of orders under the Project.
- 12.1.4.3. The amount of financial corrections for orders whose value exceeds PLN 50,000 net and for orders awarded under u.p.z.p. is set out in the appendix to the Beneficiary's Manual entitled Tariff of corrections for irregularities in order execution. The table indicates the percentage rates of financial corrections and reductions for individual categories of irregularities used in procurement for the competitive procedure and implemented in accordance with u.p.z.p..
- 12.1.4.4. If several irregularities are found within one order, the value of financial corrections is not added up.
- 12.1.4.5. One financial correction of the highest value is applied to all identified irregularities in the order.

12.1.5. Irregularities resulting from errors in project management

- 12.1.5.1. Imposition of financial corrections on expenses related to the administrative support of the project for errors and omissions in project management, as specified in the appendix to the Beneficiary's Manual entitled: Tariff of corrections to expenses related to the administrative management of the project.

12.1.6. Irregularities resulting from failure to comply with information and promotional obligations

- 12.1.6.1. The imposition of financial corrections/reduction of the amount of project financing due to failure to comply with information and promotional obligations by the Beneficiary in projects is specified in the appendices to the Manual, including the one entitled Schedule of corrections for failure to comply with information and promotional obligations by the Beneficiary in projects financed from the European Funds for Social Development.

12.2. SUSPENSION OF FINANCING

- 12.2.1. The Agency may suspend project financing until doubts are clarified in the event of:



- 1) detection of irregularities in the implementation of the project or other circumstances that threaten its proper implementation;
- 2) receiving information about an interruption of project implementation;
- 3) the Beneficiary's failure to submit the partial report on time, the submission of an incomplete or incorrect partial report, the need to provide explanations, correct or supplement the partial report in accordance with Chapter 7 of the Beneficiary's Manual
- 4) failure to submit information requested by the Agency within the prescribed deadline regarding the implementation of the project in accordance with the Controls chapter;
- 5) other significant breaches of the Agreement.

12.2.2. During the period of suspension of financing, i.e. from the moment of providing information about the suspension of financing until information about the restoration of financing is published in the same way, the Beneficiary cannot incur new liabilities, but only settle the previously incurred ones.

12.3. TERMINATION OF THE AGREEMENT

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

12.3.2. In the case referred to in section 1, the documented and justified costs of the completed part of the Project incurred by the Beneficiary until the date of submitting the application to terminate the agreement by agreement of the parties shall be financed from the funds allocated by the Agency.

12.4. TERMINATION

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

- 1) commits gross violations of the provisions of the Agreement which justify immediate termination of the Agreement without prior suspension of financing;



- 2) when the suspension of financing referred to in Chapter 12.2 of the Manual is not restored within 3 months from the date of the suspension;
- 3) includes false information in the application, reports and declarations, in particular when it affects or had an impact on the granting of funds referred to in § 2 section 1 of the Agreement;
- 4) uses the funds contrary to their intended purpose specified in the agreement or performs the agreement untimely or improperly or otherwise uses the funds in a manner inconsistent with the applicable legal provisions;
- 5) refuses to submit to or obstructs the control referred to in Chapter 8 of the Manual or fails to remove the irregularities identified as a result of the control within the prescribed period;
- 6) the project implementation is delayed to such an extent that, in the Agency's opinion, it is unlikely that the project will be completed within the time specified in the agreement;
- 7) does not have separate records of expenses incurred under the Project - in the case of projects settled at least partially on the basis of actually incurred expenses (does not apply to projects settled solely on the basis of unit rates);
- 8) did not submit a partial or final report on time or the reports do not meet the requirements specified in the agreement, or did not correct the formal deficiencies of the report.

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

- 1) liquidation proceedings have been initiated against the Beneficiary;
- 2) restructuring proceedings were initiated against the Beneficiary;
- 3) enforcement proceedings have been initiated against the Beneficiary or receivables arising from the agreement have been seized;
- 4) the Beneficiary has ceased to operate;
- 5) the Beneficiary has made organizational and legal changes that threaten the implementation of the agreement;
- 6) the Beneficiary does not meet the reporting obligations imposed on it by separate statutory provisions.



- 12.4.3.** In the event of termination of the agreement for the reasons specified in point 12.4, the Beneficiary returns the funds in full along with interest in the amount specified with tax arrears calculated from the date of their transfer to the date of return, within 14 days from the date of receipt of the request for the return.
- 12.4.4.** The Beneficiary is obliged to immediately inform the Agency about the occurrence of the circumstances specified in point 12.4.2.
- 12.4.5.** In the event of termination of the agreement for the reasons specified in point 12.4.2. points 1-5, the Beneficiary may apply to the Agency for payment of documented and justified expenses for the implementation of part of the Project actions.
- 12.4.6.** If the circumstances specified in point 12.4.2 point 6 occur, the Agency may suspend further financing until the Beneficiary fulfils the obligations.



13. CHANGES TO THE AGREEMENT

13.1. GENERAL RULES

- 13.1.1. Changes to the Project are reported to the Agency via the Change Sheet.
- 13.1.2. The Beneficiary reports changes no later than 1 month before the planned completion of the Project.
- 13.1.3. The change sheet is completed and sent for approval by NAWA using the Agency's IT system, unless the Agency indicates otherwise.
- 13.1.4. The proposed changes must be accepted by the Agency before they are implemented in the project.
- 13.1.5. Changes involving the transfer of planned expenses to budget items for which maximum amounts or percentage limits have been set in the Announcement, beyond the limit, and changes involving increasing the value of budget items reduced in the Project budget during the substantive assessment and indicated in the decision to grant financial resources, as issued by the NAWA Director, are not allowed.
- 13.1.6. The changes referred to in the point above will be considered ineffective during the settlement of the Project, even if they were approved during the processing of the change sheet in the Beneficiary's Project.
- 13.1.7. After obtaining approval of the change sheet, the Beneficiary is obliged to introduce the changes contained therein in the current version of the application for financing of the Project and thus update it.
- 13.1.8. It is unacceptable to make changes in the application other than those approved by NAWA in the change sheet. If changes are made to the application that go beyond the approved ones, they will be considered ineffective and may lead to the Agency not recognizing the resulting expenses.
- 13.1.9. NAWA reserves the right to submit comments and reservations to the submitted change sheet, in which case it must be corrected by the Beneficiary and re-sent to NAWA for further verification. NAWA also reserves the right to reject all or part of the proposed changes.
- 13.1.10. The changes referred to above must contribute to the achievement of the project's objective and be justified. It is NAWA's responsibility to assess the advisability and justification of the changes.
- 13.1.11. The Beneficiary bears the risk of non-eligibility of expenses related to changes implemented before obtaining NAWA's approval.



13.1.12. In justified cases, it is possible to switch the account in the NAWA IT system from the account of the current user to the account of the person who will act as the Beneficiary's representative in the IT system from the date of switching. In order to be able to switch the account in the system, the Beneficiary is obliged to submit a written request to switch the account to NAWA and attach a power of attorney for the new user. In such a case, the application/letter requesting to switch the account to another person must be signed by a person authorized to represent the Beneficiary's unit.

13.1.13. Changes of a significant nature are introduced in the form of an annex to the agreement, e.g.:

- 1) change of the Project implementation period
- 2) change of the Beneficiary's data
- 3) change in the amount of financing granted.

13.2. CHANGES PERMITTED

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

13.2.2. The Beneficiary may make transfers in the project budget specified in the version of the Application taking into account the most recently accepted changes, up to 10% of the value of funds in relation to the task from which the funds are transferred, as well as to the task to which the funds are transferred, without the need to notify the change to the Agency. Transfers up to 10% of the task value cannot:

- 1) increase the total amount of expenses related to the purchase of fixed assets and intangible assets;
- 2) concern the costs of administrative management of the project;
- 3) increase the values of expenditure items subject to limits above the limits;
- 4) increase the values of budget items reduced in the Project budget during the substantive assessment;
- 5) apply to flat rate items - any changes to the budget relating to flat rates require a change sheet.



13.2.3. Within a task, transfers are allowed without restrictions, excluding flat rates, as long as they do not violate the rules set out for transfers between tasks referred to in the point above. Any changes to the budget regarding flat rates require a change sheet.

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

13.3. CHANGES TO THE MANUAL AND OTHER APPENDICES TO THE AGREEMENT

13.3.1. The Agency reserves the right to make changes to the Manual. The changes introduced are effective from the moment of the publication.

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



14. APPENDICES

Category A General Appendices, applicable to all Agency Programmes

- 1) Accessibility standards – application examples.

Category B Appendices applicable to Programmes financed with the European Funds for Social Development

- 1) Rules for recruitment, reporting and data collection of participants in projects financed by the European Funds for Social Development.
- 2) Detailed rules regarding information and promotion in projects financed from the European Funds for Social Development
- 3) Tariff of corrections for failure to comply with information and promotional obligations by the Beneficiary
- 4) Tariff of corrections for irregularities in order execution
- 5) Tariff of corrections for expenses related to the administrative management of the project

Category C Appendices applicable to Programmes financed from national funds

- 1) Documentation of participants in projects financed from national funds