

THE REGULATIONS OF  
THE 2019 POLISH RETURNS PROGRAMME

Warsaw, 31 January 2019

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## 1. GENERAL INFORMATION ABOUT THE PROGRAMME

### 1.1 Aim of the Programme

The aim of the Polish Returns Programme is to allow prominent Polish scientists to return to their country and take up employment in Polish higher education institutions, scientific units or research institutes. The Programme will create optimal conditions for returning scientists to conduct world-class scientific research or developmental work in Poland. The funds obtained under the Polish Returns Programme are to ensure salaries for Returning Scientists and allow them to create a Project Group (research team). Polish higher education institutions, scientific units and research institutes will be able to acquire specialists with international experience and knowledge in the field of the newest research trends in their scientific discipline.

The Programme is addressed to Polish scientists working in foreign scientific institutions who wish to make use of the knowledge and experience acquired abroad after returning to Poland, by developing their own research teams or getting involved in research carried out by existing research teams.

The following shall be financed under the Programme:

- 1) remuneration for the Returning Scientist together with employer costs;
- 2) remuneration for members of the Project Group together with employer costs;
- 3) resettlement expenses and costs of adapting the workplace.

NAWA shall provide financing for projects carried out for a period of 36–48 months, in the maximum amount of PLN 2,270,000 for one project.

### 1.2 Basic terms and abbreviations used in the Polish Returns Programme

- 1) **Agency, NAWA** – Polish National Agency for Academic Exchange.
- 2) **Beneficiary** – a higher education institution, scientific unit or research institute which has obtained funding under the Polish Returns Programme and entered into a financing agreement with NAWA.

- 3) **Director** – Director of the Polish National Agency for Academic Exchange.
- 4) **External expert** – a person commissioned by NAWA to carry out merit-based evaluations of applications submitted under the call for applications to participate in the Polish Returns Programme. An external expert may carry out an individual merit-based evaluation of applications as a reviewer or may be a member of the evaluation team.
- 5) **Project Group** – a group carrying out a project under the Polish Returns Programme.
- 6) **Returning Scientist** – a person returning to Poland under the Polish Returns Programme.
- 7) **Programme** – the Polish Returns Programme.
- 8) **Project** – activities to be carried out under the Polish Returns Programme as described in the application.
- 9) **Reviewer** – an external expert carrying out an individual merit-based evaluation of applications submitted as part of the call for applications to participate in the Programme.
- 10) **ICT system of the Agency** – a system in which the call for and evaluation of applications and reports submitted by Beneficiaries are conducted; the system allows the communication and updating of the application status during the evaluation process.
- 11) **Applicant** – an institution entitled to submit applications, which has submitted, or plans to submit, an application to participate in the Polish Returns Programme.
- 12) **Evaluation team** – a team of external experts appointed by the Director to carry out a merit-based evaluation of applications to the extent provided for in the Regulations.
- 13) **ALHES** – Act of 20 July 2018 – Law on Higher Education and Science (Dz.U. [Journal of Laws] item 1668, as amended).
- 14) **APAS** – Act of 30 April 2010 on the Polish Academy of Sciences (Dz. U. of 2018, item 1475, as amended).
- 15) **ARI** – Act of 30 April 2010 on research institutes (Dz. U. of 2018, item 736, as amended).

### 1.3 Programme schedule



## 2. TERMS AND CONDITIONS OF THE PROGRAMME

### 2.1 Returning Scientist

#### 1. The Returning Scientist:

- 1) must hold a Polish citizenship;
- 2) received a doctoral degree before 31 January 2016;
- 3) did not live or work in Poland between 31 January 2017 and the time of submitting the application<sup>1</sup>;

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<sup>1</sup> Working in Poland shall mean:

- being employed with an entity having its registered office in Poland based on an employment contract (if remuneration was paid under such contract),
- conducting economic activity registered in Poland,
- performing work on the basis of civil-law contracts, under which the Returning Scientist received remuneration the amount of which exceeded PLN 10,000 net in a year.

- 4) during his or her stay abroad, has been engaged in scientific work for at least 2 years at a university, research institute, scientific institute or in a research department of a foreign enterprise based outside of Poland<sup>2</sup>. The period of scientific activity abroad shall not include a stay financed or co-financed from the Polish state budget;
- 5) may demonstrate at least 3 of the following achievements (from not before 2009):
  - a) a publication, as a significant contributing author (the contribution is defined by the Returning Scientist), in journals included in one of the following international databases: Scopus, Science Citation Index Expanded, Social Sciences Citation Index, Arts & Humanities Citation Index; or
  - b) a reviewed scientific monograph in of the following languages: Russian, Spanish, Italian, German, English, French; or
  - c) a publication in reviewed materials from an international conference listed by the Computing Research and Education Association of Australasia (CORE), indexed in the international DBLP Computer Science Bibliography database; or
  - d) a publication in reviewed materials from an international conference, indexed in the Web of Science Core Collection or Scopus database.
  - e) **in the case of representatives of art studies:** proof of having made at least two presentations of two different works of art in a foreign cultural institution or an academic centre or having received an award or a distinction in an international competition.
2. To conclude the contract for financing with NAWA, the Returning Scientist shall not take up employment in Poland from the submission of the application until the NAWA Director's decision.
3. During the period of project implementation, the Returning Scientist will be employed by the Beneficiary under an employment relationship:
  - 1) on at least a half-time basis in the first year of the project;
  - 2) on at least a 3/4-time basis in the subsequent years of the project.

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<sup>2</sup> The total two-year period of scientific activity abroad does not have to be continuous. Allowances can be made for the possibility of interruptions in scientific activity during the two-year stay abroad, especially in connection with maternity or parental leave.

The employment of the Returning Scientist is carried out on the basis of Article 119(2)(2) of the Law on Higher Education and Science, Article 91(6)(2) of the Act on the Polish Academy of Sciences or Article 43(7)(2b) of the Act on research institutes.

4. Ultimately (after the first year of the project at maximum), Poland will be the Returning Scientist's country of primary stay.

## 2.2 Project Group

1. The Applicant together with the Returning Scientists are to set up a Project Group as part of the project. The salaries of the members of the Project Group constitute an eligible cost under the project in accordance with these Regulations.
2. The Returning Scientist shall be the manager of the Project Group.
3. The Project Group may be expanded provided the Beneficiary contributes own funds.
4. The members of the Project Group (apart from the Returning Scientists) shall be employed based on an employment relationship and must be selected through a competition procedure<sup>3</sup> relevant for the position indicated by the Returning Scientist.
5. It is permissible not to establish a Project Group, unless it is required by the type or scope of conducted research. The above circumstance shall be subject to an expert evaluation.

## 2.3 Obligations of the Applicant

In the case the funding for the project is granted, the Applicant shall be obliged to:

- 1) employ the Returning Scientist based on a contract of employment for the duration of the project, on at least a half-time basis in the first year of the Project and on at least a 3/4-time basis in the subsequent years of the Project. A scan of the employment contract concluded between the Beneficiary and the Returning Scientists should be delivered to NAWA not later than 30 days upon its signature;

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<sup>3</sup> Competition procedures should be conducted taking into account the relevant recommendations of the European Commission as set out in the European Charter for Researchers and in the Code of Conduct for the Recruitment of Researchers: <https://euraxess.ec.europa.eu/pl/poland/naukowcy/karta-i-kodeksnaukowcy>



- 2) ensure conditions for the Project Group necessary to carry out the research work, including office and laboratory space as well as R&D equipment, and also access to the infrastructure necessary to enable conducting research work and teaching activities;
- 3) ensure the financial processing and administrative follow-up of the activities carried out by the Project Group, including matters relating the arrival of the Returning Scientist and the creation of the Project Group;
- 4) support the Project Group in applying for funds for conducting research and development work, procuring necessary approvals, opinions, permits, including those concerning submitting applications to the competent ethical committees;
- 5) participate in the evaluation of the Programme by completing three evaluation questionnaires and to participate in other evaluation activities carried out by NAWA in accordance with these Regulations.

### **3. THE PROCEDURE FOR SUBMITTING APPLICATIONS**

#### **3.1 Eligible Applicants**

1. Applications for financing under the Programme may be submitted by entities wishing to employ Returning Scientists, falling into one of the categories set out below:
  - 1) higher education institutions referred to in Article 7(1)(1) of ALHES;
  - 2) scientific institutes of the Polish Academy of Sciences operating in compliance with APAS;
  - 3) research institutes operating in compliance with ARI;
  - 4) international scientific institutes established on the basis of separate Acts, operating on the territory of the Republic of Poland;
  - 5) The Polish Academy of Learning;
  - 6) other entities principally engaged in the scientific activities on a stand-alone and continuous basis, having a scientific category.
2. The Programme is open to Returning Scientists representing all fields of science (OECD classification is used in applications to be submitted under the call).

### 3.2 The time and form of submitting applications

1. Applications under the Programme will be accepted **between 31 January and 7 May 2019 until 3:00 PM** Central European Time (UTC +01:00/Warsaw) in an electronic form exclusively via the ICT system of the Agency. Applications will not be accepted beyond this deadline.
2. Submitting the application is possible following the registration in the system at: <https://programs.nawa.gov.pl>.
3. The scope of data required in the application is specified in these Regulations and the proposal application form accessible at [www.nawa.gov.pl](http://www.nawa.gov.pl).
4. The application should be filed and completed by a person authorised to represent the Applicant. If the application is submitted by a person other than those mentioned in the registration documents, the Applicant shall be obliged to attach a scan of a power of attorney for such person.
5. The application and its annexes shall be drawn up **in English**. With the exception of the following:
  - 1) the project summary included in the application (in Polish);
  - 2) statements and powers of attorney of the Applicant and the Returning Scientist attached to the application (in Polish);
  - 3) documents certifying the scientific degree/title attached to the application (in Polish or Latin or English).
6. It is not possible to submit a single application to include the same Returning Scientist. There is no limit for applications submitted by one Applicant.
7. Sending a completed application together with all the required attachments via the system results in the application having its status changed to “submitted” and an e-mail confirming that the application has been submitted being sent to the Applicant. It is the responsibility of the Applicant to verify whether the application was sent properly.
8. Submitting the application shall be tantamount to the Applicant accepting the Programme Regulations.

### 3.3 Project timeline

1. The project is to be carried out for a period of not less than **36 months** and not more than **48 months**. Starting and completion date of project implementation shall be defined by the Applicant.
2. The project may start not earlier than on 1 October 2019 and not later than on 30 September 2020.
3. Changes in the dates of the project:
  - 1) in justified cases the project start date specified in the application for financing may be postponed by not more than 6 months. Requests for changes in the project start date shall be decided individually by the Director, who may request an opinion of the evaluation team on this matter;
  - 2) in justified cases the duration of the project may be extended by not more than 12 months. Requests for an extension shall be decided individually by the Director, who may request an opinion of the evaluation team on this matter;
  - 3) in the case of interruptions in the activity of the Returning Scientist in connection with a maternity leave, a leave on terms of maternity leave, paternity leave, parental leave or family leave granted in accordance with the rules as set out in the Labour Code or receiving sickness benefits or rehabilitation allowance in connection with incapacity, including when caused by an illness requiring therapeutic rehabilitation, the duration of the project may be additionally extended, following the Director's approval of a relevant application, by a period corresponding to the duration of the above interruptions;
  - 4) in the event of a situation as described in paragraphs 1–4, the total amount of funding granted by NAWA shall not be increased. This provision does not apply to any funding received from the higher education institution or scientific unit, which may support the project financially at any of its stages.

### 3.4 List of attachments to the application

1. A scientific resume of the Applicant comprising 7 pages at maximum, including the following information:
  - 1) education, educational background, course of studies / academic and scientific activity, including the Applicant's subsequent places of employment;

- 2) a list of publications including a maximum of 10 most notable works published not earlier than in 2009<sup>4</sup> (please indicate which items meet the requirements set out in point 2.1.1.5 ); for journals with impact factor, please indicate the current five-year IF of the relevant academic journals or the SiteScore value and the number of citations of individual publications, excluding self-citations, in line with the Web of Science Core Collection or Scopus database;
  - 3) provide the total number of citations of all your publications to date as well as the H index (preferred source: the Web of Science Core Collection or Scopus);
  - 4) a brief description of currently conducted research;
  - 5) a list of completed and ongoing research projects, highlighting international projects and indicating the sources of financing, implementation period and the Applicant's role in the project; and for representatives in the field of arts: information on participation in an international project;
  - 6) information on internships, awards, patents, membership in scientific societies and organisations and other important achievements.
2. Scans of three selected publications from the list given in biography. In case of publication in a language other than English, an abstract in English should be included. In case of a monograph, please attach a file containing the cover page, editorial page, table of contents and a selection of extracts containing the author's most important theses - not more than 20 pages in total. In the case of representatives in the field of arts: copies of catalogues bearing the ISSN number in confirmation of the fact of having made at least two presentations of different artworks at a foreign institution or an academic centre or a copy of a distinction received in an international competition.
  3. A scan of a document confirming that the Returning Scientist holds a scientific degree/title.
  4. A commitment to employ the members of the Project Group signed by a person authorised to represent the Applicant (template of the document is attached to the present Regulations).
  5. A statement from the Returning Scientist (template of the document is attached to the present Regulations).
  6. Documents to confirm the Returning Scientist's employment abroad.

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<sup>4</sup> In the case of a break in connection with a maternity, parental or health leave, please indicate the number of months by which the period of scientific achievements is extended and why.

7. Scans of documents confirming the authorisation of a representative of the Applicant to act on its behalf (taking into account the possibility of incurring financial obligations up to an amount not lower than the amount requested);
8. Scans of documents confirming that the person submitting the application is authorised to represent the Applicant.
9. A statement on the absence of state aid (template of the document is attached to the present Regulations).

#### 4. THE PROCEDURE FOR EVALUATING AND SELECTING APPLICATIONS FOR FINANCING

Applications for participation in the Programme shall be subject to formal and merit-based evaluation.

##### 4.1 Formal evaluation

1. The formal evaluation of the applications is conducted by NAWA employees.
2. Formal evaluation consists in verifying whether the application meets the formal criteria laid down in these Regulations, whether the budget is compliant with these Regulations and whether the application is complete. Only applications that are complete and meet all formal requirements are eligible for merit-based evaluation.
3. In the case of submitting an incomplete application, NAWA shall request the Applicant to supplement missing documents within 14 days from the date of the request, and shall inform them that a failure to supplement shall result in the application not being considered. NAWA may also request such Applicant to provide further documents or clarifications. The information on the necessity to supplement the application or provide further clarifications shall be sent electronically as a notification from the ICT system of the Agency to the Applicant's e-mail address found in the system or via direct e-mail route.
4. Applications submitted after the deadline designated in the announcement of the call for applications or not meeting the formal requirements of the Regulations, shall not be taken into consideration.

5. Communication with the Applicant is handled via the ICT system of the Agency and e-mail correspondence, which the Applicant is obliged to check regularly.
6. The Applicants shall be informed, via the ICT system of the Agency, about the outcome of the formal evaluation.
7. An application may be rejected due on formal grounds at a later stage, after formal evaluation is completed.

#### 4.2 Merit-based evaluation

1. Merit-based evaluation is carried out by the evaluation team and two reviewers based on the following merit-based evaluation criteria:

	Criterion	Maximum score			
		Preselection (evaluation team)	Reviewers	Evaluation of the team	TOTAL
1.	Scientific achievements and research/implementation as well as didactic experience of the Returning Scientist, including scientific career stages.	20	10		30
2.	The organisational capacity and experience of the Applicant (institution) within the scope of projects, including in the field of international cooperation, taking into account the way(s) in which the Applicant (institution) prepares to accommodate the Returning Scientist.		5	5	10

3.	Practical relevance of employing the Returning Scientist and creating the Project Group by him or her for: <ul style="list-style-type: none"> <li>strengthening the Applicant's (institution) potential, including in the field of international scientific or academic cooperation;</li> <li>developing science in Poland, including the expected impact on the scientific field/discipline represented by the Returning Scientist.</li> </ul>		10	15	25
4.	The scientific value of the proposed scientific activities planned for the project implementation period (research and development work, implementations, grant applications submitted to Polish and foreign institutions providing funds for research, didactic/mentoring or dissemination activities), including: <ul style="list-style-type: none"> <li>planned results</li> <li>tools and research methods used</li> <li>originality of the issues addressed</li> <li>validity of research assumptions.</li> </ul>		10	15	25
5.	Project viability; including the use of resources, <i>inter alia</i> , large research infrastructure held by the Applicant in the course of project implementation		5	5	10
<b>Maximum score:</b>		20	40	40	100

2. The merit-based evaluation consists of three stages:
  - 1) Stage one: preselection of applications carried out by the evaluation team based on the evaluation of scientific achievements as well as research/implementation and teaching experience of the Returning Scientist, including scientific career stages (merit-based evaluation criterion no 1). The evaluation team specifies the number of points and provides an explanation for its score.

The evaluation team recommends up to 70% of applications which received the highest score to be included in the second stage of the merit-based evaluation.

The Applicants whose applications will not be recommended for the second stage of the merit-based evaluation will be informed of this fact via the ICT system of the Agency.

- 2) Stage two: evaluation of applications carried out by two reviewers. Reviewers evaluate the applications according to all merit-based evaluation criteria (merit-based evaluation criteria no 1–5), specifying the number of points and stating reasons for their score. The reviewers present the strong and weak points of the application in the summary section.
- 3) Stage three: the evaluation team’s final evaluation taking into account the opinions of two reviewers. The evaluation team specifies the number of points and provides an explanation for its score with reference to the evaluation criteria no 2–5 (which were not subject to evaluation by the team at preselection stage).

The team draws up a ranking list of applications, indicating the ones that are recommended for funding and those that are not in relation to all applications subject to evaluation within the Programme.

3. In the course of the merit-based evaluation of the application, the team shall assess whether the Returning Scientist is an experienced scientist, and thus whether their remuneration was planned taking into consideration the appropriate rate provided for in the Regulations.

The evaluation is based on the following requirements, according to which a person may be considered an experienced scientist, if since 2009 he or she:

- 1) has published at least five publications in reputed scientific journals,
- 2) has managed the implementation of research projects,
- 3) has fulfilled at least three of the following criteria:
  - a) has been a member of a scientific committee of at least one recognised international conference,
  - b) has published at least one monograph,
  - c) has given presentations at recognised international conferences,
  - d) has been awarded an international price or distinction,
  - e) has been or used to be a member of recognised associations, international scientific organisations or academies,



- f) has other significant scientific achievements,  
and in the case of scientific activity in the field of arts and creativity – a person who is an author of artistic works of international importance or of relevance to the Polish culture and who has actively participated in international exhibitions, festivals or events related to arts, plastic arts, music, theatre and film.
4. In justified cases, the evaluation team may recommend reducing the amount of funding requested, especially as a result of the assessment of compliance with the criteria for experienced scientists.
  5. An Application which received 0 (zero) points from the evaluation team under any merit-based evaluation criterion shall not be eligible for financing.
  6. Data on external experts carrying out the merit-based evaluation shall not be made available. Every year, NAWA shall publish an alphabetical list of external experts participating in the evaluation of applications in the given calendar year, collectively for all Programmes.

#### **4.3 Closing the call for applications and information on the results**

1. The evaluation team shall present the ranking list of applications and set a lower point threshold for applications recommended for funding, which may not be below 60 points.
2. The evaluation team shall submit the ranking list to the Director of the Agency for approval. The ranking list shall include:
  - 1) applications recommended for financing,
  - 2) applications not recommended for financing,The team may decide to draw up a reserve list for applications which reached at least the lower point threshold, but are not eligible for financing due to the exhaustion of available resources earmarked for the call for applications. An application on the reserve list may be granted financing in the absence of a signed agreement with an Applicant whose application was recommended for financing.
3. On the basis of the ranking list the Director shall take the final decision on granting or rejecting financing for applications submitted under the call for applications. The Director of NAWA may decide not to grant funding to applications recommended for such. The reasons for a refusal of financing include:

- 1) changes to the Applicant's organisational and legal structure posing a risk to proper implementation of a project;
  - 2) the Applicant being in arrears with liabilities towards NAWA;
  - 3) when NAWA becomes aware of information affecting the process of allocating funds to the project;
  - 4) the absence of funds.
4. The decision to grant or refuse to grant funding under the Programme shall be sent to the Applicant via the ICT system of the Agency.

#### **4.4 Mode of publishing information on the results of the call for applications**

The Director shall issue a decision to grant or refuse to grant funding under the Polish Returns Programme. The list of entities, to which financing has been granted, including their names, project implementation period and the amounts granted shall be published at NAWA's proprietary website in the Public Information Bulletin.

#### **4.5 Appeal procedure**

1. The Applicant, having received information about their application being left out of consideration or the NAWA Director's decision, may request the Director to reconsider in the case of any formal infringements occurring in the course of granting funds.
2. The request to reconsider the case shall only cover reservations related to formal issues in the process of granting funds, and not to the validity of the merit-based evaluation. Submitting the request for reconsideration for other reasons shall result in a decision stating the inadmissibility of the request for reconsideration.
3. The request for reconsideration should be submitted to the Director within 14 days from the date of the decision or information about the request having been left without consideration, to the following address:

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

4. When:
  - 1) a decision is issued stating the inadmissibility of the request for reconsideration;
  - 2) the NAWA Director issues a decision refusing to grant funds in the case the request for reconsideration has been accepted;
  - 3) the NAWA Director issues a decision refusing to grant funds or upholding the decision of the NAWA Director to refuse to grant funds,the Applicant may lodge a complaint with the Regional Administrative Court in Warsaw, ul. Jasna 2/4, 00-013 Warsaw. The complaint shall be lodged through the Director of the Polish National Agency for Academic Exchange located at ul. Polna 40, 00-635 Warsaw, within 30 days from the receipt of the aforementioned decision.
5. No person who at any stage was performing any activities related to the application or was involved in its evaluation is allowed to participate in the examination of the request for reconsideration. When considering the aforementioned requests, the Director may consult external experts.

## 5. AGREEMENT WITH THE APPLICANT

1. Signing of the agreement with the Applicant shall take place on the basis of the final decision of the Director of NAWA to grant funds under the Programme.
2. In the decision to grant funds, the Director shall define actions and dates, within which the Beneficiary should perform them, under the pain of resignation from signing the project co-financing agreement.
3. The agreement for the implementation of a project submitted to NAWA, the model of which is attached to these Regulations, is tripartite in nature and shall be concluded between the Director, the Beneficiary and the Returning Scientist.

## 6. FINANCING

### 6.1 The project's budget and eligible costs

1. The following costs shall be eligible under the project:

- 1) The remuneration of the Returning Scientists
  - a) **PLN 250,000–350,000** per year in the case of full-time employment of an experienced scientist;
  - b) **PLN 180,000–240,000** per year in the case of full-time employment of a scientist not meeting the requirements for an experienced scientist.

The amounts relating to the remuneration of the returning scientist shall take into account the employer's expenses (*i.a.*, gross gross amount). In the case of part-time employment, the remuneration shall be calculated proportionally. In the case the Returning Scientist is employed for a part of the year, the annual amount shall be calculated proportionally.

- 2) The **maximum total amount** of salaries of the members of the Project Group is PLN 200,000 per year. In the case the Project Group works for a part of the year, the maximum amount shall be calculated proportionally. The maximum remuneration of one member of the Project Team may be PLN **150,000** per year in the case of full-time employment. In the case of part-time employment, the maximum remuneration shall be calculated proportionally. Decisions on the amounts of remuneration for the members of the Project Group shall be made by the Returning Scientist.

The amounts relating to the salaries within the Project Group shall take into account the employer's expenses.

- 3) Resettlement of the Returning Scientist and other persons remaining in the same household in the maximum amount of PLN 20,000 gross. The Beneficiary shall pay the amounts related to resettlement to the Returning Scientist based on the real cost of the resettlement process. As part of resettlement costs, the following costs shall be financed: travel expenses in accordance with the rules in place at the Beneficiary (one-time trip), baggage costs, excess baggage charges and costs of transporting possessions. The Beneficiary is obliged to keep accounting proofs confirming that these have been incurred.
- 4) Adaptation and organisation of the workplace and preparation of research facilities for the Returning Scientist and members of the Project Group **in the maximum amount of PLN 50,000 gross.**

Eligible costs in this category include minor renovations, repairs, purchases (e.g. laptop or printer), the costs of drawing up applications to research funding agencies (networking costs, costs of necessary reagents, minor research materials, etc.), travels of the members of the Project Group to conferences, performance allowances for the Applicant's employees involved in the implementation of the project (up to 50% of costs under this item). These costs shall be settled based on the actual expenditure incurred, should be incurred not later than within 12 months from the project start date, with the exception of performance allowances referred to in the previous sentence, which may also be incurred at a later stage of the project. The institution should keep accounting proofs confirming that these costs have been incurred. The equipment purchased under this cost item shall constitute equipment used by the Project Group and owned by the Beneficiary.

2. Costs shall be deemed eligible only if they collectively meet the following conditions:
  - 1) they shall be actually incurred in the expenditure eligibility period defined in the agreement for the implementation and financing of the project;
  - 2) shall be in line with the provisions of the national law;
  - 3) shall be included in the budget for the Project;
  - 4) are substantiated by accounting documents and presented in the Beneficiary's financial documentation and accounting records;
  - 5) are indispensable for the Project as well as its implementation;
  - 6) are reasonably calculated based on market prices and comply with the requirements of existing tax and social legislation;
  - 7) are proportional to planned actions;
  - 8) shall be used solely for the implementation of the Project and its expected result in a manner consistent with the principles of sound economic management, effectiveness and efficiency;
  - 9) shall only cover VAT where it cannot be refunded or recovered under national VAT regulations.
3. The maximum amount of funding per project shall be calculated based on the duration of the agreement and taking into account the composition of the Project Group and shall not exceed PLN 2,270,000.

4. The Applicant's own contribution is not mandatory, however, the project's budget may be increased by the Applicant's own funds.
5. The amounts relating to salaries shall take into account the employer's expenses. The amounts include the non-wage labour costs, including social and health insurance contributions as well as other elements of remuneration financed by the employing entity. These funds shall also be used to cover all the elements of remuneration provided for in the rules for remuneration or other internal regulations in place at the institution.
6. The amount of funding applied for may be reduced by NAWA, for instance as a result of the verification of the status of experienced scientist at the stage of conducting the merit-based evaluation of the application.
7. It is inadmissible to finance same expenditure from two different sources (double financing). If cases of double financing are found (at each stage of the project), NAWA shall deem such expenditure ineligible. Cases of double financing may be deemed as a flagrant violation of the agreement.

## 6.2 Expenditure eligibility period

1. The period of eligibility of costs and expenditure shall be defined in a financial contract depending on the timeline presented in an application, in line with the following rules:
  - 1) eligibility start date – 31 days after the receipt of the NAWA Director's decision to grant funding under the Polish Returns Programme;
  - 2) eligibility end date – the date specified in the agreement for the implementation and financing of the project, but not later than 30 days from completion of the Project.
2. It is possible to incur costs before the project starts, in the costs and expenditure eligibility period, with regard to the following:
  - 1) costs related to the resettlement of the Returning Scientist and other persons remaining in the same household;
  - 2) expenditure related to the adaptation and organisation of the workplace and preparation of research facilities.
3. The expenditure relating to the costs of adaptation and organisation of the workplace should be incurred not later than within 12 months from the project start date, with the exception

of performance allowances, the costs of which may also be incurred at a later stage of the project.

4. It is possible to incur costs within 30 days from the Project completion date, provided that these costs concern the Project implementation period (e.g. the payout of salaries for the final month of Project implementation, payment of social insurance contributions, income tax advances, etc.).
5. Expenditure relating to the remuneration of the Returning Scientist and members of the Project Group may be incurred within 30 days from the Project completion date at the latest, provided that such expenditure concerns the Project implementation period (e.g. the payout of salaries for the final month of Project implementation, payment of social insurance contributions, income tax advances, etc.).
6. Should the financing agreement with the Beneficiary of the Returning Scientist not be signed for reasons attributable to the Beneficiary or the Returning Scientist, it shall not be possible to apply for the reimbursement of costs incurred prior to the signature of the agreement.

### **6.3 Ineligible costs**

- 1) purchases of research equipment understood as a set/sets of research, measurement or laboratory devices characterised by a low degree of universality and high-level technical parameters (usually measurement accuracies higher by several orders compared to typical appliances used for production or operating purposes), which in line with the accounting rules (policy) applied by the entity conducting the project should be classified as fixed assets. It is also permissible to purchase small equipment referred to in para. 6.1.1(4);
- 2) other costs not mentioned in para. 6.1;
- 3) the same costs financed from two different sources (double financing);
- 4) undocumented costs;
- 5) VAT and other taxes and levies, which are recoverable under national law;
- 6) losses resulting from exchange rate differences, commission connected to currency exchange, fees due to interest on overdraft in financial transactions;
- 7) costs reduced in the Project's budget in the course of the merit-based evaluation and specified in the decision on financing issued by the Director of NAWA;
- 8) costs related to the opening and operating a bank account.

#### 6.4 The principles of making payments

1. Under the project, NAWA shall make payments in the form of pre-financing payments based on the payment schedule included in the application.
2. The payment schedule shall be drawn up by the Applicant based on the projected demand for funding during project implementation, with a reservation that **the first payment accounts for 20% of the funding applied for**. The payment schedule requires NAWA's approval. In the case of any discrepancies between the scheduled payments and activities planned in the application, NAWA may request the Applicant to introduce changes to the schedule.
3. The Applicant shall be obliged to open a separate bank account dedicated solely to projects financed from NAWA funds.
4. Interest accrued on the bank account shall be fully refunded to NAWA by 15 December each year at the latest as at 30 November, to the bank account indicated by NAWA, unless stated otherwise in separate regulations. In the case the bank account is no longer used for the purposes of projects financed from NAWA funds, the amounts shall be reimbursed upon the completion of the final project. The date of interest return shall be the moment when the funds are credited to the NAWA's account.
5. The first payment shall be made within 21 working days from the conclusion of the Agreement.
6. Payments in subsequent years shall be transferred on the basis of an interim report and after the approval of this report. When the submission of an interim report was not required in a given year, the payment for this year shall be transferred by the end of third quarter.
7. The unused portion of funds shall be returned to NAWA after the completion of the project.
8. When NAWA receives information on any flagrant irregularities in the course of the project, it may suspend its financing until the case is clarified.
9. NAWA reserves the right to change the dates of pre-financing payments. Such change will depend on the availability of funds appropriated for the Programme.

#### 6.5 Documenting expenditure; keeping financial and accounting records



1. A Beneficiary shall be obliged to keep separate financial and accounting records of funds received for project implementation, in accordance with the Accounting Act, in a way enabling identification of individual accounting operations.
2. All expenditure incurred in a project shall be documented pursuant to relevant accounting regulations. Documents confirming the expenditure must feature at least the number of the agreement concluded with NAWA, amount of eligible expenditure incurred under the document, the purpose of the expenditure, its budget item number and payment date.
3. Expenditure shall be considered actually incurred if incurring it was recorded in cash terms, i.e. as disbursement of cash from the Beneficiary's purse or bank account.  
The following dates are considered to be the dates of incurring expenditure:
  - 1) for payments made by bank transfer: the date of charging the account;
  - 2) for cash payments; the date the expenditure is actually incurred;
  - 3) for credit card payments: the date of the transaction debiting the credit card account.
4. Generally binding regulations dictate that expenditure under the Project (public funds) must be incurred in a competitive manner. The Beneficiary shall be obliged to ensure competitiveness in spending funds under the Project (e.g. application of internal purchase order rules, adherence to the legal procedure for public procurements, use of other competitive procedures).
5. When requested in the course of inspections or audits referred to in Chapter 8 Control of Projects, the Beneficiary shall present relevant supporting documents that contain information on declared costs, including agreements, invoices and accounting records.
6. Furthermore, the customary accounting practice and internal inspection procedures used by the Beneficiary must provide for the possibility of direct reconciliation of declared amounts with amounts shown in the Beneficiary's accounting reports and amounts indicated in supporting documents.
7. Project documents and accounting evidence related to project implementation shall be kept at the Beneficiary's registered office for the period of 5 years from project completion. All supporting evidence of costs incurred under projects implemented by the Beneficiary shall be made available to NAWA or institutions commissioned by it for the purpose of inspections and audits.

## 6.6 Value added tax (VAT)

1. Expenditure under a project may include the cost of value added tax (VAT). Such expenditure shall be deemed eligible if the Applicant shall not have any legal means to recover it.
2. The VAT paid shall be considered eligible expenditure only when the Applicants, pursuant to relevant legislation, shall not be entitled to pursue reimbursement of VAT or reduction of its due amount by the amount of tax accrued. If the Applicant holds the aforementioned right, deeming the expenditure eligible shall not be possible.

## 6.7 State aid

The Polish National Agency for Academic Exchange does not provide state aid or de minimis assistance. The Applicant is obliged to include a statement on the absence of state aid in the application, whose template constitutes an attachment to these Regulations.

## 7. PROJECT SETTLEMENT

1. The Polish Returns Programme requires submitting annual interim reports and a final report.
2. Interim reports shall be submitted by 31 January each year for the preceding year.
3. Interim reports are not required for the year during which project implementation lasted for 6 months or less.
4. The final report shall be submitted within 60 days following completion of the project indicated in the agreement.
5. The evaluation team appointed by the Director shall evaluate complete and formally sound reports for whether project implementation complies with the agreement and the application for project financing, placing particular emphasis on achieved results.
6. Evaluation of the interim report also aims to determine whether continuing with the implementation of the project will lead to achieving its intended results and goals. Negative evaluation of an interim report may result in requesting the Beneficiary to return the funds received or terminating the agreement

7. A Returning Scientist shall also be obliged to provide NAWA with a list of publications directly or indirectly related to the subject matter of the implemented project, within 12 and 24 months of completing its implementation.
8. In the case of not submitting a required report or submitting an incomplete report, the Beneficiary shall be obliged to correct or complete the said report within 14 days of receiving the information. Failing to submit, complete and/or correct the report may result in withholding funds, requesting the Beneficiary to return the funds received or terminating the agreement.
9. If the amount of funds provided to the Beneficiary exceeds the amount due indicated in the final report, the Beneficiary shall be obliged to return the difference between the amount paid and the amount due.
10. The templates of the interim and final reports constitute a part of the agreement concluded with the Beneficiary and the Returning Scientist.

## **8. PROJECT INSPECTION**

Each of the Beneficiaries under NAWA Programmes may be subject to inspections and audits. Inspections and audits aim to verify the Beneficiary's appropriate management of received funding, in line with the provisions of the Agreement. The nature of an inspection may be both merit-based as well as financial.

Furthermore, NAWA may carry out an interim or final evaluation of a project's impact in order to establish the degree to which implementation of specific measures contributed to achieving the project's specified aim and whether the Beneficiary has been fulfilling the obligations to the Returning Scientist and the Project Group.

In addition, each of the projects may be subject to a "desk" inspection of documents or on-the-spot inspection at the Beneficiary's registered office, if the agreement was included in a statistical sample used for an inspection mandated by the Agency or if NAWA selected it for a targeted inspection of documents in connection with its risk assessment policy.

For purposes of report inspection or desk inspection of documents, the Beneficiary shall provide the Agency with copies of documents that support the expenditure of funds received (in the case of categories settled on the basis of actually incurred costs), unless NAWA requests the originals.

Following the analysis of such documents, NAWA shall return them to the Beneficiary. If the Beneficiary shall not be legally allowed to send original documents for inspection purposes, they will be allowed to send copies of supporting documents.

The Beneficiary must bear in mind that with each inspection NAWA may also request supporting documents or evidence assumed for other types of inspections.

Individual inspections shall include the following components:

1) Report inspection

Report inspection (merit-based and financial) is carried out for each project once the report is submitted to the Agency via its ICT system. Inspection of the final report shall aim to determine the final amount of funding, to which the Beneficiary shall be entitled.

2) “Desk” inspection of documents

“Desk” inspection of documents is an in-depth inspection of additional supporting documents, carried out at NAWA’s registered office.

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

3) Inspections at the Beneficiary’s registered office

NAWA shall carry out such inspections at the Beneficiary’s registered office or any other sites relevant to Project implementation. In the course of the inspection, the Beneficiary shall enable NAWA to verify the original supporting documents intended for the inspection of the report or “desk” inspection.

There are two types of inspections carried out on the site of Project implementation:

1) Inspection at the Beneficiary’s registered office in the course of Project implementation

Such inspection shall be carried out in the course of Project implementation, so that NAWA can directly verify the feasibility and eligibility of all activities and Project participants.

2) Inspection at the Beneficiary’s registered office following Project completion

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

In addition to presenting all supporting documents, the Beneficiary must give NAWA access to the records of costs incurred under the Project being part of the Beneficiary’s accounting records.

NAWA also reserves the right to carry out a special inspection, employing each of the aforementioned formats. A special inspection shall mean an ad-hoc inspection responding to serious reservations about the way a Project is implemented, or upon receiving information on irregularities occurring in the course of Project implementation.

A Beneficiary may be subject to inspections and audits by administrative bodies.

## 9. EVALUATION

1. The Beneficiaries and Returning Scientists are required to participate in the Programme evaluation carried out by NAWA. Participation in the evaluation includes providing NAWA with three evaluation questionnaires as well as the initial interim report and the final report, within 12 months from project completion. In addition, participation in the evaluation also entails the Beneficiary, the Returning Scientist and members of the Project Group participating in separate evaluation surveys commissioned by NAWA. It is assumed that the Beneficiary and members of the Project Group may be invited to participate in the survey one time during project implementation and once within 3 years from project completion.
2. NAWA guarantees full confidentiality of opinions and information submitted under programme evaluation and guarantees that the data obtained from the Beneficiary, Returning Scientist or members of the Project Group in the course of evaluation shall have no effect on the payment terms of granted funds.

## 10. INFORMATION AND PROMOTION

1. The Beneficiary shall be obliged to place the full name of the Polish National Agency for Academic Exchange on all publications resulting from the project implementation, in Polish or English.
2. Publications by Project Group members created in the course of project implementation should have the Beneficiary's affiliation.
3. Publications and other fruit of the project which did not point to the Agency as the institution financing the project, shall not be considered fruit of the project and will not be taken into account when the project is being settled.

## 11. AMENDMENTS TO THE REGULATIONS

1. NAWA reserves the right to amend these Regulations over the course of the call for applications, barring amendments resulting in unequal treatment of Applicants, unless a necessity to introduce such amendments arises from the generally applicable law. Introduced amendments shall apply from the moment of their publication, effected in the way analogous to the announcement of the call for applications. Applications submitted before the publication of amendments to the Regulations shall be resubmitted by the Applicant if their provisions are not in line with introduced amendments. NAWA shall send a notice of such amendments to the Regulations to all Applicants who had submitted proposals before the publication of amendments, by sending relevant information via the ICT system of the Agency. At the same time NAWA reserves the right to introduce organising and clarifying amendments to the Regulations as well as serving to rectify obvious mistakes in the Regulations, without separately informing about amendments introduced, subject to publication of the Regulations' contents that include said amendments, which shall also be the moment they enter into force.
2. NAWA reserves the right to rescind a call for applications, in particular in the case of substantial amendments being introduced to the legislation that affect the terms of the call for applications, force majeure events or in other justified cases.
3. All information necessary to properly carry out the call for applications NAWA shall place on its website [www.nawa.gov.pl](http://www.nawa.gov.pl). It is recommended that entities interested in applying for funds under this call for applications keep themselves regularly apprised of the information placed on the aforementioned website.

## 12. PERSONAL DATA PROTECTION

1. NAWA shall be the Controller for the personal data of persons representing the Applicants, Beneficiaries, Returning Scientists, members of the Project Group, contact persons and external experts.

The data will be used for:

- 1) conducting the call for applications procedures and evaluating applications in the Programme;

- 2) selection of applications which shall be eligible for funding and concluding agreements for financing projects,
  - 3) executing agreements related to Project implementation;
  - 4) cooperation between NAWA and participants in the projects, including cooperation for the purpose of promoting the Programme.
2. Transfer of personal data to centres with registered offices outside of the European Economic Area (Member States of the European Union, Iceland, Norway and Liechtenstein) shall proceed in adherence to the standard protection clauses adopted or approved by the European Commission. The data subject shall be entitled to receive a copy of the data transferred to foreign academic centres.
3. In connection with carrying out the aforementioned objectives, personal data of the aforementioned persons may be transferred to NAWA employees, external experts or representatives of the Applicants/Beneficiaries as well as other persons, if necessary to verify the data indicated in the application, mostly the Returning Scientist's employment.
4. The legal basis for processing personal data is Article 6(1)(b) and (e) of the General Data Protection Regulation (GDPR). Provision of data is voluntary, but it is necessary to participate in the Programme. Refusal to provide data means the application being left out of consideration or a specific person being denied the possibility to participate in the Programme.
5. For settlement purposes, personal data shall be used at the stage of processing applications, for the period of projects' implementation and for 5 years following its completion.
6. For archiving purposes, the personal data of persons whose applications were rejected shall be kept for the period of 5 years from the NAWA Director's decision entering into force.
7. The data subjects shall be entitled to:
  - 1) demand that the Agency gives them access to their personal data,
  - 2) correct, remove or limit the use of their personal data,
  - 3) object to the use of their personal data,
  - 4) transfer their personal data,
  - 5) lodge a complaint with the supervisory body (President of the Personal Data Protection Office, ul. Stawki 2, 00-193 Warsaw).- in line with the rules specified in the GDPR.

Contact details of the Data Protection Officer: Adam Klimowski, [odo@nawa.gov.pl](mailto:odo@nawa.gov.pl)

### 13. INVESTIGATING THE APPLICANT'S FINANCIAL CAPACITY

1. The Agency reserves the right to investigate an Applicant's financial capacity. Financial capacity means that the Applicant has stable and satisfactory sources of financing that allow them to continue with their activities over the course of project implementation or during the year which received funding, and to contribute to the financing of this project. Signing of the financial contract shall be contingent on the result of the investigation.
2. Verification of financial capacity shall apply to non-public entities which in a given financial year apply for funding from the Polish National Agency for Academic Exchange in the amount exceeding EUR 100,000.
3. Based on the NAWA Director's decision the Agency may forego investigating the Applicant's financial capacity.
4. In the case of applications for funding whose value does not exceed EUR 100,000, the Applicants shall submit a declaration that they have financial capacity required for implementation of a given project. Such statement is a part of the application form.
5. The Applicant applying for funding in excess of EUR 100,000 shall be required, at the request of the Polish National Agency for Academic Exchange, to submit a full version of their financial statement, including in particular the Applicant's balance sheet as well as the profit and loss account for the period covering the last financial year for which the account records were closed.
6. Entities which cannot provide the aforementioned documents due to being established recently, may instead provide a financial declaration or a statement on holding an insurance policy, which states the risk taken by the Applicant in their operations.
7. If, having analysed the aforementioned documents, the Agency deems the financial capacity unconfirmed or unsatisfactory, it can proceed with the following actions:
  - 1) request further information;
  - 2) propose the conclusion of a financial contract or issue a decision on granting funding with advance payments as part of financial collateral;
  - 3) propose the conclusion of a financial contract or issue a decision on granting funding without advance payments or with limited advance payments;



- 4) propose the conclusion of a financial contract or issue a decision on granting of funding with advance payments paid in several instalments;
- 5) reject the application.

#### 14. CONTACT WITH NAWA

The person to contact regarding issues related to the Programme is:

Magdalena Kachnowicz

Phone 22 390 35 39

[magdalena.kachnowicz@nawa.gov.pl](mailto:magdalena.kachnowicz@nawa.gov.pl)

#### 15. LIST OF ANNEXES

1. Template of the agreement for project implementation.
2. Template of the obligation concerning employing Project Group members.
3. Template for the Returning Scientist's declaration.
4. Template for the statement on absence of state aid
5. Template for a document confirming that the person submitting the application is authorised to represent the Applicant.