



**POLISH** NATIONAL AGENCY  
FOR ACADEMIC EXCHANGE

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

**Programmes for Institutions**

Warsaw, October 2023

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## TERMS AND ABBREVIATIONS

- 1) **Beneficiary** – Applicant who was granted financial resources and signed an Agreement with the Agency under the Programme;
- 2) **IP** – Intermediate Body (National Center for Research and Development) authorized to carry out control of the implementation of the Beneficiary's Project;
- 3) **MA** - Managing Authority of the Operational Programme Knowledge Education Development 2014-2020 - minister responsible for regional development, administrator of personal data of Project Participants;
- 4) **MEiN** – Ministry of Education and Science authorized to inspect the implementation of the Beneficiary's Project;
- 5) **NAWA** – the Polish National Agency for Academic Exchange;
- 6) **Announcement** - announcement of the call for applications for participation in the Programme referred to in Art. 19 u.n.a.w.a.;
- 7) **Partner** – an authorized entity that has signed a letter of intent with the Applicant and is implementing the Project together with the Beneficiary;
- 8) **PO WER /PO WER** – Operational Programme Knowledge Education Development 2014-2020 co-financed by the European Union under the European Social Fund;
- 9) **Programme** – a given Programme specified in the Announcement serving to implement the Agency's tasks;
- 10) **Project** – a set of activities specified by the Applicant in the Application for participation in the Programme;
- 11) **SL2014 Report** - a form in the Polish National Agency for Academic Exchange ICT system that enables monitoring and reporting for Participants of Projects implemented with funds from the Polish National Agency for Academic Exchange Programmes financed from the PO WER funds;
- 12) **Regulations** – Regulations of the Polish National Agency for Academic Exchange Programmes - Programmes for Institutions;
- 13) **Agency's ICT system** - the system referred to in Art. 14 of the relevant Act (u.n.a.w.a.);
- 14) **Financial resources** – funds referred to in Art. 18 section 2 point 2 of the relevant Act (u.n.a.w.a.);
- 15) **u.n.a.w.a.** – Act of July 7, 2017 on the Polish National Agency for Academic Exchange;
- 16) **u.p.z.p.** – Act of September 11, 2019 Public Procurement Law;
- 17) **Project Participant** - a person belonging to the category indicated in the Announcement, who started participating in project support, and in the case of Programmes financed from the PO WER funds, also signed the Declaration of joining the Project;
- 18) **Agreement** – the agreement referred to in Art. 26 of the relevant Act (u.n.a.w.a.);
- 19) **Work** - each result of the Project created in connection with the implementation of the Project, developed in accordance with the terms of a separate contract, constituting a work within the meaning of the Act of February 4, 1994 on copyright and related rights;
- 20) **Application** - a form completed by the Applicant, submitted in the recruitment procedure for the Programme via the Agency's ICT System, specifying the scope of planned actions;
- 21) **Beneficiary's Manual** - guidelines and rules for implementing projects under the Polish National Agency for Academic Exchange Programmes for Institutions.

## I. INTRODUCTION

This document is intended for Beneficiaries of the Polish National Agency for Academic Exchange Programmes for Institutions, which sets out the guidelines and rules for project implementation.

The manual presents information, requirements and recommendations of the Polish National Agency for Academic Exchange regarding documenting the course of Project implementation, including documentation regarding Project Participants (if applicable) and project support, as well as financial documentation of the Project.

Terms and abbreviations - contains necessary definitions and references to relevant acts.

Part II of the Beneficiary's Manual - Project documentation - contains a list of documentation applicable to the Beneficiary in connection with the implementation of the Project.

Part III of the Beneficiary's Manual - Substantive part - contains the rules for conducting activities under various forms of project support, as well as the method of documenting them. The documentation described in this part of the Manual is necessary to recognize the correct implementation of the Project or to recognize the costs as eligible.

Part IV of the Beneficiary's Manual - Financial Part - contains information on the costs of the Project and the rules for documenting them. Particular attention should be paid to the eligible costs under a given Programme, as listed in the Announcement and/or Programme Regulations. Expenditures outside the categories listed there - in part or in full - may be considered ineligible and the Beneficiary will have to cover them from their own funds.

Part V of the Beneficiary's Manual - Modes of selecting contractors/suppliers - contains information on competitive procedures that the Beneficiary is obliged to carry out in connection with the requirement of transparent spending of public funds and maintaining fair competition and equal treatment of contractors.

Part VI of the Beneficiary's Manual - Changes to the Project - contains information on the scope of permissible changes to the Project and the conditions for their implementation.

Part VII Beneficiary- the Polish National Agency for Academic Exchange Communication - contains information on the methods of communication regarding the Project between the Beneficiary and the Agency.

Part VIII Appendices - contains models of required documents confirming the implementation of the Project under the Polish National Agency for Academic Exchange Programmes.

**Note:**

The Beneficiary's Manual contains information on the Polish National Agency for Academic Exchange Programmes financed both from national funds and from the PO WER funds.<sup>1</sup> In the case of projects financed from the PO WER funds, attention should be paid to the additional documentation, information and promotional obligations of the Beneficiary. With this in mind, information on projects financed from national funds and from the PO WER funds was presented separately.

**Unless the Beneficiary's Manual contains a reservation that the information applies only to Programmes financed from national funds (or - respectively - from the PO WER funds), it should be understood that it is valid for all Beneficiaries, regardless of the source of financing for the Project.**

It should also be remembered that all substantive and financial documentation regarding projects financed from the Polish National Agency for Academic Exchange Programme funds must bear appropriate logos. The above requirement is particularly important for projects financed from the PO WER funds.

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

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<sup>1</sup> Information on the source of financing for the Polish National Agency for Academic Exchange Programme can be found in the Announcement and/or Programme Regulations.

## II. PROJECT DOCUMENTATION

During the implementation of the Project under the Polish National Agency for Academic Exchange Programmes, the Beneficiary is obliged to comply with the provisions of the project documentation listed in Table 1.

Table 1. List of documentation related to the implementation of the Project.

Documentation	project financed	
	from national funds	from the PO WER funds
Announcement with appendices	+	+
Regulations of Programmes for institutions	+	+
Application with appendices	+	+
Agreement with appendices	+	+
Beneficiary's manual	+	+
<i>Guidelines for the implementation of the principle of equal opportunities and non-discrimination, including accessibility for people with disabilities and the principle of equal opportunities for women and men under EU funds for 2014-2020</i>	-	+
<i>Appendix 2 to the Guidelines Accessibility standards for cohesion policy 2014-2020. The aim of the standards is to ensure that people with disabilities have access to European funds on an equal basis with able-bodied people in terms of: participation, use, understanding, communication and benefiting from their effects.</i>	-	+
<i>Guide on the principle of equal opportunities for women and men in the EU funds for 2014-2020 (in particular part 3.3 on equal project implementation, part 4, cross-cutting issues, as well as on thematic objective no. 10)</i>	-	+

For projects financed from the PO WER funds, the following will also be helpful:

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

The applicable guides and guidelines regarding the PO WER are available at:

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

### III. SUBSTANTIVE PART

#### 1. General information

Detailed information about a given Programme, including eligible activities, project implementation period, rules and frequency of submitting reports and payment scheme, is presented in the Announcement and/or the Regulations.

The Beneficiary is obliged to ensure appropriate conditions for the implementation of the Project. This includes ensuring appropriate premises and technical conditions, ensuring staff/contractors with appropriate qualifications and experience, determining the scope of duties and division of tasks among the involved staff along with the deadlines for their implementation, establishing the management structure and responsibilities in the Project. Appropriate organisation of work within the Project must ensure effective and timely implementation of project tasks.

#### 2. Requirements for the implementation of projects under the Polish National Agency for Academic Exchange Programmes

The Beneficiary is obliged to implement the Project in accordance with the requirements specified for individual forms of support in the Polish National Agency for Academic Exchange Programmes for institutions.

##### 2.1. Rules regarding the call for Project Participants under the Polish National Agency for Academic Exchange Programmes

If the Project envisages the participation of Project Participants, the Beneficiary is obliged to carry out recruitment in accordance with the content of the Application, the recruitment regulations developed by the Beneficiary, as well as in accordance with the principle of equal opportunities and non-discrimination.

For projects financed from the POWER funds, the recruitment process of Project Participants must take into account the instructions contained in the following documents:

- 1) Guidelines for the implementation of the principle of equal opportunities and non-discrimination, including accessibility for people with disabilities and the principle of equal opportunities for women and men under the EU funds for 2014-2020;
- 2) Appendix 2 to the Guidelines - Accessibility standards for cohesion policy 2014-2020 (the aim of the standards is to ensure that people with disabilities have access to European funds on an equal basis with able-bodied people in terms of: participation, use, understanding, communication and benefiting from their effects);
- 3) *Guide on the principle of equal opportunities for women and men under the EU funds for 2014-2020 (in particular part 3.3 on equal implementation of the project, part 4 - cross-cutting issues and thematic objective No. 10).*

The above guidelines may be used, in part or in whole, when recruiting to participate in projects financed from national funds.



## 2.2 Rules regarding documentation of Project Participants under the Polish National Agency for Academic Exchange Programmes

A Project Participant is a person who has started participating in project support (e.g. training, travel to another country, etc.), and in the case of projects financed from the PO WER funds, has also signed the Declaration of joining the Project (people who have signed the Declaration but not taken part in any form of support planned in the Project are not Project Participants).

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

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

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

Table 2. Documentation regarding the personal data of Project Participants

Projects financed from national funds	Projects financed from the PO WER funds
<ol style="list-style-type: none"> <li>1) Declaration of the Project Participant regarding personal data in the Polish National Agency for Academic Exchange GDPR (Appendix 4 to the Beneficiary's Manual).</li> <li>2) Additional consent of the Project Participant to the processing of personal data (Appendix 5a to the Beneficiary's Manual).</li> </ol>	<ol style="list-style-type: none"> <li>1) Declaration of participation in the Project (Appendix 1 to the Beneficiary's Manual).</li> <li>2) Project Participant's personal data form for entering into the Agency's ICT system for monitoring project participants (Appendix 2 to the Beneficiary's Manual).</li> <li>3) Project Participant's declaration regarding personal data in the GDPR for the PO WER (Appendix 3 to the Beneficiary's Manual).</li> <li>4) Declaration of the Project Participant regarding personal data in the Polish National Agency for Academic Exchange GDPR (Appendix 4 to the Beneficiary's Manual).</li> <li>5) Additional consent of the Project Participant to the processing of personal data (Appendix 5b to the Beneficiary's Manual).</li> </ol>

The Beneficiary must obtain the above-mentioned document(s) no later than on the first day of a given person's participation in project support (e.g. on the first day of training, on the first day of departure to another country etc.).

None of the above documents constitutes the basis for recognizing the costs of a given person's participation in the Project as ineligible.

The Beneficiary is obliged to provide the Polish National Agency for Academic Exchange with the original documentation of the Project Participants confirming eligibility of the participants.

As a rule, Beneficiaries implementing projects under Programmes should collect signed documents from participants in original paper versions or in electronic versions - if the documents were signed by participants with a qualified electronic signature.

However, taking into account the restrictions on movement during the COVID-19 pandemic, the transition to remote mode of work and study, delays in the circulation of paper documentation and the fact that a significant number of Project Participants do not have qualified electronic signatures, the Polish National Agency for Academic Exchange allows the qualification of participants based on the submitted scans of documents.

In such a case, the Beneficiary (institution) is obliged to verify the correctness of the data provided by the participant and to confirm the effectiveness of declarations of will by participants sending documents in scans.

Confirmation of the Beneficiary's fulfillment of the obligation will be their declaration submitted together with the participants' documentation provided to the Polish National Agency for Academic Exchange in electronic form, in which:

- a) the people/project participants whose documents are submitted to the Polish National Agency for Academic Exchange in electronic form will be indicated;
- b) the method of verifying the correctness of the data provided by the participants will be indicated (e.g. when conducting interviews/interviews with the participant or with the university);
- c) the means of electronic communication used by the Beneficiary to ensure the effectiveness of the submitted declaration of will expressed in electronic form will be indicated, i.e.:
  - the person submitting a declaration of will expressed in electronic form could read the content of the declaration (it was available to the addressee),
  - 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,
  - the declaration of will was correctly sent to the recipient - internet connection and server errors were eliminated,
  - 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,
  - the declaration of will is consistent with the principles of social coexistence.

The Beneficiary's declaration referred to above should be submitted by the Beneficiary using the Polish National Agency for Academic Exchange system. Scans of participants' statements should be sent to the e-mail address of the project coordinator. The files should be compressed, encrypted, and the password sent to the Project coordinator by phone.

**Note:**

- If the Project Participant, following the scans, also provides the Beneficiary with signed documentation in a paper version - the documentation should be forwarded to the Polish

National Agency for Academic Exchange within the time agreed with the Project Supervisor at the Polish National Agency for Academic Exchange.

- Documentation in electronic form should be marked in such a way as to ensure an efficient audit trail (i.e. each file should be provided with a description, e.g. "Kowalski\_Jan\_certyfikat").
- Admission and qualification of participants to projects on the basis of documents and declarations submitted in electronic form is possible only during the period of the state of epidemic threat or the state of epidemic announced due to COVID-19.

The method of processing personal data of Project Participants is presented in the document "Principles and method of processing and protection of personal data" (Appendix 6 to the Agreement). The models of authorization and revocation of authorization to process personal data are, respectively, Appendices 7a (national projects) or 7b (the PO WER projects) and 8a (national projects) or 8b (the PO WER projects) to the Beneficiary's Manual.

The Beneficiary is obliged to document the participation of people in the Project and then report them or report information about Project Participants to the Polish National Agency for Academic Exchange. Requirements and documentation depend on the source of financing for a given Programme.

Table 3. Reporting Project Participants to the Polish National Agency for Academic Exchange

Projects financed from national funds	Projects financed from the PO WER funds
<ol style="list-style-type: none"> <li>1) The Beneficiary <b>does not report</b> Project Participants in the Polish National Agency for Academic Exchange ICT system.</li> <li>2) Information about Project Participants is reported only in the Final Report and/or in the Interim Report (if applicable).</li> <li>3) The documentation of a given person's participation in the Project is the documentation listed in Table 2.</li> <li>4) The original documentation of the Project Participants is kept by the Beneficiary in the Project office.</li> <li>5) At the Polish National Agency for Academic Exchange's request, the Beneficiary is obliged to present the above-mentioned documentation to authorized people or institutions.</li> </ol>	<ol style="list-style-type: none"> <li>1) The Beneficiary <b>reports</b> the Project Participants in the Agency's ICT system.</li> <li>2) Information about Project Participants is reported in the Final Report and/or in the Interim Report (if applicable).</li> <li>3) The documentation of a given person's participation in the Project is the documentation listed in Table 2 and the Support Form in which the Project Participant took part (Appendix 9 to the Beneficiary's Manual).</li> <li>4) In the Support Form, the Beneficiary enters information about all forms of project support in which a given person participated. Forms of support must be consistent with the provisions of the Application.</li> <li>5) The original documentation of the Project Participants must be collected and submitted to the Polish National Agency for Academic Exchange in both a paper or electronic version, via the SL2014 Report form, available in the Agency's ICT system.</li> <li>6) The original documentation of the Project Participants is delivered by the Beneficiary to the Polish National Agency for Academic Exchange headquarters <b>within 14 days from the end of the reporting period specified in the Agreement<sup>2</sup>, in which the Project Participant finished participating in the support.</b></li> </ol>

<sup>2</sup> In justified cases (e.g. Project inspection), the Polish National Agency for Academic Exchange may request the Beneficiary to provide the originals of participants' documentation within a specified period, but not less than 7 days from the date of receipt of the request.

### **2.3 Reporting of Project Participants in the Agency's ICT system in projects implemented under Programmes financed by the European Union under the PO WER**

The Beneficiary is obliged to enter data about Project Participants into the SL2014 Report form, a form in the Agency's ICT system that enables monitoring and reporting of participants in projects implemented with the Polish National Agency for Academic Exchange Programme funds. The collected data concerns people and institutions supported under the Polish National Agency for Academic Exchange Beneficiaries' projects.

To start preparing the form containing data about Project Participants, log in to the system <https://Programmes.nawa.gov.pl/login>. In the *Documents* tab, add a new document by selecting *SL2014 Report* from the list.

The form is divided into three sections - *Project information, Institution data and Participant data*.

#### a) Information about the project

The section contains information about the project financed from the PO WER funds, implemented by the Polish National Agency for Academic Exchange. The beneficiary does not complete the part.

#### b) Details of the institution receiving support (Beneficiary)

You must complete the data in accordance with the fields specified in the form: name, NIP, type of institution (selected dictionarily from the form list), contact details, address, telephone number, e-mail, as well as the date of commencement of participation (start date of the Project implementation) and the date of completion of the implementation Project (at the stage of starting the Project implementation, the date of completion of the Project should not be completed).

#### c) Participant data

Data regarding Project Participants is collected at the latest when the person begins to participate in project support. The Polish National Agency for Academic Exchange recommends that the Project Participant's data be entered immediately after the person's participation in the Project ends.

A necessary condition for introducing information about a given person's participation in the Project is to provide data, in particular for common product indicators relating to the following personal data: status on the labor market, age, education, gender.

In the opened *Data window of the participants taking part in the project*, please complete the following data: address of residence, PESEL number (does not apply to people from abroad), name and surname, education, start date, end date, etc.

*Start date of participation in the Project* - as a rule, the starting date of participation in the Project is considered to be the date of participation of the Project participant in the first form of support under the Project. However, it is allowed that the moment of starting participation in the Project coincides with the moment of recruiting the participant to the Project (i.e. the date of signing the Declaration of

Participation in the Project), if the nature of the support justifies recruitment at an earlier stage of the Project implementation. **It is recommended that the Beneficiary adopted a uniform approach (the same for all Project Participants) regarding the start date of participation in the Project.**

*The end date of participation in the Project* is the day of terminating the Project Participant's participation in project support in accordance with the assumptions of the Project or the day of premature leaving the Project (i.e. interruption of participation in the Project before the end of the forms of support planned for him).

Only the data of Project Participants should be entered into the system, i.e. people who signed the Declaration of Participation in the Project and started participating in project support. You should not enter details of people who signed the Declaration but did not participate in any form of project support.

Each participant is entered once into the SL2014 Report. The data of individual participants is updated on the participant's sheet whose data is already completed in the Agency's ICT system. The Beneficiary may update the participant data in the system regarding the situation of a given Project Participant after the end of participation in the Project and contact details (if necessary). Other data is not updated.

After creating the form, you can add additional participants using the (+) button.

At any time you are working on the form, you can save it and continue working at another time. To do this, use the Save draft button available at the bottom of the screen.

By using the *Submit* button, the form will be sent to the Polish National Agency for Academic Exchange.

As a rule, the Beneficiary submits the SL2014 Report in the Agency's ICT system **within 14 days from the end of each reporting period specified in the Agreement<sup>3</sup>, in which the Project Participant finished participating in the support.**

#### **2.4 Rules regarding the implementation of training, courses, workshops, seminars, conferences or other forms of education**

If the Project provides for the implementation of training, workshops, seminars, conferences or other forms of education, unless otherwise indicated in the Announcement and/or Regulations, the Beneficiary is obliged to keep (for each of these forms and separately for each group) the following documentation:

Table 4. Documentation regarding forms of education

Projects financed from national funds	Projects financed from the PO WER funds
1) Programme(s) of training, course, workshop, seminar, conference or other form of education.	1) Programme(s) of training, course, workshop, seminar, conference or other form of education.
2) Attendance list(s).	2) Attendance list(s).

<sup>3</sup> In special cases, the Polish National Agency for Academic Exchange reserves the right to request the Beneficiary to submit the SL2014 Report in advance. The beneficiary will be notified of this fact in due time.

<p>3) Copy(ies) of diplomas/certificates issued to participants, confirming participation in education or a list with the signature of the Project Participant confirming receipt of the diploma/certificate. The Model Certificate is attached as Appendix 10a to the Beneficiary's Manual.</p> <p>4) Financial documentation (see: Documenting expenses).</p>	<p>3) Photographic documentation of the course of a given form of education (min. 3 photos) or screenshots in the case of remote/hybrid meetings</p> <p>4) Copy(ies) of diplomas/certificates issued to participants, confirming participation in education or a list with the signature of the Project Participant confirming receipt of the diploma/certificate. The Model Certificate is attached as Appendix 10b to the Beneficiary's Manual.</p> <p>5) Financial documentation (see: Documenting expenses).</p> <p>6) The Beneficiary delivers the original documentation to the Polish National Agency for Academic Exchange headquarters <b>within 14 days from the end of the reporting period specified in the Agreement<sup>4</sup> in which the implementation of a given form of support was completed.</b></p>
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Unless otherwise specified in the Announcement and/or the Regulations, the Beneficiary must meet the following eligibility conditions:

Table 5. Eligibility conditions – forms of education

Projects financed from national funds	Projects financed from the PO WER funds
<p>1) Completion of the Polish National Agency for Academic Exchange Assessment Survey by the Beneficiary after completing the project within the deadline specified in the Regulations.</p>	<p>1) Participation in each form of education must result in the Project Participant obtaining a diploma or certificate in the case of completing shorter forms of education, confirming participation in education.</p> <p>2) Completion of the Polish National Agency for Academic Exchange assessment survey by the Beneficiary.</p> <p>3) The condition for recognizing a Project Participant as qualified is the total fulfillment of the criteria listed below:</p> <ul style="list-style-type: none"> <li>a) participation in a training, course, workshop, seminar, conference or other form of education;</li> <li>b) obtaining a diploma or certificate in the case of completing shorter forms of education, confirming the completion of participation in support.</li> </ul>

<sup>4</sup> In justified cases (e.g. Project control), the Polish National Agency for Academic Exchange may request the Beneficiary to provide the original documentation of participants within the deadline specified in the request, but not less than 7 days from the date of receipt of the request.

In the case of financial Programmes from the PO WER funds, when organising the above-mentioned forms of education, the implementation requirements specified in *the Guidelines for the implementation of the principle of equal opportunities and non-discrimination, including accessibility for people with disabilities, and the principle of equal opportunities for women and men under the EU funds for 2014-2020 should be taken into account.*

## 2.5 Rules for implementing international academic exchange

If the Project provides for international academic exchange (to the extent consistent with the activities authorized for a given Programme), unless otherwise indicated in the Announcement and/or Regulations, the Beneficiary is obliged to keep the following documentation:

Table 6. Documentation regarding international academic exchange

Projects financed from national funds	Projects financed from the PO WER funds
<ol style="list-style-type: none"> <li>1) Individual agreements between the Beneficiary and the Project Participant specifying, among others: information on the amount of support, the period and conditions of its payment as part of academic exchange - according to the model constituting Appendix 20a to the Beneficiary's Manual.</li> <li>2) Individual financial settlement of the trip - according to the model constituting Appendix 21a to the Beneficiary's Manual.</li> <li>3) Individual Certificates with a description of the learning outcomes signed by a representative of the host institution - according to the model constituting Appendix 10a to the Beneficiary's Manual.</li> <li>4) Financial documentation (see: Documenting expenses).</li> </ol>	Not applicable.

Unless otherwise specified in the Announcement and/or the Regulations, the Beneficiary must meet the following eligibility conditions:

Table 7. Eligibility conditions – international academic exchange

Projects financed from national funds	Projects financed from the PO WER funds
<ol style="list-style-type: none"> <li>1) Completion of the Polish National Agency for Academic Exchange assessment survey by the Beneficiary.</li> <li>2) The condition for recognizing a Project Participant as qualified under the Project is the total fulfillment of the criteria listed below:               <ol style="list-style-type: none"> <li>a) participation in international academic exchange,</li> <li>b) financial settlement of the trip,</li> </ol> </li> </ol>	Not applicable.

<p>c) obtaining a certificate confirming participation in an international academic exchange,</p> <p>d) completing the Project Participant Assessment Survey, developed by the Polish National Agency for Academic Exchange - applies to the <i>PROM</i> Programme or the <i>Welcome To Poland</i> Programme).</p>	
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## 2.6 Rules for developing, modifying or updating and/or implementing an international education Programme

If the Project provides for the development, modification or updating and/or implementation of an international education Programme (to the extent consistent with the activities authorized for a given Programme), unless otherwise indicated in the Announcement and/or Regulations, the Beneficiary is obliged to conduct (separately for each international Programme education) the following documentation:

Table 8. Documentation regarding the development, modification or updating and/or implementation of an international education Programme

Projects financed from national funds	Projects financed from the PO WER funds
Not applicable	<ol style="list-style-type: none"> <li>1) Educational Programme(s) (at least in electronic version) – if applicable.</li> <li>2) List(s) of participants of the given international education Programme - if applicable.</li> <li>3) A copy of the diploma(s) issued to participants (and in the case of shorter forms - certificates), confirming participation in the international Programme or a list with the signature of the Project Participant confirming receipt of the diploma(s) - if applicable.</li> <li>4) Financial documentation (see: Documenting expenses).</li> </ol>

Unless otherwise specified in the Announcement and/or the Regulations, the Beneficiary must meet the following eligibility conditions:

Table 9. Conditions for recognition of eligibility - development, modification or updating and/or implementation of an international education Programme

Projects financed from national funds	Projects financed from the PO WER funds
Not applicable	<ol style="list-style-type: none"> <li>1) The condition for <b>recognizing the development, modification or updating</b> of an international education Programme as eligible is the introduction of it into the Beneficiary's educational offer.</li> </ol>



	<p>2) The condition for recognizing <b>the implementation</b> of an international education Programme as eligible is the launch of the Programme (implementation of the Programme) in the Beneficiary's activity.</p> <p>3) Completion of the Polish National Agency for Academic Exchange assessment survey by the Beneficiary.</p> <p>4) The condition for recognizing a Project Participant as qualified under the Project is the total fulfillment of the criteria listed below:</p> <p>a) participation in an international education Programme,</p> <p>b) obtaining a diploma or confirmation of completion of first- or second-cycle studies or uniform master's studies, doctoral schools or a certificate in the case of completing shorter forms of education in which an international education Programme was implemented.</p>
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## 2.7 Rules regarding the payment of scholarships

If the Project - in accordance with the Regulations of a given Programme - provides for the payment of scholarships, unless otherwise indicated in the Announcement and/or Regulations, the Beneficiary is obliged to the following:

- 1) Developing and applying its own regulations for the payment of scholarships, specifying, among others: the maximum or lump sum amounts of scholarships and the procedure, 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;
- 2) Concluding individual contracts with Project Participants, specifying, among others: information about the amount of the scholarship, the period and conditions of its payment.

Moreover, in the case of scholarships paid from the Polish National Agency for Academic Exchange Programme funds, unless otherwise indicated in the Announcement and/or Regulations, the following rules apply to the Beneficiary:

- 1) Scholarship amounts must comply with the amounts specified in the Announcement and/or Regulations;
- 2) Scholarship amounts are gross amounts;
- 3) Scholarships must be paid in PLN;
- 4) It is up to the Beneficiary to assess whether the scholarships are subject to personal income tax (PIT) and health and social contributions (ZUS) (the Polish National Agency for Academic Exchange is not the body authorized to issue binding decisions/interpretations on the matters);

- 5) The Project Participant receives the scholarship amounts to which he is entitled based on the agreement between the Beneficiary and the Project Participant;
- 6) The Project Participant is not able to waive/withdraw part or all of the scholarship amounts they are entitled to in favor of other people and/or activities, both within and outside the Project;
- 7) If, as part of the trip/arrival, the Project Participant was provided with subsistence or travel from other sources, it is not possible to grant the Polish National Agency for Academic Exchange financing (for travel or subsistence costs, respectively), because it would mean double financing;
- 8) Payment of scholarships must be made directly by the Beneficiary;
- 9) Scholarships paid under the Project may, in part or in whole, supplement or replace scholarships for doctoral students referred to in Art. 209 of the Act of July 20, 2018 - *Law on Higher Education and Science*.

Unless otherwise indicated in the Announcement and/or Regulations, the Beneficiary is obliged to keep the following documentation:

Table 10. Documentation regarding scholarship payments

Projects financed from national funds	Projects financed from the PO WER funds
<ol style="list-style-type: none"> <li>1) List of Project Participants who received scholarships along with information about the scholarship payment title, its amount and payment period;</li> <li>2) Copies of diplomas/certificates issued to Project Participants, confirming participation in project support related to the payment of scholarships, or a list with signatures of Project Participants confirming receipt of diplomas/certificates;</li> <li>3) Financial documentation (see: Documenting expenses).</li> </ol>	<ol style="list-style-type: none"> <li>1) List of Project participants who received scholarships along with information about the scholarship payment title, its amount and payment period;</li> <li>2) Copies of diplomas/certificates issued to Project Participants, confirming participation in project support related to the payment of scholarships, or a list with signatures of Project Participants confirming receipt of diplomas/certificates;</li> <li>3) Financial documentation (see: Documenting expenses).</li> </ol>

## **2.8 Rules regarding the implementation of activities related to the publication of scientific articles in international journals**

If the Project - in accordance with the Regulations of a given Programme - provides for the publication of a scientific article or reviewed material from international conferences prepared by Polish co-authors in prestigious international publishing houses (to the extent consistent with the activities authorized for a given Programme), unless in the Announcement and/or Regulations unless otherwise indicated, the Beneficiary is obliged to keep the following documentation:

Table 11. Documentation regarding the publication of scientific articles in international journals

Projects financed from national funds	Projects financed from the PO WER funds
<ol style="list-style-type: none"> <li>1) List of articles or peer-reviewed conference proceedings published in international journals with the following information:               <ol style="list-style-type: none"> <li>a) bibliographic data of the publication - authors, title of the publication, name of the</li> </ol> </li> </ol>	Not applicable.

<p>journal, journal number and year of publication or planned date of publication, b) link to the published article/material.</p> <p>2) Publications covered by the Project (at least in electronic version).</p> <p>3) Financial documentation (see: Documenting expenses).</p>	
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### General rules regarding publications in international journals

In the case of projects involving the publication of a scientific article or peer-reviewed material from international conferences prepared by Polish (co-authors in prestigious international publishing houses), the Beneficiary is obliged to take into account, first of all, the qualitative aspect related to the selection of a prestigious, international editorial office of the journal, the reputation and the impact factor of a given journal and whether the journal is part of a collection gathered in the international Web of *Science* or *Scopus* database. Moreover, when making a decision regarding the publication of an article in a specific international journal, the Beneficiary should check the journal's score in the current *List of scientific journals and peer-reviewed conference materials international announced by the Ministry of Science and Higher Education*<sup>5</sup> (currently MEiN).

International journals are journals whose full texts are published in an international language (e.g. English) appropriate for communication in a given scientific discipline. In the case of doubts as to whether a given scientific journal meets the conditions specified above, it is necessary for the Beneficiary to first consult with specialists from the library of the home institution who deal with international publication databases in order to determine whether the journal is actually in the Web of *Science* or in the *Scopus* database.

In the case of further doubts regarding the publication of articles in a given journal, the Beneficiary is asked to contact the coordinator of the given Programme from the Polish National Agency for Academic Exchange.

If a given article or scientific material is published in an international journal thanks to support obtained from the Polish National Agency for Academic Exchange Programme funds, it is recommended that the Beneficiary immediately made this publication available in open access under a free license (e.g. Creative Commons Attribution CC BY) or in a version copyright (preprint) if the publisher's license does not allow opening the final version of the published text.

In case of problems with obtaining consent from the publisher, the Beneficiary is obliged to immediately notify the Polish National Agency for Academic Exchange of the fact.

## 2.9 Reporting rules

The Beneficiary is obliged to report on the progress of the Project.

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

The reporting principles are specified in the Regulations and in the Agreement, with:

- 1) the Model Interim Report as an appendix to the Beneficiary's Manual. the Polish National Agency for Academic Exchange reserves the right to introduce minor modifications in the final version of the interim report;
- 2) the Model Final Report as an appendix to the Beneficiary's Manual. The Polish National Agency for Academic Exchange reserves the right to introduce minor modifications in the final version of the final report.

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

The Beneficiary is obliged to participate in the assessment of the Project, but the scope of the assessment varies depending on the source of financing for the Project:

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

##### a) Assumptions

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

The evaluation survey is a tool for learning the effects of projects implemented under the Programme. It is also used to collect Beneficiaries' opinions on the Programme and its operation by the Agency, as well as suggestions for possible modifications to the Programme.

The survey is not anonymous, but only the Polish National Agency for Academic Exchange unit responsible for evaluating the Agency's activities has access to the individual results of the survey, while the Department of Programmes for Institutions and other Agency's units can only view the survey results in an anonymized form (without the possibility of identifying the authors of the presented opinions).

##### b) Implementation

The survey is made available to the Beneficiary online in the last month of Project implementation. The survey is made available via e-mail containing an individual (different for each Beneficiary) link to the survey, sent from the address: "The Polish National Agency for Academic Exchange Assessment" <ewaluacja@nawa.gov.pl> to the address of the person substantively responsible for the Project implementation, as indicated by the Beneficiary.

The survey is completed by the person substantively responsible for the implementation of the Project within 30 days of its completion.

Immediately after completing the survey, the Polish National Agency for Academic Exchange Programme coordinator receives an automatic notification from the survey system that the survey has been completed (without the possibility of viewing the content of the response). This notification is a

necessary and sufficient confirmation that the Beneficiary has fulfilled the obligation to complete the survey.

On behalf of the Polish National Agency for Academic Exchange, the person responsible for conducting the assessment survey and providing information on this subject is: Tomasz Tędziagolski, e-mail: tomasz.tedziagolski@nawa.gov.pl.

### **3.2. Project Participant evaluation survey**

#### **a) Assumptions**

Participants in the Beneficiary's projects are obliged to complete the Project Participant Evaluation Survey. Enforcement of the obligation is the responsibility of the Beneficiary.

The Project Participant's Evaluation Survey is a complementary tool to the final report for identifying the effects of the project on its direct recipients, and is also used to learn the degree of satisfaction of Project Participants with their participation in project activities.

The survey is anonymous - neither the Polish National Agency for Academic Exchange nor the Beneficiary can link the completed survey with a given Project Participant. Moreover, insight into individual completions is only possible for the Polish National Agency for Academic Exchange unit dealing with the evaluation of the Agency's activities, while other Polish National Agency for Academic Exchange offices and other entities can view the survey results only in anonymized form. The Beneficiary does not have any insight into individual completions, they only receive information about the fact that a given person has completed the survey, so that they can enforce the obligation to complete the survey by each Project Participant.

#### **b) Implementation**

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

The survey for the Project Participant is made available to Beneficiaries by the Programme coordinator from the Polish National Agency for Academic Exchange. Each Beneficiary receives by e-mail a set of: individual tokens (also known as: codes, passwords) and corresponding individual links to the assessment survey (each link contains a token), in a number corresponding to the number of Project Participants declared by the Beneficiary. If necessary, it is possible to receive additional tokens during the project implementation stage.

The Beneficiary's task is to assign one individual token to each Project Participant and provide them - at the end of their participation in the Project - with the appropriate individual link to the survey. Note: a given token and the corresponding survey link can only be given to one Participant.

Immediately after completing the survey by the Project Participant, the Beneficiary will receive an automatic notification that the Project Participant has completed the survey with a given token (without the possibility of viewing the content of the response). This notification is sent from the address: "Polish National Agency for Academic Exchange Assessment" <raport@webankieta.pl>; it is a necessary and

sufficient confirmation that the Project Participant has fulfilled the obligation to complete the survey. The Polish National Agency for Academic Exchange unit responsible for evaluating the Agency's activities also has access to the completed surveys with the tokens assigned to them.

On behalf of the Polish National Agency for Academic Exchange, the person responsible for conducting the Project Participant Evaluation Survey and providing information on this subject is: Tomasz Tędziagolski, e-mail: tomasz.tedziagolski@nawa.gov.pl.

#### **4. Requirements regarding the promotion and information on the source of financing for projects implemented under the Polish National Agency for Academic Exchange Programmes**

The Beneficiary is obliged to correctly label all prepared materials, works and documents related to the implementation of the Project, including in particular those that are made public or intended for the target group.

Rules for promoting and informing about the source of financing for the Programme are specified in the Regulations, respectively for projects financed from national funds or from the PO WER funds.

Detailed rules for visualization in Agency Programmes financed by the PO WER funds are an appendix to the Beneficiary's Manual.

### **IV. FINANCIAL PART**

#### **1. Eligibility period of costs and expenses in the Project**

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

Costs incurred under the Project may be considered eligible provided that they are incurred during the Project implementation period:

- 1) initial eligibility date - the starting date of the Project implementation indicated in the Agreement;
- 2) final date of eligibility - the final date of Project implementation indicated in the Agreement (it is possible to incur expenses until the date of submission of the final report, provided that the expenses were incurred during the Project implementation period and will be included in the final report).

**cost eligibility period = project implementation period**

Expenses related to the cost incurred during the Project implementation period may occur after the last day of the Project implementation, but payment must be made no later than on the date of submission of the final report (maximum 30 calendar days from the end of the Project implementation period).

**expenditure eligibility period = Project implementation period + maximum 30 days from the date of Project completion**

## 2. Eligible costs

Both when estimating costs and settling the Project, the Beneficiary complies with applicable national regulations and principles consistent with its internal regulations (e.g. accounting policy).

Eligible cost categories for a given Programme are presented in the Announcement or Programme Regulations.

### 2.1. Eligibility of costs relating to people employed under an employment contract

The cost category includes, among others:

- 1) In the case of engaging people in the Project on the basis of an employment relationship, expenditure on remuneration is eligible provided that the following conditions are met:
  - a) the employee is employed or delegated to perform tasks directly related to the implementation of the Project;
  - b) the period of employment or delegation is eligible only during the Project implementation period;
  - c) 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.
- 2) A salary supplement may be eligible provided that all of the following conditions are met:
  - a) involvement in the Project on the basis of the salary supplement was documented with information on the granting of the salary supplement;
  - b) the supplement is provided for in the work or remuneration regulations of a given institution or other relevant labor law provisions;
  - c) the supplement potentially covers all employees of a given institution, and the rules for granting it are the same for other employees of the Beneficiary.
- 3) Eligible costs include the following remuneration components, in proportion to the employee's involvement in the Project:
  - a) gross salary
  - b) costs incurred by the employer in accordance with the provisions of national law, in particular social security contributions, the Labor Fund, the Guaranteed Employee Benefits Fund, contributions to the Social Benefits Fund and expenses incurred for the Employee Pension Programme;
  - c) rewards/bonuses/perks that:
    - i. are provided for in the work regulations or remuneration regulations of a given institution;

- ii. were awarded in accordance with the applicable remuneration rules and
- iii. cover all employees of a given institution;
- iv. in the case of a bonus, the amount of the eligible cost should correspond to the ratio of the period during which the employee was employed in the Project to the period for which the bonus is granted;
- d) internship supplement ;
- e) basic PPK contributions;
- f) additional annual remuneration of the employee in the proportion in which the remuneration is settled under the Project.

The following are not eligible for project staff remuneration:

- a) payments made by employers to the State Fund for the Rehabilitation of Disabled People, hereinafter referred to as "PFRON";
- b) benefits provided from the Company Social Benefits Fund;
- c) jubilee awards and employee severance pay.

## **2.2. Eligibility of costs relating to people engaged under civil law contracts**

The cost category includes, among others:

- 1) Costs incurred to remunerate people engaged under a civil law relationship are eligible as long as they are consistent with national law, subject to the provisions of this Beneficiary Manual;
- 2) Qualifying expenses incurred for the remuneration of a person engaged in the Project under a civil law contract, also being an employee of the Beneficiary employed on the basis of an employment relationship, is possible only in justified cases (in particular when the nature of the tasks excludes the possibility of implementation under an employment relationship), provided that the following conditions are met:
  - a) it is in accordance with national regulations;
  - b) it is consistent with the internal regulations applicable at the Beneficiary's;
  - c) commitment under an employment relationship allows for the effective performance of tasks under a civil law contract;
  - d) the contract specifies the number of hours allocated to the task and the hourly rate (applies only to mandate contracts);
  - e) the contractor keeps records of working hours under the mandate contract or another register of hours (applies only to mandate contracts).
- 3) If a person is engaged under more than one civil law contract under the Project, expenses related to staff 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.
- 4) In the case of engaging a person on the basis of a mandate contract within the Project, the costs related to the remuneration of this person are eligible if:
  - a) the contract specifies the number of hours allocated to the task and the hourly rate;
  - b) the contractor keeps records of working hours under the mandate contract.
- 5) Costs incurred to remunerate a person engaged under a contract for specific work are eligible if:



- a) the nature of the tasks actually performed in the Project justifies the conclusion of a contract for specific work in accordance with the conditions specified in the Act of April 23, 1964 - Civil Code
- b) the settlement of the contract for specific work takes place on the basis of the work acceptance report.

### **2.3. Eligibility of travel and/or accommodation costs**

The travel costs category is intended to record expenses related to the travel of people participating in the Project, when the travel is necessary to implement the planned activities.

Travel costs are settled based on actual expenses incurred. Any travel must be clearly motivated by the activities of the Project and must be necessary for effective implementation.

The cost category includes, among others:

- 1) travel/transport costs based on the most economical means of public transport, i.e. economy class airline tickets, 2nd class train tickets, etc. (including international and local journeys);
- 2) renting a means of transport if the Beneficiary considers it the most economical means of transport, etc.;
- 3) travel by a private car used for business purposes according to the rules and lump sum rates applicable at the Beneficiary (provided that the internal regulations applicable at the Beneficiary's allow for the possibility of reimbursement of travel costs by private car), but not higher than the rates specified in *the Regulation of the Minister of Infrastructure of March 25, 2002 on the conditions for determining and how to reimburse the costs of using passenger cars, motorcycles and mopeds not owned by the employer for business purposes*;
- 4) travel in a company car under the rules for using company cars at the Beneficiary's institution;
- 5) purchase of fuel when traveling in a company car under the terms of use of company cars at the Beneficiary's institution;
- 6) the use of a taxi for project purposes is, in principle, an ineligible cost, except in justified cases when public transport is not possible on a given route;
- 7) domestic and foreign allowance according to national regulations;
- 8) lump sums due during business trips in accordance with the rules applicable to the Beneficiary up to the amount of *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 unit of the budget for business trips*;
- 9) in the case of a foreign Partner, it is allowed to apply its own regulations determining the rates of living costs;
- 10) accommodation costs - no limit has been set for accommodation costs, however, it is recommended that the accommodation price does not exceed the overnight accommodation limit amounts specified in *the Regulation of the Minister of Labor and Social Policy of January 29, 2013. regarding receivables due to an employee employed in a state or local government unit in the budgetary sphere for a business trip*;
- 11) other travel-related costs, e.g. local transport, travel insurance, etc.

#### **2.4. Eligibility of costs related to peer-reviewed scientific publications in prestigious foreign publishing houses**

The cost category includes, among others:

- 1) the cost editorial author fees or other fees required by international publishers in connection with a peer-reviewed scientific publication;
- 2) costs of language proofreading services (provided that only linguistic proofreading is an eligible cost, but the costs of translating articles are not eligible);
- 3) remuneration costs for authors of publications.

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

The cost category includes:

- 1) the amount of scholarships paid in a lump sum amount specified in the Announcement and/or Regulations for a given Programme.

Scholarship amounts should be expressed in PLN and paid directly by the Beneficiary.

#### **2.6. Eligibility of costs of preparation and production of materials resulting from the implementation of the Project**

The cost category includes, among others:

- 1) costs of preparing materials resulting from the implementation of the Project (e.g. scientific studies, post-conference materials, expert opinions, analyses, research results, etc.);
- 2) costs of printing articles, publications and other studies;
- 3) purchase of consumables for the preparation of articles, publications and other studies;
- 4) costs of translating materials resulting from the implementation of the Project (e.g. scientific studies, post-conference materials, expert opinions, analyses, research results, etc.).

All personnel costs related to the preparation of articles, publications and other studies as costs related to employment contracts or mandate contracts.

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

#### **2.7. Eligibility of the costs of purchasing other goods and services necessary for the implementation of the Project**

The category refers to the costs of purchasing services and goods from an external entity. The costs may include, among others: purchase of training, conference or other forms of education services; organisation of events, costs of creating, developing or purchasing applications, websites, databases, access to foreign publications, ICT systems, etc., provided that they are indicated in the Announcement and/or the Regulations of a given Programme.

Costs of purchasing access to foreign publications will be eligible in proportion to the remaining duration of the Project.

With respect to the costs of purchasing other goods and services necessary for the implementation of the Project, the following conditions must be met:

- 1) Cost category intended for recording costs that concern primarily external contractors:
  - a) goods suppliers,
  - b) contractors of services that the Beneficiary is unable to perform on their own or the performance of which by an external entity is more advantageous, either for economic reasons or due to competence, scale, experience, qualifications or specialization;
- 2) The contractor is a third party who is neither a beneficiary nor a partner in the Project, they provide services for the Project consisting in performing specialized tasks that could not be performed by own employees (or would be unprofitable);
- 3) The beneficiary is obliged to ensure that expenses are incurred in a transparent, effective and rational manner;
- 4) The Beneficiary prepares and conducts the contract award procedure in accordance with the internal regulations adopted by the Beneficiary;
- 5) The beneficiary is obliged to ensure compliance of the incurred expenses with the provisions of national law, in particular with the Act on Public Procurement;
- 6) In the case of costs of training, courses, workshops, seminars or conferences or other forms of education, the costs and expenses may be borne directly by the Beneficiary;
- 7) Expenditures incurred in the Project should take place in Poland, expenses incurred in the Project in connection with events taking place abroad are generated in the country.

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 the implementation.

The 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.

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

### **3. Ineligible costs**

Rules regarding ineligible costs are specified in the Regulations.

A sample catalog of administrative costs not eligible under the Project includes:

- a) costs of coordination and management of the Project;
- b) management costs (remuneration costs of people authorized to represent the entity, whose scope of activities is not assigned exclusively to the Project, e.g. the entity's manager);
- c) costs of service staff (HR, financial and accounting services, administrative services, secretariat, office, legal services - including public procurement procedures) for the operation of the unit;
- d) costs of maintaining office space (rent, lease, administrative fees) related to the administrative support of the Project;
- e) expenses related to opening or maintaining a separate sub-account on a bank account or a separate bank account for the Project;
- f) costs of postal, telephone, internet and courier services related to the administrative support of the Project;
- g) costs of document duplication services related to the administrative support of the Project;
- h) costs of office supplies and stationery related to administrative services.

The expenses deemed ineligible by the Polish National Agency for Academic Exchange and related to the implementation of the Project will be borne by the Beneficiary from their own funds.

Financing granted from the Polish National Agency for Academic Exchange funds cannot be used to generate profit. Projects under the Polish National Agency for Academic Exchange Programme cannot be of a commercial nature.

Failure to achieve the indicators referred to in the Announcement may indicate an irregularity and result in the imposition of a financial correction. In accordance with the proportionality rule, if the assumed indicators are not achieved, the Agency may consider all expenses or an appropriate part of the expenses settled under the project ineligible.

#### **4. Documenting expenses**

All expenses incurred under the Project must be documented. Each financial document relating to the Project should be properly described. A Model Description of an accounting document is an appendix to the Beneficiary's Manual.

General rules for documenting expenses incurred in the Project and the rules are presented in the Regulations.

Detailed rules for documenting expenses depending on the cost category are presented below.

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

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

- 1) employment contract of the employee whose remuneration was settled under the Project and in the event of changes to the employment contract - an annex to the employment contract;

- 2) scope of duties and/or job description of a given employee;
- 3) payrolls for each of the reported months confirming the employee's gross remuneration in accordance with their employment contract and other remuneration components along with the Beneficiary's remuneration and bonus regulations;
- 4) records of hours (the Model Records of working hours and activities of a person involved in the implementation of the Project under an employment contract is an appendix to the Beneficiary's Manual);
- 5) there is no requirement to keep time sheets in the case of settlement of task-based working time - in this case, periodic reports on the status of tasks and orders may be required;
- 6) proof of payment confirming the payment of each component of gross remuneration and derivatives from the remuneration of an employee directly involved in the implementation of the Project in a given month of the reporting period;
- 7) ZUS DRA and RCA declarations or Monthly information for the insured person for each of the reported months during the reporting period;
- 8) attendance lists or other documents confirming the employee's presence in accordance with the internal regulations adopted by the Beneficiary.

The documents confirming expenses related to the supplements paid to employment contracts are:

- 1) information on the granting of the supplement or other document confirming the granting of the supplement ;
- 2) work regulations or remuneration regulations of the Beneficiary or other relevant labor law provisions;
- 3) payrolls for each of the reported months confirming the calculation of supplements;
- 4) proof of payment confirming the payment of each component of the supplement granted and derivatives from the supplement of an employee directly involved in the implementation of the Project in a given month of the reporting period;
- 5) ZUS DRA and RCA declarations or Monthly information for the insured person for each of the reported months during the reporting period.

#### **4.2. Documenting expenses related to the involvement of people under civil law contracts**

The documents confirming expenses related to the involvement of people under civil law contracts are:

- 1) mandate contracts, contracts for specific work or others, along with invoices/payrolls and an indication of the method of calculating remuneration;
- 2) ZUS DRA and RCA declaration or monthly information for the insured person (only if ZUS contributions were paid on a civil law contract);
- 3) proof of payment confirming the payment of remuneration under a civil law contract, including the net amount, personal income tax (PIT) and ZUS contributions (if they were paid under the contract);
- 4) records of working hours of people involved in the implementation of tasks under the mandate contract, or another document confirming the number of hours completed in accordance with the rules specified in the contract (the Model Record of working hours and activities of a person involved in the implementation of the Project under a mandate contract is an appendix to the

Beneficiary's Manual, and, if the mandate contract does not include an hourly rate, keeping records is not required);

- 5) service acceptance protocols (if the service acceptance certificate is not included in the bill for the contract - it does not apply to contracts for specific work, for which a protocol is always required) (The model service acceptance protocol is an appendix to the Beneficiary's Manual;
- 6) documentation from the contract award procedure (if applicable).

#### **4.3. Documenting travel expenses**

The documents confirming expenses related to travel costs are:

- 1) domestic or foreign business delegations;
- 2) evidence of payment of travel-related amounts, including evidence of advance payments, reimbursement of unused amounts by the employee or payment to the employee of the difference between the amount spent and the advance payment paid;
- 3) invoices/bills for accommodation, transport, meals, fuel when traveling in a company car;
- 4) airline tickets – traditional or electronic;
- 5) train, bus and other tickets;
- 6) if the above-mentioned tickets were purchased on the basis of an invoice, the invoice should also be attached along with proof of payment for it;
- 7) in the case of departures/arrivals, the Beneficiary should additionally attach certificates, attestations, diplomas, event Programmes, invitations (if applicable), etc. to the documentation.

#### **4.4. Documenting expenses related to the purchase of goods/services and the costs of conference fees, training, course and workshop costs**

Documents confirming expenses related to conference fees, training and workshop costs include:

- 1) invoices with proof of payment;
- 2) contracts with contractors (if applicable);
- 3) documentation of the contractor selection procedure (if applicable);
- 4) acceptance protocol (if applicable);
- 5) documents confirming the amount of depreciation write-offs are depreciation tables of fixed assets and other documents indicating their amount;
- 6) programmes of organised events: attendance lists, certificates or attestations;
- 7) if the subject of the contract is the production of a specific product, e.g. preparation of guides or publications, it will be necessary to store one piece of the finished product or - if storing the material is impossible - to have a photo;
- 8) website printout – when creating a website.

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

The documents confirming expenses related to the payment of scholarships include:

- 1) the accounting document on the basis of which the scholarship is paid along with confirmation of payment of funds to the Project Participant;

- 2) contract signed with the Project Participant;
- 3) a form containing the calculation of costs for individual participants confirming the correctness of the calculation;
- 4) documents confirming the Project Participant's participation in the scholarship exchange;
- 5) confirmation of the implementation of activities and achievement of the intended results and products (e.g. a certificate confirming the fact that the Project Participant has completed education and increased competences).
- 6) The Project Participant is not obliged to document the financing received for travel, insurance, visa and subsistence using accounting documents. Due to the fact that travel, visa, insurance and subsistence costs are lump sums, the Beneficiary will not require participants to collect accounting evidence confirming the expenditure.

An expense actually incurred is considered to be an expense incurred on a cash basis, i.e. the outflow of funds from the cash register or bank account of the Project Beneficiary.

The date of incurring the expense is assumed to be:

- a) in the case of payments made by transfer: the date of debiting the account, i.e. the date of recording the operation;
- b) in the case of payments made in cash: the date the expense was actually incurred;
- c) in the case of payments made by credit card: the date of the transaction resulting in the debit to the credit card account;
- d) in the case of depreciation write-offs, the date of making the depreciation write-off should be taken as the payment date.

## **5. Expenditures in foreign currencies**

All amounts provided in financial reports on the implementation of the Project must be expressed in PLN.

If during the implementation of the Project there are expenses in a currency other than PLN, they should be converted into PLN in accordance with the adopted principles of settling costs expressed in foreign currencies in the accounting policy and/or other internal documents of the Beneficiary.

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

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

Accounting records should be kept in a transparent manner, enabling the identification of individual accounting operations and documenting all expenses incurred as part of the implementation of the Project.

The main requirement regarding the accounting records of the Project is the requirement to separate Project accounting accounts (synthetic or analytical) according to costs and expenses and to record costs and expenses in the above-mentioned accounts.

Implementation of the Project requires the establishment/maintenance of accounting accounts necessary to include all operations:

- 1) cost accounts;
- 2) cash register (if applicable);
- 3) for projects financed from the EU funds, a separate bank account or sub-account;
- 4) for projects financed from the Polish National Agency for Academic Exchange funds – a bank account or subaccount - one for many;
- 5) settlement accounts.

On accounts separated for the purposes of the Project, the Beneficiary can conduct detailed analytics corresponding to budget categories.

## **7. Value added tax (VAT)**

VAT is an eligible cost only if it was incurred by the Beneficiary in connection with eligible costs in the Project and the Beneficiary has no legal possibility of recovering VAT.

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.

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

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.

## **8. Prohibition of double financing**

Double financing, total or partial, of a given cost is not permitted.

If cases of double financing are detected (at any stage of Project implementation), the Polish National Agency for Academic Exchange will consider the expenses as ineligible.

Activities implemented under the Project cannot be identical to activities specified in other Polish National Agency for Academic Exchange Programmes in which the Beneficiary participates in the same period (prohibition of double financing of the same costs).

Double financing means in particular:

- 1) total or partial, more than one confirmation, reimbursement or settlement of the same expenditure as part of co-financing or own contribution of the same or different projects financed from structural funds or the CF and/or subsidies from national public funds;
- 2) receiving non-repayable financial assistance 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;



- 3) certification, refund or settlement of VAT costs from the structural funds or CF, and then recovery of the tax from the state budget pursuant to the Act of March 11, 2004 on tax on goods and services.

## **9. Rules of settlements with the Project Partner**

If the Beneficiary implements a partnership project (if this possibility is allowed in the Announcement), the Beneficiary under the Project is obliged to prepare reports and settle all financial resources under the Agreement, incurred by both the Beneficiary and the Partner.

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

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

The Polish National Agency for Academic Exchange recommends three methods of financial flows between the Beneficiary and the Partner:

- 1) The Beneficiary is the payer of all expenses in the Project, while the Partner is the recipient of services and goods;
- 2) The Beneficiary distributes the advance payment between themselves and the Partner;
- 3) The Beneficiary reimburses the Partner for the costs incurred on the basis of the documents presented (e.g. a VAT invoice confirming the Partner's purchase of a specific service or good, etc.).

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

The Partner's settlement cannot consist in presenting the Beneficiary with a VAT invoice issued by the Partner, because the Partner does not provide the services ordered by the Project Beneficiary (the Partner cannot be the Beneficiary's subcontractor), but participates in the implementation of the Project.

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

## **V. MODES OF SELECTION OF CONTRACTORS/SUPPLIERS OF SERVICES AND GOODS**

### **1. General rules**

During the implementation of the Project, the Beneficiary has public funds at their disposal, therefore they are obliged to maintain the principle of fair competition and equal treatment of

contractors/suppliers carrying out orders related to the implementation of the Project. Expenditures under the Project must be incurred in a transparent, rational and effective manner, both in projects financed from national funds and in projects financed from the PO WER funds.

Therefore, when selecting a service contractor or goods supplier, the Beneficiary is obliged to use one of the following competitive procedures:

- 1) internal procedure,
- 2) market research procedure,
- 3) principle of competitiveness,
- 4) procedure resulting from the Act on Public Procurement

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.

Table 12. Rules for selecting a competitive procedure

Beneficiary being a public entity		Beneficiary being a non-public entity	
estimated net value of the order	competitive procedure required	estimated net value of the order	competitive procedure required
< 20.000 PLN	internal procedure	< 20.000 PLN	internal procedure
20.000 - 50.000 PLN	market research	20.000 - 50.000 PLN	market research
50.000 - 130.000 PLN	principle of competitiveness or the application of the Act on Public Procurement.	> 50.000 PLN	principle of competitiveness
>= 130.000 PLN	application of the Act on Public Procurement		

Orders in projects must be carried out in accordance with applicable law, including the PPL (if applicable) or in accordance with the Beneficiary's internal regulations. The Beneficiary's internal regulations cannot violate applicable law and cannot be created for the needs of a specific Project.

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

The basis for determining the value of the order under the Project is the contractor's total estimated net remuneration, i.e. excluding value added tax (VAT), determined with due diligence.

The estimation must be documented in a way that ensures an appropriate audit trail (e.g. in the approved Application - if it is described precisely in the content of the Application or in the estimation note).

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

- 1) services, supplies and construction works are identical in type or functionality (subject identity),
- 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).

In the case of repeated orders (within the Project or at the level of the Beneficiary's institution) with the same scope, their value must be added up. It is prohibited to lower the estimated value of the order or divide it resulting in a lowering of its estimated value. Unjustified division of orders may result in expenses being considered ineligible.

Table 13. Rules for estimating the value of the order

Beneficiary being a public entity	Beneficiary being a non-public entity
of the net value of the order in relation to the entire institution that is the Ordering Party within the meaning of the Act on Public Procurement. (e.g. University, Institute), and then - after determining that the value at the level of the entire institution does not exceed PLN 130,000. PLN net - sums up at the Project level	estimation of the net value of the order in relation to a given Project - even if similar orders are carried out simultaneously in several other projects

If the contract is awarded in parts (for specific economic, organisational and expediency reasons), the value of the contract is determined as the total value of its individual parts.

If the Beneficiary assumes conducting market research, it is not necessary to estimate the net value of the order.

If the value of the order is estimated before the expected application of the competitiveness principle, the Beneficiary determines that the value is lower than PLN 50,000 net, then the Beneficiary is obliged to conduct market research.

### 3. Market research

Market research is carried out for orders worth from PLN 20,000 to PLN net up to 50,000 PLN net inclusive, i.e. excluding value added tax (VAT).

Market research aims at confirming that a given service, supply or construction work was performed at a market price.

In order to confirm that market research has been carried out, it is necessary to document the analysis of prices/price lists of potential contractors - along with the analyzed price lists. Price lists can be obtained from contractors' websites or by publishing a description of the subject of the contract together with a price inquiry on the beneficiary's website or by sending price inquiries together with a description of the subject of the contract to potential contractors, etc.

If the market price of the order determined as a result of market research exceeds PLN 50,000. PLN net, the competitiveness principle applies.

For orders worth from PLN 20,000 PLN net up to 50 thousand PLN net, it is possible to apply the principle of competition referred to below, instead of market research. In such a situation, the eligibility conditions in section V.4 of the Manual must be met.

For orders worth from PLN 20,000 PLN net up to 50 thousand PLN net, concluding a written contract with the contractor is not required. In such a case, it is sufficient to confirm the expenditure based on an invoice, bill or other accounting document of equivalent evidentiary value.

#### 4. Principle of competitiveness

In the case of an order worth over PLN 50,000. PLN net - an inquiry should be published on the Beneficiary's website and sent to at least three potential contractors.

The award of an order under the Project by the Beneficiary takes place in accordance with the competitive procedure in the case of:

- a) A beneficiary who is not the ordering party within the meaning of the Act on Public Procurement for orders exceeding PLN 50,000 PLN net, i.e. excluding value added tax (VAT);
- b) A beneficiary who is the ordering party within the meaning of the Act on Public Procurement Law in the case of orders with a value equal to or lower than the amount specified in Art. 2 section 1 of the Act, and at the same time exceeding PLN 50,000 PLN net, i.e. excluding value added tax (VAT).

The requirement will be met when at least one valid offer is submitted in response to the request for quotation, and an offer inconsistent with the request for quotation does not constitute a valid offer. A note confirming telephone interviews with potential contractors cannot be considered documentation of the contractor selection procedure.

It is possible not to apply the procedures specified in the sections market research and the principle of competitiveness when awarding contracts in the following cases:

- a) as a result of the correct application of the principle of competition, no offer was received, or only offers subject to rejection were received, or all contractors were excluded from the procedure or did not meet the conditions for participation in the procedure; concluding a contract on the performance of an order without regard to the principle of competition is possible if the original terms of the order have not been changed,
- b) the order can only be completed by one contractor for one of the following reasons:
  - i. lack of competition due to objective technical reasons, i.e. there is only one contractor who can complete the order,
  - ii. the subject of the contract is protected by exclusive rights, including intellectual property rights, i.e. there is only one contractor who has the exclusive right to dispose of the subject of the contract, and this right is subject to statutory protection;
- c) the exclusion may be applied unless there is an alternative or substitute solution and the lack of competition is not the result of artificially narrowing the parameters of the contract,
- d) supplies, services or construction works may be provided only by one contractor, in the case of awarding a contract in the field of creative or artistic activity,
- e) in the case of contracts to which the principle of competition applies, due to the urgent need (necessity) to award the contract not resulting from reasons attributable to the ordering party, which could not have been predicted in advance, the 7-day deadline for submitting an offer cannot be met,
- f) in the case of contracts to which the principle of competition applies, due to an exceptional situation not resulting from reasons attributable to the ordering party, which could not have been predicted in advance (e.g. natural disasters, catastrophes, breakdowns), immediate execution of the contract is required and it is impossible to maintain 7 days deadline for submitting an offer,
- g) the ordering party awards a contractor selected in accordance with the principle of competitiveness with contracts for additional supplies, consisting in partial replacement of the delivered products 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 difficulties technical in the use and maintenance of these products or installations. The duration of the contract for additional supplies may not exceed 3 years,

- h) the ordering party shall award to the contractor selected in accordance with the principle of competitiveness, within a period of 3 years from the date of awarding the basic contract, contracts for services or construction works specified in the request for proposals, consisting in the repetition of similar services or construction works.

In the case of a Beneficiary who is not an ordering party within the meaning of the Public Procurement Law, orders with an estimated value exceeding PLN 50,000. PLN net, referred to in point a-e may not be granted to entities related to it personally or by capital without the consent of the Agency.

Meeting the conditions above must be justified in writing.

In the case of a Beneficiary who is not an ordering party within the meaning of the Act on Public Procurement, orders cannot be awarded to entities related to them personally or by capital. People performing activities related to the contractor selection procedure on behalf of the ordering party, including those taking part in the offer assessment process, cannot be personally or financially related to the contractors who submitted offers.

Capital or personal connections are understood as mutual connections between the contractor and the Beneficiary or people authorized to enter into obligations on its behalf or people performing activities related to the contractor selection procedure on behalf of the Beneficiary. In particular, they are the following connections:

- a) participating in a company as a partner in a civil partnership or partnership;
- b) owning at least 10% of shares in the contractor's company;
- c) acting as a member of the supervisory or management body, a proxy,;
- d) being married, in a relationship of consanguinity or affinity in the direct line, consanguinity or affinity in the second degree in the collateral line, or in a relationship of adoption, care or guardianship.

In the case of a Beneficiary who is an ordering party within the meaning of the Act on Public Procurement, the principle of competition is deemed to be met if the contract award procedure is carried out in accordance with the principles and procedures specified in the Act on Public Procurement.

The subject of the contract is described in an unambiguous and comprehensive manner, using precise and understandable terms, taking into account all requirements and circumstances that may affect the preparation of the offer. The description of the subject of the order cannot refer to a specific product available from a given manufacturer. If equivalent solutions are allowed, in order to meet the requirement to describe the subject of the contract in an unambiguous and comprehensive manner, the scope of equivalence should be specified. A contractor who relies on equivalent solutions is obliged to demonstrate that the supplies and services they offer meet the requirements specified by the ordering party.

The names and codes specified in the Common Procurement Vocabulary referred to in Regulation (EC) No. 2195/2002 of the European Parliament and of the Council of 5 November 2002 on the Common Procurement Vocabulary (CPV) (Journal of Laws EC Office L 340 of 16/12/2002, page 1, as amended; EU

Official Journal, Polish special edition, chapter 6, vol. 5, page 3) should be used to specify the subject of the order.

The conditions for participation in the contract award procedure and the description of the method of assessing their fulfillment, if included in the request for quotation, are determined in a manner proportional to the subject of the contract, ensuring fair competition and equal treatment.

Conditions that exceed the requirements sufficient for proper performance of the order cannot be formulated.

The criteria for evaluating offers submitted as part of the contract award procedure are formulated in a way that ensures fair competition and equal treatment of contractors, while:

- a) each offer assessment criterion must refer to a given subject of the contract;
- b) each criterion (and the description of its application) must be formulated clearly and precisely, so that every properly informed bidder who exercises due diligence can interpret it in the same way;
- c) the weights (importance) of individual criteria should be determined in a way that enables the selection of the most advantageous offer;
- d) the offer assessment criteria cannot concern the contractor's characteristics, in particular their economic, technical or financial credibility and experience;
- e) price may be the only criterion for evaluating offers. In addition to price requirements, it is advisable to use other requirements relating to the subject of the contract as a criterion for evaluating offers, such as quality, functionality, technical parameters, environmental, social and innovative aspects, service, order completion date, operating costs and organisation, professional qualifications .

The deadline for submitting an offer should be at least 7 days in the case of supplies and services. The deadline begins on the day following the date of publication of the request for quotation and ends on the last day. If the end of the period falls on a Saturday or a public holiday, the period expires on the day following the non-working day or days. The time of submitting the offer in the procedure should not be indicated, because the deadline for submitting offers is counted in calendar days.

In order to meet the principle of competitiveness, it is necessary to:

- a) publish the request for quotation on the Beneficiary's website and send the request to at least three potential contractors providing the type of services on the market.
- b) The request for quotation description should include at least:
  - i. description of the subject of the order;
  - ii. conditions for participation in the proceedings and a description of the method of assessing their fulfillment, although setting conditions for participation is not obligatory;
  - iii. offer assessment criteria;
  - iv. information about the point or percentage weights assigned to individual offer assessment criteria;
  - v. a description of the method of awarding points for meeting a given offer assessment criterion;
  - vi. deadline for submitting offers;
  - vii. contract completion date;

- viii. determining the conditions for significant changes to the contract concluded as a result of the contract award procedure, provided that it is possible to change such a contract;
- ix. a description of the method of presenting variant offers and the minimum conditions that the offers must meet, along with the selected assessment criteria.

The beneficiary is obliged to select the most advantageous offer in accordance with the description of the subject of the order, submitted by a contractor who meets the conditions for participation in the procedure based on the assessment criteria established in the request for quotation. The selection of the offer is documented in the protocol of the contract award procedure.

Publication of the request for quotation (i.e. placing it on the Beneficiary's website and sending it to at least three contractors) means initiating the contract award procedure under the Project.

The request for quotation may be changed before the deadline for submitting offers specified in the request for quotation. In such a case, information about the change should be included in the published request for quotation. This information should include at least: the date of publication of the amended request for quotation, as well as a description of the changes made.

The Ordering Party extends the deadline for submitting offers by the time necessary to introduce changes to the offers, if this is necessary due to the scope of the changes introduced.

The content of questions regarding the request for quotation, together with the ordering party's explanations, should be published on the Beneficiary's website.

The contract with the contractor and the protocol from the contract award procedure must be prepared in writing.

The protocol of the contract award procedure includes at least:

- a) information on how to make the request for quotation public;
- b) a list of offers that were received in response to the request for quotation, along with an indication of the date the offer was received by the ordering party;
- c) information on the fulfillment of the conditions for participation in the proceedings by contractors, if such conditions were imposed;
- d) information about the point or percentage weights assigned to individual assessment criteria and the method of awarding points to individual contractors for meeting a given criterion;
- e) indication of the selected offer along with a justification for the choice.

Information about the result of the procedure is made public in the same way as the request for quotation was made public. Information about the result of the procedure should include at least the name of the selected contractor. At the request of the contractor who submitted the offer, the protocol of the contract award procedure is made available to the applicant, excluding parts of the offers constituting a business secret.

After completing the procedure specified in the section, an contract is signed with the contractor. If the selected contractor refrains from signing a contract with the ordering party, it is possible to sign a

contract with the next contractor who obtained the next highest number of points in the contract award procedure.

If the ordering party allows the submission of partial offers, the procedure may end with the signing of more than one contract.

It is not possible to make significant changes to the provisions of the concluded contract 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:
  - i. 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 contract,
  - ii. a change of contractor would cause significant inconvenience or a significant increase in costs for the ordering party,
  - iii. the value of each subsequent change does not exceed 50% of the order value originally specified in the contract,
- c) the change does not lead to a change in the nature of the contract and the following conditions have been met:
  - i. the need to change the contract is caused by circumstances that the ordering party, acting with due diligence, could not have predicted,
  - ii. the value of the change does not exceed 50% of the order value originally specified in the contract,
- d) the contractor to whom the ordering party has awarded the contract is to be replaced by a new contractor:
  - i. based on the contractual provisions referred to in letter a,
  - ii. as a result of a merger, division, transformation, bankruptcy, restructuring or acquisition of the existing contractor or its enterprise, provided that the new contractor meets the conditions for participation in the proceedings, there are no grounds for exclusion against it and it does not result in other significant changes to the contract,
  - iii. 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 a contract with a new subcontractor without changing the terms of contract execution, taking into account payments made for work completed so far,
- e) the change does not lead to a change in the nature of the contract and the total value of the changes is less than the EU thresholds within the meaning of Art. 3 of the Public Procurement Law and, at the same time, is less than 10% of the order value originally specified in the contract in the case of contracts for services or supplies, or, in the case of construction works contracts, is less than 15% of the order value originally specified in the contract.



## **5. Orders awarded pursuant to the Public Procurement Law**

Beneficiaries who are entities obliged to apply the public procurement, should apply proceedings based on the principles and procedures for awarding contracts pursuant to the Act on Public Procurement.

## **VI. CHANGES TO THE PROJECT**

All changes in the Project are reported to the Polish National Agency for Academic Exchange via the Change Form, the model of which is an appendix to the *Beneficiary's Manual*. Transfers to budget items for which maximum amounts or percentage limits have been set in the Announcement and/or the Regulations, beyond this limit, are not allowed.

At the stage of Project implementation, it is also possible to switch the account in the Agency's ICT system from the account of the current user to the account of the person who will act as the Applicant in the ICT system from the date of switching. In order to be able to switch the account in the system, the Beneficiary is obliged to submit an account switching application to the Polish National Agency for Academic Exchange and attach a power of attorney for the new user. In this case, the application/letter requesting to switch the account to another person must be signed by the Rector along with the Rector's power of attorney for this person.

## **VII. BENEFICIARY- THE POLISH NATIONAL AGENCY FOR ACADEMIC EXCHANGE COMMUNICATION**

As a rule, communication with the Beneficiary - the Polish National Agency for Academic Exchange is conducted via the Agency's ICT system. All correspondence that does not take place via the Agency's ICT system is sent *only* to the e-mail address indicated in the Application and/or to the user accounts of the Agency's ICT system on behalf of the Beneficiary.

In the event of a change of contact person, the Beneficiary is obliged to: a) immediately inform the Polish National Agency for Academic Exchange who is the person authorized by the Beneficiary to contact regarding the Project and b) provide the Polish National Agency for Academic Exchange with the contact details of the person.

The Polish National Agency for Academic Exchange reserves that the Polish National Agency for Academic Exchange Programme Coordinators:

- 1) do not correspond regarding the Project with people other than the person indicated in the Agency's ICT system;
- 2) they 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 (Interim/Final Report, Change Form, etc.);
- 4) do not provide explanations/interpretations regarding tax issues or matters relating to public procurement and social security, because the Polish National Agency for Academic Exchange is not the competent authority in such matters.

## Contact details of the Agency

Contact details are provided in the Announcement of the call for applications.

In correspondence, please use the name of the Programme and the project reference number.

## VIII. APPENDICES

Appendix name	Project financed	
	from national funds	from the PO WER funds
1) Model declaration of participation in the project	-	no. 1
2) Model participant's personal data form for entering into the Agency's ICT system for monitoring project participants	-	no. 2
3) Model participant's declaration regarding personal data in GDPR for the PO WER	-	no. 3
4) Model participant's declaration regarding personal data GDPR the Polish National Agency for Academic Exchange	<b>no. 4</b>	
5) Model additional participant consent to the processing of personal data	<b>no. 5a</b>	no. 5b
6) Principles and method of processing and protection of personal data	<b>no. 6</b>	
7) Model authorization to process personal data	<b>no. 7a</b>	no. 7b
8) Model revocation of authorization to process personal data	<b>no. 8a</b>	no. 8b
9) Model form in which the Project Participant participated	-	no. 9
10) Model certificate	<b>no. 10a</b>	no. 10b
11) Model interim report	<b>no. 11a</b>	no. 11b
12) Model final report	<b>no. 12a</b>	no. 12b
13) Detailed rules for visualization in Agency Programmes financed by the EU funds under the PO WER	-	no. 13
14) Model agreement on the transfer of economic copyrights	-	no. 14
15) Model description of an accounting document	<b>no. 15a</b>	no. 15b
16) Model record of hours - employment contract	<b>no. 16a</b>	no. 16b
17) Model record of hours - mandate contract	<b>no. 17a</b>	no. 17b
18) Model service acceptance protocol	<b>no. 18a</b>	no. 18b
19) Model change form	<b>no. 19a</b>	no. 19b
20) Model agreement between the project participant and the beneficiary	<b>no. 20a</b>	-
21) Model financial settlement for a trip	<b>no. 21a</b>	-