



**ADMINISTRATIVE AND FINANCIAL GUIDE
FOR PROJECT PROMOTERS**

OF THE SCHOLARSHIP AND TRAINING FUND

***Development of Polish Higher Education Institutions
Call for Proposals 2014***

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1. Cost eligibility period

The cost eligibility period is specified in the financial agreement with a Project Promoter, depending on the schedules proposed in the application:

- **eligibility starting date** - the starting date of the implementation of a project, specified in the agreement, no sooner than February 7th, 2014¹;
- **eligibility ending date** - the day indicated as the ending date of the implementation of a project, specified in the financial agreement, no later than May 31st, 2016.

2. Financial management of the project

2.1. General rules

Expenditure documentation

Expenditure shall be documented in a way allowing for a financial assessment of project implementation.

For the purpose of settling a STF project, the types of accounting records confirming that eligible costs have been incurred are specified in the Accounting Act of 29.09.1994 as amended (Official Journal of 2002 No. 76, item 694). Project Promoters and/or Partners shall be identified as buyers in all documents evidencing incurred expenses.

Should no invoice be required by the national tax, accounting and book-keeping regulations, a financial accounting document of equal probative value shall be presented, i.e. any document complying with relevant legal regulations relating to accounting, made out to prove the correctness of a record.

For the purposes of project accounting, each accounting record should contain the following information:

- accounting reference number;
- indication of the source of funding (FSS funding or financial own contribution);
- reference number of the financial agreement between a Project Promoter and FRSE-STF;
- indication of the project budgetary category under which it is cleared;
- a short description of what the document refers to;
- the eligible cost amount (if a given expense is only partly financed by the project funds, the record should contain a calculation of the eligible amount in % and in PLN);
- information about the applicability of the Public Procurement Law and *The Minister of Regional Development Guidelines to orders under the EEA Financial Mechanism 2009-2014 and the Norwegian Financial Mechanism 2009-2014, to which the Act of 29 January 2004 - Public Procurement Law is not applicable* (if applicable);
- for documents in a foreign language a free translation of the document into Polish should be enclosed, bearing the signature of the person providing the translation.

It is admissible to use a stamp or label in order to describe documents. As part of activity documentation, attendance registers for meetings and training sessions should be kept, as well as substantive reports from meetings held both in the country and abroad.

¹ The date of the announcement of co-financed projects

For activities implemented as a result of tendering procedures, payments made by Project Promoters and Partners should be supported by invoices on the basis of concluded agreements, or by auditor reports in the case of project Partners from the Donor States. In all other cases expenses incurred by Project Promoters and Partners will be justified, if they have actually been covered by them.

Documentation of settlements between Project Promoters and Partners from Donor States

In the case of expenditure incurred by a Partner, proofs of incurring a cost may include:

- a report of an independent auditor confirming that the reported costs have been incurred in accordance with the Regulations, domestic law provisions and accounting practices in the country of the project Partner and with the partnership agreement. The report must contain information about the amount of expenses incurred under the project and confirmation that those expenses have been incurred in accordance with the terms and conditions of the financial agreement, partnership agreement and the administrative and financial guide. Should there be any ambiguities resulting from the report of an independent auditor, the Operator reserves the right to request additional/complementary financial documents confirming the costs that have been incurred by the partner institutions;
- or invoices (bills or documents of equal value) presented by Partners.

The way in which expenses incurred by Partners will be settled, should be described in detail in partnership agreements signed between Project Promoters and Partners. On the strength of Article 6.8 (5) of *the Regulations on the Implementation of the EEA Financial Mechanism* - the eligibility of expenses incurred by Partners is subject to the same limitations that would apply if the expenses were incurred by Project Promoters.

Project Promoters account for the entire costs of their projects, both for their own costs and the costs incurred by their Partners. Project Promoters settle accounts with Partners on their own, in accordance with information on Partner settlement set out in partnership agreements.

Partners entered in applications and agreements, and with whom a Project Promoter has signed a partnership agreement, have the right to reimbursement of costs incurred in the course of project implementation that have been set out in the partnership agreement. In principle, Project Promoters are under no obligation to enclose financial documents with project implementation reports. 10% of randomly selected documents relating to projects earmarked for a desk check will be subject to verification.

Accounting documentation keeping

Project Promoters are obliged to keep any documentation relating to project implementation until **31 December 2020** - within this period project documentation may be subject to checks performed by the competent Polish and European institutions (e.g.: the Operator, the Ministry of Regional Development, the Financial Mechanism Office or institutions/persons authorised by them).

Moreover, upon each request of the Operator, as part of inspecting activities throughout the period until 2020, Project Promoters are obliged to immediately provide copies of invoices or other equivalent financial documents from the list, together with proofs of payment, and certified as true copies.

If the original of an accounting document is kept in a partner institution abroad, a copy of this document (or a report of an independent external auditor/expert auditor), certified by an

authorised person from the partner institution, should be kept in the Project Promoter's institution.

Descriptions are to be made on original documents (front side - back side) prior to photocopying. Copies should be certified as true copies of the original also on the page where a description is placed. The signature of an authorised person must be affixed to descriptions.

2.2. Separate bank account

Project Promoters are obliged to open a separate bank account or a sub-account in PLN solely for the purpose of project implementation. Fees for opening and running a separate bank account are eligible costs, just like the project implementation-related costs of bank transfers incurred by Project Promoters and Partners. Payments to Project Promoters will be effected as advance payments (with the exception of the final payment in the form of a balance payment). Funds will be transferred by the Operator into Project Promoters' accounts specified in financial agreements. Payments relating to project implementation should be effected directly from the bank account that has been opened for the purpose of a given project.

If Project Promoters finance project-related expenses by funds from their general account, bank fees relating to the running of that account are ineligible costs. If possible, it is advisable to minimise cash disbursements.

In the case of exhausting funds from advance payments already released, Project Promoters are obliged to pay their own funds into their project account and continue effecting payments from it.

2.3. Interest

Project Promoters are obliged to transfer to the Operator any interest generated in project bank accounts from the date of receipt of the first advance payment to the date of the final transfer of interest. Every year, after the end of a calendar year, for the whole project duration, the time limit for such interest rate transfers shall be 7 January of the following year, and in the case of the year when a given agreement will be settled on the basis of a completion report, the deadline for interest transfers will be the date of transferring unused grant amounts to the Operator. Detailed information about interest transfers is to be found in financial agreements and a specimen of confirmation of interest transfer forms Annex No. 9 to the financial agreement.

2.4. Payment schedule

Payments to Project Promoters shall be made as advance payments, with the exception of projects for which the Board of the Foundation for the Development of the Education System has approved a form of either advanced or reimbursement payment, and with the exception of final payments that shall be made in the form of balance payments. Funds shall be transferred by the Operator through BGK into Project Promoters' bank accounts indicated in financial agreements.

an advance payment - up to 80% after signing the financial agreement (depending on financial eligibility testing performed before signing the agreement). Advance payments may be effected in several instalments in the case of private institutions awarded grants in excess of EUR 25.000, after testing their financial eligibility; in such cases an *Interim Report* with a *Payment Application* shall constitute the basis for the release of a subsequent advance payment, which will be effected only after the Project Promoter has documented the spending of at least 70% of the first advance payment or 70% of the last advance payment effected and 100% of all previous advance payments. If less than 70% of the previous advance payment has been used up, the next advance payment shall be reduced by the unused amount;

a balance payment - in an amount of up to 20% of the whole grant amount, payable (if applicable) after the approval of the Completion Report.

STF grants for projects under the *Development of Polish Higher Education Institutions* activity may not exceed 90% of total eligible project costs.

The amount of a balance payment shall constitute the difference between the approved grant amount and the total amount of all advance payments transferred to a Project Promoter.

If necessary, the Operator reserves the right to include additional instalments in payment schedules, e.g. in the case of agreements with additional security interests. Detailed information about the number and principles of project payments is specified in financial agreements.

If the budget spent is lower than the one specified in the agreement, the balance payment amount shall be proportionally reduced.

Payments to Project Promoters shall be made by Bank Gospodarstwa Krajowego (BGK) in accordance with the schedule of European funds payment based on orders made out by the Programme Operator. The Programme Operator shall submit payment orders within 45 days of signing the agreement by the other party or obtaining bank guarantee / notice (if applicable). In the event of partial payment, Operator lodges a payment order within 10 working days of notifying the Project Promoter about approval of the Interim/Final Report. The date when the Operator lodges a payment order at BGK shall be the date of effecting the payment. BGK shall make payments in accordance with its schedule of European Funds payment for the current calendar year posted on BGK's webpage and also available on www.fss.org.pl.

2.5. Accounting system

On the strength of the Accounting Act, Project Promoters are obliged to keep separate financial and accounting documentation for project implementation funds in a way allowing for the identification of separate accounting operations (comprehensive or abbreviated bookkeeping).

Project Promoters' internal procedures of book-keeping and verification must make it possible to confirm the compliance of project-related incurred costs and revenue with the relevant balance sheets and accounting records and other documentation kept by Project Promoters.

Keeping separate accounts should consist in the introduction of new accounts in the corporate chart of accounts, serving EXCLUSIVELY a given project. These accounts may be separate on the level of analytics.

For the purposes of their projects, taxpayers keeping accounts in the form of a revenue and expense ledger should keep additional accounts to facilitate the identification of costs. These accounts may be kept e.g. in a spreadsheet format.

In the case of Partners' expenditure, Project Promoters may register operations cumulatively in their accounts:

on the basis of a report by an independent expert auditor confirming that the reported costs have been incurred in accordance with the Regulations, domestic law and accounting practices in the country of the project Partner, and with the partnership agreement.

or on the basis of invoices (bills or their equivalents) submitted by Partners. Project Promoters shall be obliged to account for project funds on the basis of records entered in the books of accounts and statements of expenses submitted by a Partner/Partners.

2.6. VAT and other taxes²

Tax on goods and services (VAT)

VAT costs qualify for co-financing only when a Project Promoter or Partner/Partners cannot reclaim this tax on the basis of national laws and when they have really been incurred by the Project Promoters and Partners.

Together with the final report, Project Promoters submit a VAT declaration (Annex No. 1 to this Guide).

Personal Income Tax

None of the objective exemptions set out in Article 21 of the Personal Income Tax Act applies to income from the employment relationship or similar relationships as well as from civil law agreements, gained by persons participating in the implementation of projects. Consequently, this income is subject to income tax on general principles. This means that from income generated from the employment relationship, the tax remitter has the duty to deduct advance payments towards the tax pursuant to Article 32 of the Personal Income Tax Act, and, respectively, from income generated by civil law agreements, pursuant to Article 41 (1) of this Act.

Applicability of the Public Procurement Law and The Minister of Regional Development Guidelines to orders under the EEA Financial Mechanism 2009-2014 and the Norwegian Financial Mechanism 2009-2014, to which the Act of 29 January 2004 - Public Procurement Law is not applicable

Project Promoters should apply the **Public Procurement of 29 January 2004**, if they are under a statutory obligation to do so.

Project Promoters have the duty to observe the Regulations on public procurement (Article 7.16 of the Regulations) and **The Minister of Regional Development Guidelines to orders under the EEA Financial Mechanism 2009-2014 and the Norwegian Financial Mechanism 2009-2014, to which the Act of 29 January 2004 - Public Procurement Law is not applicable**. These documents are posted at www.fss.org.pl

All eligible expenses incurred by Project Promoters or/and Project Partners from Poland will be checked by the Programme Operator and should be consistent with the **Public Procurement of 29 January 2004 and The Minister of Regional Development Guidelines to orders under the EEA Financial Mechanism 2009-2014 and the Norwegian Financial Mechanism 2009-2014, to which the Act of 29 January 2004 - Public Procurement Law is not applicable**.

The list with procurements will be attached to the interim and completion report together with proper declaration.

2.7. Conversion rate

All amounts quoted in project implementation reports must be given in PLN.

If during the implementation of a project expenses are incurred in a currency other than PLN, they are to be converted to PLN using an average monthly conversion rate set by the European

² The rules of accounting for VAT and personal income tax set out in this Guide reflect the legal state as at the day of creating this Guide, that is as at 04.11.2013. Project Promoters should remember that if the legal regulations change in this field, the rules of accounting for VAT and personal income tax from natural persons may change.

Commission and posted on its website, valid on the day Agreement becoming effective (according to the Article III.1 of the Agreement).

<http://ec.europa.eu/budget/inforeuro/index.cfm?fuseaction=home&SearchField=&Period=2009-2&Delim=,&Language=en>

Costs of exchange difference and loss resulting from currency operations carried out within the duration of an agreement shall be **ineligible costs**.

3. Eligible costs

Eligible costs shall include indispensable costs and those directly linked to the implementation of a project, as well as those incurred within period indicated in the Article III.2 of the Agreement.

The costs eligibility period is dependent on the schedule given in the application form, i.e. in the Annex I of the Agreement:

- starting date of eligibility - starting date of the action, but not earlier than 1st January 2015;
- final date for eligibility - the closing date of the action, but not later than 31st May 2016.

Expenses shall be deemed to have been incurred if the costs have been invoiced, paid and the object has been delivered to a Project Promoter or other institutions forming a given project group (for goods) or rendered (for works and services). General costs and equipment depreciation shall be deemed to have been incurred the moment they are entered in the accounts by Project Promoters.

In exceptional circumstances costs covered by invoices issued in the last month of eligibility shall also be deemed to have been incurred within the eligibility period, if they are paid within 30 days of the last day of eligibility (the date of submitting the *Completion Report* set out in the *Financial agreement*, not later than on 30th June 2016).

Moreover, costs shall be deemed eligible only if:

- they are included in the project budget;
- they are reasonably calculated and based on market prices;
- they are calculated in proportion to STF co-financed projects;
- they have been actually incurred by Project Promoters or a Partner/Partners;
- they are supported by appropriate financial documents, entered into project accounts and established in accordance with relevant standards of accounting in the country where a given Project Promoter is seated;
- for invoices issued for an amount that does not constitute 100% of an eligible project expense, it is necessary to describe such documents in an appropriate way, that is to determine which amount was incurred as part of STF programme and which amount is a contribution from different sources;
- they are incurred in accordance with the Public Procurement Law (if applicable);
- they comply with the current tax and social legislation.

In the case of expenses incurred by a Partner, a report of an external auditor/expert auditor should confirm that the expenses incurred comply with the above mentioned requirements.

The justification of expenses complying with the Programme requirements should explicitly result from documents lodged by Project Promoters and expenditure relating to the implementation of a project should be adequate to expected outcomes.

4. Ineligible costs

The following costs incurred in carrying out actions under the Agreement will be deemed ineligible:

- expenditure relating to cooperation with countries not participating in STF;

- expenditure incurred outside the cost eligibility period indicated in the Article III.2 of the Agreement;
- costs not linked directly to the project being implemented;
- expenditure already being co-financed, e.g. by the funds from another programme;
- loss resulting from exchange differences, foreign exchange commissions, charges for financial transaction debit rate;
- rewards, bonuses or other forms of financial gratification or gratification in kind for persons involved in the implementation of a project, other than those due under the appropriate law or remuneration rules applicable in Project Promoters' or Partner's institutions for a period of at least 12 months prior to the date of lodging a given grant application;
- individual grants, fellowships and scholarships;
- costs of higher education of people involved in the implementation of a project;
- non-evidenced expenditure;
- indemnity against damages and potential future liability (contractual liability, civil liability, economic penalties, legal fees);
- interest generated in bank accounts where SFT funds are deposited;
- debts, fines, tickets, financial penalties and court costs;
- loan and its servicing costs;
- tax on goods and services and other taxes and fees which can be legally recovered;
- excessive or imprudent spending;
- income from capital;
- in the cases of equipment hire or lease - costs of any purchases at the end of the hire or lease period;
- costs of financial transactions covered from accounts other than the accounts of Project Promoters and Partners;
- costs related to general account servicing;
- own contribution in kind (e.g. voluntary service)
- expenditure listed in a category not mentioned in the grant application;
- documents without a proper description.

Ineligible costs cannot be treated, either, as the total or part of Project Promoters' required own contribution to the implementation of a project.

Project activities cannot generate any profit.

Moreover, charging payments and fees from project recipients (e.g. fees for participation in training organised under a project, fees for publications financed by project funds) is prohibited.

The No-Double Funding Rule

Within the frame of the Agreement double funding, in this event understood as unauthorised partial or total double reimbursement of an expense from public funds - EU or national ones, is strictly forbidden.

In particular, double funding occurs when:

- the same expense is reimbursed under two different projects co-financed by the Scholarship and Training Fund;
- VAT costs are refunded from STF funds, and then the same tax is recovered from the State budget under the Act on goods and services tax of 11 March 2004 (Official Journal No. 54, item 535 as amended);
- an expense is reimbursed from STF funds, having previously been financed by a preferential loan from public funds and the refunded part of the loan is not immediately returned;

For actions relating to new fields of study and/or courses - financing the same expenses by STF fund and own contributions, e.g. in the form of tuition fees charged from students by HEIs. In such cases agreements/contracts signed with students should contain a detailed list of costs to

be covered from funds paid by them into the HEI's bank account and of expenses to be financed by STF funds.

5. Project financing

During the implementation of a project and within its planned budget, fund shifts will be possible between separate categories, on condition that they do not exceed 15% of the categories from which and to which a given shift will be made. This does not apply:

- to increasing the “Administrative costs” and “Costs of purchasing training equipment” category, for which a percentage limit is set out in the project budget,
- to categories/items for which the Project Selection Committee has chosen to apply budget cuts,
- to moving to new categories not included into the budget of the project indicated in the Agreement,
- to creating new cost items within already planned budget categories.

Project Promoters are obliged to inform the Programme Operator in writing about any effected shifts in their budgets.

In duly justified and exceptional cases, the Programme Operator may consent to shifts between budget categories in excess of 15%, however, in such cases it is necessary to sign an annex to a relevant financial agreement.

5.1. Costs of travel, insurance and subsistence

Travel costs

In the case of staff employed on the basis of an employment contract, a travel order accounting for the expenses incurred and proofs thereof shall form the basis for settlement.

For staff employed on the basis of a civil law agreement, the issue of travelling expenses should be regulated in these agreements, together with a business trip declaration and in compliance with the requirements below.

If a Project Promoter or a Partner have their own internal regulations relating to the settlement of business trips, only the settlement of amounts not exceeding those resulting from the national regulations shall be admissible.

The cheapest and reasonable means of transport (standard class train ticket, low-cost airlines, etc.) is to be used for travel.

Actual travelling expenses are to be supported by the following accounting records:

- for travelling by air - copies of boarding passes and air tickets are to be presented (paper- or e-tickets), and possibly VAT invoices if no price is printed on a ticket or the price on a ticket is lower than the one actually paid (e.g.: processing fees);
- for travelling by coach - a copy of an invoice is required as well as information on the route, date of travel, participants - if this is not obvious from the invoice;
- for travelling by train - copies of tickets and possibly VAT invoices are required if no price is shown on the tickets
- for travelling by a private or company car:
 - a) for one person only travelling expenses are settled up to the price of one air, railway or coach ticket on the route covered by the car, the choice of the most cost-effective option is recommended;

- b) for 2 or more travel participants - travelling expenses are settled on the basis of official rates set out in *the Regulations of the Minister of Infrastructure of 25 March 2002 regarding the conditions for the determination of the method of reimbursement of costs of business-related use of private cars, motorcycles and motorbikes not constituting the employer's property (Official Journal 2002, Nr. 27, item 271 as amended)* (kilometrage allowance) and on the basis of a declaration that the car has been used for the purposes of a given project. A kilometrage logbook is required, containing the following data among other things: first name and surname of the vehicle user, his/her address of residence, vehicle registration number, capacity of the vehicle engine, entry number, date and purpose of the trip, description of the route (from there to where), number of kilometres covered, kilometrage allowance applied, total cost of travel calculated in accordance with the allowance (kilometres covered multiplied by the allowance for 1 km), signature of the issuer and the data of the sending institution.

For travel in a private car - confirmation of funds receipt issued by the person using the vehicle is also required. Moreover, a photocopy of the vehicle registration papers is to be enclosed with project documentation to confirm that the vehicle keeper has been properly indicated.

Travel costs relating to a hired vehicle or coach are cleared on the basis of an invoice.

IMPORTANT! Please pay due attention to cost-effective use of funds for travelling expenses - in particular, this refers to the choice of means of transport depending on the number of persons travelling.

Travelling by taxi is, in principle, an ineligible expense and it may be cleared within a project only in exceptional circumstances, when there is no public transport on a given route. When accounting for the costs of travelling by taxi, adequate explanations have to be sent to the Programme Operator. Failure to provide such explanations or appropriate justification will prevent those costs from being authorised (explanations to be sent together with the report in which the costs have been declared).

Insurance Costs

Project Promoters should provide participants with an insurance policy appropriate to the nature of the project comprising:

- third party liability insurance covering damage done by project participants;
- basic insurance covering medical treatment costs;
- accident insurance policy covering e.g. unexpected return to the country in the case of an illness.

Costs of additional insurance policies not required for the proper progress of a trip shall form ineligible expenses.

In the case of purchasing a more extended insurance policy than the one that is necessary (described above) and when the insurance policy purchased and presented to the programme Operator cannot be broken down into particular rates, the total cost of the insurance policy shall be deemed ineligible.

Subsistence costs

Costs of subsistence comprise the costs of overnight accommodation, meals and all local travel. The final clearing of accommodation costs will be effected on the basis of actual costs (invoices, bills). Costs of subsistence will be reimbursed on the basis of proofs of allowance payment/receipt (e.g.: business trip orders).

In the case of employees of Polish institutions, the provisions of *the Regulation of the Minister of Labour and Social Policy of 29 January 2013 regarding business travel compensation for*

employees of state-owned and self-government budgetary units (Official Journal of 5 February 2013, item 167) are applicable when clearing daily subsistence amounts and hotel allowances.

For partner institutions from Norway, Iceland or Liechtenstein, the relevant national regulations are to be applied in the process of planning costs, including the limits that are applicable in a given partner institution.

At the stage of project clearing, the Programme Operator may request access to documents confirming the amounts of the rates calculated.

5.2. Costs of organising seminars/conferences/workshops

This category comprises the following costs:

- costs of hiring premises, equipment, audio system;
- hotel services (costs of experts' and speakers' overnight accommodation) and catering services (costs of refreshments, for example coffee breaks, conference lunches);
- preparation of training and conference materials (including costs of material copying, purchase of stationery and supplies for the event organised);
- interpreting costs (for example simultaneous, consecutive, etc., but only when there are invoices or bills available - all personal costs are to be planned in the category *Costs of remuneration and fees*);
- costs of disseminating information about planned events (for example advertisement on social websites and in newspapers, etc.);
- other costs directly related to the organisation of a given event.

In order to properly document the expenses incurred, it is necessary present the following documents on the request of the Programme Operator:

- invoices or other documents of equal probative value;
- proofs of payment;
- agreements.

5.3. Costs of remuneration and fees

This category comprises the following costs:

- remuneration of persons directly involved in project implementation;
- remuneration of lecturers/experts (commission contract/ contract for specific work);
- administrative staff remuneration for activities that would not have been carried out if the project had not been undertaken;
- other types of remuneration/fees directly linked to project implementation.

Project staff may be composed solely of natural persons employed on the basis of an employment contract or a civil law agreement (for example commission contract/contract for specific work) in Project Promoters' or Partners' institutions.

A natural person engaged in business activity is allowed to be involved in the implementation of the tasks of project staff, if this applies to employees, members or authorities of institutions being Project Promoters or Partners.

Only costs of remuneration with compulsory contributions, mark-ups and deductions resulting from the Act (including those for the Company Social Benefits Fund) and personal income tax are deemed eligible personal costs.

Any bonuses or rewards shall be ineligible costs, save when awarding them results from the relevant act or remuneration regulations that have been in force in a Project Promoter's or Partner's institution for at least 12 months prior to the date of submitting a grant application.

Personnel costs in relation to a person who under one employment contract carries out project-related tasks also in relation to other projects are to be taken into consideration in an amount that is proportional to his/her involvement (number of hours worked) in project implementation. In such situations it is advisable to keep records of working time (so-called timesheets) and to include in the job description the number of hours (or a percentage of working time) meant to be spent on the implementation of a given project.

Book-keeping costs are eligible as it is required that separate accounts be held for STF projects. Book-keeping costs include costs of workers dealing with book-keeping in a Project Promoter's institution or outside it.

On the Operator's request, the documents listed below are required for confirmation of eligible expenditure incurred under this category:

- civil law agreements, bills and other payment proofs appertaining to them. Civil law agreements concluded as part of a project and payments resulting from them must be signed and effected within the period of validity of financial agreements;
- payroll and proof that remuneration has been received (workers' signatures or bank statements proving payments to individual accounts);
- breakdown of remuneration if its recipient worked for the project implemented only for a specified part of working time - timesheets;
- documents issued for the Social Insurance Company and the Revenue Office together with proofs of transfers or a Project Promoter's declaration that they will be deducted within the statutory period;
- bills from natural persons engaged in a business activity.

Remuneration for project-related work may be provided in the form of an allowance added to base remuneration, provided that it is offered in accordance with the relevant provisions of national law and with the work regulations or remuneration rules of a given institution. In the case of institutions whose remuneration rules are regulated by other documents, expenditure for remuneration should be consistent with these documents.

The amount of allowance may not exceed **40% of base remuneration** corresponding to the rates that have been set by a Project Promoter (however, any excess of that limit may result only from generally applicable laws).

Allowances financed by the STF programme should take the form of compensation adequate to a worker's involvement in project work.

If an allowance is to reflect:

- an increased number of tasks - it refers to the additional tasks going beyond the scope of duties described in the basic responsibilities of a worker, which should be explicitly entrusted by the employer (the number of additional tasks should be set at such a level that workers are still able to perform their basic tasks);
- change of functions/responsibilities - it refers to a worker's increased responsibility resulting from the performance of project tasks and/or from a change of tasks in comparison with the tasks that are performed as part of the worker's basic responsibilities.

Project Promoters are obliged to confirm an increase in tasks and changes of functions/responsibilities related to the implementation of activities under STF projects in relevant provisions of employment contracts, scopes of responsibilities or job descriptions.

Moreover, in accordance with the *Administrative and Financial Guide*, staff costs relating to persons performing tasks other than project tasks under the same employment contract should

include remuneration in an amount that is proportionate to their involvement (amount of hours worked) in project implementation. In such a situation a record of the hours worked by an employee should be maintained (clock cards) and employment contracts should include the responsibilities or job description as well as the number of hours (or a percentage of working time) that are linked to the implementation of a given project.

Introducing an allowance does not absolve employers of the responsibility to operate the above mentioned clock card system, as allowances should reflect actual amounts of work.

Apart from the amount of allowance, Project Promoters have to determine workload for a project, expressing it as a percentage or in hours, if a worker performs non-project-related tasks in addition to those linked to a given project, e.g.:

monthly number of hours spent on the performance of project tasks amounts to ...% of working time

This means that workers become entitled to the full amount of allowance if they do project-related work for a given number of hours over a given period of time. Should a smaller number of hours of project-related work be done, Project Promoters may use their funding to finance only a part of remuneration, calculated in accordance with one of the variants described below.

Project Promoters may categorise part of base remuneration as project expenditure proportionally to project-related working time, and the whole amount of allowance or allowance only (without base remuneration).

The amount of remuneration that Project Promoters will be able to include in their budget should depend on the reason for a particular allowance:

Case I:

- an increase in tasks - allowance, no base remuneration (only the increase in remuneration due to project work)

hourly rate for project work = allowance/number of hours worked for the project

Important: the hourly rate for project work may not exceed the rate resulting from base remuneration (base remuneration/ regular number of man-hours over a month)

Case II:

- an increase in tasks - part of remuneration (base remuneration plus allowance) corresponding to a given worker's involvement in a project - e.g.: a worker spends 50% of his/her working time on performing project work and his/her remuneration has been increased by PLN 600 (from PLN 3000 to PLN 3600) - in this case, PLN 1800 may be deemed eligible project expenditure (50% of involvement in the implementation of the project * PLN 3600 as remuneration)

hourly rate for project work = (remuneration + allowance)/regular number of man-hours over a month

Case III:

- change of functions/responsibilities - allowance, no base remuneration (only the increase in remuneration for project-related work)

hourly rate for project work = allowance/number of hours worked for the project

Important: the hourly rate for project work may not exceed the rate resulting from base remuneration (base remuneration/regular number of man-hours over a month)

Case IV:

- change of functions/responsibilities - part of remuneration (base remuneration plus allowance) that corresponds to a worker's involvement in a project, considering that the increase in remuneration refers only to tasks implemented under the project, e.g.: workers spend 50% of their working time on performing project work and their remuneration for project work has been increased by PLN 400 (from PLN 3000 to PLN 3400) - in this case, PLN 1900 may be deemed eligible project expenditure (50% of involvement in the implementation of the project * PLN 3000 in base remuneration plus PLN 400 as an allowance)

hourly rate for project work = remuneration/regular number of man-hours over a month + allowance/number of hours to be worked over a month.

No hourly rates for project work may be higher than the rates that are applicable in a given institution. The Operator has the right to ask Project Promoters to prove that their project rates do not exceed the rates that are applied in their institutions.

It is the Operator's recommendation that Project Promoters should respect the number of working hours set for workers.

Should it be necessary to exceed the number of hours set in an allowance, Project Promoters should notify the Operator of the fact and give the reason for it.

As regards financing by project funds:

- in Case I - not applicable, as only the full amount of allowance is accounted for;
- in Case II - plus hours of overtime * Case II rate;
- in Case III - not applicable, as only the full amount of allowance is accounted for;
- in Case IV - plus hours of overtime * Case IV rate.

If the number of hours worked is lower than the amount agreed, Project Promoters should adequately reduce remuneration for a given period by:

- in Case I - number of hours not worked * Case I rate;
- in Case II - number of hours not worked * Case II rate;
- in Case III - number of hours not worked * Case III rate;
- in Case IV - number of hours not worked * Case IV rate.

Where the number of hours worked differs systematically from the norms set, it is recommended that Project Promoters verify the conditions of offering allowances to their workers, taking into consideration project needs.

Important: base remuneration may be increased by compulsory pay components resulting from the Employment Code.

Expenses for regulatory liabilities incurred by employers as a result of payment of remuneration regarded as eligible expenditure are also eligible expenses.

Project Promoters should apply the following provision in respect of allowances:

Allowances shall be accordingly reduced for:

- *days of excused or unexplained absence from work;*
- *unsatisfactory performance of specific duties.*

Where a worker is on annual leave or sick leave and therefore he/she is unable to deliver the set number of hours of project work, he/she is not entitled to the full amount of allowance for that period.

Using the funds of a given project, Project Promoters will account for a specific part of allowance (variant I and III) and, if applicable - a specific part of base remuneration (variant II and IV) corresponding to the actual project workload, as well as the part of sick pay or of holiday pay, which a worker would receive if he/she worked for the project, on condition that financing that part of sick pay is possible for a period not longer than the period during which the employer pays remuneration, that is up to 33 days in a given calendar year. At the same time, to guarantee undisturbed work, Project Promoters are under obligation to organise replacement for the time of a worker's absence. Funding may not be used for the remuneration of replacements.

When making a payment application including expenditure for remuneration, Project Promoters should enclose a declaration³ that expenditure for remuneration included in the payment application refers solely to work linked to the preparation or implementation of a project.

5.4. Costs of preparation and production of materials created as a result of project implementation

This category comprises the following costs:

- costs of preparing and printing informational and promotional material, e.g.: leaflets, brochures, books, posters and teaching resources, e.g.: subject textbooks, scientific publications, course books, syllabuses;
- costs of production of audiovisual materials, e.g.: media presentation, films etc.;
- costs of creating and keeping a project webpage (without costs of remuneration accounted for separately under the category „Costs of remuneration and fees”);
- non event-specific announcements in the press/on the Internet/TV/radio and in social media;
- purchase of stationery and supplies for the purposes of disseminating project information.

Under no circumstances costs linked to the current management and administration of a project (e.g. photocopying of working documents) can be included in this category.

On the request of the Operator, in order to properly prove expenditure incurred, the following documents have to be presented:

- invoices or other documents of equal probative value;
- proofs of payment;
- agreements;
- if a given company operates a system of internal cost allocation - proofs of applied rates/tariffs and of project fund transfers to departments which have performed project-related tasks.

5.5. Costs of purchasing training equipment

The purchase, hire or lease of equipment (new or second-hand), including its installation, maintenance and insurance costs shall be deemed eligible only if they are directly connected with and indispensable for the achievement of project objectives.

Among other things, this category includes the purchase of teaching equipment and resources - to a maximum amount of 20% of total and final eligible costs:

- purchase of teaching equipment and resources (including the purchase of computer equipment and servers, furniture, textbooks, apparatus and/or reagents and materials for conducting classes/research etc.);

³Annex no. 2 contains a sample declaration.

- cost of new or used equipment indispensable for conducting course programme-related scientific research;
- costs of purchasing licences and software used for the purposes of project implementation, etc.;
- costs of accessing scientific databases, periodicals databases etc., for the purposes of project implementation.

In cases where equipment is subject to depreciation in accordance with generally accepted accounting and tax provisions, **SOLELY** the cost of equipment depreciation may be cleared. The part of equipment depreciation, which corresponds to the duration of a given project and reflects the real consumption for the purposes of the project will be considered eligible.

To document the a/m expenses, the following documents are to be presented on the request of the Operator :

- invoices and proofs of payment or other documents of equal probative value;
- proof of a relevant entry in the fixed assets accounts (printout) - if applicable;
- principles of depreciation applicable in the Project Promoter's institution (if applicable);
- agreements.

5.6. Administrative costs

Administrative costs shall not exceed 10% of total and final eligible project costs and shall be cleared as allowances:

This category includes:

- administration and office-related costs (except remuneration costs);
- costs of purchasing stationery and other services solely for project purposes;
- ICT services;
- costs of parcel post;
- domestic business travel related to project management (except trips directly related to project implementation, for example working visits).
- costs of bank charges and commissions for opening and running project accounts and other bank services related to a project (except charges for the running and account operation of institutions' general accounts);
- part of rent and utility charges incurred by Project Promoters/Partners in connection with project implementation;
- other - incurred upon the Operator's prior agreement and acceptance.

To document the a/m expenses, Project Promoters **DO NOT SUBMIT** documents to the Programme Operator. **Administration expenses are lump-sum allowances** - they are cleared following a declaration concerning their amount made by a Project Promoter.

5.7. Additional costs linked to special needs

This category includes:

- costs of wheelchair transport;
- costs linked to the stay and travel of an accompanying person;
- costs of a local carer;
- costs of special teaching materials;
- health care costs;
- costs of special insurance;
- other - incurred after the Operator's prior consent and approval.

To document the a/m expenses, the following documents have to be presented on the Operator's request:

- invoices with proofs of payment or other documents of equal probative value;
- agreements;
- tickets;
- disability certificates:
 - for participants from Poland: a certificate of disability registration issued by the Social Insurance Institution covering the period to which disability-related additional expenses refer;
 - for participants from Norway: a declaration of special needs signed by a given participant where s/he explains the situation and justifies the necessity to incur additional expenses, and a document from a doctor or psychologist confirming his/her special needs (both documents to be translated into English);
 - for participants from Iceland - a document confirming special needs, the so-called Disability Card (translated into English);
 - for participants from Liechtenstein - a certificate confirming special needs, issued by the Social Office (translated into English).

5.8. Own contribution

Project groups (Project Promoters and Partners) have to cover at least 10% of total eligible project costs from other sources than STF funds. Own contributions are to be made exclusively in cash.

Only eligible costs may be own contributions.

The documenting of one's own financial contribution consists in a given Project Promoter's keeping accounting records confirming an eligible purchase from funds other than STF funds. These documents are to be supplemented with additional information that this purchase has been financed by one's own contribution to project No.

To be able to prove payment, Project Promoters should have a bank statement confirming a transfer made by a subject, constituting financial contribution (Project Promoters' and/or Partners') or confirmation of cash payment.

6. Settlements between Project Promoters and Partners

As a party to an agreement, a Project Promoter receives funds and in accordance with the adopted implementation method is responsible for clearing them with the Operator. The amount of such funds corresponds with tasks listed in financial agreements and in agreements concluded with a Partner/Partners.

On the basis of entries made in the books of accounts and expenditure statements submitted by Partners, Project Promoters are obliged to account for funds constituting a project grant.

The eligibility of expenditure incurred by project Partner is subject to the same limitations that apply when expenses are borne by Project Promoter.

7. Subcontracting

Subcontracting means that a Project Promoter or a Partner appoints an institution outside the partnership to perform project tasks belonging to their statutory activity. It is permitted to contract a subcontractor to implement part of a project - the substantive tasks that for valid reasons cannot be performed by the Project Promoter/Partner themselves.

That kind of expenditure will be authorised only when partner organisation staff participating in the implementation of a project do not display skills indispensable for the performance of the tasks in question. To be able to deem these expenses eligible, the need for hiring a subcontractor to carry out particular tasks should have been stated in a relevant application. If there is no mention of a subcontractor in an application, it is necessary to obtain the Operator's prior consent in writing. Should a Project Promoter fail to obtain prior consent in writing, the Operator will deem such expenses ineligible.

The costs associated with procurement contracts for the purposes of carrying out specific and limited part of the project will be considered eligible when awarded by a partner to an external body, organization or individual (only if not employed by one of the partner organizations).

Eligible are solely expenses related to subcontracting incurred in accordance with a contract with a subcontractor, which has to contain at least the following information:

- subject matter of the contract;
- date of commencing and completing of the work done by the subcontractor;
- amount to be paid;
- detailed description of costs;
- work schedule or work stages;
- payment procedure (one or more instalments);
- penalty clauses for non-performance of the contract or delays in the work (if reasonable or possible);
- the date when the contract enters in force and the date of its expiry;
- form of payment (advance payments, remuneration paid on completion, etc.).

The Programme Operator reserves the right to refuse its consent to the extension of the scope of subcontracted tasks to be financed.

It is required that a contract be signed with a subcontractor for the performance of a substantive task.

In the contract with a subcontractor, a Project Promoter/Partner subcontracting part of a project/tasks has the duty to reserve the right to have access to the subcontractor's documents, including financial documents relating to the implementation of the project. Moreover, the subcontractor has to undertake to submit all indispensable information on subcontracted tasks to audit authorities. All of the above mentioned particular subcontractor duties distinguish subcontracting from an ordinary service purchase, consisting solely in the reception of the service and paying the invoice/bill (e.g.: purchasing of hotel, catering or printing services).

The settlement of subcontracted tasks is as follows: the subcontractor presents an invoice (bill) accompanied by a detailed costs specification. On the basis of the invoice (bill) and specification, the Project Promoter verifies the compliance of expenditure with the terms and agreements of the contract. Having approved the documents it makes payment to subcontractors and the approved documents are presented on the request of inspection authorities or the Operator.

No basic activities implemented as part of a project may be subcontracted as this would be contrary to the concept of partnership. Consequently, Project Promoters cannot sign a contract with a subcontractor for all activities linked to project management and administration in general and that no organisation being a partner participating in the implementation of a given project may subcontract the whole project or a significant part of activities assigned to it.

Important!

Persons employed by Project Promoters and Partners may not carry out tasks as subcontractors.

8. Reporting

Project budgets, reporting and settlements shall be quoted in PLN.

Every 4 months, within 10 days of the end of a reporting period, Project Promoters will be under the obligation to submit *Interim Reports* covering three reporting periods in each calendar year.

There are three basic reporting periods:

- a) 1 January - 30 April, a report to be submitted by 10 May;
- b) 1 May - 31 August, a report to be submitted by 10 September;
- c) 1 September - 31 December, a report to be submitted by 10 January.

A detailed reporting schedule is set out in the financial agreement.

Interim Reports should feature information on the progress and expenditure made. *Completion Reports* should include a statement of activities and expenditure and should prove that a given project has been completed in accordance with the conditions on which the grant was awarded. These reports are made out on online forms prepared by the Operator. The specimens of those documents are posted at www.fss.org.pl.

Payments to Project Promoters will be effected on the basis of *reports* approved formally and financially:

- *interim* reports containing an interim payment application - an application for transferring part of the grant in accordance with the project implementation schedule;
- *completion* reports containing a balance payment application - the last payment application under a given project, summing up its financial implementation. Reports will be composed of two parts: substantive and financial, describing the stages of substantial and financial part of the project implementation.

Interim reports shall contain information about the progress of project implementation and about the extent to which funds were used in a given reporting period and properly completed list of public procurements. Financial information is presented in the form of a list of financial records forming an integral part of the report and relating to a given reporting period.

Completion report shall be submitted within 1 month (30 days) of the end of eligibility period. *Completion report* shall contain information about general implementation of a project and about all costs incurred by a Project Promoter under the project. Financial information is presented in the form of a list of financial records for the whole period of project implementation. *Completion report* shall form the basis for approving final grant amount and determining the amount of the last balance payment.

In the course of report verification the Operator may correct obvious typographical and calculation errors, informing the Project Promoter about it. The Project Promoter, notified of the errors or incomplete information in the submitted report, is obliged to correct them and send them within the deadline specified in the request.

Project Promoters are responsible for the final shape of the substantive contents of reports submitted to the Programme Operator and for the correctness of financial and statistical data. Reports should be consulted with the whole project group before sending them to the Operator in order to collect the most credible and current information about the implemented project.

All invoices or other accounting records of equal probative value presented in the financial part must be paid in full, even if they refer to own contributions or are to be reimbursed in the last payment made by the Programme Operator. Should a document only partly relate to the implemented project, payment must refer to the full amount on the document and not only to the one assigned to the implemented project.

At each stage of the verification of interim/completion reports, the Programme Operator may request the submission of accounting records listed in a given report, among other things including:

- copies of invoices or other accounting documents of equal probative value, authenticated by an authorised person;
- copies of agreements or other documents on the basis of which liabilities have been incurred, authenticated by an authorised person;
- copies of proof of payment or other documents confirming that expenditure has been incurred, dated and authenticated by an authorised person;
- copies of acceptance protocols or other documents confirming the acceptance of equipment, delivery of goods or rendering of work/service, authenticated by an authorised person,
- copies of public procurement documentation, authenticated by an authorised person.

Project Promoters are obliged to submit such additional documents within 10 working days.

Having analysed the documents and having set a final grant amount, the Operator will release the final balance payment or request reimbursement of the unused part of the grant.

If a Project Promoter fails to submit a report within the time limit specified, the Programme Operator will send a formal request to submit a report within 10 days of the required date of report submission. If the report fails to be submitted within this time limit, the Programme Operator will send by registered mail an official notice on the termination of the financial agreement and will request reimbursement of all advance payments made so far.

9. Project monitoring - basic information about procedures applied by the Programme Operator

Monitoring is the process of systematic observation, collecting and analysing quantity and quality information on projects under implementation and on the programme as a whole, from the financial and material point of view, which aims at ensuring an accurate implementation of the programme and consistency with the previously adopted guidelines and objectives.

The usefulness of monitoring can be analysed from the perspective of a tool allowing the Programme Operator the verification of progress in project implementation and an early identification of potential mistakes and problems, so that corrective measures can be taken in time. As a result, it is possible to take immediate remedial action that will minimise the potentially negative consequences of situations thus identified.

The reporting system and the system of primary checks conducted by representatives of the Programme Operator, both at the Operator's seat and in the places where projects are implemented - at the Project Promoter's seat, constitute the basic instruments of the constant monitoring and inspection of individual projects implemented as part of the Scholarship and Training Fund.

The general division of checks has been made depending on the place in which they are performed.

1. Primary Checks (planned):

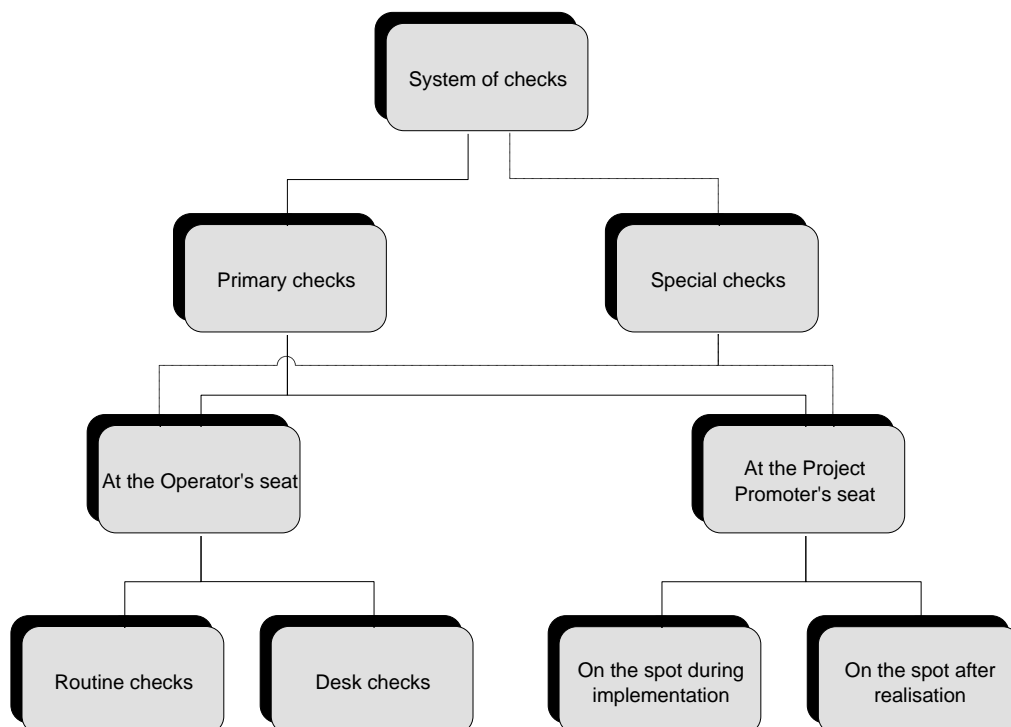
Checks at the Operator's seat

- routine checks
- desk checks

Checks at the Project Promoter's seat:

- on the spot checks during implementation
- on the spot checks upon completion (audit)

2. Special checks - ad hoc checks, based on current circumstances; they can take the form of any primary check, except for routine checks, which in principle apply to all the reports.



System of checks

Information about an on the spot check will be passed to a Project Promoter not later than 7 days prior to its commencement (by phone and then confirmed by an email or fax).

Among other things, an **on the spot check during project implementation** may include:

- identifying possible problems, risks, irregularities and determining forms of support in solving them;
- providing Project Promoters with additional instructions related to organisational and financial management;
- verifying the actual performance and correctness of activities supported by STF (consistency with grant applications, financial agreements and Programme rules);
- verifying the correctness and legality of these activities.

The documents below may also be subject to verification:

- a statement of incurred expenditure related to a project (made out on a form constituting an Annex to an inspection chart);
- original copies of financial documents relating to a project, confirming the expenses that have been incurred prior to the check;
- other evidence of activities implemented prior to the check.

Having completed an on the spot check, the person responsible for the check prepares a draft report based on the provided information and explanations.

The deadline for preparing draft reports and sending them to Project Promoters cannot exceed 30 calendar days from the check date. Project Promoters can enter comments on the check report and are obliged to send the comments back to PO within 30 calendar days from the date of receiving the draft report. If a Project Promoter does not respond to a draft report within 30 calendar days of sending it by PO, the draft report will be considered the final version. After approval for the report given by SPT Director, one copy is sent to the Project Promoter and the other is filed with the project documentation file.

Financial checks upon project completion consist in verifying original supporting documents and materials and in comparing them against individual accounting items recorded by Project Promoter (such as main ledgers and auxiliary books of accounts, administration of payments, system for recording working time, reconciliation of banking transactions, etc.). Performing a check upon completion of a project for which a grant has been awarded is aimed at verifying the correctness and reliability of substantive and financial elements of the project implemented and at determining the final grant amount.

A financial check planned as part of the primary checks plan is carried out after Project Promoters have submitted completion reports and after a routine check of these reports has been performed, but prior to effecting the balance payment. However, a financial check taking the form of a special check can be carried out upon completion of activities and after the whole grant has been paid.

Following a routine check of a completion report, and at least 14 calendar days prior to the planned financial check, the Project Promoter is informed about the date and the scope of the check and the materials that should be prepared and made available during the check. The check may be performed by the Programme Operator's employees or other persons appointed by him (e.g. external auditors).

The scope of the check involves:

- irregularities and determining the form of PO's assistance in solving them;
- verifying the actual performance and correctness of activities supported by STF;
- verifying the correctness and legality of the activities;
- examining the eligibility of costs incurred by Project Promoters in the course of the implemented projects in accordance with the regulations in force;
- examining the correctness and reliability of Project Promoters' accounting records concerning projects already implemented in accordance with the regulations in force.

Based on the information and explanations provided, PO's employee/external auditor prepares a report on a standard form or a form prepared individually on the basis of the required information. Among other things the report shall feature:

- any costs identified as ineligible,
- any amounts to be reimbursed,
- any weak points and irregularities that need further remedial action on the part of Project Promoters.

Within 30 calendar days of the date of a check, a draft report is sent to the Project Promoter who can make comments on it and who is obliged to return it to PO within 30 calendar days.

If the comments presented by a Project Promoter are accepted, they are entered into the check report by a FST employee/external auditor carrying out the check. If the Project Promoter does not respond to the draft report within 30 calendar days from sending it by PO (auditor), the draft report will be considered the final version.

After SPT Director's approval of the report, one copy is sent to the Project Promoter and the other is filed with the project documentation file.

The outcomes of the check will be included in the final settlement of the project.

10. Information and promotion

Having received funds from the Scholarship and Training Fund, Project Promoters are obliged to publish information about the origin of the funds in all project-related documents and in each promotional material (training materials, brochures, leaflets, posters). Informational and promotional activities are aimed at making project recipients aware that the source of financing the projects they participate in is the Scholarship and Training Fund created from funds coming from the EEA Financial Mechanism and the Norwegian Financial Mechanism.

All materials relating to projects co-financed by the funds of Scholarship and Training Fund must bear the following information:

Polish version:

Projekt (publikacja, szkolenie, konferencja itd.) finansowany ze środków funduszy norweskich oraz środków krajowych.

English version:

Project (publication, training, conference etc.) supported by Norway Grants and co-financed by the Polish funds.

Detailed information on promotion, including the logos of the Norwegian and EEA funds as well as the Communication and Visual Identity Manual, describing requirements relating to information and promotion, are to be found by clicking on the PROMOTION tab at www.fss.org.pl.

11. Project implementation contact person

Development of Polish Higher Education Institutions contact person

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for issues related to settlements and financial reports:

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For issues related to public procurement

Stawa Malinowska

slawa.malinowska@frse.org.pl

Tel. +48 22 46 31 099

IMPORTANT: when contacting us by email, please always quote your application number or financial agreement number for your project. This will significantly facilitate communication.

12. Important documents

During the implementation of a project co-financed under the *Development of Polish Higher Education Institutions*, activity, Project Promoters are obliged to observe the rules stipulated in the following programme documents:

- Memorandum of Understanding on the implementation of the Norwegian Financial Mechanism 2009-14 between the Kingdom of Norway and the Republic of Poland, signed on 10 June 2011, together with annexes;
- Regulations on the implementation of the Norwegian Financial Mechanism 2009-2014, as amended, together with annexes;
- Any guidelines referring to the Programme implementation adopted by the Programme Operator, the Minister of Regional Development⁴, for the EEA Grants and Norwegian Grants 2009-14, or the EEA Financial Mechanism Committee/ Norwegian Ministry of Foreign Affairs, including:
 - a. guidelines of the Minister of Regional Development on the Procedure of Calls for Proposals under European Economic Area Financial Mechanism 2009-2014 and the Norwegian Financial Mechanism 2009 -2014,
 - b. Guidelines of the Minister of Regional Development to calls for proposals as part of the EEA Financial Mechanism 2009-2014 and the Norwegian Financial Mechanism 2009-2014 to which the Act of 29 January 2004 - Public Procurement Law does not apply;
 - c. Donor States' Guidelines for strengthened bilateral relations.
- Communication and Visual Identification Manual.

⁴ on 27.11.2013 the Ministry of Infrastructure and Development took over the responsibilities of the Ministry of Regional Development

Nazwa i adres Beneficjenta

(miejsce i data)

OŚWIADCZENIE O KWALIFIKOWALNOŚCI VAT

W związku z przyznaniem dofinansowania w ramach umowy finansowej (*nr umowy finansowej*)..... ze środków Mechanizmu Finansowego EOG 2009-2014 oraz współfinansowania ze środków krajowych na realizację Programu Fundusz Stypendialny i Szkoleniowy(*nazwa Beneficjenta*)..... oświadcza, iż realizując powyższy projekt nie może odzyskać w żaden sposób poniesionego kosztu VAT, którego wysokość została zawarta w budżecie kosztów projektu.

Jednocześnie.....(*nazwa Beneficjenta*)..... zobowiązuje się do zwrotu zrefundowanej w ramach umowy finansowej (*nr umowy*) części poniesionego VAT, jeżeli zaistnieją przesłanki umożliwiające odzyskanie tego podatku* przez(*nazwa Beneficjenta*)..... .

.....(*nazwa Beneficjenta*)..... zobowiązuje się również do udostępniania dokumentacji finansowo-księgowej oraz udzielania uprawnionym organom kontrolnym informacji umożliwiających weryfikację kwalifikowalności VAT.

.....
(*podpis prawnego przedstawiciela*
lub *Głównego Księgowego*
lub *Skarbnika,*
pieczęć)

* Por. z art. 91 ust. 7 ustawy z dnia 11 marca 2004 r. o podatku od towarów i usług (Dz. U. Nr 54, poz. 535, z późn. zm.)

Oświadczenie Beneficjenta, iż wydatki na wynagrodzenia uwzględnione we wniosku o płatność dotyczą wyłącznie pracy związanej z przygotowaniem lub realizacją projektu.

.....
Nazwa i adres Beneficjenta

.....
miejsowość, data

OŚWIADCZENIE

W związku z realizacją projektu nr pt.:
..... dofinansowanego ze środków w ramach Programu Fundusz Stypendialny i Szkoleniowy oświadczam, że wydatki na wynagrodzenia dotyczą wyłącznie pracy związanej z przygotowaniem lub realizacją powyższego projektu.

POUCZENIE:

Oświadczenie jest składane pod rygorem odpowiedzialności karnej za składanie fałszywych zeznań, w zw. z art. 233 § 6 ustawy z dnia 6 czerwca 1997 r. - Kodeks karny (Dz. U. Nr 88, poz. 553, z późn. zm.) *.

.....
Podpis osoby upoważnionej
do reprezentowania Beneficjenta

* Kodeks karny

Art. 233. § 1. Kto, składając zeznanie mające służyć za dowód w postępowaniu sądowym lub innym postępowaniu prowadzonym na podstawie ustawy, zeznaje nieprawdę lub zataja prawdę, podlega karze pozbawienia wolności do lat 3.

§ 2. Warunkiem odpowiedzialności jest, aby przyjmujący zeznanie, działając w zakresie swoich uprawnień, uprzedził zeznającego o odpowiedzialności karnej za fałszywe zeznanie lub odebrał od niego przyrzeczenie.

§ 3. Nie podlega karze, kto, nie wiedząc o prawie odmowy zeznania lub odpowiedzi na pytania, składa fałszywe zeznanie z obawy przed odpowiedzialnością karną grożącą jemu samemu lub jego najbliższemu.

§ 4. Kto, jako biegły, rzeczoznawca lub tłumacz, przedstawia fałszywą opinię lub tłumaczenie mające służyć za dowód w postępowaniu określonym w § 1, podlega karze pozbawienia wolności do lat 3.

§ 5. Sąd może zastosować nadzwyczajne złagodzenie kary, a nawet odstąpić od jej wymierzenia, jeżeli:

- 1) fałszywe zeznanie, opinia lub tłumaczenie dotyczy okoliczności nie mogących mieć wpływu na rozstrzygnięcie sprawy,
- 2) sprawca dobrowolnie sprostuje fałszywe zeznanie, opinię lub tłumaczenie, zanim nastąpi, chociażby nieprawomocne, rozstrzygnięcie sprawy.

§ 6. Przepisy § 1-3 oraz 5 stosuje się odpowiednio do osoby, która składa fałszywe oświadczenie, jeżeli przepis ustawy przewiduje możliwość odebrania oświadczenia pod rygorem odpowiedzialności karnej.