

**GUIDE**  
**FOR APPLICANTS**

**Education Programme**

**COMPONENT 1**

**PROFESSIONAL DEVELOPMENT OF STAFF**

**DATE OF SUBMITTING THE APPLICATIONS**

**FROM 24.06.2019 TO 15.09.2019**

## Table of contents

1	GENERAL INFORMATION .....	4
1.1	PROGRAMME OBJECTIVES .....	4
1.2	FRSE PARTNERS IN THE EDUCATION PROGRAMME .....	4
1.3	BILATERAL COOPERATION.....	5
1.4	PROGRAMME DOCUMENTS .....	5
2	GENERAL INFORMATION ABOUT PROFESSIONAL DEVELOPMENT OF STAFF .....	5
2.1	DESCRIPTION OF PROJECTS IMPLEMENTED AS PART OF COMPONENT 1 .....	5
2.2	APPLICANTS .....	6
2.3	ELIGIBLE PARTNERS .....	6
2.4	DURATION OF THE PROJECT .....	6
3	FINANCIAL PRINCIPLES .....	7
3.1	ELIGIBILITY OF EXPENDITURES .....	7
3.2	PROJECT BUDGET .....	7
3.3	PROJECT GRANTS.....	8
3.4	CHANGES TO THE PROJECT BUDGET.....	8
3.5	VAT AND OTHER TAXES.....	9
3.5.1	Value Added Tax (VAT).....	9
3.5.2	Personal income tax .....	9
3.6	PUBLIC PROCUREMENT .....	9
3.7	PAYMENTS.....	9
4	COOPERATION BETWEEN PROJECT PROMOTER AND PROJECT PARTNER/ HOST INSTITUTION .....	10
5	CALL FOR PROPOSALS.....	10
5.1	APPLICATIONS SIGNED BY LEGAL REPRESENTATIVES .....	10
5.2	ATTACHMENTS TO THE APPLICATION .....	10
5.3	ASSESSMENT OF APPLICATIONS.....	11
5.3.1	Formal assessment .....	11

5.3.2	Quality assessment .....	12
5.4	INFORMATION ABOUT THE RESULTS OF THE CALL FOR PROPOSALS.....	12
6	PROJECT CONTRACT.....	12
6.1	CONCLUDING THE CONTRACT .....	12
6.2	EXPENDITURE ELIGIBILITY PERIOD .....	13
6.3	REPORTING .....	13
6.4	ATTACHMENTS TO THE FINAL REPORT .....	14
6.5	UNFINISHED PROJECTS AND THE TERMINATION OF THE PROJECT CONTRACT ....	14
7	PROJECT MONITORING AND AUDITS .....	14
7.1	MONITORING AND AUDITS .....	14
8	DOCUMENT ARCHIVING.....	15
9	INFORMATION AND PROMOTION .....	15
10	CONTACT WITH THE PROGRAMME OPERATOR .....	16
11	Annex 1 Tables of costs .....	17
11.1	Component 1 a. Study Visits .....	17
11.2	Component 1 b. Intensive Training.....	20
12	Annex 2 - Template of the Eligibility checklist with scoring .....	24
13	Annex 3 - Template of the Quality checklist with scoring .....	24

## 1 GENERAL INFORMATION

**The Education Programme** was signed on the strength of the Memorandum of Understanding (MoU) - an inter-governmental agreement concerning the implementation of the EEA Financial Mechanism 2014-2021 concluded between Iceland, Principality of Liechtenstein, Kingdom of Norway and Poland.

**The European Economic Area Financial Mechanism (EEA FM)** represents the contribution of **Iceland, Liechtenstein and Norway** - three EFTA (European Free Trade Association) countries - to the creation of a green, competitive and inclusive Europe.

### 1.1 PROGRAMME OBJECTIVES

The overall objective of **the Education Programme** is to reduce economic and social disparities in the European Economic Area and to strengthen bilateral relations in the area of education between Poland, Iceland, Liechtenstein and Norway. The Programme is to contribute to the strengthening of human potential and the development of Poland's knowledge base.

The above Programme objectives will be implemented through:

- the professional development of staff working in formal and non-formal education,
- student and HEI staff mobility between Poland and the Donor States,
- institutional partnerships for the enhancement of quality and relevance of education at all levels.

Activities undertaken as part of the Education Programme should also **include the cross-cutting aspects** listed below, which raise project quality and effectiveness:

- sustainable development integrating the environmental, economic and social dimensions,
- equal opportunities for men and women,
- good governance involving the participation of a broad group of partners in the process of decision-making, making lawful decisions based on transparent rules, and zero tolerance towards corruption,
- social inclusion,

The priority areas of the Education Programme include:

- inclusive education,
- governance in the education sector,
- development of quality culture including internal quality assurance systems,
- development and promotion of the VET sector, including dual education systems, cooperation between vocational education and training institutions with employers,
- development of career guidance,
- child welfare education.

More information on the cross-cutting aspects to be found in the official documents of the Financial Mechanisms at [www.education.org.pl](http://www.education.org.pl).

### 1.2 FRSE PARTNERS IN THE EDUCATION PROGRAMME

The Education Programme institutional partners from the Donor States are:

- the Icelandic Centre for Research (RANNIS);
- the National Agency for International Education Affairs (AIBA) in Liechtenstein;
- the Norwegian Agency for International Cooperation and Quality Enhancement in Higher Education (Diku).

### 1.3 BILATERAL COOPERATION

The strengthening of bilateral relations with the Donor States, among other things through joint project implementation with entities from Norway, Iceland and Liechtenstein, is an important element of the Education Programme.

### 1.4 PROGRAMME DOCUMENTS

When implementing their project, the Project Promoter is obliged to comply with the principles published in the following programme documents:

1. The Memorandum of Understanding on the Implementation of the EEA Financial Mechanism 2014-2021 concluded between Iceland, Principality of Liechtenstein, Kingdom of Norway and the Republic of Poland on 20 December 2017 together with annexes.
2. The Regulation on the Implementation of the EEA Financial Mechanism 2014-2021 with annexes.
3. Any Programme Guidelines adopted by the Programme as part of the EEA Financial Mechanism 2014-2021, and by the EEA Financial Mechanism Committee.
4. Guidance on how to carry out financial management and reporting under the EEA and Norwegian Financial Mechanism for 2014-2021.
5. Information and Communication Requirements EEA and Norway Grants 2014-2021.
6. Guidelines for Educational Programmes. Rules for the establishment and implementation of programmes falling under programme area 3 "Education, Scholarships, Apprenticeships and Youth Entrepreneurship"
7. Guidelines of the Ministry of Investment and Development on the selection procedure of project proposals under the EEA Financial Mechanism 2014-2021 and the Norwegian Financial Mechanism 2014-2021.
8. Guidelines of the Ministry of Investment and Economic Development on public procurement under the EEA Financial Mechanism 2014-2021 and the Norwegian Financial Mechanism 2014-2021.

## 2 GENERAL INFORMATION ABOUT PROFESSIONAL DEVELOPMENT OF STAFF

### 2.1 DESCRIPTION OF PROJECTS IMPLEMENTED AS PART OF COMPONENT 1

Projects implemented as part of *Component 1* are to contribute to professional development of people working in the education sector with particular emphasis on managerial staff, decision-makers and consultants/mentors. The objective is to enhance the education offer, teacher's professional development and inclusive education.

This Component supports two types of projects:

- a) study visits - short visits to Donor States aimed at professional development of staff in formal or non-formal education, excluding preschool education, taking form of exchange of experiences or job shadowing, on the basis of an invitation of the host institution.

There may be a maximum of five participants per one visit.

Such visits are intended to raise the competences of teaching staff, establish or extend inter institutional cooperation and develop an action plan based on experiences/knowledge gained.

- b) intensive trainings - training conducted by trainers/experts from Donor States organised in Poland for Polish staff working in the education sector.

The professional development of those working in the area of formal and non-formal education is the objective of intensive training.

## 2.2 APPLICANTS

Polish public and non-public legal entities operating in the field of formal or non-formal education (excluding pre-school education) are eligible to apply for grants. The applicant's registration/incorporation documents or statutes must prove that the applicant conducts activity in formal or non-formal education sector.

Applicants must confirm that they are currently active in the field of formal or non-formal education (excluding pre-school education) and that for at least 12 months before submitting the application, they are active in the formal or non-formal education sector, by enclosing the documents listed in point 5.2 ATTACHMENTS TO THE APPLICATION.

### PLEASE NOTE THAT

**Only the Polish entity responsible for the Final and submission of an on-line application to the Programme Operator may act as an Applicant - Project Promoter.**

## 2.3 ELIGIBLE PARTNERS

A study visit will be carried out on the basis of an invitation signed by a legal representative of the host institution featuring the confirmation of will to host participants, the scope of the visit, number of participants and initial date of the visit. The invitation forms a mandatory annex to the application form. Host Institutions must comply with the following catalogue:

- a legal entity established in a Donor State,
- VET institution in Switzerland, under a special cooperation agreement with Liechtenstein.

Additionally, projects implemented under this Component can be implemented in partnership. A partnership should be composed of at least 2 entities Eligible partners are:

- Any legal entity established in the Donor States or Poland. In justified cases, where it is not possible to involve partners from Donor States, partners from other Beneficiary States may be invited, e.g. to carry out institutional cooperation projects in order to transfer innovative results.
- Vocational Education and Training institutions from Switzerland which hold a special cooperation agreement with Liechtenstein.
- Swiss universities, in respect to students and staff of Liechtensteiner nationality.

An applicant submits a proposal on behalf of all partners involved in the project. The proposal must be accompanied by a letter of intent signed by all partners.

## 2.4 DURATION OF THE PROJECT<sup>1</sup>

Component 1 projects may be implemented over a maximum period of 6 months.

The minimum duration of a **Study Visit** is 3 days and maximum duration is 7 days. The duration of a visit may be extended by a maximum of 2 days spent on travelling.

The duration of **Intensive Training** events is from 2 to 5 days.

---

<sup>1</sup> The final date for implementation of projects financed by the Education Programme is 30 April 2024.

## 3 FINANCIAL PRINCIPLES

### 3.1 ELIGIBILITY OF EXPENDITURES

Eligible expenses meet the criteria listed below:

- they are incurred<sup>2</sup> between the first and final dates of the eligibility period, as specified in the Project Contract,
- they are connected with the subject of the Project Contract and they are indicated in the detailed budget of the project,
- they are proportionate and indispensable for the implementation of the project,
- they must be used for the sole purpose of achieving the objective(s) of the project and its expected outcome(s), in a manner consistent with the principles of economy, efficiency and effectiveness,
- they are identifiable and verifiable, in particular through being recorded in the accounting records of the Project Promoter and/or project partner and determined according to the applicable accounting standards of the country where the Project Promoter and/or project partner is established and according to generally accepted accounting principles, and
- they comply with the requirements of applicable tax and social legislation.

The following costs are not considered eligible:

- interest on debt, debt service charges and late payment charges,
- charges for financial transactions and other purely financial costs, except costs related to accounts required by the FMC, the National Focal Point or the applicable law and costs of financial services imposed by the project contract<sup>3</sup>,
- provisions for losses or potential future liabilities,
- exchange losses,
- recoverable VAT,
- costs that are covered by other sources,
- fines, penalties and costs of litigation, except where litigation is an integral and necessary component for achieving the outcomes of the project,
- excessive or reckless expenditure.

### 3.2 PROJECT BUDGET

In the case of Component 1 - *Professional Development of Staff* - the project budget is the sum of all eligible expenses calculated on the basis of:

- a. standard scales of unit costs,
- b. real costs:
  - costs relating to disabled people's special needs.

Annex 1 to this Guide contains a list of eligible unit costs. The need for incurring real costs will be examined at the stage of the quality assessment of the application.

---

<sup>2</sup> Under Art. 8.2 (5) of the Regulations, expenditures are considered to have been incurred when the cost has been invoiced, paid and the subject matter delivered (in the case of goods) or performed (in the case of services and works). Exceptionally, costs in respect of which an invoice has been issued in the final month of eligibility are also deemed to be incurred within the dates of eligibility, if the costs are paid within 30 days of the final date of eligibility. Overheads and depreciation of equipment are considered to have been incurred when they are recorded on the accounts of the Project Promoter and/or project partner.

<sup>3</sup> Such as: costs linked to opening a project bank account by the Project Promoter, its keeping and service, including costs of bank transfers linked to the project.

The project budget is expressed in EUR. For the purposes of this application, converting PLN amounts into EUR necessitates using the monthly accounting exchange rate of the European Commission in the month during which the call for proposals was launched, that is:

EUR 1 = PLN 4,2951

Information about the accounting exchange rate is regularly posted by the European Commission at: [http://ec.europa.eu/budget/contracts\\_grants/info\\_contracts/infoeuro/infoeuro\\_en.cfm](http://ec.europa.eu/budget/contracts_grants/info_contracts/infoeuro/infoeuro_en.cfm)

### **3.3 PROJECT GRANTS**

The project grant rate is up to 100% of project eligible expenses. In line with the regulations relating to non-governmental organisations, the project grant rate is up to 90%<sup>4</sup>.

The minimum and maximum Component 1 project grant amount depends on the activity as part of which the project is implemented and on its duration:

- a) Study visits – **1 975 EUR – 8 975 EUR**
- b) Intensive trainings – **5 450,00 EUR – 30 000,00 EUR**

Own contribution must be made in cash only (financial contribution). In-kind contribution (for example voluntary work) will be deemed ineligible.

The quality assessment of the application also applies to the project budget. The Programme Operator, acting on the strength of a resolution adopted by the FRSE management, makes a final decision as to the project grant amount in EUR.

#### **PLEASE NOTE THAT**

**Funding the same expenses using two different sources (double funding) is prohibited.**

### **3.4 CHANGES TO THE PROJECT BUDGET**

The Project Promoter is under the obligation to notify the Programme Operator of any project change affecting the budget. Changes to the budget should be consulted with the project supervisor.

In the course of project implementation, reallocations of funds amounting up to 20% of the budget of the category to which they refer are permitted (both the category from which the funds are reallocated and the one which will consequently be increased).

No increase of the total project budget is possible.

Reallocations of funds between categories exceeding 20% of a relevant category necessitate consent from the Programme Operator.

---

<sup>4</sup> Art. 6.4 (3) In the case of support to NGOs and social partners the project grant rate may be up to 90% of eligible expenditure.



## **3.5 VAT AND OTHER TAXES**

### **3.5.1 Value Added Tax (VAT)**

VAT as a cost may be refunded only when the Project Promoter or Host Institution cannot recover the tax under national legislation and when it is actually and finally incurred by the Project Promoter or Host Institution. The Project Promoter makes a VAT declaration when submitting the first financial report.

### **3.5.2 Personal income tax**

Income from employment and related relationships as well as from civil law agreements earned by people participating in project implementation does not benefit from any tax exemptions specified in Art. 21 of the Personal Income Tax Act. As a consequence, income tax is applicable to such income on general principles. This means that the tax remitter is under the obligation to deduct a withholding tax under Art. 32 of the Personal Income Tax Act and in the case of income generated under civil law agreements - under Art. 41 (1) of the same Act.

## **3.6 PUBLIC PROCUREMENT**

All expenses incurred as part of the project must be transparent, rational and effective.

The awarding of public contracts necessitates respecting the following rules:

- a. respect for fair competition, equal treatment of contractors, transparency,
- b. economically sound public funds management, including the rules of disbursing public funds in a purposeful and economical way enabling the performance of tasks in a timely manner, as well as the rules of using optimal methods and means to obtain the best cost-effectiveness ratio.

The fulfilment of the above requirements is ensured by the application of the Act of 29 January 2004 - Public Procurement Law (Journal of Laws 2018, item 1986, consolidated text), abbreviated to PPL, or by the application of the competition rule in accordance with the Guidelines of the Minister of Investment and Economic Development on awarding contracts under the EEA Financial Mechanism 2014-2021 and the Norwegian Financial Mechanism 2014-2021.

## **3.7 PAYMENTS**

The Project Grant is paid into a dedicated bank account. It is indicated in the Project Contract.

Project grants are paid in the form of advance payments and the final balance payment:

- advance payment - 80% of the Project Grant will be paid within 45 days upon signing a Project Contract
- payment of the final balance – up to 20% of the Project Grant will be paid upon the approval of a Project Final Report, however, if the Beneficiary does not use all transferred funds, the Program Operator will request a return.

Payments to Project Promoters will be effected via Bank Gospodarstwa Krajowego, in accordance with the schedule of payments of European funds converted from EUR to PLN using the exchange rate of the European Commission valid in the month when the payment is made to the Project Promoter.

The exchange rate will be posted at: <http://ec.europa.eu/budg/inforeuro/index#!/convector>.

## 4 COOPERATION BETWEEN PROJECT PROMOTER AND PROJECT PARTNER/ HOST INSTITUTION

The Project Promoter is a party to the Project Contract, is awarded funds and is accountable for their settlement to the Project Operator. The project grant amount is specified in the Project Contract, whereas financial flows are to be agreed between institutions. In the case of a project taking the form of a partnership, parties agree the flows in the partnership agreement.

When preparing the project Final Report, the Project Promoter must indicate all expenses incurred as a result of the implementation of the project, including costs incurred by the Project Partner/Host Institution.

Real costs incurred by the project partners may be confirmed by presenting the following documents:

- an invoice or other accounting document of equivalent probative value;
- a report of an independent auditor or a public official qualified to perform audits of accounting documents in which they state that the costs in question have been incurred in accordance with the regulations of the EEA Financial Mechanism 2014-2021 and national law.

**The Project Promoter submits accounting documents only at the Programme Operator's request.**

## 5 CALL FOR PROPOSALS

**The call for proposals is active from 24.06.2019 to 15.09.2019, until 11.59 PM**

**Applications must be submitted via the online electronic submission system available at [online.frse.org.pl](http://online.frse.org.pl). Once the call is closed, it will not be possible to submit an application form via the system.**

Information relating to the call for proposals and the application form template are posted on the Programme Operator's website at [www.education.org.pl](http://www.education.org.pl). Before completing the application form please read carefully the *Call for Proposals* and the remaining documents relating to the call for proposals.

The application is to be submitted in Polish and English. Information provided in the Polish and English part of the application form must be consistent.

### 5.1 APPLICATIONS SIGNED BY LEGAL REPRESENTATIVES

The signing of an application form occurs by attaching a scanned copy of the "Declaration" bearing the signature of the Applicant's legal representative (or representatives), in accordance with a document confirming the manner of their legal representation. The template of the "Declaration" is published on the website of Programme Operator. Should the application form be signed by a person other than the Applicant's legal representative, a proper letter of authorisation to sign the application form and - perhaps - the Project Contract is to be attached.

### 5.2 ATTACHMENTS TO THE APPLICATION

The proposal must include the following annexes:

- Declaration of the legal representative of the Applicant (scan).
- Letter of intent signed by the legal representative of the project partner(s) (scan). - if applicable.
- Invitation from the Host Institution signed by its legal representative (scan) - applies to *Study Visits*.
- Valid incorporation/registration document or other document containing information on legal representation of the Applicant, with the exception of documents available in electronic form in public registers (scan) - if applicable.
- Valid document confirming the scope of the Applicant's activity, except for documents available in electronic form in public registers (scan) - if applicable
- Authorization to sign the proposal by a person other than the legal representative (scan) - if applicable.
- De minimis aid declaration (scan) - if applicable.

### 5.3 ASSESSMENT OF APPLICATIONS

The Programme Operator is responsible for the assessment of submitted applications. Each application will undergo formal assessment. Only applications which have successfully undergone formal assessment will have quality assessment. At the stage of formal assessment, Programme Operator may require that the Applicant provides missing annexes.

#### 5.3.1 Formal assessment

Each application will be subject to formal assessment in line with the requirements specified in *Call for Proposals*. The eligibility checklist constitutes Annex No. 2 to this Guide.

Formal assessment will be carried out by the Programme Operator's employees.

**Notification of the necessity to complete the application will be emailed** to the *contact person* indicated in the application form. Therefore, it is vital that the email address indicated there is active and current. The deadline for providing information missing in the proposal is seven calendar days of the dispatch of the request to provide missing information.

The results of formal evaluations are posted at [www.education.org.pl](http://www.education.org.pl).

Applications meeting the formal requirements undergo quality assessment.

#### **Formal assessment appeals**

Should the application be rejected or disregarded, the Programme Operator will inform the Project Promoter in writing about the Final of the assessment of their project and its outcome, which has to be justified by providing information about the non-fulfilment of the formal requirements.

The above information includes advice on the possibility to appeal against the decision, which stipulates:

- a) the deadline for submitting an appeal,
- b) the institution to which the appeal is to be submitted,
- c) the formal requirements of the appeal.

The appeals against formal assessment will be examined in accordance with the Guidelines of the Minister of Investment and Development concerning the selection procedure for proposals submitted

under the EEA Financial Mechanism for 2014-2021 and the Norwegian Financial Mechanism for 2014-2021.

### **5.3.2 Quality assessment**

The quality assessment of applications will be performed in accordance with the criteria specified in the *Call for Proposals*. The template of quality checklist together with scoring constitute Annex 3 to this Guide.

Each application meeting the formal criteria will be assessed by two independent external experts. If the difference between their scores exceeds 30% of the higher score achieved in the assessment performed by both experts, the Programme Operator will commission a third expert to assess the application. In such cases, the average of the two closest scores will be used to create a project ranking list. The ranking list will include all projects scoring more points than the threshold set for quality assessment (60%) in descending order by points scored.

As part of quality assessment, the Programme Operator also verifies the budget for the correctness of calculations. If any errors are found in the calculation of the project grant amount applied for, and the application scores enough points to be accepted in terms of quality assessment, the Applicant will be requested to sign a contract containing a budget correction.

On the basis of assessment conducted by external experts, the Programme Operator prepares a ranking list of projects to be awarded funding and a reserve list, which will be submitted for approval to Donor State Programme Partners. The final decision on awarding grants to those projects will be adopted by the Management of FRSE on the basis of a resolution. Grants will be awarded to projects scoring a minimum of 60% of all points to be awarded until the amount allocated to the call for proposals is exhausted.

The result of quality assessment cannot be appealed against.

## **5.4 INFORMATION ABOUT THE RESULTS OF THE CALL FOR PROPOSALS**

Prior to the commencement of any activities included in the project grant application, the Programme Operator will inform all Applicants about the results of the grant awarding procedure and in the case of applications approved for project grants - about the awarded grant amount. This information will be provided in writing and by e-mail. The Programme Operator will inform unsuccessful applicants about the reasons why their applications are rejected. Applicants placed on the reserve list will be told about the final date when the decision to award a project grant may change due to the release of funds.

The ranking list of applications to be awarded project grants will be posted at [www.education.org.pl](http://www.education.org.pl) having been approved by the Management of FRSE.

Should any of the parties withdraw from signing a Project Contract, projects which have successfully undergone quality assessment and entered on the ranking list may be awarded project grants depending on the availability of released funds.

## **6 PROJECT CONTRACT**

### **6.1 CONCLUDING THE CONTRACT**

The Programme Operator and the Project Promoter will sign the project contract providing details relating to the obligations of the Parties, conditions of grant payments as well as reporting and project

accounting rules. Such contracts will be prepared by the Programme Operator in two original copies, one copy for each Party.

**Please note that**

**Non-public sector** applicants will be asked to provide the original copy or an authenticated copy of a current (not older than 3 months) letter of confirmation from the Social Insurance Institution and the Tax Office that all the taxes and social insurance contributions have been paid to date. As obtaining such documents involves waiting, Applicants should approach the relevant institution as early as at the stage of submitting project grant applications.

Before signing a project contract, Programme Operator will verify if the Applicant is not excluded from the possibility of receiving support. In particular, the Programme Operator will:

- 1) request from the Minister of Finance information whether the Applicant whose project is recommended for funding is listed in the register of excluded entities;
- 2) in the case of a grant awarded in excess of EUR 60,000, PO will check financial standing of the applicant who is a non-public institution on the basis of a profit and loss account and balance sheet for the past financial year;
- 3) confirm the possibility of granting *de minimis* aid.

Simultaneously, the Programme Operator can ask the Applicant for additional documents and information if they are deemed necessary for signing the Project Contract.

The Programme Operator reserves the right to withdraw from signing the Project Contract with the Applicant in the following cases:

- documents provided by the Applicant contain false statements,
- the Applicant refuses to provide the required documents,
- the Applicant fails to fulfill obligations resulting from earlier agreements concluded with the Foundation for the Development of the Education System.
- it is not possible to provide *de minimis* aid.

## **6.2 EXPENDITURE ELIGIBILITY PERIOD**

Expenditure eligibility periods will be specified in Project Contract concluded with Project Promoters and will depend on the schedule presented in application forms. The start date cannot be earlier than the date of publication of the results of the call for proposals.

- The start date of eligibility - the start date of cost eligibility period specified in the Project Contract: it is from this moment that the Project Promoter is allowed to incur expenses linked to the project.
- The final date of eligibility - the end date specified in the Project Contract.

Any project activities undertaken and costs incurred outside the dates indicated in the Project Contract will be deemed ineligible.

## **6.3 REPORTING**

Under the Project Contract, each Project Promoter is obliged to submit their Final Report and a balance payment application not later than within 15 working days of project Final.

Such reports should be completed online by visiting [online.frse.org.pl](http://online.frse.org.pl) and using the template prepared by the Programme Operator and posted at [www.education.org.pl](http://www.education.org.pl) *Project implementation/reports templates*. The Final Report is composed of content-related and financial parts and together with its annexes, it constitutes the basis for the final settlement of project accounts.

The content-related part of the report contains a description of activities undertaken with particular emphasis on the outcomes achieved.

The financial part of the report provides information for the final calculation of the project grant amount and of the payment of the final balance to be transferred to the Project Promoter's (institution's) bank account indicated in the Project Contract, provided that the Programme Operator's approves the Final Report

All amounts quoted in Final Reports should be given in EUR. In the case of real costs incurred in PLN or other currency, converting them into EUR necessitates using the monthly accounting exchange rate of the European Commission valid on the day of the call for proposals and posted on its webpage:

1 EUR = PLN 4,2951

<http://ec.europa.eu/budget/graphs/inforeuro.html>.

Costs linked to exchange differences and exchange losses are not eligible expenses.

## **6.4 ATTACHMENTS TO THE FINAL REPORT**

- A declaration confirming the contents of the report signed by a legal representative,
- In the case of real costs, the Project Promoter may be asked to provide accounting documents confirming that these expenses have been incurred.

## **6.5 UNFINISHED PROJECTS AND THE TERMINATION OF THE PROJECT CONTRACT**

Should the Project Promoter withdraw from the project before the end of the implementation period, they should notify the Programme Operator without delay and give valid reasons. Depending on the project outcomes, the Programme Operator will make a decision as to the project grant amount that has to be reimbursed.

# **7 PROJECT MONITORING AND AUDITS**

## **7.1 MONITORING AND AUDITS**

All projects awarded grants under the Education Programme are monitored. Project monitoring is intended to verify whether such project grants are spent in accordance with Project Contracts.

The system of monitoring and auditing includes:

a) verification of Interim and Final Reports. The post-submission verification of the Final Report is conducted in the Programme Operator's seat to calculate the final project grant amount. All reports linked to projects receiving grants undergo such verifications. Interim and Final Reports consisting of substantive and financial parts are emailed to the Programme Operator by Project Promoters.

b) desk checks are in-depth checks run on additional supporting documents in the Programme Operator's seat. Such checks may be conducted at the stage of the Final Report or afterwards. In-

depth checks may be applied to contracts selected at random or to those selected for a reason (on the basis of risk analysis or due to detected/reported irregularities). At the request of the Programme Operator, the Project Promoter provides scanned documents confirming all budget categories.

c) on-the-spot checks in the Project Promoter's seat. The Programme Operator runs such checks in the Project Promoter's seat or in other venues linked to the project. During such checks, the original documents of confirmation issued by the Project Promoter's institution and copies of confirmation documents from their Partner/Partners required as part of the verification of the Final Report and as part of desk checks have to be provided for the purpose of verification.

There are two types of on-the-spot checks run in the Project Promoter's seat:

- Primary checks:
  - Checks conducted during project implementation. Such checks are conducted during project implementation in order for the Programme Operator to be able to directly verify the reality and eligibility of all project activities and participants.
  - Checks upon project Final. Such checks are run when the project has been completed. They are linked to the verification of the Final Report. Apart from the presentation of all confirmation documents, the Project Promoter must grant the Programme Operator access to the records of project costs incurred during the project, which are entered into the Project Promoter's ledgers.
- Special checks - in the case of projects, which are significantly delayed or at the risk of non-implementation.

Notification of checks in the Project Promoter's seat is provided in a separate letter by the Programme Operator. The selection of projects to undergo a check in the Project Promoter's seat will be random or based on risk analysis.

Moreover, the EFTA Board of Auditors and the Financial Mechanism Committee may audit all programmes and projects receiving grants on the strength of the EEA Financial Mechanism 2014-2021.

## **8 DOCUMENT ARCHIVING**

The Project Promoter is obliged to keep documentation linked to the project for five years from the date when the Programme Final Report was approved by the Donor States. The Project Promoter will be notified of this in a separate letter.

## **9 INFORMATION AND PROMOTION**

In accordance with the Regulations on the Implementation of the EEA Financial Mechanism 2014-2021, entities involved in Financial Mechanisms projects are under the obligation to carry out informational and promotional activities. These activities are intended to increase public awareness of EEA funds and their mission, opportunities for bilateral cooperation with entities from Liechtenstein, Iceland or Norway and the implementation, outcomes and impact of projects implemented using EEA funds. Annex 3 to the Regulations - Information and Communication Requirements - provides detailed requirements in this respect.

The Communication and Design Manual EEA Funds and Norwegian Funds 2014-2021 contains strategic communication guidelines, technical requirements concerning design, as well as recommendations linked to PR, organisation of events, web design and preparation of audio-visual materials.

Guidance provided in those documents places the Project Promoter under the obligation to develop and implement a communication and promotion plan. All project documents and promotional materials (training materials, brochures, leaflets, posters, gadgets) should contain information about the source of the grant and the importance of bilateral cooperation. Moreover, the Project Promoter is obliged to organise at least two communication events during the project on a scale adapted to the project scope. At the same time, the Project Promoter should take measures aimed at posting information on the project on a website, (either through a dedicated website or through a dedicated webpage on the organisation's existing website). Detailed conditions are specified in Annex 3 to the Regulations.

Any information material is to contain a standard text indicating the source of funding, for example: *(project name)* benefits from a EUR *(amount – use a rounded figure)* grant from Iceland, Liechtenstein and Norway through the EEA Grants. The aim of the project *(use the relevant term)* is to *(describe the objective)*. Optional standard texts are indicated in the Communication and Design Manual EEA and Norway Grants 2014-2021.

## 10 CONTACT WITH THE PROGRAMME OPERATOR

All parties interested in the Programme and prospective Applicants may phone to obtain information about the rules of the Education Programme from Monday to Friday between 9.00 AM and 4.00 PM.

Having previously asked for an appointment, it is also possible to obtain information directly in the Programme Operator's seat or request written information.

Programme Operator will respond immediately to written inquiries submitted by traditional mail or email, i.e. not later than within 3 working days from the receipt of the inquiry, provided that the inquiry is received no later than 7 days before the deadline for submission of proposals.

That type of consultation may not involve individual guidance concerning the contents of the application.

Contact:

**Foundation for the Development of the Education System**  
**Al. Jerozolimskie 142A**  
**02-305 Warszawa**  
**W: [www.education.org.pl](http://www.education.org.pl)**  
**E: [edukacja.eog@frse.org.pl](mailto:edukacja.eog@frse.org.pl)**  
**T: 22 46 31 650**



## 11 Annex 1 Tables of costs

### 11.1 Component 1 a. Study Visits

No	Cost category	Description	Cost type	Unit rate	Amount calculation rules	Settlement, reporting, supporting documents	Additional information						
1.	Participants' travel	The grant is intended to cover participants' expenses on travelling from the place of residence to the place of the study visit in a Donor State.	Standard scales of unit costs	<table border="1"> <tr> <td>€ 180,00</td> <td>Distance between 100 and 499 km</td> </tr> <tr> <td>€ 275,00</td> <td>Distance between 500 and 1999 km</td> </tr> <tr> <td>€ 360,00</td> <td>Distance between 2000 and 2999 km</td> </tr> </table>	€ 180,00	Distance between 100 and 499 km	€ 275,00	Distance between 500 and 1999 km	€ 360,00	Distance between 2000 and 2999 km	The grant is calculated as the product of the number of participants and the relevant rate depending on the distance shown by the distance calculator posted on <a href="http://ec.europa.eu/programmes/erasmus-plus/resources/distance-calculator_en">http://ec.europa.eu/programmes/erasmus-plus/resources/distance-calculator_en</a> .	<p><b>Settlement:</b></p> <p>Actual participation in the visit forms the basis for costs approval.</p> <p><b>Reporting:</b></p> <p>In the Final Report, the Project Promoter describes the objective and programme of their study visit and lists the participants and dates. No confirmation documents have to be submitted.</p>	
€ 180,00	Distance between 100 and 499 km												
€ 275,00	Distance between 500 and 1999 km												
€ 360,00	Distance between 2000 and 2999 km												
2.	Participants' subsistence	The grant is intended to cover subsistence costs during the study visit.	Standard scales of unit costs	Daily rate : € 200,00	The grant is calculated as the product of the number of participants, length of the visit in days (a maximum of 7 working days and 2 days for travelling - in duly justified cases) and the daily rate. Example: 5 participants x 7 days (5 days for the visit + 2 days for travelling) x EUR 200 = EUR 7000	<p><b>Supporting documents:</b></p> <p><b>A daily attendance sheet</b> specifying the place and time of the meeting, full name, institution and participants' signatures as well as the full name, position and signature of the person confirming attendance from the institution organising the meeting is a required document of</p>	Study Visit days involving instruction where attendance is recorded on the attendance sheet and in duly justified cases - two additional days for travel - are eligible.						

3.	Organisational support - host institution	The grant is intended to cover costs incurred by the host institution and linked to the organisation of the study visit. For example: staff remuneration, preparation of materials, local travel, and other costs indispensable for staging the visit.	Standard scales of unit costs	Visit day : € 400,00	The grant is calculated as the product of the number of visit days (without travel days) and the applicable rate. A maximum of EUR 2800 is allowed.	confirmation. No receipts and invoices confirming expenses actually incurred are required to prove expenses to the Programme Operator. Costs should be incurred and documented in accordance with the provisions of national legislation applicable to the institution.	
4.	Organisational support - sending institution	The grant is intended to cover costs incurred by the sending institution and linked to the organisation of the study visit. For example: office supplies, telephone calls, promotional activities before the visit, dissemination activities, remuneration of staff dealing with the organisation of the visit, and other costs indispensable for staging the visit.	Standard scales of unit costs	Visit day : € 300,00	The grant is calculated as the product of the number of visit days (without travel days) and the rate. A maximum of EUR 2100.		
5.	Linguistic preparation	Meeting the costs of linguistic preparation, for example a short course focusing on the project-related jargon	Standard scales of unit costs	Participant in linguistic preparation : € 150,00	The grant is calculated as the product of the number of participants and the rate		Linguistic preparation must be described and justified in the application form. The grant is awarded if approved by the Programme Operator.
6.	Supporting project participants with special	Meeting the costs incurred to enable those with special needs to participate in mobilities,	Real costs	Actually incurred eligible expenses are reimbursed in 100%.	The grant is based on an estimate of real costs indispensable to enable people with	<b>Settlement:</b> Assistance to participants with special needs requires	Costs must be described and justified in the application form. Costs are reimbursed only after the

	needs	for disabled persons. The participation of a personal assistant may be funded. .			special needs to participate. This amount is capped by the maximum project grant amount	<p>accounting for actual expenses confirmed in financial documentation. With the exception of costs incurred by a personal assistant participating in a mobility, for which there is a lump sum not exceeding the participant's cost of participation.</p> <p><b>Reporting:</b></p> <p>The Project Promoter reports their expenses providing the name and description of a cost, date when it was incurred and the amount. Scanned documents confirming incurred expenses will be submitted to the Programme Operator at their request.</p> <p><b>Supporting documents:</b></p> <p>Original or authenticated copies of supporting documents (invoices and proofs of payment) should be kept in the project documentation. In the case of personal assistant costs, a declaration of the nature of their participation in support is required.</p>	Programme Operator's approval.
--	-------	--	--	--	---	---	--------------------------------

## 11.2 Component 1 b. Intensive Training

No.	Cost category	Description	Cost type	Unit rate	Amount calculation rules	Settlement, reporting, documentation	Additional information								
1.	Participants' and trainers' travel	The grant is intended to cover participants' expenses on travelling from the place of residence to the training venue.	Standard scales of unit costs	<table border="1"> <tr> <td>€ 20,00</td> <td>Distance between 10 and 99 km</td> </tr> <tr> <td>€ 180,00</td> <td>Distance between 100 and 499 km</td> </tr> <tr> <td>€ 275,00</td> <td>Distance between 500 and 1999 km</td> </tr> <tr> <td>€ 360,00</td> <td>Distance between 2000 and 2999 km</td> </tr> </table>	€ 20,00	Distance between 10 and 99 km	€ 180,00	Distance between 100 and 499 km	€ 275,00	Distance between 500 and 1999 km	€ 360,00	Distance between 2000 and 2999 km	The grant is calculated as the product of the number of participants and the applicable rate depending on the distance shown by the distance calculator posted on <a href="http://ec.europa.eu/programmes/erasmus-plus/resources/distance-calculator_en">http://ec.europa.eu/programmes/erasmus-plus/resources/distance-calculator_en</a> .	<p><b>Settlement:</b></p> <p>Actual participation in training forms the basis for costs approval.</p> <p><b>Reporting:</b></p> <p>In the Final Report, the Project Promoter describes the objective and programme of their training and lists the participants and dates. No supporting documents have to be submitted.</p>	
€ 20,00	Distance between 10 and 99 km														
€ 180,00	Distance between 100 and 499 km														
€ 275,00	Distance between 500 and 1999 km														
€ 360,00	Distance between 2000 and 2999 km														
2.	Trainer's subsistence	The grant is intended to cover trainers' subsistence costs during training.	Standard scales of unit costs	Training day : € 150,00	The grant is calculated as the product of the number of trainers, length of training in days (a maximum of 5 working days and 2 days for travelling) and the daily rate.	<p><b>Supporting documents:</b></p>	Participants' subsistence - if duly justified - may be funded under the Organisational Support category								
3.	Organisational support	The grant is intended to cover costs linked to the organisation of training, for example:  participants' meals, overnight accommodation in	Standard scales of unit costs	Participant/day : € 100,00	The grant is calculated as the product of the number of training days, number of participants and a EUR 100 rate.	<p><b>A daily attendance sheet</b> specifying the place and time of the meeting, full name, institution and participants' signatures as well as the full name, position and signature of the</p>									

		duly justified cases, interpreting, training materials, hire of rooms and training equipment				person confirming attendance from the institution organising the meeting is a required supporting document					
4.	Trainers' remuneration	The grant is intended to cover the trainer's remuneration.	Standard scales of unit costs	<p>Trainer's daily rate</p> <table border="1"> <tr> <td>€ 241,00</td> <td>Liechtenstein, Norwegia</td> </tr> <tr> <td>€ 214,00</td> <td>Islandia</td> </tr> </table>	€ 241,00	Liechtenstein, Norwegia	€ 214,00	Islandia	These grants are calculated as the product of the number of training days and additionally up to 5 days for preparation and follow-up activities and the trainer's daily rate, depending on the country where they live..	<p><b>Settlement:</b></p> <p>The provision of training in accordance with the agreement forms the basis for the settlement of project accounts.</p> <p><b>Reporting:</b></p> <p>In the Final Report, the Project Promoter describes the objective, programme and dates of training and the number of trainers' working days. No supporting documents have to be submitted.</p> <p><b>Supporting documents:</b></p> <ul style="list-style-type: none"> <li>Trainer's work sheet containing their full name, dates of activities and the number of days. The trainer's work sheet should be approved by the trainer</li> </ul>	
€ 241,00	Liechtenstein, Norwegia										
€ 214,00	Islandia										

						<p>(signature) and an authorised representative of the training organiser.</p> <ul style="list-style-type: none"> <li>Confirmation of the nature of the trainer's employment on the basis of documentation in the Project Promoter's/ Partner's institution.</li> </ul>	
5.	Additional costs - participants' special needs	Meeting costs incurred to enable those with special needs to participate in mobilities, for disabled persons. The participation of a personal assistant may be funded.	Real costs	Actually incurred eligible expenses are reimbursed in 100%.	The grant is based on an estimate of real costs indispensable to enable people with special needs to participate. This amount is capped by the maximum project grant amount..	<p><b>Settlement:</b></p> <p>Assistance to participants with special needs requires accounting for actual expenses confirmed in financial documentation. With the exception of costs incurred by a personal assistant participating in a mobility, for which there is a lump sum not exceeding the participant's cost of participation.</p> <p><b>Reporting:</b></p> <p>The Project Promoter reports their expenses providing the name and description of a cost, date when it was incurred and the</p>	Costs must be described and justified in the application form. Costs are reimbursed only after the Programme Operator's approval.

						<p>amount. Scanned copies of documents supporting incurred expenses must be enclosed.</p> <p><b>Supporting Documents:</b></p> <p>Original or authenticated copies of supporting documents (invoices and proofs of payment) should be kept in the project documentation. In the case of personal assistant costs, a declaration of the nature of their participation in support is required..</p>	
--	--	--	--	--	--	--	--

**12 Annex 2 - Template of the Eligibility checklist with scoring**

**13 Annex 3 - Template of the Quality checklist with scoring**