

GUIDE
FOR APPLICANTS
Education Programme

COMPONENT 4
INSTITUTIONAL COOPERATION

DATE OF SUBMITTING THE APPLICATIONS

FROM 24.06.2019 TO 15.09.2019

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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.

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

During the project implementation, the Project Promoter is obliged to follow the rules published in the 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 Operator 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. Guideline 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 INSTITUTIONAL COOPERATION FOR ENHANCEMENT OF QUALITY AND RELEVANCE OF EDUCATION AT ALL LEVELS AND FORMS (EXCLUDING VET AND CONTINUING EDUCATION)

2.1 DESCRIPTION OF PROJECTS IMPLEMENTED AS PART OF COMPONENT 4

As part of *COMPONENT 4*, institutions from Poland, Donor States, and in duly justified cases, from other EEA Beneficiary States may implement bilateral and multilateral projects aimed at enhancement of quality and relevance of education at all levels and in all forms, starting from early school education (excluding VET and continuing education). These projects should be in line with the general objectives and cross-cutting aspects of the Education Programme and focus on such issues as:

- development of school education, higher education and adult education from the perspective of a better adjustment to current economic and social needs;
- strengthening cooperation between education and entrepreneurs - adjusting education offer to the needs of the labour market;
- development of inclusive education;
- enhancing learners’ entrepreneurial skills and creativity;

- development of the use of open educational resources;
- inclusion of new technologies in education and training and new teaching methods and training;
- development of counselling and guidance for pupils and students;
- development of the job-related competences of teachers, lecturers, trainers, management of educational institutions and other persons active in the education sector;
- development of cooperation between institutions at all levels of education, starting from early school education, and between various sectors;
- implementation of teaching innovations;
- cooperation and good practice exchange between project partners;
- development of career guidance and mentoring;
- streamlining the organisation and management of education institutions;
- developing and supporting learning mobilities, work and student placements and staff exchange.

This Component supports three types of activities:

- (a) development and updating of the education offer at various levels (excluding VET), including curricula, by:
 - development and implementation of curricula at various levels of education - study programmes, courses, modules, specialisations, workshops, training courses, etc.
 - development and implementation of innovative methods and educational tools - textbooks, guides, training materials, computer software, etc.
 - conducting surveys and analyses and the publication of results/recommendations.
 - international mobility between partners.
 - organisation of dissemination events.
- (b) exchange of experience and good practice, organisation of joint initiatives with Donor State partners through:
 - seminars, conferences, educational workshops.
 - intensive trainings for learners, teachers, trainers, management staff of education institutions and other persons active in the education sector;
 - cultural events linked to education.
- (c) development or updating of local/regional/national strategies in the scope of education and training and including education in regional development.

The strategy must be developed in cooperation between institutions responsible for education in individual sectors and schools, higher education institutions or adult education institutions operating in a region.

A project can focus on the performance of any activity (a, b or c) separately or it can include two or all of the activities.

2.2 APPLICANTS

Polish legal entities operating in the school education, higher education and adult education sector, excluding vocational education and training.

Applicants must confirm that they are currently active in the school education, higher education and adult education sector 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 completion and submission of an on-line application to the Programme Operator may act as an Applicant.

2.3 ELIGIBLE PARTNERS

- Any legal entity established in the Donor States or in 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.

A partnership should be composed of at least 2 entities. An applicant submits a proposal on behalf of all partners involved in the project.

In projects implemented as part of Activity b or if the project contains Activity b, partnerships with entities from Donor States are obligatory.

In the case of projects implemented under Activities a and c, partnership with entities listed as eligible partners is obligatory - partnership with entities from Donor States is preferred, but not obligatory.

2.4 DURATION OF THE PROJECT ¹

Depending on the type of activities undertaken as part of Component 4, projects may last from 3 to 24 months.

- a) developing and updating the education offer – **from 6 to 24 months**
- b) exchanging experiences and good practice, organisation of joint initiatives with Donor State partners – **from 3 to 12 months**
- c) developing or updating local/regional/national strategies/policies – **from 6 to 24 months**

3. FINANCIAL PRINCIPLES

3.1 ELIGIBILITY OF EXPENDITURES

Eligible expenses meet the criteria listed below:

- they are incurred² 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,

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

² 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.

- 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 contract³,
- 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 4, 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 special needs of people with disabilities.
 - Exceptional costs.

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.

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/inforeuro/inforeuro_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%⁴.

³ 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 minimum and maximum Component 4 project grant amount depends on the activity as part of which the project is implemented and on its duration:

- a) developing and updating the education offer – **EUR 35,000 – EUR 250,000**
- b) exchanging experiences and good practice, organisation of joint initiatives with Donor State partners - **EUR 35,000 - EUR 100,000**
- c) developing or updating local/regional/national strategies – **EUR 35,000 - EUR 250,000.**

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

The decision on the final grant amount in EUR is taken by the Programme Operator based on the resolution of the Project Selection Committee.

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). It is prohibited to:

- increase such categories as “Project Management and Implementation Costs” and “Exceptional Costs”,
- increase categories which budget is to be reduced following a decision of the Project Selection Committee,
- reallocate funds to a category which is not included in the project budget specified in the Contract,
- reallocate (create) new headings within “Exceptional Costs”.

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

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 and Partner/s cannot recover the tax under national legislation and when it is actually and finally incurred by the Project Promoter or Partner/s. The Project Promoter makes a VAT declaration when submitting the first financial report.

⁴ 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.

3.5.2 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 fulfillment 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 payments of the final balance.

Up to 80% of the Project Grant may be paid as advance payments. The final (balancing) payment will be paid up to 20% of the total grant amount and paid after accepting the Final Report. However, if the Project Promoter will not use all the funds transferred, the Programme Operator will ask for a refund.

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/budget/graphs/inforeuro.html>.

The number of project grant tranches depends on the duration of the project and the grant itself. It will be set individually for each project in the Project Contract:

1. Projects lasting up to 12 months.
 - advance payment - 80% of the total project grant amount - paid after signing the Project Contract.
 - payment of the final balance - up to 20% of the total project grant amount after approval of the Final Report.
2. Projects lasting longer than 12 months
 - first advance payment - 40% of the total project grant amount - paid after signing the Financial Agreement.
 - second advance payment - 40% of the total project grant amount - paid after the approval of the Interim Report confirming that 70% of the project grant paid so far has been spent,

- payment of the final balance - 20% of the total project grant amount after approval of the Final Report.

In the case of non-public institutions which have been awarded a grant in excess of EUR 60,000, the result of verification of the institution's financial capacity may have an impact on increasing the number of tranches of advance payments or other forms of financial protection.

4. COOPERATION BETWEEN THE PROJECT PROMOTER AND PARTNERS

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, and financial flows between project partners should be regulated in the Partnership Agreement.

When preparing their Interim and Final Reports, the Project Promoter has to indicate all expenses incurred as a result of the implementation of the project, including costs incurred by the Partners. Real costs incurred by the Project Partner may be supported by:

- 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. 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. 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).
- 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 incorporation/registration document or other document confirming the scope of the Applicant's activity, except for documents available in electronic form in public registers (scan) - if applicable
- Authorisation 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 and quality assessment. Only applications which have successfully undergone formal assessment will have their content assessed.

5.3.1 Formal assessment

Each application will be subject to formal assessment in line with the criteria specified in the *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.

At the stage of formal assessment, Programme Operator may require that the Applicant provides missing information in required annexes.

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 the application to be completed is seven days of the receipt of such notification.

The results of formal evaluations are posted at 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 completion 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 proposed to be awarded grants and a reserve list, which will be submitted for approval to the Project Selection Committee. The Committee adopts a resolution on the list of projects recommended for project grants. The final decision on awarding grants to those projects will be adopted by 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 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, all Project Promoters are under the obligation to submit Interim reports (for the projects lasting more than 12 months) and *Final Report*.

Interim Reports are required every 6 months. Project Promoters have 15 working days to submit a report after the end of each reporting period.

Project Promoters are obliged to submit Final Reports within 30 days of the project end date. Such reports are to be prepared using the form provided by the Programme Operator at www.education.org.pl in the For Project Promoters tab, Project Implementation/Report Templates, following which they are to be submitted via online electronic submission system available at online.frse.org.pl.

The *Report* is composed of content-related and financial parts and together with attachments, it provides the basis for settling the project accounts.

The content-related part of the *Report* contains a description of activities undertaken with particular emphasis on their outcomes.

The financial part of the Final Report provides information necessary 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 bank account indicated in the Project Contract, following the Programme Operator's approval of 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: <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 completion. 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
E: edukacja.eog@frse.org.pl
T: 22 46 31 650

11. Annex 1 – Tables of costs

11.1 Institutional cooperation involving Activities A, B and C

N o.	Cost category	Description	Cost type	Unit rate	Amount calculation rules	Settlement, reporting, supporting documents	Additional information				
1.	Project management and implementation	The grant is intended to cover costs linked to project management, planning, monitoring, administrative and financial issues, coordination of activities and communication between partners, etc., implementation of project activities, for example promotion (costs of printing leaflets, brochures, posters, webpage, participation in external events), evaluation and other measures indispensable for the project, which are not funded under other categories.	Standard scales of unit costs	<table border="1"> <tr> <td data-bbox="801 539 936 603">Project Promoter</td> <td data-bbox="936 539 1055 603">€ 500</td> </tr> <tr> <td data-bbox="801 603 936 651">Partner</td> <td data-bbox="936 603 1055 651">€ 250</td> </tr> </table>	Project Promoter	€ 500	Partner	€ 250	The grant is calculated as the product of the number of project months and a 500 EUR rate in the case of the Project Promoter's institution and EUR 250 in the case of Partner institutions.	<p>Settlement: Confirmation of project implementation in accordance with the project grant will form the basis for cost approval.</p> <p>Reporting: Amounts are calculated automatically in accordance with information coming from project implementation reports.</p> <p>Supporting documents: Costs should be documented in accordance with the provisions of national legislation applicable to the institution. The Programme Operator does not verify financial documentation relating to expenses incurred.</p>	
Project Promoter	€ 500										
Partner	€ 250										

2.	Travel (project meetings)	The grant is intended to cover participants' expenses on travelling from the place of residence to the meeting venue.	Standard scales of unit costs	<table border="1"> <thead> <tr> <th>Distance</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>10-99 km</td> <td>€ 20</td> </tr> <tr> <td>100-499 km</td> <td>€ 180</td> </tr> <tr> <td>500-1999 km</td> <td>€ 275</td> </tr> <tr> <td>2000-2999 km</td> <td>€ 360</td> </tr> <tr> <td>3000-3999 km</td> <td>€ 530</td> </tr> </tbody> </table>	Distance	Rate	10-99 km	€ 20	100-499 km	€ 180	500-1999 km	€ 275	2000-2999 km	€ 360	3000-3999 km	€ 530	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 http://ec.europa.eu/programmes/erasmus-plus/resources/distance-calculator_en .	<p>Settlement: Actual participation in the meeting forms the basis for expenditure approval.</p> <p>Reporting: In project implementation reports, the Project Promoter is to describe the objective and programme of the meeting, list its participants and give the date. No supporting documents have to be attached.</p> <p>Supporting documents: A daily attendance sheet specifying the venue 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 required as a document of confirmation.</p>	Meeting days confirmed on the attendance sheet (a maximum of 2 days) and in duly justified cases - a maximum of 2 days for travelling are eligible
Distance	Rate																		
10-99 km	€ 20																		
100-499 km	€ 180																		
500-1999 km	€ 275																		
2000-2999 km	€ 360																		
3000-3999 km	€ 530																		
3.	Participant subsistence (project meetings)	The grant is intended to cover subsistence costs during partner meetings.	Standard scales of unit costs	<table border="1"> <thead> <tr> <th>Meeting held in</th> <th>Daily rate</th> </tr> </thead> <tbody> <tr> <td>Poland</td> <td>€ 150,00</td> </tr> <tr> <td>Donor States</td> <td>€ 200,00</td> </tr> </tbody> </table>	Meeting held in	Daily rate	Poland	€ 150,00	Donor States	€ 200,00	The grant is calculated as the product of the number of participants, number of days (a maximum of 2 working days and 2 days for travel) and the relevant daily rate in an amount of EUR 200 for participants in meetings organised in the Donor States and EUR 150 - for participants in meetings held in Poland.								
Meeting held in	Daily rate																		
Poland	€ 150,00																		
Donor States	€ 200,00																		
4.	Staff costs related to the development of outputs	The grant is intended to cover costs linked to the development of sustainable project outputs (such as curricula at various	Standard scales of unit costs	<table border="1"> <thead> <tr> <th>Country</th> <th>Daily rate</th> </tr> </thead> <tbody> </tbody> </table>	Country	Daily rate	The grant is calculated as the product of the number of days of work necessary to achieve the output and the relevant daily rate, depending on the country.	<p>Settlement: The production of the project outputs specified in the application and their approval by the Operator at the stage of Final Report evaluation forms</p>	These projects envisage mainly the participation of employees in the trainers/teachers/researchers categories. The										
Country	Daily rate																		

		education levels, teaching material, open educational resources (OER), IT tools, analyses, surveys, plans and development strategies)		<table border="1"> <tr> <td data-bbox="801 188 1019 300">Liechtenstein, Norway</td> <td data-bbox="1019 188 1126 300">€ 241</td> </tr> <tr> <td data-bbox="801 300 1019 384">Iceland</td> <td data-bbox="1019 300 1126 384">€ 214</td> </tr> <tr> <td data-bbox="801 384 1019 555">Czech Republic, Greece, Cyprus, Malta, Portugal, Slovenia</td> <td data-bbox="1019 384 1126 555">€ 137</td> </tr> <tr> <td data-bbox="801 555 1019 842">Bulgaria, Estonia, Croatia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia</td> <td data-bbox="1019 555 1126 842">€ 74</td> </tr> </table>	Liechtenstein, Norway	€ 241	Iceland	€ 214	Czech Republic, Greece, Cyprus, Malta, Portugal, Slovenia	€ 137	Bulgaria, Estonia, Croatia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia	€ 74		<p>the basis for grant settlement.</p> <p>Reporting: The Project Promoter describes the project outputs in project implementation reports and submits them online or makes them available in any other way permitting their evaluation.</p> <p>The dates of output development and the number of days worked by the Project Promoter's employees and Partners have to be quoted as well.</p> <p>Supporting documents:</p> <ul style="list-style-type: none"> • Monthly work sheets for each person developing the output, quoting their full name, position, dates of activities and a total number of days by individual output. The work sheet should be approved by the employee (signature) and an authorised representative of the employer. • Confirmation of the nature of relationship between the person and the Project Promoter on the basis of documentation kept in the Project Promoter's/ Partner's institution. 	category should refer to the employee's role in the project and not to their function in the institution. For this reason, management, administration and technical staff should be included in the category Project Management and Implementation.
Liechtenstein, Norway	€ 241														
Iceland	€ 214														
Czech Republic, Greece, Cyprus, Malta, Portugal, Slovenia	€ 137														
Bulgaria, Estonia, Croatia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia	€ 74														

5.	Events linked to promotion and project results implementation.	The grant is intended to cover costs of organising conferences, seminars, training and workshops, such as: conference packages, training materials, interpreting at events, catering, hire of rooms and equipment, participant travel and subsistence, service costs. Instructors/speakers fees should be included in the category Staff costs related to the development of outputs	Standard scales of unit costs	<table border="1" data-bbox="806 212 1055 395"> <tr> <td></td> <td>Daily rate</td> </tr> <tr> <td>Participant</td> <td>EUR 100</td> </tr> </table> <p>A maximum of EUR 15,000.</p>		Daily rate	Participant	EUR 100	<p>The grant is calculated as the product of the number of event days, number of participants and a EUR 100 rate up to the maximum limit for this category.</p> <p>The costs of all partners may not exceed EUR 15,000.</p>	<p>Settlement: Holding the event/events and the Programme Operator's approval at the stage of Final Report evaluation forms the basis for grant settlement.</p> <p>Reporting: In project implementation reports, the Project Promoter is to give the dates and the number of participants in particular events.</p> <p>Supporting documents:</p> <ul style="list-style-type: none"> • A daily attendance sheet specifying the venue and date of the event, full name, sending institution and the signatures of participants. • Event programme. • Presentations, material used, photographic documentation 	
	Daily rate										
Participant	EUR 100										
6.	Exceptional costs	Financing real costs linked to subcontracting or purchasing goods and services justified as ones leading to the achievement of the project objectives, which may not be covered using other budget categories. If required by the Programme Operator	Real costs	Up to the limit of 20% of project total costs.	The grant is based on the estimation and justification of Exceptional costs in the application form. After the Programme Operator's approval, the Project Promoter may only incur costs linked to the headings that are specified in the application form. Adding another heading or allocations between existing headings exceeding 20% require the Programme Operator's consent.	<p>Settlement: Exceptional costs require accounting for actual expenses confirmed in financial documentation.</p> <p>Reporting: The Project Promoter reports their expenses providing their name and description, date when they were incurred and the amount. Scanned copies of documents supporting incurred expenses must be</p>	Costs must be described and justified in the application form. Costs might be considered after the Programme Operator's approval.				

		- financial security costs.			In the case of purchasing new or second-hand equipment, only part of depreciation reflecting the duration of the project and the degree to which such equipment was used for project purposes may be deemed eligible expenses. In duly justified cases agreed with the Programme Operator, the total purchasing price of equipment may be eligible.	enclosed. Supporting documents: Original or authenticated copies of supporting documents should be kept and made available for inspection during checks and audits. <ul style="list-style-type: none"> • Purchase of goods and subcontracting: proof of incurred costs on the basis of invoices quoting the name and address of the entity issuing them, amount, currency and the date of issuing, as well as proof of payment; • Financial security: confirmation of the Project Promoter's costs linked to providing a financial guarantee by an authorised entity, quoting its name and address, amount, currency and the guarantee cost as well as the date and signature of the legal representative issuing the guarantee. Depreciation costs: Project Promoter's accounts. Depreciation write-downs should comply with international accounting standards. 	
7.	Supporting project participants with special needs	Meeting costs incurred to enable those with special needs to participate in mobilities, for people with	Real costs		The grant is based on an estimate of real costs indispensable to encourage the participation of people with special needs. This amount is capped by the maximum project grant amount.	Settlement: Assistance to participants with special needs requires the settlement of actual expenses confirmed in financial documentation. With the	Costs must be described and justified in the application form. Costs are reimbursed only after the Programme Operator's

		disabilities. The participation of a personal assistant may be funded.				<p>exception of costs incurred by a personal assistant participating in a mobility for which there is a standard scales of unit costs not exceeding the participants' cost of participation.</p> <p>Reporting: The Project Promoter reports their expenses providing the name and description of a cost, date when it was incurred and the amount. Scanned documents supporting incurred expenses must be attached.</p> <p>Supporting documents: Original or authenticated copies of supporting documents (invoices and proof 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>	approval.												
8.	Travel (projects involving learning and training)	The grant is intended to cover participants' expenses on travelling from the place of residence to the place of activities.	Standard scales of unit costs	<table border="1"> <thead> <tr> <th>Distance</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>10-99 km</td> <td>€ 20</td> </tr> <tr> <td>100-499 km</td> <td>€ 180</td> </tr> <tr> <td>500-1999 km</td> <td>€ 275</td> </tr> <tr> <td>2000-2999 km</td> <td>€ 360</td> </tr> <tr> <td>3000-3999 km</td> <td>€ 530</td> </tr> </tbody> </table>	Distance	Rate	10-99 km	€ 20	100-499 km	€ 180	500-1999 km	€ 275	2000-2999 km	€ 360	3000-3999 km	€ 530	<p>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 http://ec.europa.eu/programmes/erasmus-plus/resources/distance-calculator_en</p>	<p>Settlement: Actual participation in the activity forms the basis for expenditure settlement.</p> <p>Reporting: In project implementation reports, the Project Promoter is to describe the objective</p>	
Distance	Rate																		
10-99 km	€ 20																		
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						and programme of the activity, list its participants and give the date.	The maximum length of such projects is 14 days. Including a minimum of 10 days of instruction where attendance is documented on the attendance sheet. Meeting days involving instruction and in duly justified cases - two additional days for travel - are eligible in the case of shorter mobilities.											
9.	Individual support (projects involving learning and training)	The grant is intended to cover participant subsistence during projects involving learning and training.	Standard scales of unit costs	<table border="1"> <tr> <th rowspan="2">Place of activity</th> <th colspan="2">Daily rate</th> </tr> <tr> <th>student</th> <th>staff</th> </tr> <tr> <td>Poland</td> <td>€ 120</td> <td>€ 150</td> </tr> <tr> <td>Donor States</td> <td>€ 150</td> <td>€ 200</td> </tr> </table>	Place of activity	Daily rate		student	staff	Poland	€ 120	€ 150	Donor States	€ 150	€ 200	The grant is calculated as the product of the number of participants, activity days (the maximum length is 14 days - including 2 days for travel and 10 days of instruction) and the relevant daily rate depending on the participant and the country of the host institution.	No supporting documents have to be submitted. Supporting documents: A daily attendance sheet specifying the venue 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 activity is required as a supporting document.	
Place of activity	Daily rate																	
	student	staff																
Poland	€ 120	€ 150																
Donor States	€ 150	€ 200																

11.2 Institutional cooperation involving Activity B only

No.	Cost category	Description	Cost type	Unit rate	Amount calculation rules	Settlement, reporting, documentation	Additional information				
1.	Project management and implementation	The grant is intended to cover costs linked to project management, planning, monitoring,	Standard scales of unit costs	<table border="1"> <tr> <td>Project Promoter</td> <td>€ 500,00</td> </tr> <tr> <td>Partner</td> <td>€ 250,00</td> </tr> </table>	Project Promoter	€ 500,00	Partner	€ 250,00	The grant is calculated as the product of the number of project months and a 500 EUR rate in the case of the Project Promoter's institution and EUR 250 in the case of Partner institutions.	Settlement: Confirmation of project implementation in accordance with the project grant will be the basis for cost approval.	
Project Promoter	€ 500,00										
Partner	€ 250,00										

		administrative and financial issues, coordination of activities and communication between partners, etc., implementation of project activities, for example promotion (costs of printing of leaflets, brochures, posters, webpage, participation in external events), evaluation and other measures indispensable for the project which are not funded under other categories.				<p>Reporting: Amounts are calculated automatically in accordance with information coming from project implementation reports.</p> <p>Supporting documents: Costs should be documented in accordance with the provisions of national legislation applicable to the institution. The Programme Operator does not verify financial documentation relating to expenses incurred.</p>													
2.	Travel (project meetings)	The grant is intended to cover participants' expenses on travelling from the place of residence to the meeting venue.	Standard scales of unit costs	<table border="1"> <thead> <tr> <th>Distance</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>10-99 km</td> <td>€ 20,00</td> </tr> <tr> <td>100-499 km</td> <td>€ 180,00</td> </tr> <tr> <td>500-1999 km</td> <td>€ 275,00</td> </tr> <tr> <td>2000-2999 km</td> <td>€ 360,00</td> </tr> <tr> <td>3000-3999 km</td> <td>€ 530,00</td> </tr> </tbody> </table>	Distance	Rate	10-99 km	€ 20,00	100-499 km	€ 180,00	500-1999 km	€ 275,00	2000-2999 km	€ 360,00	3000-3999 km	€ 530,00	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 http://ec.europa.eu/programmes/erasmus-plus/resources/distance-calculator_en	<p>Settlement: Actual participation in the meeting is the basis for expenditure settlement.</p> <p>Reporting: In project implementation reports, the Project Promoter is to describe the objective and programme of the meeting, list its participants and give the date.</p>	Meeting days confirmed on the attendance sheet (a maximum of 2 days) and in duly justified cases - a maximum of 2 days for travelling are eligible
Distance	Rate																		
10-99 km	€ 20,00																		
100-499 km	€ 180,00																		
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3.	Participant subsistence (project meetings)	The grant is intended to cover subsistence costs during partner meetings.	Standard scales of unit costs	<table border="1"> <thead> <tr> <th>Meeting held in</th> <th>Daily rate</th> </tr> </thead> <tbody> <tr> <td>Poland</td> <td>€ 150,00</td> </tr> <tr> <td>Donor</td> <td>€ 200,00</td> </tr> </tbody> </table>	Meeting held in	Daily rate	Poland	€ 150,00	Donor	€ 200,00	The grant is calculated as the product of the number of participants, meeting days (a maximum of 2 working days and 2 days for travel) and the relevant daily rate in an amount of EUR 200 for participants in meetings organised in the Donor States and EUR 150 - for								
Meeting held in	Daily rate																		
Poland	€ 150,00																		
Donor	€ 200,00																		

				States		participants in meetings held in Poland.	No confirmation documents have to be submitted. Supporting documents: A daily attendance sheet specifying the venue 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 required as a supporting document.					
4.	Events linked to promotion and project results implementation .	The grant is intended to cover costs of organising conferences, seminars, training and workshops, such as: conference packages, training materials, interpreting at events, catering, hire of rooms and equipment, participant travel and subsistence, service costs.	Standard scales of unit costs	<table border="1"> <tr> <td></td> <td>Daily rate</td> </tr> <tr> <td>Participant</td> <td>EUR 100</td> </tr> </table>		Daily rate	Participant	EUR 100		The grant is calculated as the product of the number of event days, number of participants and a EUR 100 rate up to the maximum limit for this category. The costs of all partners may not exceed EUR 15,000.	Settlement: Holding the event/events and the Programme Operator's approval at the stage of Final Report evaluation forms the basis for grant settlement. Reporting: In project implementation reports, the Project Promoter is to give the dates and the number of participants in particular events.	
	Daily rate											
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						<p>Supporting documents:</p> <ul style="list-style-type: none"> • A daily attendance sheet specifying the venue and date of the event, full name, sending institution and the signatures of participants. • Event programme. • Presentations, material used, photographic documentation 	
5.	Supporting project participants with special needs	Meeting costs incurred to enable those with special needs to participate in mobilities, for people with disabilities. The participation of a personal assistant may be funded.	Real costs		The grant is based on an estimate of real costs indispensable to encourage the participation of people with special needs. This amount is capped by the maximum project grant amount.	<p>Settlement: Assistance to participants with special needs requires the settlement of 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 standard scales of unit costs not exceeding the participants' cost of participation.</p> <p>Reporting: 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.

						amount. Scanned documents supporting incurred expenses must be attached. Supporting documents: Original or authenticated copies of supporting documents (invoices and proof 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.													
6.	Travel (projects involving learning and training)	The grant is intended to cover participants' expenses on travelling from the place of residence to the place of activities.	Standard scales of unit costs	<table border="1"> <thead> <tr> <th>Distance</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>10-99 km</td> <td>€ 20</td> </tr> <tr> <td>100-499 km</td> <td>€ 180</td> </tr> <tr> <td>500-1999 km</td> <td>€ 275</td> </tr> <tr> <td>2000-2999 km</td> <td>€ 360</td> </tr> <tr> <td>3000-3999 km</td> <td>€ 530</td> </tr> </tbody> </table>	Distance	Rate	10-99 km	€ 20	100-499 km	€ 180	500-1999 km	€ 275	2000-2999 km	€ 360	3000-3999 km	€ 530	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 http://ec.europa.eu/programmes/erasmus-plus/resources/distance-calculator_en	Settlement: Actual participation in the activity forms the basis for expenditure settlement. Reporting: In project implementation reports, the Project Promoter is to describe the objective and programme of the activity, list its participants and give the date.	
Distance	Rate																		
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7.	Individual support (projects involving learning and training)	The grant is intended to cover participant subsistence during projects involving learning and training.	Standard scales of unit costs	<table border="1"> <thead> <tr> <th rowspan="2">Place of activity</th> <th colspan="2">Daily rate</th> </tr> <tr> <th>student</th> <th>staff</th> </tr> </thead> <tbody> <tr> <td>Poland</td> <td>€ 120</td> <td>€ 150</td> </tr> <tr> <td>Donor States</td> <td>€ 150</td> <td>€ 200</td> </tr> </tbody> </table>	Place of activity	Daily rate		student	staff	Poland	€ 120	€ 150	Donor States	€ 150	€ 200	The grant is calculated as the product of the number of participants, activity days (the maximum length is 14 days - including 2 days for travel and 10 days of instruction) and the relevant daily rate depending on the participant and the country of the host institution.	No supporting	The maximum length of such projects is 14 days. Including a minimum of 10 days of instruction where attendance is documented on	
Place of activity	Daily rate																		
	student	staff																	
Poland	€ 120	€ 150																	
Donor States	€ 150	€ 200																	

						<p>documents have to be submitted.</p> <p>Supporting documents: A daily attendance sheet specifying the venue 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 activity is required as a supporting document.</p>	<p>the attendance sheet. Meeting days involving instruction and in duly justified cases - two additional days for travel - are eligible in the case of shorter mobilities.</p>
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12. Annex 2 - Template of the Eligibility checklist with scoring

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