

GUIDE
FOR APPLICANTS
Education Programme

COMPONENT 2
MOBILITY IN HIGHER EDUCATION

DATE OF SUBMITTING THE APPLICATIONS

FROM 12.01.2021 TO 12.04.2021

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1 GENERAL INFORMATION

The Education Programme was signed on the basis 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 political markers** listed below, which raise project quality and effectiveness:

- equal opportunities and non-discrimination, including accessibility for people with disabilities
- equal opportunities for women and men in education and training
- good governance
- social inclusion of vulnerable groups
- anti-discrimination in education
- transparency and anti-corruption

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

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 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. 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 Funds and Regional Policy 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 Funds and regional Policy on public procurement under the EEA Financial Mechanism 2014-2021 and the Norwegian Financial Mechanism 2014-2021.

2 GENERAL INFORMATION ABOUT MOBILITY IN HIGHER EDUCATION

2.1 DESCRIPTION OF PROJECTS IMPLEMENTED AS PART OF COMPONENT 2

COMPONENT 2 mobilities of students and HEI staff funded by the Education Programme are mobilities based on the principles of the Erasmus+ Programme for Higher Education.

Component 2 allows Polish higher education institutions to obtain grants for projects aimed at increasing mobility in higher education between Poland and the Donor States in the scope of:

a. Student mobility:

- outgoing mobilities of Polish students to Donor States and incoming mobilities of students from the Donor States for study periods lasting from 3 to 12 months within an academic year,
- outgoing mobilities of Polish students to Donor States and incoming mobilities of students from the Donor States for work placements from lasting from 2 to 12 months within an academic year.

b. Staff mobility:

- teaching assignment-based mobilities of academic teachers between Poland and the Donor States for a period of between one day and six weeks, a minimum of eight hours of teaching at the partner institution must be provided during one week of mobility,
- HEI staff mobility between Poland and the Donor States for job shadowing, participation in seminars, training, workshops and conferences aimed at improving skills and expanding knowledge in a given field for a period of between one day and six weeks,
- mobilities of representatives (employees) of companies from Poland and the Donor States for teaching assignments in a host institution for a period of between one day and six weeks.

PLEASE NOTE

Applicant should submit one proposal for all activities it envisages under Mobility Projects in Higher Education.

As the substantive principles of Mobility in Higher Education exchanges are the same as in Erasmus+ Programme mobility projects for higher education students and staff, host institutions should treat Mobility in Higher Education participants in the same way as those taking part in Erasmus+ exchanges.

PLEASE NOTE

Higher education institutions cannot report Mobility in Higher Education project participants as zero-grant participants in Erasmus+ mobility projects for higher education students and staff.

Despite applying the Erasmus Charter for Higher Education (ECHE) and the same substantive principles of exchange, it must be borne in mind that from the financial perspective the Education Programme differs from the Erasmus+ Programme mobility projects for higher education students and staff. Grants come from different sources and the rules and time limits for reporting are not the same. The templates of documents posted on the Programme Operator's website, which must be used by all Programme Education Project Promoters, contain additional elements to satisfy the requirements of the Donor States and the National Focal Point.

Under Article 7.7 of the Regulation on the implementation of the European Economic Area Financial Mechanism, the Programme Operator will require that higher education institutions sign inter-institutional partnership agreements with host HEIs before concluding project contracts using a template prepared by the Programme Operator. The template of inter-institutional partnership agreement can be found on the website: https://education.org.pl/wzory_raportow/wzory-umow/

PLEASE NOTE

Inter-institutional agreements will be required at last at the stage of signing project contracts.

An individual exchange cannot be simultaneously funded from two sources, for example the Erasmus+ Programme mobility projects for higher education students and staff and the Education Programme. Should such cases be detected, the Programme Operator will take steps to recover the funds that have been wrongly paid or even to terminate the agreement.

In the event of force majeure, during which the implementation of mobility becomes more difficult, the mobility may take the form of online and hybrid form:

1) online mobility - student - should complete a minimum 20-hour program (studies / apprenticeship / internship), employees - a minimum 8-hour program (didactic / training trip).

2) for the hybrid form - in the case of students - the minimum duration of studies / internships / internships for the hybrid form is 5 working days, for employee mobility - minimum 2 days (didactic trip / training trip). The hybrid form may be implemented in the form of a trip of students / employees to a place (outside the place of residence) where they will complete online part of the study / internship / internship / departure (in the case of students), didactic / training trip (in the case of employees) with a foreign lecturer from the host university (study trip), institution representative (internship trip), foreign students (didactic trip), foreign worker (training trip).

2.2 MOBILITY ORGANISATION

Individual exchange participants are selected by their home HEI. They should submit an application in line with the Erasmus+ Programme mobility projects for higher education students and staff recruitment procedures operated by their home HEI.

During the selection / qualification of participants and implementation of mobility, the criteria and procedures applicable in the Erasmus + program for the mobility of students and academic staff as

well as accessibility standards set out in the Guidelines for the implementation of the principle of equal opportunities and non-discrimination should be applied. (https://www.funduszeuropejskie.gov.pl/media/55001/Zalacznik_nr_2_do_Wytycznych_w_zakresie_rownosci_zatwierdzone_050418.pdf), maintaining full, standard documentation for each participant.

Below you can find the criteria taken into consideration in the process of student selection:

- learning achievements,
- being able to speak the language, in which the host institution provides its programmes,
- financial situation - HEIs should award additional points to students in a difficult circumstances.

Below you can find the criteria taken into consideration in the process of academic teacher selection:

- course programme,
- teaching achievements,
- being able to speak the language in which the course will be provided,
- competences relating to teaching international student groups.

Below you can find the criteria taken into consideration in the process of administrative staff selection:

- expected impact of training/mobility on professional development,
- being able to speak the language in which training will be provided.

Simultaneously, home HEI should ensure participation in the mobility of students/staff in the field related to **child welfare education** through the giving bonus points in the recruitment process.

When the recruitment process is successfully completed, no exchange may take place without prior signing an agreement with each successful participant and without agreeing the programme of the exchange, which should constitute an annex to the agreement and be described in one of the documents listed below:

- Study Programme Agreement (students, study period mobilities),
- Work Placement Programme Agreement (students, work placement mobilities),
- Individual Work/Training Plan (staff, training mobilities),
- Individualised Learning Pathway (staff, teaching assignment mobilities).

Persons with disabilities whose level of disability has been properly certified may obtain additional funding. On completion of the recruitment process, the Applicant should apply to the Programme Operator for obtaining a grant for such a person.

Both sending and host HEIs obtain funds for organisational support and linguistic preparation. Grants for the linguistic preparation of students and staff from HEIs participating in mobility may only be

applied for in duly justified cases. The procedure of inter-institutional financial flows forms an element of the inter-institutional partnership agreement.

Annex 1 provides detailed information about eligible costs and applicable rates.

2.3 APPLICANTS

Eligible applicants within Component II are Polish higher education institutions holding an Erasmus Charter for Higher Education (ECHE).

2.4 ELIGIBLE PARTNERS

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 a Donor State and Poland. and other Beneficiary State. 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.

In the case of mobility between higher education institutions, both the sending and the host institution must have a valid Erasmus Charter for Higher Education (ECHE).

PLEASE NOTE

In the case of partner projects, the assumptions and scope of the project, including the division of responsibilities, should be consulted with the partner before submitting the application.

2.5 DURATION OF THE PROJECT

The maximum length of the project is 18 months, from 1 April 2022 until the end of September 2023.

The maximum length of **Student Mobility** projects is 12 months.

The maximum length of **Staff Mobility** projects is 6 weeks.

3 FINANCIAL PRINCIPLES

3.1 ELIGIBILITY OF EXPENDITURES

Eligible expenses meet the criteria listed below:

- they are incurred¹ 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 ²,
- 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 2 - Mobility in Higher Education - the project budget is the sum of all eligible expenses calculated on the basis of:

- a. standard rates of unit costs,

¹ 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.

² 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.

- b. real costs:
- costs relating to special needs.

A list of eligible unit costs is contained in Annex 1 to this Guide.

3.2.1 On-line mobility

If the mobility takes place in the country of the sending university (Poland / Donor State), the student / employee may be supported under the "Language preparation" category. In turn, the host and sending university has the right to finance its activities under the "Organizational support" category. In this case, mobility participants are not entitled to the following cost categories: "Student subsistence", "Student travel".

If the mobility takes place in the country of the host university (Poland / Donor State), the student may be eligible for support under the categories: "Language preparation", "Student subsistence", "Student travel". The host and sending university has the right to finance its activities under the "Organizational support" category..

3.2.2 Hybrid mobility

For the hybrid form, it is possible to finance activities from the cost category "Language preparation". The host and sending university has the right to finance its activities under the "Organizational support" category. In this case, mobility participants are not entitled to the following cost categories: "Student Travel" and "Student subsistence".

The project budget is expressed in EUR. For the purposes of this application, converting PLN amounts for estimated actual costs 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 4,5565

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 minimum grant amount is **EUR 20,000**.

The maximum grant amount is **EUR 200,000**.

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%³.

³ 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.

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

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

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.

The Project Promoter should not introduce changes to individual **financial categories** of the budget presented in the Project Contract. Any changes to the amounts awarded for individual categories require the Programme Operator's consent.

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.

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.

More information under the link: https://education.org.pl/wp-content/uploads/2019/08/zwolnienie_od_podatku_dochodowego.pdf

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 2019, item 1843, consolidated text), abbreviated to PPL, or by the application of the competition rule in accordance with the Guidelines of the Minister of Funds and Regional Policy 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, which should be indicated in the Project Contract.

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

Up to 80% of the project grant awarded may be paid as advance payments. After approval of the Final Report, payment of the final balance will be made in an amount of up to 20% of the total project grant amount.

When planning the amount and schedule of payments to individual participants, it is necessary to take account of the principles of project implementation payments, which will be made in PLN and released in advance.

- First instalment of advance payment - 40% of the project grant - payable on signing the Project Contract,
- Second instalment of advance payment - 40% of the project grant - payable on submitting the Interim Report and its approval by the Programme Operator. Using 70% of the first payment is an additional condition of releasing another instalment.
- Payment of the final balance - up to 20% of the project grant - is the last payment, however, should the Project Promoter fail to use all funds obtained, the Programme Operator will demand that such funds be returned.

Payments to Project Promoters will be made 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 a payment is made to the Project Promoter. The exchange rate will be posted at: <http://ec.europa.eu/budget/graphs/inforeuro.html>.

4 COOPERATION BETWEEN THE PROJECT PROMOTER AND PARTNERS

The Project Promoter is a party to the Project Contract, obtains a project grant and is accountable to the Programme Operator for settling the grant accounts. The project grant amount is specified in the Project Contract and financial flows between project partners (sending and host institutions) should be regulated in a inter-institutional partnership agreement, while cooperation and financial flows should be regulated in 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 partners. 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.

PLEASE NOTE

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

5 CALL FOR PROPOSALS

The call for proposals is active from 12.01.2021 to 12.04.2021, until 4.00 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.

PLEASE NOTE

The applicant may submit one application for each component. In the case of submission of several applications under the same component by one institution, the last of the submitted applications calculated according to the order of applications is assessed.

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 Programme Operator’s website. 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.
- 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.
- Authorization to sign the proposal by a person other than the legal representative (scan) - if applicable.
- *De minimis aid* declaration (scan) - if applicable.
- Declaration on non commercial use of funding-if applicable.

5.3 ASSESSMENT OF APPLICATIONS

The Programme Operator is responsible for the assessment of applications. Each application submitted as part of Component 2 will undergo formal assessment **only**. The relevant bodies of the European Commission have already carried out quality assessment of the Applicant’s activity in the field of mobility in higher education prior to granting an Erasmus Charter for Higher Education. The Applicant must respect its provisions. Grants are awarded to Applicants meeting the formal requirements. The grant amount may be proportionally reduced, should there be not enough funds to award grants to all selected projects.

5.3.1 Formal assessment

Each application will be subject to formal assessment in line with the requirements specified in *Call for Proposals*. The Formal Assessment Form 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 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.

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 criteria.

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 form in which the appeal must be brought and the formal requirements of the appeal.

The appeals against formal assessment will be examined in accordance with the Guidelines of the Minister of Funds and Regional Policy concerning the selection procedure for proposals submitted under the EEA Financial Mechanism for 2014-2021 and the Norwegian Financial Mechanism for 2014-2021.

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 and rejected will be posted at www.education.org.pl having been approved by the Management of FRSE.

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 identical copies, one copy for each Party.

PEASE NOTE

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) confirm the possibility of granting *de minimis* aid.

In the case of non-public institutions that have been awarded a grant in excess of EUR 60,000, the Program Operator will apply a means of securing proper performance of project contract. The means of securing the correct implementation of the project contract will include tranches of advance payments in several installments and a blank promissory note together with a promissory note declaration.

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,
- it is not possible to provide *de minimis* aid.

6.2 EXPENDITURE ELIGIBILITY PERIOD

Expenditure eligibility periods will be specified in Financial Agreements concluded with Project Promoters. The project start date must be within the time frame specified in point 2.5 of this guide.

- The start date of eligibility - the start date of project realization 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 of project realization specified in the Project Contract

Any project activities undertaken and costs incurred outside the dates indicated in the Financial Agreement will be deemed ineligible

6.3 REPORTING

6.3.1 Interim Reports

Project Promoters implementing projects in the academic year 2021/2022 are obliged to submit Interim Reports and Project Final Reports.

Interim reports should be submitted within 15 working days after each six months of project implementation.

The Report is composed of financial part and an indication of the number of participants and constitutes the basis for paying the next tranche.

All amounts quoted in *Interim 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.

6.3.1.1 Attachments to the Interim Report

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

6.3.2 Final Report

The Applicant is to submit the Final Report within 30 working days after the completion of the project. Such reports should be completed online by visiting online.frse.org.pl and using the template prepared by the Programme Operator and posted at www.education.org.pl *Project implementation/documents' templates*. 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: <http://ec.europa.eu/budget/graphs/infoeuro.html>

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

6.3.2.1.2 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.

6.4 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 Financial 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 **5** working days from the receipt of the inquiry, provided that the inquiry is received no later than 7 working 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

a) Student Mobility – student exchanges and work placements

No.	Cost category	Rate	Description	Cost type	Principles for amount calculation	Settlement, reporting, documentation	Additional information										
1.	Student travel	<table border="1"> <thead> <tr> <th>Distance</th> <th>Rate</th> </tr> </thead> <tbody> <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	100-499 km	€ 180,00	500-1999 km	€ 275,00	2000-2999 km	€ 360,00	3000-3999 km	€ 530,00	The grant is intended to cover participants' expenses on travelling from the place of residence to the place of their mobility and accompanying persons to persons with special needs.	Standard rate of unit costs	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 .		For student mobilities, the start and end dates will be set in the following way: - The start date is the first day when a student has to be present in the Host Institution (the first day of the course/work, the greeting ceremony or the first day of language courses). - The end date is the last day when the student has to be present in the Host Institution (the last day of the examination period/course/work/compulsory attendance period).
Distance	Rate																
100-499 km	€ 180,00																
500-1999 km	€ 275,00																
2000-2999 km	€ 360,00																
3000-3999 km	€ 530,00																
2.	Student subsistence	<table border="1"> <thead> <tr> <th>place of mobility</th> <th>monthly rate</th> </tr> </thead> <tbody> <tr> <td>Poland</td> <td>€ 1000,00</td> </tr> <tr> <td>Donor States</td> <td>€ 1200,00</td> </tr> </tbody> </table>	place of mobility	monthly rate	Poland	€ 1000,00	Donor States	€ 1200,00	The grant is intended to cover subsistence costs during the mobility also accompanying persons to persons with special needs.	Standard rate of unit costs	The grant is calculated as the product of the number of students participating in exchanges and the monthly rate. In the case of incomplete months, the grant amount will be calculated as the product of the number of days in the incomplete month and 1/30 (one thirtieth) of the rate stipulated for a full month. It is possible to incur 0,5 day trip in proper proportion of standard rate of unit cost.						
place of mobility	monthly rate																
Poland	€ 1000,00																
Donor States	€ 1200,00																

3.	Organisational support - host institution	Mobility: € 200,00	The grant is intended to cover costs incurred by the host institution and linked to the organisation of the mobility.	Standard rate of unit costs	The grant is calculated as the product of the number of mobilities and the applicable rate.	Settlement: Actual participation in the mobility forms the basis for costs settlement. Certificate issued by the Host Institution specifying:
4.	Organisational support - sending institution	Mobility € 150,00	The grant is intended to cover costs incurred by the host institution and linked to the organisation of the mobility.	Standard rate of unit costs	The grant is calculated as the product of the number of mobilities and the applicable rate.	- the student's first name and surname - the international mobility start date and end date in the following form:
5.	Linguistic preparation	Participant with linguistic preparation: € 150.00	Linguistic preparation costs covered in duly justified cases.	Standard rate of unit costs	The grant is calculated as the product of the number of mobilities and a rate of EUR 150.	- a list of credits (or a statement attached to it) in the case of study period mobilities; - a work placement certificate (or a statement attached to it) in the case of work placement mobilities; And: an inter-institutional

						agreement in line with the LA/TA template signed by all the 3 parties, agreement with the student, bank statement confirming funds transfer to the participant, participant questionnaire	
6.	Participants with special needs	Incurring expenses are reimbursed in 100%.	Covering costs incurred to enable those with special needs to participate in mobilities, for disabled. It is possible to fund the participation of a personal assistant on the same principles as ordinary participants, that is using standard rates of unit costs.	Actual expenses	Estimation of costs of enabling people with special needs to participate in mobilities.	<p>Settlement:</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 participants' cost of participation.</p> <p>Reporting:</p> <p>The Project Promoter reports their expenses providing the name and description of a cost, date</p>	

						<p>when it was incurred and the amount. The Project Promoter submits scanned documents supporting incurred expenses to the Programme Operator at their request.</p> <p>Supporting documents:</p> <p>Original or authenticated copies of supporting documents 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>	
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b) Staff Mobility – staff exchanges and work placements

No.	Cost category	Rate	Description	Cost type	Principles for amount calculation	Settlement, reporting, documentation	Additional information										
1.	Participant travel	<table border="1"> <thead> <tr> <th>distance</th> <th>rate</th> </tr> </thead> <tbody> <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	100-499 km	€ 180,00	500-1999 km	€ 275,00	2000-2999 km	€ 360,00	3000-3999 km	€ 530,00	The grant is intended to cover participants' expenses on travelling from the place of residence to the place of mobility and accompanying persons to persons with special needs.	Standard rate of unit costs	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 .		
distance	rate																
100-499 km	€ 180,00																
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2.	Participant subsistence	<table border="1"> <thead> <tr> <th></th> <th>Poland</th> <th>Donor States</th> </tr> </thead> <tbody> <tr> <td>1 day</td> <td>€ 150</td> <td>€ 250</td> </tr> <tr> <td>1 week</td> <td>€ 750</td> <td>€ 1250</td> </tr> </tbody> </table>		Poland	Donor States	1 day	€ 150	€ 250	1 week	€ 750	€ 1250	The grant is intended to cover subsistence costs during the mobility and . and accompanying persons to persons with special needs	Standard rate of unit costs	<p>The grant is calculated as the product of the number of employees participating in exchanges and the daily/weekly rate. In the case of incomplete weeks, the grant amount will be calculated as the product of the number of days in the incomplete week and 1/7 (one seventh) of the flat rate unit cost stipulated for another week.</p> <p>Two more days for travelling may be added to the length of the mobility.</p>	Settlement:		
	Poland	Donor States															
1 day	€ 150	€ 250															
1 week	€ 750	€ 1250															

		2 weeks	€ 1250	€ 2200			It is possible to incur 0,5 day trip in proper proportion of standard rate of unit cost.	Actual participation in the mobility forms the basis for costs settlement.	
		3 weeks	€ 2000	€ 3000				Supporting documents:	
		4 weeks	€ 3000	€ 4000				Confirmation of participation in an international mobility in the form of a certificate signed by the host institution, specifying the participant's full name, purpose of the international mobility, its start and end date.	
		another week	+€1000	+€1000					
3.	Organisational support - host institution	Mobility: € 200,00			The grant is intended to cover costs incurred by the host institution and linked to the organisation of the mobility.	Standard rate of unit costs	The grant is calculated as the product of the number of mobilities and the applicable rate.	And:	
4.	Organisational support sending institution	Mobility: € 150,00			The grant is intended to cover costs incurred by the host institution and linked to the organisation of the mobility.	Standard rate of unit costs	The grant is calculated as the product of the number of mobilities and the applicable rate.	an inter-institutional agreement in line with the template, if referring to LA/TA - signed by all the 3 parties, agreement with the student, bank statement confirming funds transfer to the participant, participant questionnaire	

5.	Linguistic preparation	Participant covered with linguistic preparation:: € 150,00	Linguistic preparation costs are covered in duly justified cases.	Standard rate of unit costs	The grant is calculated as the product of the number of mobilities and the applicable rate.		
6.	Additional costs - participants' special needs	Incurring expenses are reimbursed in 100%.	Covering costs incurred to enable those with special needs to participate in mobilities (disabled persons, those in a difficult circumstances. It is possible to fund the participation of a personal assistant on the same principles as ordinary participants that is using standard rate of unit costs.	Actual expenses	Estimation of costs to enable people with special needs to participate in mobilities.	<p>Settlement:</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 participants' cost of participation.</p> <p>Reporting:</p> <p>The Project Promoter reports their expenses providing the name and description of a cost, date when it was incurred and the amount. The Project Promoter submits scanned documents</p>	

						<p>supporting incurred expenses to the Programme Operator at their request.</p> <p>Supporting documents:</p> <p>Original or authenticated copies of supporting documents 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>	
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12 Annex 2 - Template of the Eligibility checklist with scoring