**Information about the call for proposals No POWR.04.03.00-IP.07-00-020/16 for the functioning of cooperation networks in the area of the ESF support, enabling exchange of experience and mutual learning, implemented outside the Common Framework under** the Operational Programme Knowledge Education Development (OP KED), Priority Axis IV *Social innovation and transnational cooperation,* Measure 4.3 Transnational cooperation.

**The Rules of the Call for Proposals are available at the following websites:** [www.funduszeeuropejskie.gov.pl](http://www.funduszeeuropejskie.gov.pl), [www.power.gov.pl](http://www.power.gov.pl), [www.cpe.gov.pl](http://www.cpe.gov.pl).

# General information

## Basic information about the call for proposals

**The Center of European Projects, acting as the OP KED Intermediate Body (OP KED IB) under the OP KED Priority Axis IV *Social innovation and transnational cooperation*, Measure 4.3 *Transnational cooperation*, hereby announces a restricted call for proposals, No POWR.04.03.00-IP.07-00-020/16, for the functioning of cooperation networks in the area of the ESF support, enabling exchange of experience and mutual learning.**

**Applications for co-financing may be submitted under the following four themes:**

1. **Promoting sustainable and high quality employment and support for employee mobility**
2. **Promoting social inclusion and combating poverty**
3. **Investing in education, skills and lifelong learning**
4. **Enhancing institutional capacity and efficiency of public administration**

Applications for co-financing will be accepted from: **1 April to 15 April 2016**.

The amount allocated for the call for proposals amounts to: **PLN 20,000,000.00**

The purpose of the call for proposals is to **extend standard projects** (also implemented within the framework of Regional Operational Programmes) to include the transnational component. Introduction of a new solution developed in transnational cooperation may take place either in the framework of a standard project, if the project envisages implementation of a new solution, or as part of a project concerning extension.

# Call for proposals requirements

1.
2.

## Entities eligible to apply for project co-financing

1. The entities listed in the Detailed Description of Priority Axes of the OP KED may apply for project co-financing under the call for proposals, i.e.:
* entities responsible for creation, implementation and monitoring of public policies, and for control and supervision of those policies;
* public administration;
* local government units;
* national associations and unions of local government units;
* labour market institutions;
* social assistance and social integration institutions;
* schools and education system institutions;
* universities;
* enterprises;
* non-governmental organisations;
* social economy entities;
* social partners in accordance with the definition adopted in the OP KED;
* federations or associations of non-governmental organisations and social economy entities.

## Definitions and description of relevance of the selected eligibility criteria and the bonus criterion

**Criterion 1**

**“The applicant has signed an agreement for funding of a standard project, implemented in the area of thematic objectives 8-11, co-financed by the European Social Fund under Operational Programme Knowledge Education Development or a Regional Operational Programme in the financial perspective 2014-2020.”**

**Definition of the criterion:**

The definition of a standard project is given in the “Glossary of abbreviations and terms”.

The beneficiary attaches a certified true copy of the agreement for the implementation of a standard project to the application for project co-financing.

The beneficiary must state the investment priority in the framework of which he/she submits a project in the application. It is considered sufficient to state the number of the investment priority, for instance: “IP 10i”.

**Relevance of the criterion:** **Any project which does not fulfil this criterion will be rejected at the stage of formal evaluation.**

The criterion will be verified on the basis of a copy of an agreement for funding of the standard project attached to the application for co-financing and point 3.1.2 of the application for co-financing: “Identify the main objective of the project and describe how the project will contribute to achieving the specific objective of OP KED,” where the applicant must define the investment priority under which a project is submitted.

**Criterion 2**

**“The applicant presented a positive opinion of the institution organising the call for proposals, which is a party to the agreement for funding of the standard project as to the merits of extending the standard project to include the transnational component.”**

**Definition of the criterion:**

Knowledge of the institution that is a party to the contract/agreement[[1]](#footnote-1) for funding of the standard project allows for initial verification as to the merits of the extension of a standard project with the transnational component, in the context of the objectives and actions set out in the standard project and the effects planned to be achieved as a result of a call for proposals for these projects.

Model form of the opinion issued by the institution that is a party to the contract/agreement[[2]](#footnote-2) for funding of a standard project constitutes Appendix 16 to the Rules of the Call for Proposals. The opinion is issued at the request of the applicant, on the basis of information on the planned extension, included by the applicant in the above-mentioned form (point III), which is forwarded to the competent institution which is a party to the contract/agreement[[3]](#footnote-3) for funding of a standard project for the purpose of issuing an opinion. The opinion is signed by the person authorised to represent the institution that is a party to the contract/agreement[[4]](#footnote-4) for funding of the standard project and is attached by the applicant – the original or a certified true copy – to the application for co-financing.

**Relevance of the criterion:** **Any project which does not fulfil this criterion will be rejected at the stage of formal evaluation.**

The criterion will be verified on the basis of an opinion of the institution that is a party to the contract/agreement[[5]](#footnote-5) **for funding of the standard project that constitutes an appendix to the application for co-financing.**

**Criterion 3**

**“Conformity of the project concerning extension with the objective of the standard project, i.e.: the target group of recipients of the actions proposed in the project concerning extension must be the same as the target group of actions indicated in the standard project.”**

**Definition of the criterion:**

The same target groups of action recipients are considered identical.

***Example:*** *If in a standard project the target group covered by support are “unemployed women over 50,” the criterion will be met if the project concerning extension the target group of project actions will also be “unemployed women over 50.”*

The applicant must declare that the target groups of both projects, the standard and extension-related, are the same.

**Relevance of the criterion**: **Any project which does not fulfil this criterion will be rejected at the stage of formal evaluation.**

The criterion will be verified based on a declaration that the target groups are the same, provided by the applicant in point 3.2 “Target groups” of the application for co-financing.

**Criterion 4**

**Applications for co-financing may be submitted under the following four themes:**

1. **Promoting sustainable and high quality employment and support for employee mobility**
2. **Promoting social inclusion and combating poverty**
3. **Investing in education, skills and lifelong learning**
4. **Enhancing institutional capacity and efficiency of public administration**

**Definition of the criterion:**

The project promoter has to write down in the application for which theme of the six admitted under the call for proposals the project is submitted. It is considered sufficient to indicate the number of the theme for which the project is implemented, for instance: “Theme 1”.

**Relevance of the criterion:** **Any project which does not fulfil this criterion will be rejected at the stage of formal evaluation!**

Information on the theme under which the project will be implemented should be provided in point 3.1.2 of the application for co-financing, i.e. “Identify the main objective of the project and describe how the project will contribute to achieving the specific objective of OP KED.”

**Criterion 5**

**“The project shall include at least two types of transnational cooperation activities from among the following:**

* **development and implementation of new solutions in cooperation with a transnational partner;**
* **transfer, adaptation and implementation of new solutions;**
* **creation and implementation of new solutions;**
* **exchange of information and experience,**

**with exchange of information and experience being one obligatory type.**

**The definition of the new solutions will be further specified in the Rules of the Call for Proposals.”**

**Definition of the criterion:**

At least two of the transnational cooperation activities listed in the criterion must be included in the project, with “exchange of information and experience” being obligatory. It is up to the project promoter to select any of the above activities and combine them with “exchange of information and experience” which cannot stand alone.

The project promoter should clearly identify the types of transnational cooperation activities from among the above ones that it will implement under the project.

The types of transnational cooperation activities were described in point 1.5 of the Rules of the Call for Proposals: Types of transnational cooperation activities.

The project promoter also has to describe the novelty of the solution. The definition of a new solution may be found in the glossary of abbreviations and terms of the Rules of the Call for Proposals. When evaluating this criterion, the institution organising the call for proposals will verify whether the description identifies the type of novelty (wholly, in part, in a specific form), elements of novelty, and whether it provides reasons for the solution to be considered new in the opinion of the project promoter.

**Relevance of the criterion:** **Any project which does not fulfil this criterion will be rejected at the stage of substantive evaluation!**

The information on types of transnational cooperation activities and the description of the novelty of the solution should be provided in point 3.1.2 “Identify the main objective of the project and describe how the project will contribute to achieving the specific objective of OP KED” of the application for co-financing.

**Criterion 6**

**“The application for co-financing shall contain the practical implementation concept for the solution developed in transnational cooperation, also after the project implementation is completed, taking into account the scope of the solution developed/being developed in a standard project.**

**The definition of the scope will be further specified in the Rules of the Call for Proposals.”**

**Definition of the criterion:**

Implementation shall mean the practical use of a new instrument/tool/approach developed under the project in accordance with the assumptions laid down in the application for co-financing. Implementation of a new solution can take place within the framework of a standard project, as far as the standard project provides for implementation of a new solution – then in the framework of the project concerning extension implementation does not take place – or under the project concerning extension. Regardless within which the project implementation will take place, the applicant describes the implementation concept in the application for co-financing submitted in this call for proposals. If the applicant has planned funds for implementation of a new solution developed in transnational cooperation within the framework of a standard project, he/she must indicate in the application for co-financing of an extension project which budget items of the application for co-financing of a standard project apply to the implementation of the new solution within the framework of the standard project. Taking into account the requirements concerning the project result durability, the beneficiary must ensure that the developed solution will also be applied in the form and scope provided for in application for co-financing after the project is completed.

The implementation concept for the solution developed in transnational cooperation must take into account the scope of the solution developed/being developed ina standard project. **In the event that implementation takes place in the framework of an extension project**, the scope of the solution worked out/being developed in a standard project stands for the elements of the standard project that will be used in the project concerning extension in order to develop a new solution. The applicant must use these elements of the standard project solution (all or some), which will be used as the “basis” for creation of a new solution, in transnational cooperation, in a project concerning extension.

The beneficiary must thoroughly think through and accurately plan practical implementation of the developed solutions already at the preparatory stage of the application for co-financing. The description of the implementation concept must include the following information:

1. concerning the form and manner of practical implementation of the solution developed in transnational cooperation and expected type of institution where the solution will be implemented (including at national partners of the beneficiary or other entities provided for in the application for co-financing); the form of implementation, on the basis of a decision of a relevant management entity, depends on the specificity of the institution and of the solution itself;
2. proving the plausibility of implementation for the developed/adapted solution, i.e. indicate that it may be implemented directly under the project in the existing national conditions i.e. on the day of application submission (e.g. without any need for legislation amendments).

Implementation of comprehensive solution(s) stands for practical implementation by the entities whose substantive tasks the solution concerns.

The new solution, which should be practically implemented, and referred to in the above-mentioned criterion 5, includes a solution developed under transnational cooperation with the use of at least two transnational cooperation actions listed in this criterion (No 5). This means that if an extended standard project foresees implementation of a new solution, the solution implemented in this project must include solutions additionally developed in a project implemented in transnational cooperation. In the case of implementation of a solution in a project concerning extension, the implemented new solution must cover the scope of the solution developed/being developed in the standard project (according to the definition of the scope given above, it may include all or some of its elements).

**Relevance of the criterion:** **Any project which does not fulfil this criterion will be rejected at the stage of content-related evaluation.**

Practical implementation concept for the solution developed in transnational cooperation, also after the project implementation is completed, and the scope of the solution developed/being developed in a standard project should be described in the application for co-financing in point 3.1.2 Identify the main objective of the project and describe how the project will contribute to achieving the specific objective of OP KED.”

Budget items in the application for co-financing of a standard project, connected with implementation of a solution developed in transnational cooperation, should be described in the application for co-financing in point 4.1, regardless of the project where the new solution is implemented. In the case where the standard project does not incur costs associated with implementation of the new solution, the applicant must include a declaration in this respect in the application, saying that the application concerning the standard project does not include any expenditure for implementation of the new solution.

**Criterion 7**

**“The application for project co-financing is submitted in a transnational partnership, which means that:**

1. **projects objective, output(s) and result(s) must be connected to transnational cooperation and demonstrate the added value of such cooperation;**
2. **rationale for using transnational cooperation to achieve the standard project objective has been provided.”**

**Definition of the criterion:**

The project promoter is required to present usefulness of using the experience available in a given country/region/institution of the transnational partner for the achievement of the project objective, and thus to solve the problem(s) described in the project. The applicant must prove that the output(s) and result(s) the project resulted from cooperation with the transnational partner. In addition, the project promoter is required to justify the extension of the standard project by including the transnational cooperation component and demonstrate in the application how transnational cooperation would contribute to achievement of the standard project objective and how it will make the solution developed/being developed in this project more efficient.

The specific objective of the project must correspond to the specific objective of the OP KED for Measure 4.3, and the main objective of the project must be linked to transnational cooperation.

The project promoter describes the added value of transnational cooperation, in line with the definition of the added value, i.e. taking into account the fact that “the main objective can only be achieved as a result of established transnational cooperation and cannot be achieved without such cooperation; a given output or result could not have been achieved, if the project was implemented only in Poland, or such outputs and results may have better quality, be in a greater number or have a greater scope thanks to transnational cooperation”.

The project promoter identifies at least output and result indicators, obligatory for Measure 4.3, in line with point 2.4.1 of the Rules of the Call for Proposals.

**Relevance of the criterion:** **Any project which does not fulfil this criterion will be rejected at the stage of content-related evaluation.**

The information for this part of the criterion should be provided in point 3.1.1 “Objective implementation indicators” and point 3.1.2 “Identify the main objective of the project and describe how the project will contribute to achieving the specific objective of OP KED” of the application for co-financing.

**Criterion 8**

**“The project shall be implemented in transnational partnership exclusively within the European Union Member States, and at least one partner comes from a country other than Poland, while the applicant is an entity from Poland.”**

**Definition of the criterion:**

The criterion requires the minimum number of transnational partners (at least one), but the project promoter may implement the project within a broader transnational partnership.

An entity from other European Union Member State shall mean an entity having its registered office or a branch in a European Union Member State other than Poland. An entity from Poland shall mean an entity having its registered office or a branch in Poland.

**Relevance of the criterion:** **Any project which does not fulfil this criterion will be rejected at the stage of formal evaluation.**

The criterion will be verified based on information provided in point 2.9 “Partners” of the application for co-financing and against the content of the letter(s) of intent attached to the application in accordance with the template constituting Annex 1 to the Rules of the Call for Proposals. In addition, details concerning technical requirements for the letter of intent are presented in point 2.5.1.1 of the Rules of the Call for Proposals.

**Criterion 9**

**“The project implementation time indicated in the application for co-financing is planned for 18 calendar months at the most.”**

**Definition of the criterion:**

The project promoter may provide for a shorter time of project implementation in the application, but not exceeding 24 calendar months. For calculation of the project implementation time the calculation principles laid down in Chapter 10 “Terms” of the Code of administrative procedure apply.

**Relevance of the criterion:** **Any project which does not fulfil this criterion will be rejected at the stage of formal evaluation.**

The criterion is verified against the information provided in point 1.7 “Project implementation time” of the application for co-financing.

**Criterion 10**

**“The minimum project value specified in the project budget shall amount to PLN 50,000.00. The maximum project value shall amount to PLN 3 000,000.00.”**

**Definition of the criterion:**

The value of the project means all eligible expenditure to be incurred under the project, i.e. direct and indirect costs, including own contribution.

**Relevance of the criterion**: **Any project which does not fulfil this criterion will be rejected at the stage of formal evaluation!**

The criterion will be verified based on information provided in point 5.1 “Total costs”, column “Eligible”, of the application for co-financing.

**Additional information:**

If the expenditure is planned at the minimum level in the application for co-financing, the criterion may be deemed unfulfilled, if a part of expenditure is classified as non-eligible
as a result of the substantive evaluation of the project budget. The institution organising the call for proposals recommends defining the project value at a higher level than the minimum level required in the call for proposals.

**Criterion 11**

**Definition of the criterion:**

**“The letter of intent, which is an annex to the application, is signed when the application for the call for proposals is submitted, and the data of the transnational partner and the tasks planned in transnational cooperation are entered into the application for project co-financing.”**

The letter(s) of intent attached to the application for co-financing provide the information compliant with the minimum scope of information specified in Annex 1 to the Rules of the Call for Proposals.

The data of the transnational partner and the tasks planned in transnational cooperation must be entered into the application for project co-financing.

**Relevance of the criterion:** **Any project which does not fulfil this criterion will be rejected at the stage of formal evaluation.**

This part of the criterion will be verified against the content of the letter(s) of intent attached to the application in accordance with the Annex to the Rules of the Call for Proposals, point 2.9 “Partners” and point 4.1 “Tasks”. In addition, details concerning technical requirements for the letter of intent are presented in point 2.5.1.1 of the Rules of the Call for Proposals.

**Bonus criterion 1**

**“Transnational cooperation shall be financed exclusively on the mutual basis, i.e. each partner incurs its costs and no costs of transnational partner(s) are covered from the OP KED budget.”**

**Definition of the criterion:**

The information included in the application for co-financing must clearly specify that the transnational partner uses the financing from its own budget, i.e. is not financed from the OP KED funds under the project budget. The information should in particular stem from the project budget and the expenditure of the transnational partner planned therein. If the transnational partner incurs its own costs, the project promoter marks them as “0” in the application for co-financing.

The criterion does not apply to national partner(s).

The project promoter that fulfils the above criterion receives a bonus of 10 points.

**Relevance of the criterion:** **The fulfilment of the criterion is not an obligatory condition to receive co-financing.** **The project which does not fulfil the criterion will not receive bonus points.**

The criterion will be verified based on information provided in point 4.1 “Tasks”, in Part VI “Detailed project budget” and Part VII “Project implementation timing” of the application for co-financing.

# Basic rules of granting the co-financing

According to *Guidelines on eligibility of expenditure* **in the case of projects where the value of public contribution (public funds) does not exceed the PLN equivalent of EUR 100,000 expenditure must be settled using a simplified method: on a lump sum basis**. An exception is the case where all project actions/tasks are implemented under the competitive procedure (the principle of competitiveness or Public Procurement Law) – it is then impossible to apply the simplified procedure.

**Considering that in this call for proposals the minimum project value may be PLN 50,000.00 and the maximum value may be PLN 3,000,000.00, direct costs of projects submitted in the framework of this call are settled in one of two ways:**

1. **on a lump-sum basis** – in the case of projects where the value of the public contribution (public funds) does not exceed the PLN equivalent of EUR 100,000 (converted to PLN at monthly accounting exchange rate applied by the European Commission[[6]](#footnote-6));
2. **on the basis of actually incurred expenditure** – in the case of other projects.

**Indirect costs, in any event, are settled on the basis of lump sum rates**.

# Requirements concerning the project implementation with other entities

With regard to requirements for partnership (both national and transnational) and the project implementation with other entities, the project promoter must apply in particular the provisions of the Act, the *Guidelines on eligibility of expenditure within the framework of the European Regional Development Fund, the European Social Fund, and the Cohesion Fund for 2014–2020,* the Detailed Description of Priority Axes and these Rules of the Call for Proposals.

The information below includes only the key points on transnational cooperation.

1. The project promoter must attach **a letter of intent** in **Polish** or in **English**, signed by the beneficiary (that represents also the national partners) and the transnational partner, and presenting clearly the intention to sign a transnational cooperation agreement, to the application for co-financing. If the letter of intent is in English, its translation into Polish, certified to be a true copy of the original (it does not have to be translated by a sworn translator) must be submitted to the institution organising the call for proposals. The letter of intent must include the minimum scope of information defined in the Rules of the Call for Proposals. In the case of projects implemented in transnational partnership with more than one foreign partner, a letter of intent signed with each partner separately is required as an annex to the application. One letter of intent may also be signed with all transnational partners.

A copy of the letter of intent, certified to be a true copy of the original by a person authorised to represent the project promoter, may also be attached to the application.

1. A transnational cooperation agreement must be signed within the period between the project selection for co-financing and the conclusion of the agreement for funding of the project. The only acceptable exception to the rule is the situation where an additional transnational partner, not included in the application for project co-financing, is added to the implemented project, but the scope of tasks to be implemented under the project in partnership is not extended (adding a new partner to the project cannot result in the introduction of new type of tasks to be implemented by the partner(s), but only in an increase in the number of partners performing tasks to be implemented in partnership). Adding of a new partner can only take place when it is combined with an increased involvement of partners in the project implementation (e.g. when the percentage share of funds transferred to the partners in the budget increases), but it cannot involve the assignment of new tasks of a type different than originally defined to the partners. The tasks may also be shifted between the partners.
2. The changes related to adding a new partner, not included in the application for project co-financing, are treated as changes to the project and require notification and a written consent of the institution organising the call for proposals in line with the rules laid down in the agreement for funding of the project. The partnership agreement may be concluded at a later stage of the project implementation only in the case of a change of the partner for reasons beyond the control of the project promoter. The letter of intent and the transnational cooperation agreement must provide the minimum scope of information specified in the templates of those documents referred to in the Rules of the Call for Proposals. The institution organising the call for proposals should be immediately notified about the signed letter of intent and the concluded transnational cooperation agreement and has the right to terminate the agreement for funding of the project, if the new transnational cooperation agreement departs from the assumptions adopted in these Rules of the Call for Proposals.
3. The project promoter whose application was selected for co-financing must submit the transnational cooperation agreement drawn up in line with the minimum scope defined in the Rules of the Call for Proposals, by the deadline and in line with the rules specified by the institution organising the call for proposals, before signing the agreement for funding of the project.

A copy of the transnational cooperation agreement, certified to be a true copy of the original by a person authorised to represent the project promoter, i.e. indicated in point 2.7 “Person(s) authorised to make binding decisions on behalf of the applicant” of the application for co-financing.

The transnational cooperation agreement is drawn up in **Polish** or **English**. If the transnational cooperation agreement is signed in English, its translation into Polish, certified to be a true copy of the original must be submitted to the institution organising the call for proposals. The agreement does not have to be translated by a sworn translator. In addition, all documents concerning the implemented agreement are presented in Polish or in English to the institution organising the call for proposals. The transnational cooperation agreement must be signed by a person/persons authorised to make binding decisions on behalf of the project promoter, indicated in point 2.7 “Person(s) authorised to make binding decisions on behalf of the applicant” of the application for co-financing.

The institution organising the call for proposals accepts the submitted transnational cooperation agreement immediately after its submission by the project promoter. If amendments to the transnational cooperation agreement are necessary, the project promoter submits the amended version by the deadline specified by the institution organising the call for proposals.

1. The project promoter cannot employ the partners’ employees as the project personnel and vice versa.
2. The project promoter cannot commission the purchase of products or services to the partner and vice versa.
3. Funds for financing the costs of the tasks implemented by the transnational partner in the project are provided to the transnational partner by the beneficiary (leader) only as reimbursement of the costs incurred by the partner.
4. The partners shall incur expenditure in line with the *Guidelines on eligibility of expenditure within the framework of the European Regional Development Fund, the European Social Fund, and the Cohesion Fund for 2014–2020* and the Rules of the call for proposals.
5. All payments between the beneficiary (leader) and partners, made in relation to the project implementation, are made via a separate bank account of the beneficiary (leader) dedicated to the project.
6. If a partner resigns from participation in the project or the partnership is terminated by a partner, the beneficiary, with the consent of the institution organising the call for proposals, should immediately add a new partner to the project, in line with the requirements of the above point 2.5.3.
7. The changes related to adding a new partner, not included in the application for project co-financing, are treated as changes to the project and require notification and a written consent in line with the rules laid down in the agreement for funding of the project.
8. Regardless of the division of tasks and responsibilities under the partnership, the beneficiary (partnership leader) shall bear the ultimate responsibility for the project implementation as a party to the agreement for funding of the project.
9. Information about the partner participation should be included in the application for co-financing, in line with the *Instruction.*

#  Financing transnational cooperation

1. Expenditure related to establishing a transnational partnership is eligible, as long as it is consistent with the approved application for co-financing.
2. The costs incurred in connection with establishing a transnational partnership are eligible up to PLN 6,000.

**NOTE: Establishing a transnational partnership is understood as actions taken with a partner with whom a letter of intent and a transnational cooperation agreement will be signed for the benefit of a project implemented under the call for proposals.**

**NOTE: Costs incurred in connection with establishing a transnational partnership are eligible only if the contract/agreement for funding of the project is actually signed.**

1. The Intermediate Body consents to considering expenditure incurred by the transnational partner within the framework of a given project eligible, in so far as it is beneficial to the project and the expenditure is necessary for achievement of the project objective.
2. Transnational partner’s indirect costs are ineligible.
3. Evaluation of eligibility of the transnational partner’s expenditure is subject to the terms and procedures laid down in Chapter 8 and to the general expenditure eligibility conditions referred to in point 3 of Section 6.2, with the exception of Item (k) of *Guidelines on eligibility of expenditure within the framework of the European Regional Development Fund, the European Social Fund, and the Cohesion Fund for 2014–2020*.
4. Funds for financing the costs of the tasks implemented by the transnational partner in the project are provided to the transnational partner by the beneficiary (leader) as reimbursement of the costs incurred by the partner.
5. The currencies of financial settlements between the beneficiary (leader) and the transnational partner are PLN or EUR. The transnational cooperation agreement should set out how to convert expenditure incurred by the partner in a currency other than the euro into PLN or EUR.
6. Settlements between the transnational partner and the beneficiary (leader) take place on the basis of a list of documents confirming incurred expenditure, drawn up by a given partner. Partner settlement does not consist in presentation of a VAT invoice as the partner does not deliver services commissioned by the beneficiary (leader), the partner participates in the implementation of the project.
7. Expenditure which the beneficiary (leader) reimbursed to the transnational partner is detailed in the request for payment in aggregate as one item for one transnational partner. If reimbursed expenditure concerns different tasks in the framework of the project, it must be stated under all the items in relation to a given transnational partner in which it occurs.
8. The list of documents confirming incurred expenditure should be drawn up in the language of the transnational cooperation agreement.

The transnational cooperation agreement may provide for the obligation of the transnational partner to attach accounting documents to the list the partner submits. In such case the beneficiary does not translate accounting documents attached to the list for the needs of settlement with the institution organising the call for proposals, but the transnational partner is required to describe documents in such a way that the description confirms the expenditure is related to the project and it has been financed within the framework of the project.

1. The institution organising the call for proposals reserves the right to request the beneficiary (leader) to provide a list of documents confirming incurred expenditure and accounting documents referred to in point 10.
2. If some or all tasks for the implementation of which the transnational partner is responsible are financed under the project, the partner must incur expenditure for these tasks in accordance with the *Guidelines on eligibility of expenditure within the framework of the European Regional Development Fund, the European Social Fund, and the Cohesion Fund for 2014–2020*.
3. The above condition also applies to VAT eligibility. The transnational partner submits a declaration on VAT eligibility whose content complies with the Annex to the agreement for funding of the project, in Polish. Expenditure which the partner submits to the beneficiary (leader) for reimbursement may contain VAT only if the transnational partner has no right to reclaim VAT.

In addition, the transnational partner submits a declaration that the expenditure the partner incurred was not / will not be reimbursed from other sources.

1. In the case of transactions in foreign currencies, the beneficiary should, in the framework of his activities, apply conversion rates in accordance with applicable national legislation on income tax, VAT, and accounting rules.

However, for the needs of settling expenditure in requests for payment the following rules apply:

1. In the case of non-cash payments made in foreign currencies, currency conversion is subject to procedures concerning conversion of the value of cash payments made in foreign currencies to PLN, written down and binding the beneficiary, provided that the procedures do not take into account negative exchange rate differences (this applies in particular to settlement of cash payments during business trips abroad); in the absence of the procedures in question, the conversion rate should be the currency sale rate as at the date of payment applied to transactions by the beneficiary’s bank (documented by a confirmation issued by the bank or by a bank statement);
2. In the case of cash payments in foreign currencies, the transaction value should be converted to PLN according to the exchange rate at which the currency was purchased (documented by a proof of purchase of the currency). If the beneficiary attaches a printout from accounting records to the request for payment, the conversion rate should be the exchange rate as at the date of recognition of the cash payment in the accounting ledgers, which complies with the accounting policy set out by the beneficiary;
3. If the beneficiary is unable to document the actual exchange rate at which a given payment transaction has been converted, for example if a transaction is made in a foreign currency outside Poland at a bank which does not have exchange rate tables for currencies converted into PLN, the conversion rate should be the currency sale rate published by the National Bank of Poland (NBP) as at the date of the payment transaction. If the beneficiary is unable to convert any currency to PLN at the foreign currency selling rate published by the NBP because the NBP does not publish such tables, for example for the Hungarian forint, the average NBP exchange rate as at the date of the payment transaction should be applied.
1. In the case of state budgetary units. [↑](#footnote-ref-1)
2. As above. [↑](#footnote-ref-2)
3. As above. [↑](#footnote-ref-3)
4. As above. [↑](#footnote-ref-4)
5. As above. [↑](#footnote-ref-5)
6. The exchange rate is published at: http://ec.europa.eu/budget/inforeuro/index.cfm?fuseaction=home&Language=en. [↑](#footnote-ref-6)