

Ministry of Culture and National Heritage

PROJECT PROMOTER'S HANDBOOK

PROGRAMME "CULTURE"
OUTCOME 2 "ACCESS TO ARTS AND CULTURE IMPROVED"
UNDER THE EUROPEAN ECONOMIC AREA FINANCIAL MECHANISM
FOR THE PERIOD 2014–2021

HOW TO IMPLEMENT PROJECTS ?

Iceland 
Liechtenstein
Norway grants

Ministry of
Culture
and National
Heritage.

Warsaw, October 2020

TABLE OF CONTENTS

1. Basic terms and definitions.....	3
2. Introduction.....	6
2.1. Tasks of organisational units of the Programme Operator	6
3. Financial agreement between the Programme Operator and the Applicant	7
3.1. Conclusion of the financial agreement.....	7
3.2. Changes to the financial agreement	9
3.2.1. Procedure for approval of changes to projects – at the Project Promoter’s request.....	9
3.2.2. Procedure for approval of changes to projects – at the Programme Operator’s request	10
4. Method of payment – advance payment system	10
4.1. First payment.....	10
4.2. Subsequent payments.....	11
4.3. Final payment (reimbursement).....	11
5. Payment system – reporting by the Project Promoter	12
6. Value-Added Tax.....	14
7. Management of the project finance by the Project Promoter	14
7.1. Bank accounts	14
7.2. Accounting system	14
7.3. Eligible expenditures and period of eligibility	14
7.4. Proof of expenditure	17
7.4.1. Documentation of indirect costs.....	18
7.5. Documentation of settlements between Project Promoters and partners	19
7.5.1 General rules	19
7.5.2 Various methods of documenting expenditures of Donor project partners	19
7.5.3 Own contribution of Donor project partners and Polish project partners.....	20
7.6. Storage of accounting documents	21
7.7. Public procurement and financial corrections	21
7.8. Ex ante verification of public procurement contracts	22
7.9. Ex post verification of public procurement contracts.....	22
7.10. Irregularities in project implementation	22
7.11. Unfinished projects	24
8. Audits and monitoring.....	24
8.1. On-the-spot verifications of projects	24
8.2. Financial audits and monitoring.....	25
9. Information and promotion.....	25
9.1. Information and promotion tools	28
10. Contact	29
11. Important documents.....	30

1. Basic terms and definitions

Project Promoter	An Applicant that has obtained a positive decision on award of a project grant under the Programme.
BAB of the MCNH	The Budget and Administration Bureau of the Ministry of Culture and National Heritage.
IACB of the MCNH	The Internal Audit and Control Bureau of the Ministry of Culture and National Heritage.
Financial Mechanism Office (FMO)	The office managing the EEA Financial Mechanism for the years 2014–2021. Formally, the FMO is part of the structure of the European Free Trade Association. It is responsible for the implementation of the EEA Financial Mechanism for the years 2014–2021 and serves as a contact point for the EEA and Norway Grants.
FD at the MCNH	The Financial Department at the Ministry of Culture and National Heritage.
DEFA at the MCNH	The Department for European Funds and Affairs at the Ministry of Culture and National Heritage.
Project grant under the Programme	A grant awarded by a Programme Operator to a Project Promoter from the Programme funds to implement a project. A project grant under the Programme consists both of the part from the EEA Financial Mechanism and the part from the state budget.
Bilateral Cooperation Fund	A fund whose resources are intended to support activities aimed at facilitating networking, exchange, and the sharing of knowledge, experience, and good practices between Project Promoters and entities from the Donor States.
EEA Grants 2014–2021	Grants under the European Economic Area Financial Mechanism (EEA FM) for the period 2014–2021.
Audit Authority (AA)	A national public authority functionally independent of the National Focal Point, the Certifying Authority and the Programme Operator, designated by the Beneficiary State for the purpose of verifying the effective functioning of the management and control system. In Poland, the function of the AA is performed by the Head of the National Revenue Administration, aided by the Department for Audit of Public Funds at the Ministry of Finance.
Certifying Authority (CA)	A national public authority functionally independent of the Audit Authority and the Programme Operator, designated by the Beneficiary State for the purpose of certifying financial information. In Poland, the CA for the Programme is the Department of Aid Programmes at the Ministry of Development Funds and Regional Policy.
Cooperation Committee	A committee established by the Programme Operator, providing advice on Programme preparation and implementation. The Committee is comprised of representatives of the Programme Operator and Donor Programme Partners. The Cooperation Committee is chaired by a representative of the Programme Operator. Representatives of the Financial Mechanism Committee, the Embassy of the Kingdom of Norway in Warsaw and the National Focal Point are invited to participate as observers.
Selection Committee	The Selection Committee for Outcome 2 “Access to arts and culture improved” verifies the ranking list and prepares recommendations for the Minister of Culture, National Heritage and Sport concerning the list of projects that are to be awarded grants. The Committee is comprised of representatives of the Programme Operator and representatives of Arts Council Norway, as well as representatives of the National Centre for

	Culture, the Theatre Institute and the National Institute for Museums and Public Collections. Representatives of the National Focal Point, the Financial Mechanism Office and the Embassy of the Kingdom of Norway in Warsaw are invited to participate in meetings of the Selection Committee as observers.
EEA Financial Mechanism Committee (FMC)	A committee set up by the Standing Committee of the EFTA States for managing the EEA Financial Mechanism for the years 2014–2021.
National Focal Point (NFP)	A national public entity designated by the Beneficiary State to have the overall responsibility for reaching the objectives of the EEA Financial Mechanism 2014–2021 and implementing the Memorandum of Understanding. In Poland, the NFP is the Department of Aid Programmes at the Ministry of Development Funds and Regional Policy.
EEA FM 2014–2021	The Financial Mechanism of the European Economic Area for the period 2014–2021, also referred to as EEA Grants – the source of finance for the Programme “Culture”.
MCNH	The Polish Ministry of Culture and National Heritage.
Minister of CNHS	The Polish Minister of Culture, National Heritage and Sport.
Programme Operator (PO)	The institution responsible for implementing and managing the Programme which awards grants to Applicants for project implementation. The Programme Operator for the Programme “Culture” is the Polish Ministry of Culture and National Heritage.
Donor States	Norway, Iceland and Liechtenstein.
Programme Partner	A public entity from the Donor States, indicated in the Memorandum of Understanding as the Partner for a given programme area in the Beneficiary State. Programme Partners are invited to provide advice on preparation and implementation of the Programme. The Programme Partners of the Programme “Culture” are the Norwegian Directorate for Cultural Heritage (for Outcome 1 “Culture heritage management enhanced”) and Arts Council Norway (for Outcome 2 “Access to arts and culture improved”).
Project partner	An entity from: (i) the Donor States (Norway, Iceland, Liechtenstein), which is obligatory for a project. (ii) Poland, which is optional. The establishment of a partnership is confirmed by a partnership agreement.
Handbook	Project Promoter’s Handbook.
Programme	The Programme “Culture” under EEA FM 2014–2021.
Project	A coherent set of interrelated activities aimed at achieving a defined objective within a specified budget, with a predefined start and end point.
Regulation	Regulation on the implementation of the European Economic Area (EEA) Financial Mechanism 2014–2021 adopted by the EEA FMC pursuant to Article 10.5 of Protocol 38c to the EEA Agreement on 8 September 2016 and confirmed by the Standing Committee of the EFTA States on 23 September 2016.
Financial agreement	A project contract which defines the terms and conditions of support through grants as well as the roles and responsibilities of the parties.
Applicant	An entity applying for a grant under the Programme.

Application	A completed application form for a project under the Programme “Culture”, Outcome 2 “Access to arts and culture improved” under the EEA Financial Mechanism 2014–2021, along with any attachments, submitted by the Applicant in order to obtain support under the Programme.
--------------------	---

2. Introduction

This publication is a continuation of the Applicant's Handbook titled *How to Apply for Funds ?* for the Programme "CULTURE", for Outcome 2 "Access to arts and culture improved", implemented under the European Economic Area Financial Mechanism for the period 2014–2021. The Programme supports projects within the broad area of culture. All projects under this outcome are implemented in cooperation between institutions from Poland and from Norway, Iceland and Liechtenstein.

The Project Promoter's Handbook titled *How to Implement Projects ?* contains important information related to the implementation and settlement of projects selected for the award of grants.

The Handbook is addressed to Project Promoters from Poland and to their Partners from the Donor States. Information of particular importance to the Partners is presented in a red font. Nevertheless, it is recommended that the Partners read the entire document before commencing the project.

Due to the comprehensive nature of the activities involved, in order to ensure the proper implementation and management of the Programme "CULTURE", Outcome 2 "Access to arts and culture improved", the tasks to be implemented by the Programme Operator have been entrusted to a number of organisational units. The Department for European Funds and Affairs (DEFA), Bureau of European Affairs and International Projects, and the Financial Department (FD), 6th Bureau of European Financial Mechanisms and European Programmes, play a key role here.

The body responsible for final recommendation of projects for grants under the Programme is the Selection Committee appointed by the Minister of Culture, National Heritage and Sport. The decision on the selection of projects for the award of grants is signed by the Minister of CNHS.

From the moment of signature of the financial agreement between the Programme Operator and the Applicant, the Applicant is referred to as the Project Promoter.

2.1. Tasks of organisational units of the Programme Operator

Tasks of the **Department for European Funds and Affairs** include:

- preparation of the documents necessary for implementation of the Programme;
- announcement and organisation of calls for proposals as part of the Programme;
- organisation of the selection process and participation in the assessment of projects applying for a financial contribution;
- substantive examination of requests for changes to projects as part of the Programme;
- substantive verification and approval of interim and final reports, along with any additional documentation, submitted by Project Promoters under the Programme;
- participation in on-the-spot verifications of projects;

Tasks of the **Financial Department** include:

- signing, annexing and terminating financial agreements for each approved project under the Programme;
- formal and accounting-related examination of requests for changes to projects under the Programme;
- verifying whether the expenditure declared by Project Promoters has actually been incurred and whether it complies with the Regulation, the Programme Agreement and the relevant provisions of national and EU law;
- timely transfer of payments of the project grant;
- formal and accounting-related verification and approval of interim and final reports, along with any additional documentation, submitted by Project Promoters under the Programme;
- ensuring that payments of the project grant are made in a timely manner;
- verification of results as well as the physical and financial progress of projects towards achieving the expected outcomes of the Programme;
- conducting annual monitoring of a sample of projects selected based on a risk analysis, also including random sampling;
- verification of documents related to the public procurement contracts awarded under projects, which are submitted by Project Promoters for audit purposes;

3. Financial agreement between the Programme Operator and the Applicant

3.1. Conclusion of a financial agreement

All projects which are awarded grants under the Programme must be implemented in accordance with the provisions of the financial agreement concluded between the Operator and the Project Promoter and in line with the project application, the partnership agreement and the planned project budget, which constitute annexes to the above-mentioned agreement.

If the decision of the Minister of Culture and National Heritage on award of a grant to the project is positive, the Operator immediately informs the Project Promoter of selection of the project application for implementation and (where necessary) asks the Project Promoter to provide any necessary additional documents (e.g. the partnership agreement) which were not required when submitting the application.

The Project Promoter is obliged to provide the additional documents necessary to conclude the financial agreement within the time limit specified by the MCNH. The Programme Operator is obliged to conclude a financial agreement for each approved project within two months from the date of selection of the project for award of a grant. In justified cases, the above-mentioned time limit can be extended by the Programme Operator up to 90 days. Failure to provide the above-mentioned documents within the time limit specified by the Programme Operator may serve as grounds for annulment of the decision to award a grant to the project grant.

After receiving the complete/revised documentation from the Applicant, the MCNH prepares 2 copies of the financial agreement and sends them to the Applicant. The Applicant then signs the financial agreement and sends it back to the MCNH.

From this moment onwards, the Applicant is referred to as the Project Promoter. The MCNH provides the Project Promoter with one original copy of the financial agreement signed by both parties and keeps the second one in its records.

The Programme Operator (through the Financial Department) is responsible for providing information on signature of the agreement to the National Focal Point, with a copy to the Department for European Funds and Affairs.

IMPORTANT: Information on the date and details concerning signature of the agreement is provided to the Applicant by the Programme Operator.

The financial agreement defines the terms and conditions of grant assistance as well as the roles and responsibilities of the parties. It shall in particular include provisions that ensure that the Project Promoter undertakes to comply fully with the provisions and the legal framework of the EEA Financial Mechanism 2014-2021 that are relevant for the functioning of the Programme, including any obligation that is valid after the project has been completed.

The financial agreement contains provisions on the following:

- a) obligations regarding reporting that enables the Programme Operator to comply with its reporting obligations to the FMC and the National Focal Point;
- b) the maximum amount of the project grant in PLN and the maximum project grant rate;
- c) the eligibility of expenditures;
- d) the method of calculating indirect costs and their maximum amount;
- e) the first and final dates of eligibility of expenditures;
- f) modifications of the project;
- g) ensuring that the access requested in relation to monitoring, audits and evaluations is provided without delay;
- h) ensuring that obligations regarding promotion of the project are complied with;
- i) the right of the Programme Operator to suspend payments and request reimbursement from the Project Promoter in case decision on such actions is taken by the FMC, Programme Operator or the National Focal Point;
- j) information on the dispute resolution procedures and jurisdiction;
- k) the planned budget;

l) indications of the project partner(s) and references to partnership agreements.

A model financial agreement can be found on the Programme Operator's website dedicated to the Programme at https://eogkultura.mkidn.gov.pl/modules/download_gallery/dlc.php?file=134&id=1582246096

The documents necessary to conclude a financial agreement are:

- the current project application;
- the planned project budget in EUR AND PLN (in Polish and in English);
- the partnership agreement (with a translation into Polish) with a detailed allocation of costs between the Project Promoter and the project partner(s);
- the statutes (where applicable);
- a power of attorney (where applicable);
- the current document confirming own contribution to the project.

IMPORTANT: A Partner's undertaking to make its own financial contribution to a project should be included in the text of the partnership agreement.

Pursuant to section 5.1 of [Regulation of the Minister of Development and Finance of 7 December 2017 on advance payments under programmes financed from European funds](#) (Dz.U. [Polish Journal of Laws] of 2017, item 2367), the advance payment is transferred to the Project Promoter after it has established and lodged a security to ensure proper performance of the obligations resulting from the financial agreement. The requirement that the Project Promoter must lodge a security to ensure proper performance of the agreement does not apply to state budget entities.

For this reason, the financial agreement signed by both parties shall oblige the Project Promoter to lodge a security to ensure proper performance of the agreement in one form agreed with the Programme Operator¹, i.e.:

- a blank promissory note with the "without protest" clause, including a blank promissory note agreement or an aval guarantee;
- assignment of rights under an insurance policy;
- transfer of title to movable assets to secure payment;
- mortgage;
- a surety;
- a bank guarantee;
- an insurance guarantee;
- a registered pledge on.....;
- a pledge on rights.....;

The security is established from the date of conclusion of the financial agreement until the date of disbursement by the Programme Operator of the final payment (reimbursement) based on the final project report approved by the Programme Operator.

IMPORTANT: Transfer of the first payment (advance payment) to the Project Promoter as part of the grant assistance under the Programme shall only be made if a security is lodged with the Programme Operator to ensure proper performance of the agreement.

INFORMATION FOR PARTNERS:

The financial agreement specifies the amount and terms and conditions of grant assistance for the project and is concluded between the Programme Operator and the Project Promoter.

In order to sign a financial agreement, a partnership agreement concluded between the Project Promoter and the Partner must first be presented to the Programme Operator. A model partnership agreement in Polish and in English can be found on the Programme website at https://eogkultura.mkidn.gov.pl/modules/download_gallery/dlc.php?file=138&id=1582245611.

Furthermore, if the Partner makes its own financial contribution to the project, the document confirming the contribution must be presented to the Programme Operator at the time of submission of the application documents (see item 3.1 of the Handbook).

¹ For Project Promoters being public finance sector entities in accordance with the Public Finance Act of 27 August 2009 (Dz. U. [Polish Journal of Laws] of 2019, item 869) or foundations whose only benefactor is the State Treasury, there is no need to lodge a security to ensure proper performance of the agreement.

During evaluation, the Programme Operator may request changes to the project, e.g. revision of the budget or inclusion of additional conditions/obligations. Project partners are obliged to familiarise themselves with any and all changes to the project made during the evaluation.

If a Partner should deem it necessary to make changes to the project budget, the changes must be reflected both in the partnership agreement and in the financial agreement for the project. In such a case, the project partner must first contact the Project Promoter (see item 3.2 of the Handbook).

3.2. Changes to the financial agreement

Changes to projects can only be made when they do not affect the main objective of the project. Each time, the Project Promoter is obliged to inform the Programme Operator in writing of the planned changes to the project and present their justification. Changes to projects which result in modification of the content of the project application require consent of the Programme Operator.

The Project Promoter presents to the Programme Operator (FD) a proposal of changes to the project along with a justification for the planned changes and a revised *Planned project budget*, in written form, not later than 14 days before the planned change. Within 14 days from receipt of the complete and correct documentation, the Programme Operator (FD and DEFA) analyses the documents, and the DF then provides the Project Promoter with information on approval or rejection of the changes to the project. After obtaining consent to the modification, the Project Promoter presents the FD with the revised documents taking account of the changes made.

IMPORTANT: Any and all changes to the project require prior written approval of the Programme Operator.

IMPORTANT: Any and all changes to the project require consent of the Programme Operator and a written annex to the financial agreement, otherwise being null and void.

The detailed rules for changes shall be included in the financial agreement between the Programme Operator and the Project Promoter.

IMPORTANT: Changes to the project budget should be presented by the Project Promoter after agreeing them in writing with the project partners.

3.2.1. Procedure for approval of changes to projects – at the Project Promoter’s request

Changes to the agreement must be made in the form of a written annex, otherwise being null and void, except in the cases allowed by the agreement and concerning change to:

- the timetable for planned spending of funds under the project by the Applicant in the project application – which is made in writing, by acceptance of the amended appendix by both Parties,
- the list of project indicators – which is made in writing, by acceptance of the amended appendix by both Parties.

The Project Promoter presents to the Programme Operator a proposal of changes to the project along with a justification, in written form, not later than 14 calendar days before the date affected by the change. The Programme Operator (FD and DEFA) immediately (after receipt of the complete and correct documentation) analyses the documents, and then provides the Project Promoter with information on approval or rejection of the changes to the project. After obtaining consent to the modification, the Project Promoter presents the Operator with the revised documents taking account of the changes made.

3.2.2. Procedure for approval of changes to projects – at the Programme Operator’s request

The project may also be changed at the request of the DF and/or DEFA. In such cases, the Programme Operator (FD and/or DEFA) suggests to the Project Promoter changes to the project and a revision. If the Project Promoter accepts the changes suggested by the FD and/or DEFA, the Project Promoter submits the revised and signed versions of the documents within the time limit suggested by the Programme Operator (FD and/or DEFA).

4. Method of payment – advance payment system

Project Promoters are obliged to open and maintain, for the period of project implementation, separate bank accounts for the funds from the Programme (separate for the funds from the EEA Financial Mechanism and for the funds from the Minister of Culture and National Heritage)². Grants are transferred in an advance payment system (first payment, interim payments)³, with the exception of the last payment (final payment), which will be transferred in the form of reimbursement of eligible expenditures actually incurred by the Project Promoter and the Partner(s) (taking into account the provisions of the Public Procurement Law) based on the approved final report.

Grant assistance is transferred in accordance with the Public Finance Act of 27 August 2009 (Dz. U. [Polish Journal of Laws] of 2019, item 869) and the secondary legislation thereto.

The total grant assistance transferred to the Project Promoter in the form of advance payments cannot exceed 95% of the grant amount awarded. Each subsequent payment shall be made on condition that the Operator confirms that at least 70% of the amount of previously transferred payments has been spent properly, both in substantive and financial terms.

The final settlement must retain the same proportion of grant assistance awarded under the Programme to the eligible expenditure of the project as envisaged in the project application. Consequently, the Project Promoter is obliged to demonstrate in the final report that it has lodged its own contribution to the project in an adequate amount⁴.

The payment is made by transfer to the Project Promoter’s bank accounts based on the report approved by the Operator and in line with the provisions of the financial agreement concluded between the MCNH and the Project Promoter.

IMPORTANT: Grant assistance can only be awarded for eligible expenditures under the Programme.
In-kind contribution constitutes ineligible expenditure.
The list of eligible expenditures can be found in item 7.3. of this Handbook.

The Operator may transfer funds to the Project Promoter only, as the parties to the financial agreement are the Programme Operator and the Polish Project Promoter.

4.1. First payment

The first payment includes the advance payment indicated by the Project Promoter in the project application. The Operator makes the first advance payment to the Project Promoter **after signature of the financial agreement**, within the time limit specified in the financial agreement and in line with the timetable for project implementation presented by the Project Promoter and after fulfilment by the Project Promoter of all of the required conditions, as per the provisions of the agreement, on which transfer of the first payment is conditional.

The advance payments transferred as part of grant assistance for the project must be settled by the Project Promoter in the period consistent with the reporting period for the interim/final report for which the funds were disbursed.

In the period ending the financial year, the Operator – based on the Project Promoter’s declaration indicating the amount spent until the end of the financial year – may disburse a lower amount of the first payment

² The interest accrued in separate accounts on grant assistance transferred in the form of advance payments (separately for funds from the EEA FM and for funds from the Minister of CNHS) should be returned to the Programme Operator’s account on an ongoing basis following information on the interest presented in the relevant interim/final report.

³ Transfer of grant assistance in the advance payment system to the Project Promoter shall be possible provided that the Ministry of Finance guarantees 100% of the funds allocated for advance payments in the budget act.

⁴ With the exception of Project Promoters whose own contribution is secured by the MCNH.

so that there is no need to reimburse the unused budgetary funds to the state budget, pursuant to Article 168 of the Public Finance Act (consolidated text: Dz. U. [Polish Journal of Laws] of 2019, item 869).

4.2. Subsequent payments

Project Promoters are obliged to submit interim reports by the **10th business day** of the month following the end of the reporting period. Interim reports containing the amount requested for the next reporting period are considered within **30 business days** from the date of approval of the interim report by the Programme Operator. If the Project Promoter should submit documentation that requires supplementation/revision, the time limit for acceptance of the settlement by the Operator is extended. Subsequent payments are made based on the interim reports submitted by the Project Promoter and the revised timetable forming part of the report. Subsequent payments are transferred to the Project Promoter's account within **30 business days** from the date of acceptance of the above-mentioned documentation.

Pursuant to Article 168 of the Public Finance Act (consolidated text: Dz. U. [Polish Journal of Laws] of 2019, item 869), in the event that the Project Promoter should not spend the interim payments disbursed as **grant assistance** for the project in the financial year in the part awarded from budgetary funds, then the amount must be reimbursed to the Operator's account by 31 January of the following year.

4.3. Final payment (reimbursement)

The final payment (reimbursement) is the amount remaining for disbursement to the Project Promoter, which accounts for at least 5% of the awarded project grant. The final payment shall be made after verification and acceptance by the Operator of the final report, containing a request for the final payment, submitted by the Project Promoter.

The final report shall be submitted to the Operator by the Project Promoter by the **30th business day** of the month following completion of project implementation in substantive and financial terms.

The final payment (reimbursement) shall be transferred to the Project Promoter's account **within 30 business days** from the date of approval of the final project report. If the Project Promoter should submit documentation that requires supplementation/revision, the time limit for acceptance of the settlement by the Operator is extended. The Project Promoter shall immediately supplement/revise the documentation as indicated by the Programme Operator. If the Project Promoter should submit documentation that requires supplementation/revision, the time limit for acceptance of the settlement by the PO is extended.

EXAMPLE:

- *Project duration:* 18 months
- *Date of commencement of project implementation:* 1 May 2020
- *Date of completion of project implementation:* 2 November 2021
- *Amount of grant assistance:* the equivalent of EUR 400,000

Payments to the Project Promoter:

- *First payment:* after signature of the financial agreement and fulfilment of the conditions specified in the agreement, e.g. lodging a security to ensure performance of the financial agreement (comprising the advance payment requested – e.g. the equivalent of max. EUR 100,000, i.e. PLN 423,350 at the exchange rate where EUR 1 = PLN 4.2335);
- *Second payment:* after the 10th business day of September 2020 – PLN 432,150 (e.g. the equivalent of max. EUR 100,000, i.e. PLN 432,150 at the exchange rate where EUR 1 = PLN 4.3215);
- *Third payment:* after the 10th business day of January 2021 – PLN 419,150 (e.g. the equivalent of max. EUR 100,000, i.e. PLN 419,150 at the exchange rate where EUR 1 = PLN 4.1915);
- *Fourth payment:* after the 10th business day of May 2021 – PLN 210,590 (e.g. the equivalent of max. EUR 50,000, i.e. PLN 210,590 at the exchange rate where EUR 1 = PLN 4.2118);
- *Fifth payment:* after the 10th business day of September 2021 – PLN 127,029 (e.g. the equivalent of max. EUR 30,000, i.e. PLN 127,029 at the exchange rate where EUR 1 = PLN 4.2343);
- *Last payment (reimbursement):* after 2 November 2021 – PLN 88,246 (e.g. EUR 20,000 – the last payment transferred in the form of reimbursement must be equivalent to at least 5% of the amount of grant at the exchange rate where EUR 1 = PLN 4.4123).

INFORMATION FOR PARTNERS:

Please note that Project Promoters are obliged to submit the final report to the Programme Operator by the 30th business day of the month following completion of project implementation in substantive and financial terms. In

practice, this means that all activities implemented on the territory of the Donor States and on the territory of Poland by a Partner from Poland must be implemented early enough to enable invoicing and settlement by the Project Promoter within the stipulated time limit.

5. Payment system – reporting by the Project Promoter

As part of the system of payments made towards Project Promoters, the Project Promoter submits the following reports to the Operator:

- interim reports** for:
 - January–April,
 - May–August,
 - September–December

submitted **by the 10th business day** of the month following a given settlement period,

- for the final report for a pre-defined project – by the 21st business day of the month following a given settlement period.

EXAMPLE:

- The interim report for January–April should be submitted to the Programme Operator by the 10th business day of May;
- The interim report for May–August should be submitted to the Programme Operator by the 10th business day of September;
- The interim report for September–December should be submitted to the Programme Operator by the 10th business day of January;
- the final report (submitted within 30 business days** after completion of project implementation)

along with the list of all documents confirming the expenditures incurred as well as confirming and justifying proper implementation of the project.

IMPORTANT: During project implementation, the Project Promoter submits interim reports to the Operator on a trimestrial basis, i.e. three times per year (every four months).

The reports submitted to the Financial Department by the Project Promoter comprise two parts:

- the **financial part** (describing the financial progress of the project and containing a request for the next payment);
- the **substantive part** (describing the physical progress of the project).

In financial terms, the report is verified by the Financial Department, and in substantive terms by the Department for European Funds and Affairs.

An **interim report** contains, inter alia:

- information on progress in project implementation in a given period, including a comparison of the actual activities undertaken with the activities presented in the detailed description of the project and planned in the timetable for activities in the project application;
- justification of any possible deviations from the timetable for substantive and information activities under the project;
- information on progress in achieving project outcome indicators;
- information on the fulfilment of planned activities as well as information and promotion obligations;
- a statement of the expenditures actually incurred in a given period together with copies of proof of payment;
- other financial statements as per the report form;
- the revised timetable for spending of funds under the project.

The **final report** contains, inter alia:

- information on the overall outcome of the project in relation to the original plan;
- information on the achievement of the project outcome indicators and the total project expenditures incurred;
- information on completed information and promotion activities;

- a statement of the expenditures actually incurred in a given period (together with full documentation confirming the expenditures incurred – applies to the period not covered by the previous interim reports);
- a comparison of the expenditures actually incurred with the planned expenditures.

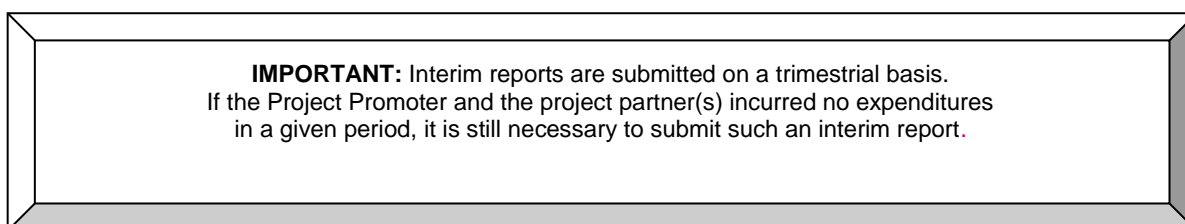
The reports are prepared in Polish and the amounts therein are expressed in PLN. Model reports together with the *Instructions for completing them* can be found on the Programme website maintained by the Programme Operator at eogkultura.mkidn.gov.pl. The completed reports must be submitted to the Programme Operator within the time limit stipulated in the financial agreement, either in paper form or using the ePUAP platform.

Based on the submitted documents, the Financial Department provides the Project Promoter within 7 days with a list of expenditures containing a sample of at least 20% documents confirming the expenditures incurred which are included in the report and which shall be subject to verification. The Project Promoter shall be obliged to deliver, within 7 days from the receipt of that information from the Financial Department, documentation confirming the expenditures incurred selected by the PO, as well as confirming and justifying proper implementation of the project, i.e. copies of financial documents, including: invoices (or other accounting documents of equivalent evidential value); notes with lists of expenditures borne by the project partner; confirmations of payments made; agreements concluded with contractors; written confirmations stating that a service/work has been completed; the payroll; any works completed (where applicable – e.g. information and promotional materials). The remaining part of the documentation may be subject to on-the-spot verification. Information on the method of documenting the expenditures incurred by the leader and the partners can be found in item 7.4 of the Handbook.

If the PO has any comments on the report, the Project Promoter shall receive the relevant information with a request for clarification or revision of the report within **10 business days**. The Project Promoter revises the report as per the comments received and sends it back to the PO. The PO performs another formal and accounting-related verification of the revised report. If it has no further comments, the PO approves the report.

Verification and approval of reports shall be based on information on the financial status and physical progress of projects included in the reports as well as on additional information submitted together with the reports. First, the report is subject to initial verification by the Financial Department for completion of all mandatory report fields and attachment of all required documents. If the requirements of initial verification are satisfied, the report is subject to further evaluation for correctness and compatibility with the financial agreement and the project application as well as financial evidence. The report is then forwarded by the Financial Department to the Department for European Funds and Affairs for substantive verification. The time limit for processing reports is **30 business days** from the date of receipt of the paper version by the Operator. The time limit is extended by the time necessary to supplement or revise the report.

Furthermore, at the Operator's request, each Project Promoter is obliged to share any and all necessary information concerning the project and the documents related to its implementation.



In special cases, with the Operator's consent, it is possible to combine two settlement trimesters in a single report (e.g. the project was commenced in April of a given year so the Project Promoter submits a report for the 2nd trimester, taking into account the last month of the preceding trimester). The final reports are mandatorily submitted within the time limits specified above and in the financial agreement concluded between the Project Promoter and the Operator.

INFORMATION FOR PARTNERS:

The Project Promoter submits interim reports to the Programme Operator 3 times a year for the periods January–April, May–August, September–December, as well as a final report upon project completion. For this reason, to comply with the reporting obligations, the Project Promoter may ask a project partner to present the relevant financial documents for the project, e.g. invoices, payment confirmations, acceptance reports, etc. Project partners may also be asked to declare its part of own financial contribution to the project, if any. If a Donor project partner and/or a Polish project partner decides to use an expert auditor's report to confirm the

expenditures incurred, such a report must be submitted in each reporting period to which the expenditures confirmed therein pertain.

6. Value-Added Tax⁵

The cost of VAT is eligible for grant assistance only when the Project Promoter or the Partner(s) cannot recover this tax pursuant to national legislation and when it is actually and finally incurred by the Project Promoter or the Partner(s). The matter of VAT eligibility therefore comes down to determining whether the Project Promoter or the Partner(s) can deduct VAT (in whole or in part) or not and submitting a relevant declaration during the settlement period.

In the project application/ Planned budget, the Project Promoter indicates the costs as gross amounts, provided that VAT constitutes eligible expenditure under the Programme. If VAT can be recovered, the Project Promoter should state net amounts in its project application, at the same time including information on the ineligibility of VAT and the amount of ineligible expenditures in the comments.

Where at least partial recovery of VAT is allowed under legal regulations, VAT constitutes ineligible expenditure.

In the event of change to the method of VAT settlement, the Project Promoter is obliged to attach a *Declaration on VAT eligibility* to the report.

INFORMATION FOR PARTNERS:

Donor project partners are obliged to provide the Project Promoter with a document confirming the ability to recover VAT or the lack of such ability. This information must be provided as part of preparation of the project application. In the event of any change to the Partner's ability to recover VAT, the Partner is obliged to inform the Project Promoter without delay. Such information may also be indicated in the expert auditor's report (without the need to attach a separate document).

7. Management of the project finance by the Project Promoter

7.1. Bank accounts

Project Promoters are obliged to open and maintain, for the period of project implementation and financial settlement, separate bank accounts for the funds from the Programme (separate for the funds from the EEA Financial Mechanism and for the funds from the Minister of Culture and National Heritage⁶). The Project Promoter must be the sole holder of the above-mentioned accounts.

7.2. Accounting system

The Project Promoter implementing a project with grant assistance from the Programme funds must have separate accounting records allowing it to settle all operations connected with the project, regardless of the remaining activities. The financial and accounting documentation should be separated in a manner allowing for the performance of control activities.

INFORMATION FOR PARTNERS:

Unlike the Project Promoter, project partners are not obliged to keep (a) separate bank account(s) for the project. However, good practices connected to the management of project finance should apply. The financial and accounting documentation should be separated in a manner allowing for the performance of control activities.

7.3. Eligible expenditures and period of eligibility

Only the eligible costs of a project can be covered by grant assistance under the Programme.

These costs include costs which satisfy the criteria of purposefulness, timeliness, which are included in the project budget, are economically justified and are documented correctly.

The principles on the eligibility of expenditures are included in Articles 8.2 and 8.3 of [Regulation on the implementation of the EEA Financial Mechanism 2014–2021](#).

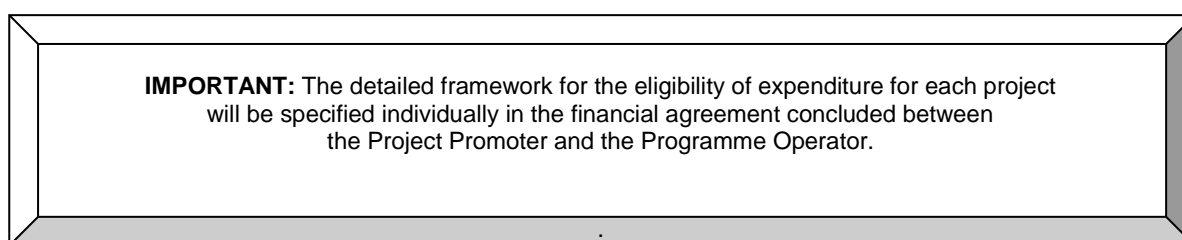
- The criterion of purposefulness consists in the necessity to incur given costs in order to achieve the objective defined in the project.

⁵ Also applies to Donor project partners.

⁶ The interest accrued in separate accounts on grant assistance transferred in the form of advance payments (separately for funds from the EEA FM and for funds from the Minister of CNHS) should be returned to the Programme Operator's account on an ongoing basis following information on the interest presented in the relevant interim/final report.

- The criterion of timeliness consists in incurring expenditures within the period of cost eligibility defined in the financial agreement.
- Incurring expenditure means payment thereof by the Project Promoter or a Partner along with collection a service/delivery.
- The criterion of economical justification of costs refers to the principle of efficient management of the project finance. In order to document the fulfilment of this criterion, it is recommended that the guidelines from item 7.7 of this Handbook be observed each time, i.e. a market analysis should be conducted and at least 3 offers should be collected before incurring expenditure.
- The criterion of correct documentation of expenditure consists in the holding of posted invoices or equivalent financial proof, proof of payment in the form of transfers, bank statements or documents confirming payment from the cash register, contracts of mandate, contracts for specific work, employment contracts, other contracts.

The first date of eligibility of expenditures under the project is the date on which the Minister of Culture and National Heritage decides to award a grant to the project. The final date of eligibility expenditures may not go beyond 24 months, and in any case may not be later than 30 April 2024.



The eligible expenses under the projects shall be the costs actually incurred by the Project Promoter and the partner(s) that meet the following criteria:

- are incurred between the first and final date of eligibility, according to the time frame set out in the financial agreement for the project;
- are used only to achieve the project objective(s) and its expected outcome(s) in a manner consistent with the principles of economy, efficiency and effectiveness;
- are necessary for performance of the activities envisaged in the project, are related to the subject matter of the financial agreement, are included in the planned budget attached to the financial agreement;
- are proportionate and necessary for the performance of activities and project implementation, are in line with the principles of efficient financial management;
- are actually incurred by the Project Promoter or the Partner(s), entered in the accounts of the Project Promoter or the Partner(s) in line with the accounting principles, complete, free from accounting errors and spent in accordance with the provisions of tax law. These costs should also be supported by invoices (with information on the sources from which the expenditure is covered and in what amount on the reverse) with their acceptance confirmed or by accounting documents with equivalent evidential value;
- are supported by original documents. In the case of invoices for the overall amount, it is necessary to attach detailed specifications of the expenditures;
- are not prohibited under the applicable legislation;
- are effected in accordance with the Public Procurement Law;
- are identifiable and verifiable, in particular by entering into the accounting records for the project, and determined in accordance with the relevant accounting standards as well as in accordance with generally accepted accounting standards;
- comply with the requirements of the tax and social legislation in force.

Expenditures are deemed to have been incurred if the cost has been invoiced and paid and the item has been delivered (in the case of goods) and accepted or performed and accepted (in the case of services).

Internal accounting and audit procedures must enable the direct matching of the expenditures and revenues declared for the project with the corresponding accounting reports and supporting documents.

Furthermore, the method of settlement of indirect costs of projects is described in item 7.4.1 of the Handbook and must be compatible with [Regulation on the implementation of the EEA Financial Mechanism 2014–2021](#) and be defined in the partnership agreement and in the financial agreement.

The list below shows the possible eligible costs of the project incurred by the Project Promoter and the Partner(s):

a) Costs of substantive activities under the project:

- Costs of materials and services related to organising and holding project-related events;
- Costs of publications, studies and analyses;
- Costs of remuneration for artists and specialists involved in the implementation of the project, including actual salaries, social insurance contributions and other statutory expenses making up the remuneration;
- Costs of travel, board and accommodation for persons participating in the project;
- Licence fees;
- Costs of equipment and hardware necessary to implement the project (the cost of purchasing new equipment and hardware is eligible only in justified cases and only for equipment that has not been classified as a fixed asset);

b) Management costs (project management costs cannot exceed 10% of the eligible costs of the project):

- Costs of remuneration of persons handling the project, including actual salaries, social insurance contributions and other statutory expenses making up the remuneration;
- Costs of materials and services required to pursue the project;
- Financial fees (notarial fees, banking fees for opening and maintaining the account);
- Costs of leasing office space or costs of rent for rooms and offices assigned to the project;
- Costs of electricity, gas, water, phone use and Internet connections.

c) Communication and promotion costs

d) Indirect costs, i.e. all eligible costs that may not be precisely indicated by the Project Promoter and/or project partner as directly related to the project, but which may be indicated and justified under the accounting system as incurred directly in connection with the direct eligible costs of the project. They cannot include any direct eligible costs. The indirect project costs represent a proportional part of the total costs incurred by the Project Promoter or a project partner.

If any indirect costs are included in the project budget, the Applicant is obliged to present the method of their calculation in accordance with Article 8.5 of [Regulation on the implementation of the EEA Financial Mechanism 2014–2021](#).

The following expenditures are ineligible under the Programme:

- the cost of purchasing land and property;
- depreciation and purchase of fixed assets, including the purchase of musical instruments;
- awards, scholarships, penalties;
- losses resulting from exchange rate differences;
- costs covered from other sources;
- fees related to financial transactions and other purely financial costs, with the exception of costs related to accounts required by the FMC, the National Focal Point or by the applicable regulations, as well as any costs of financial services arising from the financial agreement for the project;
- VAT, where at least partial recovery of VAT is allowed under legal regulations.

IMPORTANT: The cost of purchasing new equipment and hardware is eligible only in justified cases and only for equipment that has not been classified as a fixed asset.

IMPORTANT: The cost of remuneration of the expert auditor confirming the Donor project partner's expenditures is eligible provided that it was included in the *Project budget*.

7.4. Proof of expenditure

The costs incurred by Project Promoters and project partners can be documented with the invoices received or accounting documents with equivalent evidential value, and in the case of Donor project partners also with expert auditor's reports and debit notes.

Where activities are undertaken as a result of tendering procedures, payments made by Project Promoters and project partners should be confirmed with invoices based on the concluded contracts, or with reports of an expert auditor in the case of Donor project partners. In all other cases, the expenditures incurred by Project Promoters and project partners will be justified if they were actually paid by them.

All expenditures incurred in connection with project implementation must be confirmed through submission of a duplex copy of the invoice (or another accounting document with equivalent evidential value) together with copies of documents confirming payment. The submitted copies of documents must be certified as true copies. In the case of invoices (or other accounting documents with equivalent evidential value) for the overall amount, it is necessary to attach a detailed specification.

Documents serving as proof of purchase of goods or services include in particular:

- VAT invoices;
- correcting invoices;
- forms of domestic and/or foreign travel allowances together with the invoices and/or tickets (in accordance with the provisions of [Guidance on how to carry out financial management and reporting under the EEA and Norwegian Financial Mechanisms for 2014–2021](#), Project Promoters are obliged to apply the principle of sound financial management to the choice of transport and accommodation, as well as keep proof of expenditure for costs incurred, e.g. tickets, boarding passes, meal receipts, etc.);
- the payroll;
- contracts and invoices for contracts of mandate and/or contracts for specific work together with the documents confirming the expenditure (e.g. written confirmation of performance of a service/work; the works performed (where applicable – e.g. information and promotional materials));
- debits notes/ bookkeeping notes;
- correcting notes (together with the documents they concern);
- sale contracts together with proof of payment confirming the expenditure included in the contract;
- costs determined by the analytical accounting system (only in the case of indirect costs);
- a report of an independent auditor (only for costs incurred by Donor project partners).

IMPORTANT: In the case of costs incurred by project partners, reports of an independent auditor confirming that the declared costs were incurred in accordance with the [Regulation](#), the provisions of national law and the accounting practices followed in the Partner's country shall constitute sufficient proof of expenditure for costs incurred by the project partner.

Proof of payment may include certified documents, such as:

- a bank statement;
- settlement of an advance payment collected by a worker;
- a cash report including the expenditure.

The list presented above does not exclude the possibility of documenting the expenditures incurred with other documents not listed above if justified circumstances and the nature of the project should so require.

IMPORTANT: Documentation of expenditure requires submission of a duly described document confirming the expenditure together with proof of payment. Receipts and written declarations do not constitute sufficient proof of expenditure.

The amount of eligible expenditure under the project must be indicated on the reverse of the accounting document as per the approved planned budget.

Proper description of the invoice/bill should be placed on the reverse of the invoice/bill and contain:

- the project number and title;
- the amount of the invoice (if there is no description on the reverse of the invoice);
- the eligible amount;
- information on approval of the accounting-related, formal and substantive correctness;
- a note informing that the project is co-financed with the Programme funds;
- indication of the link between the expenditure incurred and the relevant category (i.e. indication of the number and name of the budget item together with the amount of expenditure)⁷;
- if only part of the expenditure is co-financed with the Programme funds, it is necessary to present calculation of the actual cost incurred as part of project implementation;
- the number in accounting records;
- information on application of the Public Procurement Law and [Guidelines of the Minister of Development Funds and Regional Policy concerning the award of contracts under the EEA Financial Mechanism 2014–2021 and the Norwegian Financial Mechanism 2014–2021](#).

IMPORTANT: The Project Promoter is responsible for reliable translation into Polish of the content of proof prepared in a foreign language by a Donor project partner.

7.4.1. Documentation of indirect costs

Indirect costs are all eligible costs that may not be clearly indicated by the Project Promoter and/or project partner(s) as directly related to the project, but which may be indicated and justified under the accounting system as incurred in connection with the direct eligible costs of the project. They cannot include any direct eligible costs. The indirect project costs represent the relevant part of the total costs incurred by the Project Promoter or a project partner.

Indirect costs shall be settled based on the actual indirect costs and based on the actual expenditure incurred (i.e. with full documentation of the expenditure) by the Project Promoter and project partners **who have an analytical accounting system** used to determine the above-mentioned indirect eligible costs under the Programme.

INFORMATION FOR PARTNERS:

In the case of project partners whose registered office is located in one of the Donor States, reports of an independent auditor confirming that the declared costs were incurred in accordance with the Regulation, the provisions of national law and the accounting practices followed in the Partner's country shall constitute sufficient proof of expenditure for costs incurred by the project partner.

The method of calculation of the maximum amount and settlement of indirect costs must be in line with Art. 8.5 of [Regulation on the implementation of the EEA Financial Mechanism 2014–2021](#). The method of calculation

⁷ This also applies to reports of an expert auditor in the case of Donor project partners.

of indirect costs and the maximum amount thereof are specified in the financial agreement. The method of calculation of a project partner's indirect costs should also be specified in the partnership agreement concluded between the Project Promoter and the project partner.

INFORMATION FOR PARTNERS:

It is required that the method of calculation of a project partner's indirect costs be specified in the partnership agreement between the Project Promoter and the project partner.

7.5. Documentation of settlements between Project Promoters and partners

7.5.1 General rules

The method of settlement of expenditures incurred by a project partner should be described in detail in the partnership agreement concluded between the Project Promoter and the project partner.

Pursuant to Article 7.7.5 of [Regulation on the implementation of the EEA Financial Mechanism 2014–2021](#), the eligibility of expenditures incurred by the project partner is subject to the same limitations as would have applied if the expenditures were incurred by the Project Promoter.

IMPORTANT: The Project Promoter settles all of the project costs, both its own costs and costs incurred by partners. The Project Promoter settles accounts with project partners by itself in a manner consistent with the information on settling accounts with the partner included in the partnership agreement.

The financial flows between the Project Promoter and a partner must confirm the essence of the relationship between them – partnership, i.e. joint activities aimed at achievement of the objective specified in the project application.

A project partner which has been entered in the project application, the financial agreement and with which the Project Promoter has concluded a partnership agreement is entitled to reimbursement of the costs incurred during project implementation which are specified in the partnership agreement.

In the event of the partner's failure to fulfil its obligation to properly document the expenditures incurred, the Operator will be forced to deem them to be ineligible.

7.5.2 Various methods of documenting expenditures of Donor project partners

Donor project partners may make settlements with Polish Project Promoters based on one of the three methods specified below or a combination thereof:

- 1) duplex copies of financial documents and proof of payment;

If this option is selected, Donor project partner is bound by the same rules concerning settlement of expenditures as the Polish Project Promoter;

Detailed information on proof of payment can be found in item 7.4 of the Handbook.

- 2) debit notes;

A debit note is a financial document issued by a project partner in order to oblige the Project Promoter to pay for the expenditures incurred by the partner in connection with the project.

In the case of debit notes, a Donor project partner issues a debit note (along with a statement of the expenditures incurred, if this has been agreed between the Project Promoter and the partner) for the Project Promoter and attaches copies of financial documents and proof of payment.

The Project Promoter, being the leader, prepares full description on the documents provided and presents the Operator with: a copy/copies of the debit note(s), translation of the note(s), a statement of expenditures (in the form of a table), taking the following information into account:

- the No. of the expenditure;
- the number in the partner's accounting records;
- the number and type of financial evidence;
- the name of the expenditure;

- the number and name of the budget item from the planned budget with which the expenditure is associated (this does not apply to expenditures incurred on establishing partnerships as part of the Bilateral Cooperation Fund);
- the value of the expenditure in the currency in which it was incurred;
- the value of the expenditure in PLN.

At the end of the translated debit note, there should be information on the total expenditures incurred by the partner in PLN together with a description of the exchange rate applied, with a date and legible signature and function of the person responsible for preparation and acceptance of the description.

The statement of expenditures must have a form which allows for comparison of the data with information included in the report. In the case of such preparation of documents, the Project Promoter does not present copies of documents confirming the partner's expenditures to the Operator. However, it should be noted that the Project Promoter is responsible for formal and accounting-related settlement of accounts with the partner.

3) reports of an independent auditor.

Furthermore, in the case of Donor project partners reports of an independent auditor confirming that the declared costs were incurred in accordance with the Regulation, the provisions of national law and the accounting practices followed in the Partner's country constitute sufficient proof of expenditure for costs incurred by the project partner.

As a result, project partners are not obliged to submit financial documentation to the Project Promoter in the same way as the Project Promoter submits its documentation to the Programme Operator.

The auditor's report is required for all expenditures declared in each interim report submitted three times a year. The cost of preparation of such a report is eligible provided that it was included in the approved project budget.

Such a report should contain the following key information:

- an introduction referring to the period which the report concerns and the reporting rules used to prepare the document;
- confirmation that the audit was performed in accordance with the law, the guidelines and good accounting practices;
- confirmation of incurrence of the declared costs;
- description of the elements covered by the report and the applied audit report standards;
- comments on the fulfilment of obligations by the organisation to ensure that the accounting-related information has been properly documented;
- information on VAT eligibility (where applicable).

Reports of the expert auditor should not concern all expenditures of the partner's institution but only expenditures related to the project. The partner and the Project Promoter should cooperate to link the expenditures indicated in the expert auditor's report with individual budget items in the approved project budget.

Project partners can choose not to submit the above-mentioned report of the expert auditor, but in such a case the partners will have to comply with the same project settlement requirements as the Polish Project Promoter. This results in the partners' need to submit debit notes or copies of financial documents and proof of payment as well as full description thereof. The detailed list of requirements in this regard can be found in item 7.4 of the Handbook.

7.5.3 Own contribution of Donor project partners and Polish project partners

In accordance with the Programme rules, project partners can also make their own financial contributions towards a project. The details concerning the partners' own contribution towards projects should be defined in the partnership agreement.

The partner may transfer a set amount of its own contribution to the Project Promoter's account or it may incur expenditures in connection with implementation of the project up to the specified amount for specific cost items in the partnership agreement in line with the *Planned project budget*. In such a case, confirmation of the contribution may be included as part of the expert auditor's report.

IMPORTANT: In the event that the partner has incurred expenditures which are to be deemed its own contribution, it is obliged to submit to the Project Promoter full financial documentation so it can be attached to the report submitted by the Project Promoter to the Operator. In the case of Donor project partners' documentation, the documentation must be translated into Polish by the Project Promoter and the amounts correctly converted into PLN in accordance with the Polish law, e.g. the Accounting Act.

The document confirming own contribution of the project partner(s) must be attached to the application documentation at the stage of submission thereof to the Programme Operator. The types of documents confirming own contribution towards a project are presented in item 3.1 of the Handbook.

7.6. Storage of accounting documents

The financial and accounting documentation should be in line with the principles laid down in the Polish Accounting Act of 29 September 1994 (Dz. U. [Polish Journal of Laws] of 2002 No. 76, item 694, as amended). In accordance with the act, an accounting document should contain at least:

- indication of the type of document and its identification number;
- indication of the parties executing the economic transaction (names, addresses);
- description of the transaction (including its value and date);
- a signature of the issuer of the document and the person accepting the order;
- the date of the transaction and date of preparation of the document (if prepared on a different date).

All accounting documents must be paid in full. Proof of payment must be stored in accordance with the applicable regulations and shared in the course of inspection activities. The detailed rules for storage of project documentation are specified in Article 6.5 of the financial agreement.

INFORMATION FOR PARTNERS:

While Project Promoters are obliged to store project documentation for 5 years from the date of approval by the FMC of the Final Programme Report, project partners are obliged to comply with their national regulations in this regard, including the accounting principles. The data below illustrates the requirements concerning the rules for storage of documents in each of the Donor States. Donor project partners and Polish project partners are obliged to fulfil the current obligations in this regard. It should also be noted that in the case of the Donor States (Iceland, Liechtenstein, Norway), local regulations may introduce additional precedents.

<i>Iceland</i>	<i>7 years</i>
<i>Liechtenstein</i>	<i>10 years</i>
<i>Norway</i>	<i>5 years</i>

7.7. Public procurement and financial corrections

Any and all expenditures incurred as part of projects will be made based on the principles of competitiveness and transparency, in accordance with the *Public Procurement Act (Dz. U. [Polish Journal of Laws] of 2018, items 1986 and 2215, and of 2019, item 53)* and in accordance with Article 8.15 of [Regulation on the implementation of the EEA Financial Mechanism 2014–2021](#) and [Guidelines of the Minister of Development Funds and Regional Policy concerning the award of contracts under the EEA Financial Mechanism 2014–2021 and the Norwegian Financial Mechanism 2014–2021](#). If any contracts concluded under the project are below the national or EU thresholds set for public procurement or fall outside the scope of the public procurement law, the Project Promoter should act in accordance with the best economic practices, enabling full and fair competition among potential contractors.

Project Promoters which receive grant assistance constituting 50% or more of the eligible project expenditure under the EEA Financial Mechanism 2014–2021 should initiate a public procurement procedure for the project in accordance with the national public procurement law as though it were a contracting authority within the meaning of Article 2(1)(1) of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC. This provision shall apply *mutatis mutandis* to the project partners. The provisions shall not apply to non-governmental organisations, unless the value of the contract is equal to or exceeds the EU thresholds for public procurement contracts.

If any contracts concluded as part of project implementation are below the national or EU thresholds set for public procurement or fall outside the scope of the public procurement law, such public procurement (including the procedures preceding it) and the terms and conditions of the contracts must be compatible with the best cost-effectiveness practices, including responsibility, must enable full and fair competition among potential contractors, e.g. through effective comparison of the prices, and ensure optimal use of the funds from the EEA Financial Mechanism 2014–2021 and must be performed in accordance with [Guidelines of the Minister of Development Funds and Regional Policy concerning the award of contracts under the EEA Financial](#)

[Mechanism 2014–2021 and the Norwegian Financial Mechanism 2014–2021](#)⁸. In accordance with the above-mentioned guidelines, the Project Promoter effects all expenditures under the project and the Bilateral Cooperation Fund (where applicable), regardless of the value of the contract, in a targeted, cost-effective way, with respect to the principle of achievement of the best results from the given expenditure and in a manner enabling timely completion of tasks, as well as in line with the principles of competitiveness, equal treatment and transparency.

In the event that the Project Promoter should violate the above-mentioned guidelines, the entity being a party to the agreement or another authorised supervisory body may apply the [Guidelines for determining financial corrections to be made to expenditure co-financed by the structural funds or the cohesion fund for non-compliance with the rules on public procurement \(COCOF/07/0037/03\)](#) accordingly.

INFORMATION FOR PARTNERS:

Just like Project Promoters, Polish project partners are obliged to apply the relevant Polish rules on the award of public procurement contracts.

Donor project partners are obliged to apply the relevant national rules on the award of public procurement contracts. In some cases, the internal rules of a Donor project partner may oblige it to apply stricter rules than required by the national standards. In such a case, the stricter regulations shall apply. The principles of good practices and transparency must be observed. The data below illustrates the thresholds for the Donor States below which application of the public procurement procedure is not required. It should be noted that Donor project partners are obliged to check the applicable requirements in this regard as local regulations and the organisations' internal rules should prevail if they are stricter than the national requirements.

<i>Iceland – goods</i>	<i>ISK 6,800,000</i>
<i>Iceland – services</i>	<i>ISK 13,600,000</i>
<i>Liechtenstein</i>	<i>CHF 100,000</i>
<i>Norway</i>	<i>NOK 100,000</i>

In particular, Donor project partners are obliged to incur expenditures under the project in accordance with Article 8.15 of [Regulation on the implementation of the EEA Financial Mechanism 2014–2021](#).

7.8. Ex ante verification of public procurement contracts

Ex ante verification is optional and advisory in nature. It is intended to help the Project Promoter to avoid the negative consequences of potential violations, including financial consequences. Therefore, it is recommended that ex ante verifications be started before commencement of the procedure by the Project Promoter.

The Project Promoter may request the PO (FD at the MCNH) that contracts be verified ex ante in the case of complex contracts, but it cannot generate delays in relation to the project schedule.

7.9. Ex post verification of public procurement contracts

Ex post verification of public procurement contracts constitutes assessment of the correctness of implementation of a given contract and is performed before or during verification of interim reports/ the final report. The Project Promoter should submit to the FD at the MCNH full documentation concerning a given contract on an ongoing basis, i.e. immediately after signing the contract with the contractor.

The responsibility for any delays in submission of the above-mentioned documentation which may affect the date of approval of the interim/final report lies with the Project Promoter.

The Project Promoter is also obliged to submit to the FD at the MCNH on an ongoing basis signed annexes to the contracts concluded as a result of the procedures and any potential contracts concerning additional contracts/works.

7.10. Irregularities in project implementation

Pursuant to Article 12.2 of [Regulation on the implementation of the EEA Financial Mechanism 2014–2021](#), an irregularity means an infringement of the legal framework of the EEA Financial Mechanism 2014–2021, any provision of EU law or any provision of the national law.

⁸ The guidelines do not apply to Donor project partners who are not obliged to abide by the Polish Public Procurement Law of 29 January 2004.

In the event of failure to abide by the terms and conditions of the financial agreement on part of the Project Promoter, the Programme Operator may suspend payments or request reimbursement of payments by the Project Promoter. Payments shall be reimbursed in line with the principles and the time limit defined in the financial agreement. The Programme Operator may also terminate its agreement with the Project Promoter.

The Programme Operator may suspend payments to the Project Promoter in the event that the following irregularities should be found in implementation of the project:

- The Project Promoter does not use the funds awarded as grant assistance in line with the provisions of the financial agreement;
- Credible information shows that implementation of the Project or the degree of implementation thereof is not in line with the financial agreement;
- The Project Promoter failed to submit an interim report/the final report or any other requested information within the specified time limit and on the agreed terms or the above-mentioned documents/information are incomplete;
- Access to any information, documents, as well as public and private place and facilities connected with implementation of the project upon the request of entities authorised to perform monitoring or audits has been limited;
- The financial management of the project does not comply with the accounting principles;
- The Operator received information about alleged or actual cases of irregularities or fraud, or if such cases have not been appropriately reported, investigated or remedied;
- The Operator determines that implementation of the project violates community, national or local law;
- The circumstances constituting a significant basis for awarding funds to the project under the EEA FM 2014–2021 change substantially;
- Any other obligations of the Project Promoter stipulated in the financial agreement are not fulfilled.

The length of the period of suspension of payments will depend on the time required to eliminate the above-mentioned irregularities.

The Programme Operator may decide to impose a financial correction on the Project Promoter. The rules for suspension of payments and imposition of financial corrections on the Project Promoter are described in Chapter 13 of [Regulation on the implementation of the EEA Financial Mechanism 2014–2021](#). When determining the amount of financial corrections, the [Guidelines for determining financial corrections to be made to expenditure co-financed by the structural funds or the cohesion fund for non-compliance with the rules on public procurement \(COCOF/07/0037/03\)](#) shall apply. Furthermore, the Programme Operator may demand reimbursement of payments by the Project Promoter in the event that the following irregularities should be found in implementation of the project:

- The Project Promoter used all or part of the transferred funds for a purpose different from the one specified in the project or contrary to the concluded agreement;
- The Project Promoter submitted forged, altered or fraudulent documents in order to obtain grant assistance under the agreement;
- an application to declare the Project Promoter bankrupt has been filed, the entity is in a state of liquidation, is governed by a receiver or has suspended its business activity or is subject to similar proceedings;
- there are any other circumstance resulting in the need to reimburse all of the grant assistance paid, including decisions of authorised state or court bodies which declare that the Project Promoter has violated the terms and conditions of the agreement.

After consulting the NFP, the Programme Operator may terminate the agreement with immediate effect should one of the following conditions be fulfilled:

- The Project Promoter has not started implementing the project for reasons attributable to the Project Promoter for a period exceeding 6 months from the agreed date of commencement of project implementation specified in the project application/financial agreement;
- The Project Promoter ceased implementation of the project or is implementing it in a manner inconsistent with the financial agreement;
- The Project Promoter refused to submit to the monitoring and audit by the authorised institutions at any stage of project implementation;
- The entire amount of the grant was cancelled (e.g. through a financial correction);

- The Project Promoter has made false declarations as part of project implementation;
- An application to declare the Project Promoter bankrupt has been filed or the Project Promoter is in a state of liquidation, is governed by a receiver or has suspended its business activity.

The financial agreement may also be terminated by mutual will of the parties, which establish the principles on which the grant received by the Project Promoter shall be reimbursed.

The agreement may be terminated at the Project Promoter's request if it reimburses the grant received, together with the interest calculated as for tax arrears, within 30 business days from the date on which the declaration of termination of the agreement is submitted.

Termination of the financial agreement or withdrawal therefrom, regardless of the reason, does not release the Project Promoter from the obligation to present the final project report and to keep documentation associated with implementation of the project.

INFORMATION FOR PARTNERS:

The Programme Operator considers modification of the financial agreement or the partnership agreement without its consent inappropriate. In the event of modification of the financial agreement or the partnership agreement without the Programme Operator's consent, the Programme Operator may take corrective measures, which may include suspension of payments to the project.

7.11. Unfinished projects

In the event that the Project Promoter should abandon implementation of the project before the end of the term for its implementation and this means nonutilisation of the funds, this is understood as failure to finish the project. In the event of risk of failure to finish the project, the Project Promoter is obliged to immediately inform the Programme Operator of its intention to withdraw from implementation of the project before the end of the term specified in the agreement, stating the reasons therefor. The Programme Operator shall decide the amount of funds which must be reimbursed – depending on the achieved outcomes and objectives of the project.

8. Audits and monitoring

As part of the Programme, monitoring and reporting activities will be used to control the progress in project implementation. The monitoring activities conducted by the Programme Operator aim to ensure compliance of project implementation with the previously adopted assumption, in particular through attention to the achievement of the objectives pursued. One other important task of the monitoring system is the identification of potential problems which may occur during project implementation, as well as early response to difficulties by taking appropriate remedial or corrective actions.

The purpose of **substantive monitoring** is to check whether the objectives and outcomes of the project are being pursued, as well as observe whether the project is being implemented according to the plan presented in the detailed project description and in the timetable for substantive and information activities in the project application.

Financial monitoring ensures that the funds are spent as intended by tracking the purchases made for the purpose of project implementation as well as the accounting records.

One important task of the monitoring system is the identification of problems occurring during project implementation, as well as early response to any potential irregularities in order to eliminate them. Therefore, the Project Promoter must demonstrate special diligence and thoroughness when preparing reports.

Project monitoring activities carried out by the Programme Operator include:

- verification of interim and final reports as well as the attached financial, accounting-related and substantive documents submitted by Project Promoters;
- on-the-spot verifications of projects.

INFORMATION FOR PARTNERS:

Activities related to the monitoring and audit of projects may be carried out, inter alia, by the Programme Operator, the National Focal Point or the Financial Mechanism Office. The activities verify whether the principle of partnership is observed in accordance with the provisions of the financial agreement and the partnership agreement. The activities may also include on-the-spot verifications of projects – also in the Donor States.

8.1. On-the-spot verifications of projects

The Programme Operator is responsible for carrying out on-the-spot verifications of projects. Project Promoters are obliged to undergo such verifications of project implementation and fulfilment of the terms and conditions set out in the financial agreement. The Programme Operator conducts such verifications in line with the Annual Inspection Plan and may conduct ad hoc verifications without prior notice should the need arise. The

Programme Operator informs the Project Promoter about the planned verification 5 business days prior to the date thereof.

During the verification, the Project Promoter must ensure the presence of persons competent to provide information and clarifications on issues associated with implementation of the project as well as access to original copies of the financial documentation.

Within 15 business days from the date of completion of the verification, the Programme Operator draws up, in writing, verification feedback containing, inter alia, post-verification recommendations, including the time limit by which they should be implemented by the Project Promoter. The Project Promoter may present its stance or reservations regarding the verification feedback within 10 business days from the date of receipt thereof. Should there be no reservations, the Project Promoter signs the verification feedback and sends it back to the Programme Operator within 10 business days from the date of receipt thereof.

If the Project Promoter should wish to raise any objections against the content of the verification feedback and/or refuse to sign the verification feedback, the Project Promoter should act in accordance with the provisions of Article 11 of the financial agreement.

On-the-spot verifications of projects can also be conducted, inter alia, by:

- the National Focal Point;
- the Donor States;
- the Programme Operator

throughout the entire period of implementation of the project and 5 years after its end. With regard to audits, the Project Promoter is obliged to provide – upon the request of the inspection body – full and uninterrupted access to any information, documents, as well as public and private place and facilities connected with implementation of the project.

8.2. Financial audits and monitoring

Project Promoters may be subject to financial audits and/or monitoring. Project Promoters should provide the Programme Operator, the NFP, the Donor States and the European Commission with access to all original documents, information, documents, as well as public and private place and facilities connected with implementation of the project co-financed under the Programme in accordance with the financial agreement for 5 years **from the date of approval of the Final Programme Report by the FMC**.

Project Promoters must be prepared to submit to audits and share project documents with inspection bodies within the period of 5 years **from the date of approval of the Final Programme Report by the FMC**. The Project Promoter is obliged to inform the Operator in writing about commencement of the monitoring by the entity authorised to conduct it.

In particular, it is necessary to collect all documents required for project implementation and store them for 5 years from the date of project completion so as to enable:

- comparison of the amount of grant assistance under the Programme with individual expenditure records and the original copies of the documents confirming them;
- verification of the correctness of eligible expenditures based on a representative sample of approved activities.

The relevant documents must be stored in a precisely defined place, protected against potential damage and in good order.

9. Information and promotion

All information and promotional activities concerning the EEA Financial Mechanism should lead to informing the general public that implementation of the project is possible due to the funds from the EEA and Norway Grants. The aim of the information and promotional activities is to ensure the openness and transparency of all activities, facilitate access to the right information in Poland, in the Donor States, i.e. Norway, Iceland and Liechtenstein, as well as other EU countries and associated countries, as well as contribute towards efficient implementation of the Programme.

IMPORTANT: Project Promoters and project partners which use funds from the EEA and Norway Grants are obliged to provide information about this fact. Information on co-financing is communicated during implementation of the project, as part of all information and promotional activities. The documents, publications, materials connected with implementation of the project, as well as the place of implementation and the project website must also feature appropriate branding.

Project Promoters are obliged to carry out information and promotional activities adjusted to the needs of a given project in line with the *Project level communication plan* forming part of the project application.

The communication plan includes at least:

- a) the objectives and target groups, including stakeholders at the national, regional and/or local level, as well as the general public;
- b) a strategy and the content of information and communications activities, including the timetable, the activities and communication tools which properly highlight the added value and impact of assistance from the EEA and Norway Grants;
- c) at least three major information events concerning the progress in project implementation, the achievements and results, such as a seminar and a conference with stakeholders and a press conference or another press event, including a launching or closing event for the project. In the case of projects whose grant rate does not exceed EUR 500,000, two information events are enough and may be organised on a smaller scale.
- d) activities aimed at sharing information on the project on a dedicated website or on dedicated web pages on an existing website of the organisation, with links between the individual pages. Information on the project must be updated regularly in the language(s) of the Project Promoter's country. For all projects with the minimum grant rate under the EEA and Norway Grants amounting to EUR 150,000 and/or involving Donor project partners, there should be web pages dedicated to the project and containing information both in English and in the national language,
- e) a website containing information on the project, progress of implementation, achievements in the implementation, project results, information on cooperation with entities from the Donor States, photos, contact details, a clear reference to the Programme and the EEA and Norway Grants;
- f) information on the departments and agencies responsible for implementation of information and promotional activities, together with details of the contact person;
- g) the method of evaluation of information and communications activities in terms of increasing their visibility and raising public awareness of the project, the EEA and Norway Grants, their objectives and impact and the role of the Donor States.

General information on information and promotional activities as well as the Project Promoter's responsibilities in this regard in connection with project implementation can be found in [Annex 3 to the Regulation – Information and Communication Requirements for the EEA and Norwegian Financial Mechanisms 2014–2021](#) (paragraph 2.3 Project Promoters).

The detailed rules governing the promotion and visual identity of projects are described in the [Communication and Design Manual – EEA and Norway Grants 2014–2021](#)

IMPORTANT: The Project Promoter must ensure promotion of the project under the Programme, as stipulated in detail in the financial agreement compatible with the [Regulation on the implementation of the EEA Financial Mechanism 2014–2021 \(Annex 3 to the Regulation – Information and Communication Requirements for the EEA and Norwegian Financial Mechanisms 2014–2021\)](#)

The Project Promoter should submit reports on fulfilment of its information and communication obligations to the Programme Operator⁹. Any planned promotional activities should be adapted to the needs of a given project, and the partner should also be involved in this area (especially if some of the project activities are to be carried out in the country of a Donor project partner). Promotion of a project should include public communication of the fact that the project is co-financed from the EEA and Norway Grants.

During implementation of the project, one of the Project Promoter's obligations with regard to all of the visual communication is to place the following logos¹⁰, inter alia, on websites, in social media, publications, invitations, conference programmes, letters, videos, on plaques, billboards and promotional items:



as well as the following slogan (depending on the language of the promotional materials):

“Working together for a green, competitive and inclusive Europe”¹¹

which can be used alongside the logos. Using the slogan with the logos, on the web, in social media, in videos, publications, on posters, etc., facilitates consistent communication on the third edition of the EEA Grants. The slogan should also be used in oral communication, i.e. in presentations, speeches, interviews, etc. The basic rule for use and placement of the logo in materials is that the logo of the EEA Grants is superior. If the Project Promoter also uses other logos, the EEA Grants logo should be placed to the left or on top¹². There should be a clear separation between the level of funding from the EEA Grants and other sources of assistance involved in project implementation. Information on the finance must clearly indicate the source of the funds.

IMPORTANT: Failure to use proper branding in the case of information and promotional materials may lead to the expenditures being deemed ineligible.

INFORMATION FOR PARTNERS:

A detailed description of the partner's obligations with regard to information and promotional activities and the costs associated with them should be included in the partnership agreement. The Partner's information and

⁹ The relevant provisions can be found in Chapter 5 *Payment system – reporting by the Project Promoter*.

¹⁰ The models of the logos can be found on the Programme website.

¹¹ More information and tips on using the slogan can be found on page 25 of the Polish version of the manual [Communication and Design Manual – EEA and Norway Grants 2014–2021](#).

¹² More information and tips on the use and placement of the logo, with examples, can be found on pages 50–59 the [Communication and Design Manual – EEA and Norway Grants 2014–2021](#).

promotional activities must be in line with the *Project level communication plan* forming part of the project application.

9.1. Information and promotion tools

A list of examples of communication tools from which the Project Promoters may choose those which are the most suitable for their project, as well as information on how to use them, can be found in [Part 1, subtitle Communication tools of the Communication and Design Manual – EEA and Norway Grants 2014–2021](#).

Below you can find the most important tools:

- **website**¹³: it should contain information on the project, progress of implementation, achievements in the implementation, project results, information on cooperation with entities from the Donor States, photos, contact details, a clear reference to the Programme and the EEA Grants (logos, slogan). Information on the project must be updated regularly¹⁴;
- **social media**: to make use of modern channels of communication, the Project Promoter may also share information about its project on social media (Facebook, Twitter), by writing blogs or posting videos on its YouTube channel; for this purpose, it may also use the collected photo and video materials¹⁵, which it should also be able to share with/provide to the Programme Operator. Therefore, the above-mentioned contracts which will lead to the commissioning of the above-mentioned materials should feature relevant provisions on copyright and data protection (i.e. protection of image rights);
- **information/promotional events**: the Project Promoter should organise at least three major information events concerning project implementation, the achievements and results, e.g. a seminar, a conference with stakeholders or a press conference or another press event, including a launching or closing event for the project¹⁶. The organisers are obliged to inform the Programme Operator of any such events. This should be done well in advance so that the Programme Operator can inform the NFP and the FMO of the fact. This will enable the NFP, the FMO and/or the Operator to participate in the above-mentioned events, should they deem it necessary;
- **additional activities**: Project Promoters may also conduct additional information and promotional activities if they should deem them necessary. With regard to such matters, they should consult the Programme Operator and inform it of the planned activities sufficiently in advance.

The Programme Operator recommends that decisions on selection of printed matter (e.g. leaflets, invitations, posters, brochures) be made thoughtfully in view of the need to protect the environment.

IMPORTANT: All information on the visual identity of a project can be found in Part 2 of the [Communication and Design Manual – EEA and Norway Grants 2014–2021](#).

¹³ Activities aimed at sharing information on a project on the Internet should be conducted on a website dedicated to the project or a dedicated web page or an existing website of the Project Promoter, with links between the individual pages.

¹⁴ For all projects with the minimum grant rate under the EEA and Norway Grants amounting to EUR 150,000 and/or involving Donor project partners, there should also be English version of the websites/web pages dedicated to the project.

¹⁵ For promotional and monitoring purposes, Project Promoters should document project implementation by taking photos and recording videos.

¹⁶ In the case of projects whose grant rate does not exceed EUR 500,000, two information events are enough and may be organised on a smaller scale.

10. Contact

The main contact point for the Programme is the Ministry of Culture and National Heritage, the Department for European Funds and Affairs:

- tel.: +48 22 69 25 410, fax: +48 22 69 25 440
- dfe@mkidn.gov.pl
- the Operator's website: www.mkidn.gov.pl
- the Programme website: <https://eogkultura.mkidn.gov.pl>

From the moment of signature of the financial agreement between the Programme Operator and the Applicant, the contact point for the Project Promoter when it comes to matters related to project implementation is the Financial Department at the Ministry of Culture and National Heritage:

- tel.: +48 22 421 03 57, fax: +48 22 826 03 82

INFORMATION FOR PARTNERS:

When implementing the project, Donor project partners and Polish project partners should contact the Project Promoter to clarify problematic issues. Should they need any assistance, Donor project partners may contact the following representatives from the Donor States:

NORWAY:

Thea Breivik

Arts Council Norway/Kulturrådet

Postboks 4808 Nydalen, 0422 Oslo.org.nr 971527412

Norway

Tel.: +47 21045895

Email: Thea.Breivik@kulturradet.no

Website: www.kulturradet.no

Rannveig Solumsmoen Gimse

Arts Council Norway/Kulturrådet

Postboks 4808 Nydalen, 0422 Oslo.org.nr 971527412

Norway

Tel.: +47 21045911

Email: Rannveig.Gimse@kulturradet.no

Website: www.kulturradet.no

ICELAND:

Ragnhildur Zoëga

Senior Adviser

The Icelandic Centre for Research

Borgatúrn 30, IS-150 Reykjavík

Iceland

Tel.: +354 515 5838

Email: Ragnhildur.Zoega@Rannis.is

LIECHTENSTEIN:

Arno Oehri, EEA-grants coordinator in the area of culture

Contact information:

+423 373 67 12

arnoehri@eeagrants.li

Website: www.eeagrants.li

Important information can be found at www.mkidn.gov.pl, eogkultura.mkidn.gov.pl, www.eog.gov.pl and www.eeagrants.org.

11.Important documents

- [Memorandum of Understanding on the Implementation of the EEA Financial Mechanism 2014–2021 of 20 December 2017](#);
- [Regulation on the implementation of the EEA Financial Mechanism 2014–2021](#);
- [Communication and Design Manual – EEA and Norway Grants 2014–2021](#);
- [Guidelines of the Minister of Development Funds and Regional Policy concerning the procedure for selecting projects under the EEA Financial Mechanism 2014–2021 and the Norwegian Financial Mechanism 2014–2021](#) (in Polish);
- [Guidelines of the Minister of Development Funds and Regional Policy concerning the award of contracts under the EEA Financial Mechanism 2014–2021 and the Norwegian Financial Mechanism 2014–2021](#) (in Polish);
- Other guidelines adopted by the Ministry of Development Funds and Regional Policy; Other guidelines adopted by the Financial Mechanism Office.