



**RULES ON  
ACCEPTANCE, SIGNING, CIRCULATION AND STORAGE OF DOCUMENTS DURING  
THE PERIOD OF APPLICATION FOR A PROJECT AS WELL AS PROJECT  
IMPLEMENTATION AND COMPLETION**

§ 1.

1. A document may be accepted:
  - 1) via the EZD system (Electronic Management of Documentation) or
  - 2) by putting a handwritten signature or a qualified electronic signature on the accepted document.

In exceptional circumstances acceptance may be sent by electronic mail following prior agreement with the Project Supervisor or the Project Implementation Supervisor, with the exception of financial and accounting documents, payment instructions, reports or similar documents. The documents may be signed by hand or by means of a qualified electronic signature.

2. The manner in which documents are to be accepted and signed shall be agreed on with the Project Supervisor or the Project Implementation Supervisor at every stage of the Project by taking account of the financing institution's guidelines.

§ 2.

The storage of documents at UG units as well as their circulation related to the implementation of the Project until the documents are submitted for archiving shall proceed in the following manner:

- 1) Project information, consent to the processing of personal data as part of the Project and a UG copy of the application for funding for the Project including attachments (if any) shall be stored depending on the type of the project and the application/implementation stage at the Project Preparation Support Office – Project Incubator, the Strategic Projects and Rector's Initiatives Office or the Project Implementation Support Office.
- 2) Originals of the decision regarding funding, originals of the financing agreements, partnership agreements with attachments or other documents confirming that the Project has been approved for implementation shall be stored at the Strategic Projects and Rector's Initiatives Office and the Project Implementation Support Office.

- 3) Originals of the correspondence related to the implementation of the Project shall be stored at organisational units as part of their responsibilities resulting from a given unit's work and the implemented Project.
- 4) Originals of substantive or technical documentation, handover reports and working time records shall be stored at the Project Office or, in the absence of such an office, with the Head of the Project in a UG building.
- 5) Originals of the documentation connected with the procedures conducted in accordance with the Act on Public Procurement Law shall be stored by the Public Procurement Centre, in accordance with the current decree of the Rector on introducing Regulations on awarding public procurement contracts at the University of Gdańsk.
- 6) Originals of the documentation connected with granting public procurement without applying the provisions of the Act on Public Procurement Law shall be stored by the Head of the Project in a UG building.
- 7) Originals of the documentation connected with employment shall be stored by the Human Resources Department.
- 8) Originals of the documentation connected with the payment of remuneration shall be stored by the Payroll Department.
- 9) Originals of the financial and accounting documentation shall be stored at the Financial Accounting Department.
- 10) Originals of the requests for payment and the financial reports and statements, hereinafter referred to as "reports", shall be stored at the Project Office or, in the absence of such an office, with the Head of the Project in a UG building.
- 11) Originals of the documentation connected with inspections/coordination visits/commissioned audits conducted as part of the Project shall be stored at the Project Monitoring Office. Originals of the documentation connected with other inspections and audits conducted as part of the Project shall be stored at the organisational unit which prepared the documents as part of its scope of responsibilities.
- 12) Originals of other Project documents which have not been specified above shall be stored by the Head of the Project in a UG building or at the organisational unit which prepared the documents as part of its scope of responsibilities.

### § 3.

1. The circulation of financial and accounting documents as part of the Projects, with the exception of documents connected with remuneration, shall proceed in the following manner:
  - 1) Correctly prepared financial and accounting documents (Annex no. 1 to the Rules), signed by an authorised person (Head of the Project/authorising officer) shall be forwarded to an appropriate unit at the Public Procurement Centre in order to verify compliance of expenditure with the provisions of the Act on Public Procurement Law. In the case of several sources of funding, a document should be appropriately described and signed by persons authorised to dispose of funds.
  - 2) After the documents have been verified and accepted by an appropriate unit at the Public Procurement Centre, they shall be forwarded to the Department for the Financial Management of Projects and subsequently to the Financial Accounting Department.
  - 3) The Department for the Financial Management of Projects shall verify the documents in terms of integrity and accounting and forward them for approval for payment by authorised persons.

- 4) Payments are made at the Department for the Financial Management of Projects or the Finance Department, on the basis of appropriately described accounting documents verified in terms of integrity, accounting and content by the Head of the Project and approved for payment by authorised persons.
- 5) Accounting documents shall be recorded at the Financial Accounting Department.
2. Reports shall be prepared and verified in the following manner:
  - 1) The Head of the Project shall prepare for the financing institution all the reports, schedules, declarations and statements related to the implementation of the Project and required by the agreement, including the financial part with all necessary attachments, within the deadlines and in a manner consistent with the requirements of the programming documents regarding the implementation of a given Project.
  - 2) A report shall be prepared on the basis of documents confirming expenditure actually incurred in relation to Project implementation, in accordance with the principles of purposefulness and reliability.
  - 3) The Department for the Financial Management of Projects shall provide the Head of the Project with assistance in preparing reports and settlements in the section related to financial issues while the Financial Accounting Department in the section related to accounting issues as part of recorded Projects, within the scope of the Departments' responsibilities.
  - 4) The Department for the Financial Management of Projects shall verify the financial and accounting statements included in the reports with regard to financial requirements while the Financial Accounting Department with regard to accounting requirements and compliance of recorded costs with the financial and accounting system.
  - 5) The Head of the Project shall forward documents for verification with regard to financial and accounting requirements simultaneously to the Department for the Financial Management of Projects and the Financial Accounting Department (including financial and accounting statements contained in reports) within at least 12 working days prior to the deadline for submitting a report, scheduled by the financing institution. In justified circumstances this period may be shorter than above, on condition that it has been agreed on with an employee of the Department for the Financial Management of Projects in consultation with the Financial Accounting Department.
  - 6) The substantive part of the report shall be verified and initialled by the Head of the Project and approved by the Dean of the Faculty or the head of an organisational unit of the UG. The prepared, initialled and approved report shall then be verified in terms of form by the Project Implementation Supervisor, in financial terms by an employee of the Department for the Financial Management of Projects and in accounting terms by an employee of the Financial Accounting Department, and subsequently signed by the Chief Financial Officer or an authorised person.
  - 7) A report, signed by the Chief Financial Officer and accompanied by all necessary documents, shall be signed by the Rector or an authorised person and subsequently forwarded by the Project Implementation Supervisor to an appropriate institution financing the Project.
  - 8) Should an institution financing the Project request that a correction of the report is submitted, employees of the Department for the Financial Management of Projects, the Financial Accounting Department and the Payroll Department shall also verify corrections of reports and provide the Head of the Project with assistance in completing and correcting irregularities in reports in the parts regarding financial and accounting issues (in accordance with their competences). In such a situation the Head of the

Project should submit a corrected report for verification by employees of the Department for the Financial Management of Projects and the Financial Accounting Department within at least 8 working days prior to the deadline for submitting a correction, scheduled by the financing institution. In justified circumstances this period may be shorter than above and will have to be agreed with an employee of the Department for the Financial Management of Projects in consultation with the Financial Accounting Department. Any additional adjustments to the correction of the report shall require subsequent verification.

3. Reports submitted electronically shall also be subject to the provisions of this paragraph.

#### § 4.

The coordination of the process of an inspection/external audit and the preparation of documents shall proceed in the following manner:

- 1) The Head of the Project and organisational units of the UG shall prepare the required documents, marked according to the programme guidelines, no later than on the day of the inspection/external audit and forward them through the Project Monitoring Office to the inspection/auditing body/consortium Leader as well as provide clarification during the inspection/external audit. At the request of the Project Monitoring Office, the Head of the Project and/or organisational units of the UG shall submit the aforementioned documents to the Project Monitoring Office for prior verification before the date of the inspection/external audit on the date agreed on with the Project Monitoring Office.
- 2) In the case of a partnership Project in which the University of Gdańsk is consortium Leader, the Head of the Project shall submit the required documents from Project partners, or their copies, if allowed by the programme guidelines, marked according to the programme guidelines, no later than on the working day preceding the day of the inspection.
- 3) The Head of the Project and organisational units of the UG shall prepare electronic or written recommendations regarding the acceptance of the post-inspection/post-audit report or make possible comments/amendments and submit the aforementioned documents to the Project Monitoring Office.
- 4) Should the report from the completed inspection/external audit contain a list of irregularities of financial consequence to the Project's budget and unusual reservations or remarks regarding the implementation of the Project, the Project Monitoring Office shall present the final recommendation proposal to the Chief Financial Officer and the Deputy Chancellor for Strategic Projects based on the submitted recommendations referred to in point 3. A Vice-Rector shall make the decision regarding further proceedings.
- 5) Should the report from the completed inspection/external audit contain a list of irregularities resulting in post-inspection/post-audit recommendations to be issued for the University of Gdańsk but of no consequence to the Project's budget, the Project Monitoring Office, in cooperation with the Head of the Project and appropriate organisational units of the UG, shall prepare a letter regarding the manner in which the recommendations are to be implemented or stating the reasons why appropriate action has not been taken. The final version of the letter shall be signed by the Rector, the Vice-Rector or the Deputy Chancellor for Strategic Projects.
- 6) Should the procedure allow for a possibility of an appeal from the decision issued by an inspection or auditing body or a consortium Leader, the Rector may initiate appeal proceedings. The appeal shall be prepared by the Project Monitoring Office in cooperation with the Head of the Project and appropriate organisational units of the UG. The final version of the appeal shall be signed by the Rector, the Vice-Rector or the Deputy

Chancellor for Strategic Projects. The Project Monitoring Office shall communicate the decision of the inspection or auditing body/consortium Leader to the Head of the Project and appropriate organisational units of the UG.

- 7) Should the content of the report be accepted or should there be no irregularities, deficiencies or other remarks relating to the completed inspection/external audit, the Project Monitoring Office shall forward the report to the Rector, the Vice-Rector or the Deputy Chancellor for Strategic Projects for signature (should this be required by the provisions of the programme guidelines and/or national law), and subsequently submit the document to the inspection/auditing institution/consortium Leader and inform the Head of the Project and appropriate organisational units of the UG of the completion of inspection/auditing activities.

#### § 5.

1. The periods and rules regarding the storage of documentation connected to the Project have been specified in the guidelines included in the documents related to an appropriate programme, in the instructions regarding the sources of funding for a given project or in the financing agreement. Should a longer storage period be required for some types of documents by national or UG's internal regulations, national or internal regulations shall apply to such documents accordingly.
2. Project documentation should be submitted to the University Archives no later than within two years following the final settlement of the Project, with the final settlement of the Project understood as the final financial settlement of the Project connected with the final transfer of funds as part of the Project. In justified circumstances this period may be extended.
3. The Head of the Project shall prepare the originals of the Project documentation to be archived in accordance with the current decree of the Rector on introducing the Instructions regarding the organisation and scope of activity of the Institutional archives at the UG as well as the guidelines contained in the documentation of the programme in which the Project was implemented.
4. Organisational units shall submit the documents regarding the implemented Project to the UG Archives.
5. The Head of the Project shall submit the Project documentation to the UG Archives and forward copies of the delivery and acceptance lists to the Project Implementation Supervisor, the Project Monitoring Office and the Department for the Financial Management of Projects.

Attachment:

*A sample model for the preparation of accounting documents (invoices and other documents of equal evidentiary value).*