

Response to the Post-Inspection Statement

BAK/W/105/2026

Warsaw, 10 February 2026

Esteemed Sir,

Dr Marcin Kulasek

Minister of Science and Higher Education

Re: DKA-WK.0914.1.2025.ABF

On 13 January 2026, the Nicolaus Copernicus Academy received a document dated 9 January 2026 (DKA-WK.0914.1.2025.ABF) entitled "Post-Inspection Statement". The inspection commenced on 27 May 2024 and its purpose was to verify the proper use of the earmarked subsidy granted under Agreement MEiN/AK/2023/1 of 4 January 2023.

In this document, the Minister formulated post-inspection recommendations and presented a number of remarks concerning the inspected entity.

With regret, it must be noted that the Statement appears to have been prepared primarily for use in the Ministry's public communications concerning the Nicolaus Copernicus Academy.

The document contains assessments which, in the Academy's view, do not take into account the factual circumstances and the applicable legal framework. As a result, the Academy considers that the conclusions drawn therein do not accurately reflect the manner in which the subsidy was used.

Pursuant to the Public Finance Act, public expenditure must be made for purposes and in amounts specified in the budget act (Article 44(1)(1)), in a purposeful and economical manner, enabling the timely performance of tasks (Article 44(3)). Only subsidies used contrary to their intended purpose are subject to repayment (Article 169(1)(1)).

In light of the above, the recommendation requiring the Nicolaus Copernicus Academy to return PLN 7,460,299.12 lacks a sufficient legal and factual basis. The Academy's position is set out below.

I.

The Minister maintains that the Academy improperly spent PLN 3,981,841.37 on tasks related to supporting the Nicolaus Copernicus Superior School (SGMK). The Academy does not share this assessment. The interpretation adopted in the Statement is inconsistent with Article 168(4) of the Public Finance Act and with established administrative court case law.

The funds in question were used to support the launch of the Nicolaus Copernicus Superior School at the beginning of the 2023/2024 academic year, in accordance with the budget act, economically and in a manner ensuring timely task execution. The funds were not used contrary to their intended purpose.

Accordingly, the demand for repayment in this scope does not meet the statutory requirements of Article 169(1)(1) and (4).

II.

Pursuant to Article 3(1) of the Act on the Nicolaus Copernicus Academy, the Academy's tasks include, inter alia, supporting the Nicolaus Copernicus Superior School, organizing conferences, and international cooperation.

Agreement MEiN/AK/2023/1 covered the implementation of all statutory tasks. The funds allocated under task B were used to carry out tasks referred to in Article 3(1)(6) and (7). These funds were used in accordance with their purpose and in compliance with budgetary principles.

Therefore, the demand for repayment in this scope is also unfounded.

III.

The Minister additionally requested repayment of PLN 339,488.48 allegedly spent improperly on coordination of partner stands for the National Bank of Poland.

The Academy notes that the amounts paid were covered by funds transferred from the Academy's main account to the earmarked subsidy account prior to the payments, and originated, according to mutual agreement, from the National Bank of Poland. Consequently, no misuse of the earmarked subsidy occurred.

IV.

The above demonstrates that the inspection findings do not reflect the factual circumstances. The Academy maintains that the inspection did not adequately consider the evidence submitted.

In conclusion, the Nicolaus Copernicus Academy will not comply with Recommendation No. 1 contained in the Post-Inspection Statement and awaits appropriate administrative decisions.

With regard to Recommendation No. 2, the Academy returned the unused portion of the subsidy in the amount of PLN 821.34 together with interest.

With regard to Recommendations No. 3 and No. 4, appropriate organizational and training measures have been implemented.

Yours sincerely,

Prof. Krzysztof M. Górski, DSc

Secretary General

Nicolaus Copernicus Academy