

PROGRAMME 'APPLIED RESEARCH'

IMPLEMENTATION GUIDE

Disclaimer: This Manual is a technical document dedicated to Project Promoters and their partners, and it is aimed at providing support in the implementation of projects funded through the EEA Financial Mechanism 2014-2021 and the Norwegian Financial Mechanism 2014-2021 (EEA and Norway Grants). This document is only informative and does not derogate from the provisions of the project contract, Regulation on the implementation of the European Economic Area (EEA) or of the Norwegian Financial Mechanism 2014-2021 (with the relevant Annexes), of the *Guidelines for Research Programmes - Rules for the establishment and implementation of programmes falling under the Programme Area "Research"*, as well as of the National or Donor State's laws.

Table of contents

Introduction	3
Glossary and Abbreviations	4
Changes of project implementation.....	5
General information	5
Types of changes	5
How to implement changes in projects	8
Financial issues	10
Eligibility of expenditures	10
Payments	11
Proof of expenditure.....	13
Other.....	14
Public procurement	16
Project monitoring and reporting	17
Inspections (controls) and meetings	17
Reporting.....	18
Promotion and information	23

Introduction

Programme “Applied research” is implemented under the EEA and Norway Grants. The aim of the Programme is to enhance performance of applied research in Poland through improved research cooperation between Poland and Norway, Iceland and Liechtenstein, based on equal partnerships between Norwegian, Icelandic, Liechtensteinian and Polish research institutions and enterprises. Four calls for proposals were announced under the Programme: POLNOR 2019 Call for wide range of thematic areas, POLNOR CCS 2019 Call for carbon capture and storage projects, IdeaLab Call for Full Proposals for projects dealing with cities for the future: services and solutions and last but not least Small Grant Scheme 2020 Call that supports applied research projects led by female scientists in technical sciences.

The aim of this document is to assist the Project Promoters and project partners in administrative, financial and promotional issues arising during the implementation of a project under the Programme. The document is based on the Programme and Calls documentation, in particular: *Regulation on the implementation of the EEA Grants 2014-2021*, *Regulation on the implementation of the Norway Grants 2014-2021*, *Guideline for Research Programmes*, *Rules for the establishment and implementation of programmes falling under the Programme Area “Research”*, Guides for Applicants, Cost eligibility Guides as well as a project contract. This guide describes aspects that are common for most projects in this Programme however for more specific questions, it is advisable to contact your project officer.

The guide is comprised of four parts. Each includes some basic information, as well as links to existing documents. Part 1 details the procedure of introducing changes in project implementation and amendments to a project contract. It specifies what types of changes are allowed, what types are not allowed and what is the Project Promoter obliged to do to introduce a change or an amendment to a project. Part 2 focuses on key aspects of financial management of a project, including eligible expenditures, payments, proof of expenditures etc. Part 3 describes the issues of project monitoring (controls and meetings) as well as reporting both scientific and financial. In particular it specifies the way the reports shall be prepared and submitted as well as the contents of annual and final reports. The last 4th part highlights how to inform about and promote the results of a project. This part defines e.g. the use of proper logotypes and documents stipulating the communication rules and obligations.

Glossary and Abbreviations

Project Promoter (PP) – an entity formally responsible for submitting the proposal under the Programme ‘Applied Research’ and representing the consortium acting for and on behalf of himself/herself and the project partners during the project implementation;

Principal Investigator (PI) – a researcher having a scientific lead of a project submitted under the Programme ‘Applied Research’;

Programme Operator (PO) – the National Centre for Research and Development (NCBR), agency responsible for the management and implementation of the Programme ‘Applied Research’ in Poland;

project contract – an agreement between the Programme Operator and the Project Promoter regulating the implementation of a particular project;

Project officer – an NCBR employee providing support to a project implementing under the ‘Applied Research’ Programme

project partner - an entity actively involved in, and effectively contributing to, the implementation of a project. It shares with the Project Promoter a common goal which is to be realised through the implementation of that project;

Donor Programme Partner (DPP) – the Research Council of Norway (RCN), agency responsible for supporting the PO during implementation of the Programme;

Programme Committee (PC) - an advisory and supporting body to the Programme ‘Applied Research’, consisting of Polish and Norwegian experts;

Financial Mechanism Office (FMO) – the secretariat of the EEA Grants and Norway Grants.

Changes of project implementation

General information

It is allowed to introduce changes in project implementation, both by Project Promoters (PP) and by Programme Operator (PO - NCBR). Such changes may reflect dynamic conditions within the project, market fluctuations, unexpected scientific developments, unforeseen problems and obstacles that impair the implementation as well as any other unexpected event or situation that impacts the project.

PPs are obliged to refer to the project contract when planning to introduce a change in project implementation. The contract lays down the rules for changes and amendments in the project and defines conditions necessary for the change to be implemented. In particular, § 17 of the project contract is dedicated to procedure and scope of possible amendments.

PPs are also strongly encouraged to contact their respective project officers at the PO to discuss any possible changes and to be advised on how to proceed.

As a general rule, changes proposed by PPs must meet the criteria set out in the project contract and must be approved by the PO before they are actually implemented. The conditions of project implementation are defined in the project contract. Any change of those conditions which may lead to a change in the project contract is implemented by an amendment.

The project contract contains several explicitly defined exceptions from this rule, which are changes that do not require amendment or an explicit approval of the PO.

Types of changes

According to the project contract, possible changes in the project may concern:

1. Changes that do not require signing of an amendment, but require the PP to notify the PO no later than 14 days from the day of the appearance of causes justifying the change. This applies to the following changes:
 - the address or manner of representation of the PP or project partners;
 - the bank account numbers,
 - the consortium agreement which does not affect the PP's obligation under the project contract, subject to § 3 (5) (2) of the project contract;¹
 - the personnel involved in project implementation with the exception of the PI, provided that the new personnel member has equivalent skills and experience, subject to § 17 (4) of the project contract. For change of the PI see point 3 below.

2. Changes that do not require signing of an amendment, but require the PP to notify the PO at the latest on the day of submitting the payment request, in the following Report and during project inspection. This applies to the following changes:
 - regarding the reallocation between individual types of costs that do not exceed 10% of the amount listed in the category indicated in the project budget, to which they are reallocated (+10%), with the reservation that overheads are settled on a flat rate basis and must not be increased.

¹ Does not apply to Small Grant Scheme projects.

- involving the dates of implementation of individual WPs of the project schedule by no more than 4 months, with no change to the project completion date;
 - regarding the reallocation of received and unused funds between budget years, unless they affect the details of the project schedule and the project's budget;
 - in the amounts of eligible costs for the WP subject to reallocation (+20%) indicated in the project budget, maintaining the permissible levels of state aid intensity, subject to reallocations between individual types of costs specified in in the first bullet above;
 - regarding the reallocation of costs between single costs indicated in part 'VI. Project costs' of a project proposal (appendix to the project contract) under the same types of costs and under the costs of the same partner, maintaining the permissible levels of state aid intensity, subject to reallocations specified in the first and fourth bullets above, assuming no impact on the material scope of the implemented project;
 - regarding the justification and estimation method of costs indicated in part 'VI. Project costs' of a project proposal (appendix to the project contract), provided a change will have no impact on an amount of eligible cost and on the material scope of the implemented project and a change is in compliance with the „Cost eligibility guide”.
3. Changes that do not require signing of an amendment, but require the PP to obtain the PO's consent. This applies to the following changes:
- the legal and organizational status of the PP or project partner;
 - the payment schedule, if it has no effect on the date of project completion;
 - the PI.
4. Any and all other changes, as a rule, require PO's consent and may require modification of the contract in a form of an amendment. The amendment must be signed by both parties (PP and PO) before it enters into force.

Changes in the project contract		
Changes that do not require signing of an amendment, but require the PP to notify the PO:	Changes that do not require signing of an amendment, but require the PP to obtain the PO's consent	Changes that require PO's consent and may require modification of the project contract in a form of an amendment
no later than 14 days from the day of the appearance of causes justifying the amendment <ul style="list-style-type: none"> • the address or manner of representation of the PP or project partners; • the bank account numbers, 	<ul style="list-style-type: none"> • the legal and organizational status of the PP or a project partner; • the payment schedule, if it has no effect on the date of project completion; • the PI; 	Any and all other changes

<ul style="list-style-type: none"> • the consortium agreement which does not affect the PP's obligation under the project contract, subject to § 3 (5) (2) of the project contract; • the personnel involved in project implementation, provided that the new personnel member has equivalent skills and experience, subject to § 17 (4) of the project contract; 		
<p>at the latest on the day of submitting the payment request, in the following Report and during project inspection</p> <ul style="list-style-type: none"> • regarding the reallocation between individual types of costs that do not exceed 10% of the amount listed in the category, to which they are reallocated (+10%), with the reservation that overheads are settled on a flat rate basis and must not be increased. • involving the dates of implementation of individual WPs of the project schedule by no more than 4 months, with no change to the project completion date; • regarding the reallocation of received and unused funds between budget years, unless they affect the details of the project schedule and the project's budget; • in the amounts of eligible costs for the WPs subject to reallocation (+20%), maintaining the permissible levels of state aid intensity, subject to reallocations 		

<p>between individual types of costs specified in in the first bullet above;</p> <ul style="list-style-type: none"> • regarding the reallocation of costs between single costs indicated in part 'VI. Project costs' of a project proposal under the same types of costs and under the costs of the same partner, maintaining the permissible levels of state aid intensity, subject to reallocations specified in the first and fourth bullets above, assuming no impact on the material scope of the implemented project; • regarding the justification and estimation method of costs indicated in part 'VI. Project costs' of a project proposal, provided a change will have no impact on an amount of eligible cost and on the material scope of the implemented project and a change is in compliance with the „Cost eligibility guide” 		
--	--	--

How to implement changes in projects

All changes that do not require the modification of the project contract through an amendment have to be notified to the PO. PPs are asked to contact their respective project officers at the PO to discuss how to proceed.

In case of changes that require an explicit consent of the PO, including changes that lead to a signing of an amendment to the project contract, a request for amendments must be presented by the PP. The PP has to follow the procedural and formal rules, regulating the process in the PO institution. It is recommended to contact the project officer before for advice on how to proceed.

Certain changes cannot be introduced and will not be accepted by the PO. This are, in particular: changes resulting in increase of funding, increase of state aid or de minimis aid, in case of entrepreneurs, transferring of costs between cost categories calculated by flat rate and other

categories, and changes that would have resulted in the project not receiving funds at the time of proposal selection.

Moreover, the PO reserves a right to decline any change that is not properly justified in context of the project's assumptions and goals. Any change may be rejected by the PO if it is notified less than 30 days before the project end date.

Financial issues

Eligibility of expenditures

Eligible expenditures are those actually incurred by the PP or project partner/s, which meet the following criteria:

- they are incurred between the first and final dates of eligibility of a project as specified in the project contract;

Important: *Exceptionally, costs in respect of which an invoice has been issued in the final month of eligibility are also deemed to be incurred within the dates of eligibility if the costs are paid within 30 days of the final date for eligibility. Expenditures incurred after 30 April 2024 shall not be eligible.*

- they are connected with the subject of the project contract and they are indicated in the estimated overall budget of the project;
- they are proportionate and necessary for the implementation of the project;
- they must be used for the sole purpose of achieving the objectives of the project and its expected outcomes, in a manner consistent with the principles of economy, efficiency and effectiveness;
- they are identifiable and verifiable, in particular through being recorded in the accounting records of the PP and determined according to the applicable accounting standards of the country and according to generally accepted accounting principles;
- they comply with the requirements of applicable tax and social legislation;
- they comply with the requirements of the applicable public-procurement law, as described in article 8.15 of the Regulation on the implementation of the European Economic Area Financial Mechanism 2014-2021 and the Regulation on the implementation of the Norwegian Financial Mechanism 2014-2021 and the requirements concerning public procurement as described in the Guidelines of the National Focal Point for the public procurement;
- they are consistent with the principle of equal opportunities and non-discrimination, including accessibility for people with disabilities and the principle of equality between women and men.

Eligible direct expenditures are:

- Consumables and supplies (Cs)
Costs of materials, consumables and similar products incurred directly in relation to project implementation
- Staff costs (W)
Remuneration costs and non-payroll labour costs, including social and health insurance contributions, of persons directly involved in project implementation, and provided that this corresponds to the Beneficiary's standard remuneration policy
- Equipment costs (A)

Costs of depreciation of new or used equipment (research equipment and other devices) used for research purposes

Costs of depreciation of intangible assets

- Travel costs (T)
Travel and subsistence allowances costs for staff taking part in a project
- Other direct costs (Op)
Other costs that are not specified in the categories listed above.
- Subcontracting (E)
The costs of subcontracting, understood as commissioning to a third party part of the substantive project works that will be performed outside PP or project partner/s location and are not carried out under their direct supervision.

A more detailed description about a particular category may be found in the cost eligibility guide for [POLNOR Call](#), [POLNOR CCS Call](#), [IdeaLab Call for Full Proposals](#), [SGS Call](#).

Eligible indirect expenditure

Indirect costs are additional overheads (O) incurred in relation to the project implementation. Indirect costs are all eligible costs that cannot be identified by the PP or project partner/s as being directly attributed to the project, but which can be identified and justified through its accounting system as incurred in direct relationship with the eligible direct costs attributed to the project, or requiring an allocation key to be attributed to projects.

Overheads are settled on a flat-rate basis, as a percentage of the remaining eligible costs of the Project, excluding subcontracting costs, by applying the following formula:

$$\text{Overheads} = (\text{CS} + \text{W} + \text{A} + \text{T} + \text{Op}) \times 25\%$$

Important: *There is additional condition for indirect costs in phase III in POLNOR CCS projects that has to be met: **Overheads** <= (CS + W + A + T + Op) x 15%*

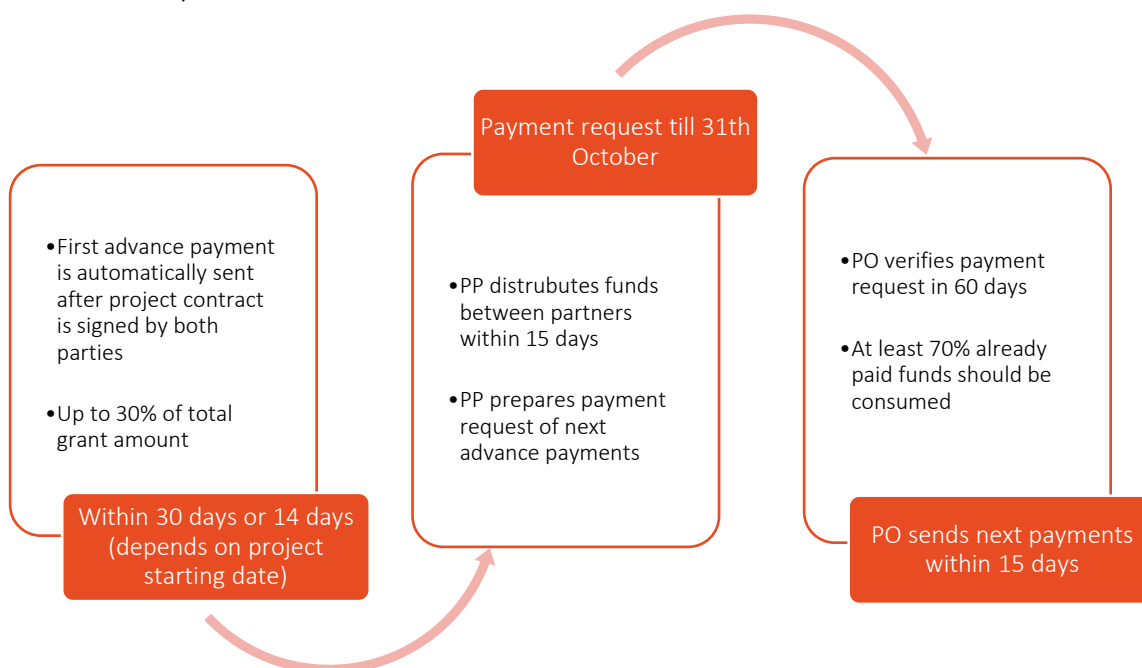
Overheads which are settled on a flat-rate basis are considered as having been incurred. The PP or project partner/s are not obliged to collect or describe accounting documents as part of the project to prove that the expenditures identified as overheads were incurred.

Project partners which are Norwegian research institutes, can use 0% indirect costs considering that these costs are included in the remuneration level of the staff costs involved in the project (they use standard scales for the unit costs according to the RCN decisions).

Payments

Funding is paid as a rule in the form of advance payments. The advance payment may be conditional upon the establishment of collateral in one or several of the forms stipulated in a project contract. PO distributes all payments to the PPs through Bank Gospodarstwa Krajowego (BGK) in dates specified in the payment schedule (available at

Picture 1. Payment model



The advance payment of maximum 30% of the total grant amount is transferred within 30 days from the signature of the project contract (or 14 days, depends on project starting date). Further instalments may be paid when at least 70% of the previous advance instalment(s) has been reported as incurred. The payment request is submitted by the PP to the PO and it contains a summary financial statement for the project.

The PO verifies payment request within 60 days of receiving the correct and complete payment request. Any errors or gaps in payment request should be removed within 14 days of receiving notice.

Received funds but not used in a given budget year may be used in the subsequent budget year of project implementation without amendment to the project contract.

If the payment request is not submitted within specified deadline, the PP shall submit an adjusted payment schedule (also until 31 October of a given budget year).

If the bank account is changed, the PP shall immediately inform the PO of such a change in writing, at the latest on the day of submitting the payment request.

Specific terms upon form and conditions of funding are stipulated in paragraph 8 of the project contract.

Proof of expenditure

Certificate on the financial statements

The 'certificate on the financial statements' is a certificate by an independent auditor qualified to carry out statutory audits of accounting documents, certifying that the claimed expenditures are incurred in accordance with [Guideline for Research Programmes, Rules for the establishment and implementation of programmes falling under the Programme Area "Research"](#), the Regulation, the national law and relevant national accounting practices.

A certificate issued by a competent and independent public officer recognised by the relevant national authorities as having a budget and financial control capacity over the entity incurring the costs and who has not been involved in the preparation of the financial statements, certifying that the claimed expenditures are incurred in accordance with Programme documents, the relevant law and national accounting practices, will also be accepted as sufficient proof of expenditure incurred.

Proof of expenditure is not required from a PP or a project partner if the total grant to the PP or a project partner is less than €325,000.

Audit

Based on the national legislation, for projects where the total grant amount exceeds PLN 3 million, the correctness of expenditures incurred by the PP and Polish project partners is verified in form of an audit carried out by an independent certified auditor. A joint report is prepared for the PP and all Polish project partners irrespective of the amounts budgeted for individual entities. The audit confirms that the declared expenditures have been incurred in compliance with [Guideline for Research Programmes, Rules for the establishment and implementation of programmes falling under the Programme Area "Research"](#), the Regulation, Polish legislation and accountancy practices. The audit is conducted after the project completion and a report is submitted along with the final project report. For these projects an additional proof of expenditure referred to in Article 10.7 of the [Guideline for Research Programmes, Rules for the establishment and implementation of programmes falling under the Programme Area "Research"](#) shall not be submitted by the PP or Polish project partners, as the report mentioned above covers all the obligations stipulated in Guideline. The PO reviews if the audit recommendations have been implemented.

Example:

	Polish partners			Norwegian partners	
Grant amount in EUR for particular partner	Project Promoter	Partner 1	Partner 2	Partner 3	Partner 4
less than EUR 325.000		●			●
EUR 325.000 and more	●		●	●	
Total grant amount is more than PLN 3.000.000					
YES	●	●	●		
NO					

In the case above PP will need to submit with final report certificate on the financial statement from Partner 3 and joint audit report from all Polish partners.

Other

VAT

VAT is eligible expenditure only if it was incurred by the PP or project partner in connection with eligible costs, and the PP/project partner has no legal possibility to recover VAT. Every partner submits a declaration of VAT eligibility in project application form and it should update it if necessary.

In case of occurrence of any circumstances for VAT reimbursement/recovery by any partner, once VAT was consider as an eligible, PP or partner is obliged to:

- inform the PO,
- make appropriate adjustments in accounting records and / or
- return the amount of tax previously financed from grant funds (even after the project closure), if necessary.

The justification of the expenditure incurred and record keeping requirements

Expenditures should be supported in a manner which enables the assessment of the project performance in financial and substantive terms. Any PP/project partner implementing a project is obliged to maintain separate accounting records for the project in a manner which enables the identification of individual accounting and bank operations. A separate bank account shall be open and maintained for the period of project implementation. If, in accordance with applicable law, establishing and maintaining a separate bank account for the project is

impossible or prohibited, the PP/project partner is obliged to keep bank operations records in a way that allows further identification of funds spent on project implementation.

The documents shall be prepared and stored in accordance with the applicable law. The original accounting document should be described with the following information: number of the project contract, cost category, number of the work package implemented in the project and the amount of eligible costs.

The PP/project partner has to conduct separate accounts of financial resources with the analytical division of costs, allowing the identification of financial resources spent on project implementation. If, in accordance with the applicable law, the PP or project partner is not obliged to keep records in the way mentioned above, it shall keep records with the appropriate description, to allow the identification of financial resources spent on project implementation.

Beneficiaries who are not obliged to maintain any accounting records under applicable laws (the Accounting Act, tax laws), are obliged to record documents involving transactions made in relation to project implementation (accounting ledgers and tax ledgers). Expenditures should be supported by issued invoices or by accounting documents of equivalent evidential value. Original accounting documents supporting direct expenditures must be described properly in a manner which shows their connection to the implemented project. All invoices (accounting documents) should bear a stamp with the individual project/ accounting number. The data should also be included in documents involving the payment of each of the invoices.

Public procurement

Rules about competitiveness of expenditures are described in paragraph 10 of the project contract, which states that:

a. In the case where the PP or project partner is obliged to award public contracts pursuant to Article 3 (1) of the Public Procurement Law or is required to apply the Public Procurement Law on the basis of other legal regulations, the provisions of the Public Procurement Law shall apply to awarding public contracts under the Project.

b. Where the PP or project partner is a different entity than mentioned above, it awards public contracts in accordance with the Contract Award Guidance as part of the EEA Financial Mechanism 2014-2021 and Norway Grants 2014-2021 (see <https://www.eog.gov.pl/strony/zapoznaj-sie-z-funduszami/podstawy-prawne/wytyczne-dotyczace-zamowien-publicznych/#/domyslne=1>).

Important: *The PP or project partner, as provided for in point (a) above applies the rules from Contract Award Guidance as part of the EEA Financial Mechanism 2014-2021 and Norway Grants 2014-2021 for contracts with a value lower than indicated in Article 4 (8) of the Public Procurement Law and higher than PLN 50.000 net (without VAT).*

The Norwegian partners should apply public procurement under Article 8.15 of the Regulation on the implementation of the Norwegian Financial Mechanism 2014-2021 and Regulation on the implementation of the EEA Financial Mechanism 2014-2021.

Project monitoring and reporting

According to Article 1.6 (l) of the Regulations monitoring is defined as the observation of programme and project implementation in order to ensure that agreed procedures are followed, to verify progress towards agreed outcomes and outputs and to identify potential problems in a timely manner so as to allow for corrective action. Monitoring occurs throughout the project cycle and includes: results-based monitoring (progress towards the intended results) as well as compliance-based monitoring (administrative and on-the spot verifications) and risk-based monitoring. The aim of the monitoring is to get feedback on the extent of progress towards the agreed results, use of funds and identify potential problems beforehand in order to implement corrective actions.

Several tools are used for project monitoring: reviewing of periodic/final technical and financial reports from projects as well as payment requests. Moreover, controls of a sample of projects take place annually and site visits, online/telephone meetings or project meetings with PPs can be carried out.

Inspections (controls) and meetings

Rules of inspections and storage of documents are described in paragraph 12 of the project contract. Inspections can be carried out during the course of the project and until 5 years from the acceptance of the final programme report. The project can be subject to financial and/or scientific control. In the course of the control finding of factual status of the project as well as assessment of correct project implementation and settlement of funding take place.

The PP is notified of a planned inspection no later than 5 days before its starting date. The notification is sent by traditional letter and may also be sent by e-mail. During the control the PP or project partner should inform about and make available all locations of project implementation, documentation, files, computers, assets purchased, depreciated or generated as part of project implementation, etc.

When the inspection is completed, an inspection report is prepared. The report is signed by authorised individuals and submitted to the PP. The PP can submit justified reservations to the inspection report in writing within 14 days of receiving it. After considering the objections, the PO prepares the final inspection conclusions containing the amended inspection findings or a written statement regarding the submitted objections.

Site visits, online/telephone or office meetings with PP are less structured and formal than financial and/or scientific controls. However, they provide updated information about the progress of the project and possible deviation from the work plan. Moreover, the meetings/visits with the participation of the Programme Committee can also be organised by the PO.

Reporting

Reporting is the presentation of monitoring information. Reports provide an overall picture of the projects' implementation and progress as well as can be used to reflect on projects' amendments.

Rules of reporting are described in part 10. of [Guideline for Research Programmes, Rules for the establishment and implementation of programmes falling under the Programme Area "Research"](#) as well as in paragraph 9 of the project contract.

The PP is responsible for preparing and submitting reports based on the individual reports and the supporting documents provided to the PP by the project partners.

The PP submits the following reports:

- Annual report composed of the technical (scientific) and financial parts,
- Report after the completion of the feasibility study composed of the technical (scientific) and financial parts – in case of some CCS projects,
- Report after the completion of the research part of the Project composed of the technical (scientific) and financial parts - in case of some CCS projects,
- Final Report composed of the technical (scientific) and financial parts,
- Report on the implementation of Project results,
- Ex-post Report.

The templates of the reports are available on the PO's website <https://www.gov.pl/web/ncbr-en/project-implementation> .

The PO may ask the PP for additional explanation, information or corrections concerning the submitted reports. The PP should provide this information within 14 days of receiving such a request from the PO.

Moreover, during and after the project, the PP shall provide by e-mail references and an abstract of all scientific publications relating to the results of the project at the latest 60 days following publication.

Annual and Final report

Report after completion of the feasibility study, report after completion of the research part of the project

Reports as well as additional information or corrections requested by the PO should be prepared in English and provided exclusively via the LSI system (lsi.ncbr.gov.pl).

An annual report should be submitted within 60 days of the end of each reporting period as set out in the project contract. Reporting periods for the annual reports are as following:

- the first reporting period covers the period from the project start date until the end of the calendar year in which project started

- scientific part of an annual report is submitted if the project implementation in a given reporting period was longer than 6 months
- every additional reporting period covers a full calendar year of project implementation
- the last reporting period covers the period from the start of the last calendar year of project implementation to the project end date
- if the project end date is at the latest on 30 June of the last year of project implementation, the PP shall not submit the last annual report.

The final report is submitted within 60 days after the end of the project.

If the CCS project includes a feasibility study, the PP shall submit an additional Report after the completion of the feasibility study within 15 days of its completion. Further funding for the research part of the project is provided following a positive assessment of the Report after the completion of the feasibility study.

If the CCS project includes pre-commercialisation activities, the PP shall submit an additional Report after the completion of the research part of the project, i.e. fundamental research, industrial research and experimental development within 60 days of the completion of such research. Funding for the pre-commercialisation activities is provided following a positive assessment of the Report after the completion of the research part of the project.

The aim of the assessment of the annual report, the reports after completion of the feasibility study and after completion of the research part of the project is to find out whether a project is implemented in accordance with a project contract and to what extent it is leading towards the achievement of planned objectives and results.

The aim of the assessment of the final report is to find out whether a project achieved its planned results, and was implemented in accordance with a project contract. It should establish whether a project can be considered:

- completed or
- completed with a request to return the unused or incorrectly used funding along with interest or
- not fully completed or partly completed, with a request to return all or part of the funding along with interest.

If the PP has failed to submit the report within the specified time limit or the report has not been approved the PO may suspend funding or terminate the project contract with one month's notice.

Scientific part of a report

The scientific reports are assessed formally by the PO's employees and then peer reviewed by international experts.

Technical report contains of:

Annual report	Final report
an explanation of the work carried out by the participants	an overview of the results and their exploitation and dissemination, along with the documents confirming that the information was disclosed to the public
an overview of the progress of work towards the objectives and outcomes of the project	the conclusions on the project
details on the exploitation and dissemination of the results	the socio-economic impact of the project
a summary for publication by the PO	a summary for publication by the PO, incl. photographic documentation of the completed project

The report can be accessed in LSI under 'Raporty', then the no. of the project contract should be selected and the reporting period.

The technical part consists of three elements: 'Report', 'Attachments' and 'Comments'. The detailed description of content of 'Report' part is given in the templates of the document. Under 'Attachments' information on person responsible for preparing the technical part of the report should be provided. Moreover, declaration(s) of a person authorized to represent the PP signed with a qualified electronic signature or a scan of the hand-signed declaration should be attached. In the latter the original document shall be sent by traditional mail to the PO.

In order to send the report the [Send report](#) button should be clicked. The technical part of the report is sent together with the financial part. After sending the report the PP may not edit the report any longer. Reviews of technical and financial parts are conducted separately.

If the technical part of the report needs to be corrected the PO sends its remarks to the report via 'Comments' so that the remarks are also visible for the PP. The PP is informed by e-mail that such comments were given. The PO selects the parts of the report which can be edited again by the PP. Once the report is corrected the PP sends it back to the PO together with the answers to all PO's comments ([Send comments](#) under 'Comments').

Financial part of a report

Financial report contains of:

Periodic report	Final report
individual financial statements, which consist of: a. tabular summary of eligible costs incurred in a reporting period (in PLN) b. explanations of the use of resources and subcontracting c. information on use of in kind contribution from the third part d. statements, in which particular partner confirms that: - the information provided is complete, reliable and true; - the costs declared are eligible; - the costs can be substantiated by adequate records and supporting documentation that will be produced on request or in the context of checks, reviews, audits and investigations - for the last reporting period: that all costs have been declared	individual financial statements, which consist of: a. tabular summary of eligible costs incurred in reporting period (in PLN) b. explanations of the use of resources and subcontracting c. information on use of in kind contribution from the third part d. statements, in which particular partner confirms that: - the information provided is complete, reliable and true; - the costs declared are eligible; - the costs can be substantiated by adequate records and supporting documentation that will be produced on request or in the context of checks, reviews, audits and investigations - for the last reporting period: that all costs have been declared
summary financial statement consolidating the individual financial statements	summary financial statement consolidating the individual financial statements
	certificate on financial statement (if required) - upon Regulation only the PP/project partner shall submit the sufficient certificate if their total grant amount form Program (recognized individually) is EUR 325.000 or more
	joint report from project audit (if required; only PP and Polish partners) - upon Polish national Regulation project audit supposed to be performed if total grant amount exceeds PLN 3.000.000
	distribution of the financial contribution between the PP and project partners

The LSI system contains individual tabs, each for particular report, in which the PP will be able to complete the data.

After completing the data in the LSI system, each of the individual financial statements (C parts) must be generated as a separate PDF file and signed by a person representing the project partner. Signed individual financial statement must be attached as a PDF file to the LSI system.

Important: *Attachments regarding partners' individual statement must be generated from the system - please do not attach other files created outside the LSI system.*

Additionally, one of the attachments is the declaration of the PP on the correctness of the data contained in the report.

Important: *Each of the attachments (partners individual statements, declaration of PP) can be signed both traditionally or with a qualified electronic signature. If the Promoter's declaration is signed traditionally and a scan of the document is attached the PP is obliged to submit the original document to the PO.*

In order to send the report the **Send report** button should be clicked. The financial part of the report is sent together with the technical part. After sending the report the PP may not edit the report any longer. Reviews of financial and technical parts are conducted separately.

If the financial part of the report needs to be corrected the PO sends its remarks to the report via 'Comments' so that the remarks are also visible for the PP. The PP is informed by e-mail that such comments were given. The PO selects the parts of the report which can be edited again by the PP. Once the report is corrected the PP sends it back to the PO together with the answers to all PO's comments (**Send comments** under 'Comments').

Promotion and information

According to a project contract PPs and project partners are obliged to follow the rules on information and promotion activities, which are an inherent part of the project's life cycle under the 'Applied Research' programme.

Providing information on the results achieved through projects carried with support from the Grants to the target groups: research organisations, enterprises, potential partners from Iceland, Liechtenstein and/or Norway, public organisations, non-governmental organisations, professional media plays a key role in the promotion of EEA and Norway Grants and guarantees the visibility of the Donor States. Moreover, it is fundamental in advocating the values of the Grants, which are focused on reducing economic and social inequalities in the European Economic Area and strengthening bilateral relations between Donor and Poland.

In order to provide PPs and project partners with key instruments and useful guidance to help them achieve consistent, targeted and transparent communication, the following documents have been prepared:

- [Regulations on the implementation of the EEA and Norwegian Financial Mechanisms 2014-2021 Annex 3 – Information and Communication Requirements;](#)
- [Communication and Design Manual EEA and Norway Grants 2014-2021.](#)

Annex 3 to the Regulation specifies the objectives, general principles of the Grants and the beneficiaries' obligations regarding information and communication in the context of the Communication Plan, its preparation, and implementation.

The Manual provides guidance on what strategic communication activities should be undertaken and how to meet the requirements. It specifies the demands for visual identification, including: the use of logos, presentations or the use of template statements about receiving support under the Grants, as well as tips and recommendations related to social media, websites, events, information and communication materials.

Only official logos of the EEA and Norway Grants are allowed. They are described in detail in the *Communication and Design Manual* and are available on PO website.

The official logos of the PP institution and the project partners may be used, pursuing that logos of the EEA and Norway Grants are always precedent and should be positioned on the top or first on the left. Rules of co-branding with examples are also presented in the *Communication and Design Manual*. Please remember not to edit or translate the logos.

Important:

- In projects financed under the POLNOR, POLNOR CCS and Small Grant Scheme Calls, please use the Norway Grants logotype and the PO's logotype – NCBR;
- In projects financed under the IdeaLab Call for Full Proposals, please use the PO's logotype – NCBR and contact your project officer whether to use either the EEA Grants logotype or the Norway Grants logotype.

According to the updated Manual as of December 2021 creation of new logos is not allowed, except in the cases listed below:

- A product or service is developed and commercialisation of the product is dependent on marketing it. In addition, for products applying for intellectual property rights when a logo is needed to support the application.
- Awareness raising campaigns where visual communication activities are the core of the project.
- An establishment of an entity (e.g. an NGO, a shelter, etc.) where such entity will carry out activities past the project lifetime.

In any other cases, only the relevant Grants logo should be used.

All new logos must be approved by the FMO at the request of the National Focal Point and follow the rules stated in the Manual.

Media Library

Additionally, the Financial Mechanism Office has launched the Media Library multimedia platform <https://eealibrary.org/>. The PPs are obliged to upload high quality photos and videos from the project implementation phase. The purpose of the initiatives is collecting and sharing the multimedia resources created by the Beneficiary States and the Donor States of the EEA and Norway Grants.

In order to facilitate the use of the platform the Media Library user manual was prepared that is available in both English and Polish on the website of the National Focal Point <https://www.eog.gov.pl/strony/zapoznaj-sie-z-funduszami/podstawy-prawne/wytyczne-dotyczace-informacji-i-promocji/wytyczne-dotyczace-informacji-i-promocji/>

There are also Media Library video tutorials available which are related to:

- [Navigation](#)
- [Creating an account](#)
- [Search and save the search](#)
- [Collections](#)
- [Edit, crop and Download](#)
- [Uploading, tagging and publishing.](#)

In accordance with the terms of a project contract and rules of communication, the beneficiaries should inform the PO, about posted materials on the Media Library platform and should have taken into account these activities in their project reports (part D5 of a scientific report).

National regulations

PPs are also required to comply with national regulations specified in a project contract, in particular to inform the public about receiving the funding from the PO and national regulations specified in *Regulation of the Council of Ministers of the Republic of Poland of May 7, 2021 on the determination of information activities undertaken by entities carrying out tasks financed or co-financed from the state budget or state earmarked funds (Rozporządzenie Rady Ministrów z dnia 7 maja 2021 r. w sprawie określenia działań informacyjnych podejmowanych przez*

podmioty realizujące zadania finansowane lub dofinansowane z budżetu państwa lub z państwowych funduszy celowych).

The information activities described in the above *Regulation of the Council of Ministers of the Republic of Poland* are obligatory for projects implemented under the POLNOR Call, POLNOR CCS Call and the IdeaLab Call for Full Proposals and do not apply to projects implemented under the SGS Call due to the funding less than 500 000 euro. These guidelines are addressed to two types of activities: project posters and project websites. In accordance with the requirements in question, within the indicated activities the beneficiaries are obliged to use the flag and the emblem of the Republic of Poland, and include information that the project is co-financed from the state budget (paragraph 6 point 4.2 of a project contract), as well as information about the total project costs (paragraph 6 point 1. of a project contract).

National guidelines and regulations do not apply to Norwegian project partners.

Complete documentation on mandatory regulations and guidelines on information and promotion activities in projects are available on the PO website <https://www.gov.pl/web/ncbr-en/project-implementation>.

These regulations are only minimum requirements. It is the beneficiaries and their partners who know their projects, needs and goals best. Therefore, it is important to be aware of the key principles and directions, which are the basis to take additional and non-standard activities in line with the Grants values.