

PROGRAMME ‘APPLIED RESEARCH’

GUIDE FOR APPLICANTS

IDEALAB CALL FOR FULL PROPOSALS

The following guidelines for applicants explain how to apply in the IdeaLab Call for Full Proposals of the Programme ‘Applied Research’. The guidelines are based on the Regulation on the implementation of the European Economic Area (EEA) Financial Mechanism 2014-2021 and especially Guideline for Research Programmes.

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1. Introduction

1.1. Legal basis

The Programme 'Applied Research' is implemented on the basis of the following legal acts:

- Regulation on the implementation of the European Economic Area (EEA) 2014-2021, hereinafter referred to as 'Regulation';
- Regulation on the implementation of the Norwegian Financial Mechanisms 2014-2021;
- Guideline for Research Programmes – rules for the establishment and implementation of programmes falling under the Programme Area "Research",
- Programme Agreement between the Financial Mechanism Committee and Norwegian Ministry of Foreign Affairs and the Ministry of Investment and Economic Development of the Republic of Poland for the financing of the Programme "Applied Research";
- Act of 30 April 2010 on the National Centre for Research and Development (Journal of Laws item 1770, 2019);
- Act of 20 July 2018 on the Law of Higher Education and Science, (Journal of Laws item 1668, 2018);
- Regulation of the Minister of Science and Higher Education of 17 September 2010 on the detailed mode of performance of tasks of the National Centre for Research and Development (Journal of Laws No 178 item 1200);
- Regulation of the Minister of Science and Higher Education of 25 February 2015 on criteria and rules on granting state aid and 'de minimis' aid through the National Centre for Research and Development (Journal of Laws item 299, 2015).

1.2. Glossary

Project Promoter (PP) – an entity formally responsible for submitting the proposal under the Programme 'Applied Research';

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, agency responsible for the management and implementation of the Programme 'Applied Research' in Poland;

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.

The IdeaLab Workshop – the interdisciplinary 5-day workshop titled ‘Cities for the future: services and solutions’ organised by Programme Operator on 2-6 March 2020 in order to prepare project pre-proposals (project ideas).

2. Applying in the IdeaLab Call for full proposals

2.1. General outline

The proposal must include at least **one Polish and one Norwegian, Icelandic or Liechtenstein** entity eligible according to this Guide.

Other than eligible partners are allowed to participate in the project on their own funding.

All entities shall comply with the principle of equal opportunities and non-discrimination, including accessibility for people with disabilities and the principle of equality between women and men.

According to article 9.2 of the Guideline for Research Programmes, grants may not be awarded to entities which are, at the time of the grant award procedure, bankrupt or being wound up, convicted of an offence concerning their professional conduct, not in compliance with their obligations relating to the payment of social security contributions or the payment of taxes, the subject of a judgment for fraud, corruption, involvement in a criminal organisation, money-laundering or any other illegal activity, subject to a conflict of interests or guilty of misrepresenting information.

Any entity which has committed an irregularity in the implementation of any other action under financing provided by the European Union or under financial contributions provided by the EFTA States in relation to the EEA Agreement may be excluded from the selection procedure at any time, with due regard being given to the principle of proportionality.

Please note that only project pre-proposals (project ideas) that were developed during the IdeaLab Workshop and received positive assessment during this workshop can undergo successfully the formal (eligibility) assessment. For detailed information please see point 3.2.

2.2. Eligibility of Project Promoter

For each proposal, project partners designate a leading entity, called ‘**Project Promoter**’ (PP). The PP is formally responsible for submitting the proposal, signing the consortium agreement with the project partners, distribution of funding among the project partners, submitting periodic and final reports to the Programme Operator and generally managing all activities related to project application, realisation and closing.

In the IdeaLab Call for Full Proposals of the Programme 'Applied Research', **the Project Promoter may only be:**

- Research organisation as defined in the Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty, and as stipulated in Article 37 paragraph 1 of the Act on the National Centre for Research and Development, **established as a legal person¹ in Poland.**
- Enterprise as defined in the Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty, **established in Poland.**

Project Promoter shall guarantee a reliable spending of public funds.

2.3. Eligibility of project partners

The following entities are eligible to apply as project partners:

- any public or private entity, commercial or non-commercial as well as non-governmental organisations, established as a legal person² in Poland or Norway, Iceland and Liechtenstein.

Project Partner shall guarantee a reliable spending of public funds.

2.4. Principal Investigator

The '**Principal Investigator**' is the researcher having the scientific lead of the project on a daily basis. She/he is responsible for controlling the technical direction and academic quality of the project, and will ensure that the project is carried out in compliance with the terms, conditions of the call as well as those specified in Regulation, and especially Guideline for Research Programmes. The Principal Investigator (of any nationality) must be employed in the Project Promoter, with a permanent position, or with a fixed term contract covering at least the duration of the project.

2.5. Project grant and budgeting

¹ legal entity (person) under its national law, i.e. an entity that is capable of having and amend legal rights and obligations within a certain legal system, such as to enter into contracts, sue, and be sued, excluding natural persons.

² as defined in footnote 1.

2.5.1. General rules

The total allocation for the IdeaLab Call for Full Proposals Call is **EUR 6,651,016**.

The minimum amount of grant assistance applied for per project is **EUR 500,000**; the maximum amount is **EUR 6,651,016**.

The project implementation period is up to **36 months**.

The final cost eligibility date is **30 April 2024**.

Applicants are strongly recommended to thoroughly verify if the project is realistic and feasible taking into consideration the final cost eligibility date in the Programme and project duration. The first and final dates of eligibility of each project will be stated in the project contract for that project. The project grant rate shall in all cases be set at a level that complies with the State Aid rules in force. The remaining costs of the project shall be provided or obtained by the respective project partners.

It is expected that the eligible costs claimed by the Norwegian, Liechtenstein and Icelandic entities participating in the project shall normally not exceed 40% of the total eligible costs of the project.

The applicant may apply for funding to cover the following types of activities:

- a) Fundamental (basic) research – experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts; only if it is in direct relation to, and necessary for industrial or experimental research planned in the proposal (**up to 10% of eligible costs**);
- b) Industrial research – planned research or critical investigation aimed at the acquisition of new knowledge and skills for developing new products, processes or services or for bringing about a significant improvement in existing products, processes or services. It comprises the creation of components parts of complex systems, and may include the construction of prototypes in a laboratory environment or in an environment with simulated interfaces to existing systems as well as of pilot lines, when necessary for the industrial research and notably for generic technology validation;
- c) Experimental development – acquiring, combining, shaping and using existing scientific, technological, business and other relevant knowledge and skills with the aim of developing new or improved products, processes or services. This may also include, for example, activities aiming at the conceptual definition, planning and documentation of new products, processes or services; Experimental development may comprise prototyping, demonstrating, piloting, testing and validation of new or improved products, processes or services in environments representative of real life operating conditions where the primary objective is to make further technical improvements on products, processes or services that are not substantially set. This

may include the development of a commercially usable prototype or pilot which is necessarily the final commercial product and which is too expensive to produce for it to be used only for demonstration and validation purposes. Experimental development does not include routine or periodic changes made to existing products, production lines, manufacturing processes, services and other operations in progress, even if those changes may represent improvements;

2.5.2. Currency

Please note that the currency used for completing the online application form (see 'Proposal manual'), payments from the Programme Operator and settlements between the Project Promoter and project partner(s) is the Polish zloty (PLN). The ECB's exchange rate from the date of the call launch will be used for calculating all cost related to the project application and implementation. **The project contract will contain the maximum amount of the project grant in euro.**

2.5.3. Eligibility of expenditures

Eligible expenditures of projects are those actually incurred by the Project Promoter 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;
- 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 Project Promoter 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 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.

Expenditures are considered to have been incurred when the cost has been invoiced, paid and the subject matter delivered (in case of goods) or performed (in case of services and works). 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. Overheads and depreciation of equipment are considered to have been incurred when they are recorded on the accounts of the Project Promoter.

Expenditures incurred after 30 April 2024 shall not be eligible.

The Project Promoter's internal accounting and auditing procedures must permit direct reconciliation of the expenditures and revenue declared in respect of the project with the corresponding accounting statements and supporting documents.

The Programme Operator distinguishes between direct costs and indirect costs (see "Cost eligibility guide").

Most partners (such as universities, university colleges, enterprises, health authorities) from Norway should use the same rates for personnel costs as in H2020 projects. Indirect costs (overheads) are calculated as a flat rate of 25% of all the direct costs, excluding subcontracting.

However, Norwegian research institutes which report personnel rates to the Research Council of Norway, and have those personnel rates calculated and approved by the RCN, may use those as Standard scales of unit costs (ref. Regulation art. 8.4.b). This means they should use the same rates as in applications to RCN calls. It is important to note that in such cases, no indirect or overhead costs should be included in the budget, as they are already included in the personnel rates.

Link to list of institutions eligible for the STIM-EU instrument, which also lists all institutes with personnel rates approved by the Research Council of Norway which can be used as Standard scales of unit costs in EEA and Norway Grants projects:

<https://www.forskningsradet.no/contentassets/3aac4d1b26724a1d8b9d1919814e84d7/stim-eu-liste-over-institutter-2019-med-logo.pdf>

2.5.4. Cost categories

Expenditures incurred in frame of the project may fall into one of the following categories:

- Staff
- Consumables and supplies
- Equipment
- Travel
- Other direct costs
- Subcontracting

- Indirect (overheads)

Due to the fact that projects will be probably implemented by researchers that do not know each other and partners that do not have previous experience in cooperation with each other, it is advised that Project Promotors and Project Partners should include in their budgets costs of organising kick-off meetings.

Please, include also in the project budget costs of travel (travel, commuting and accommodation) to the annual monitoring meetings organised by the Programme Operator. For details please see point 5.4.

For detailed description of each category and further information regarding expenditures including VAT, please refer to 'Cost Eligibility Guide'.

2.5.5. State aid rules

Grants in the IdeaLab call for full proposals may cover **up to 100% of eligible costs for research organisations and other types of entities³ other than enterprises⁴ (including NGOs, and municipalities)**. In the case of enterprises, funding quota will be decided on a case-by-case basis depending on the size of the company and type of research/development, under the Regulation of the Minister of Science and Higher Education of 25 February 2015 on criteria and rules on granting state aid and *de minimis* aid through the National Centre for Research and Development, (Journal of Laws of 2015 item 299).

The maximum state aid intensity for enterprises:

³ as defined in footnote 1.

⁴ Enterprises as defined in the art. 1 of Annex I to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (Official Journal of the European Union, L 187,1).

	Large Enterprises	Medium Enterprises	Small Enterprises
Fundamental/Basic Research	Up to 100%	Up to 100%	Up to 100%
Industrial Research	Up to 50+15 (max 65 %)	Up to 50+10+15 (max 75 %)	Up to 50+20+15 (max 80 %)
Experimental development	Up to 25+15 (max 40 %)	Up to 25+10+15 (max 50 %)	Up to 25+20+15 (max 60 %)

Only basic/industrial research and experimental development will be funded. **Other types of activities (e.g. coordination, dissemination, management) may only be parts of research tasks.**

The eligible costs of fundamental research may comprise a maximum of **10% of total eligible costs** of the Project.

2.6. Proposal application

Applications from Project Promoters for financial support under the IdeaLab Call for Full Proposals are made in the form of project proposals submitted to the Programme Operator.

Project Promoter must be duly authorized to represent all partners on behalf of which it submits the project proposal and at least a letter of intent (regarding the conclusion of the consortium agreement) should be signed.

Proposals shall be submitted electronically through the Programme Operator's Electronic Proposal Submission Service (EPSS), available under the following address: <https://lsi.ncbr.gov.pl/>

The Project Promoter can edit and validate the proposal until the closing date of the call. Only proposals that have been completed fully and correctly may be submitted.

Detailed description of the application form and the instruction on how to submit the proposal are presented in 'Proposal Manual'. Please be informed that the disclosure of any consultant involved in the preparation of the project application is required.

Proposals shall be submitted no later than 16:00 (CET) before the relevant submission deadline.

Among the applicants in a proposed partnership, only the Project Promoter (identified by user id and password) is authorised to submit a proposal.

The proposals submitted via the on-line submission system are entered into databases after the call closure. The Programme Operator has no access to the proposal until the call deadline has passed.

Versions of proposals sent on paper, removable electronic storage medium (e.g. CD-ROM, diskette, portable drive etc.), by email or by fax will not be regarded as having been received by the Programme Operator.

If more than one copy of the same proposal is received, only the most recent eligible version is evaluated.

A proposal may be withdrawn at any stage of the call procedure, that is until the publication of final ranking lists. To withdraw a proposal, Project Promoter delivers (by post or in person) a written statement, signed by Promoter's legal representative, to the NCBR's seat. The statement has to indicate clearly the proposal in question and Promoter's intent to withdraw it. Date of delivery of the abovementioned statement to NCBR will be regarded as date of proposal withdrawal.

The date and time of receipt of the last version of submitted proposals are recorded by the EPSS. After the closing of the call, an acknowledgement of receipt is sent through EPSS to the proposal Project Promoter.

3. Peer review and selection process

3.1. General outline

Proposals submitted to the Programme Operator via the on-line submission system undergo two stages of assessment.

Stage one is the formal (eligibility) assessment, in order to review the proposals for compliance with administrative and eligibility criteria.

Stage two is the scientific peer review. Proposals that passed the formal assessment are submitted by the Programme Operator to international peer evaluation. Each proposal will be

reviewed by three international experts who will independently and separately score the proposal according to the evaluation criteria.

After the peer review has been completed, the Programme Operator prepares the preliminary ranking lists, based on the international experts' evaluation of the full proposals, evaluation of the pre-proposals during the IdeaLab Workshop, the available budget, the strategic objectives of the Programme. The final ranking lists are approved by the Programme Committee. The Director of the Programme Operator then issues individual decisions to award a grant to projects based on the final ranking lists.

The final ranking lists of the proposals will be communicated on the Programme Operator webpage:

<https://www.ncbr.gov.pl/norwaygrants/pl>

<https://www.ncbr.gov.pl/en/norwaygrants/en>

After the funding decision has been issued, the Programme Operator sends electronically a letter, together with a consensus report, to the Project Promoter of each of the evaluated proposals.

3.2. Formal (eligibility) assessment

Proposals must fulfil all of the eligibility criteria if they are to be retained for scientific peer-review.

The following eligibility criteria apply to all proposals submitted under the call:

1. receipt of proposal by the Programme Operator before the deadline date and time established in the call and in compliance with p. 2.6;
2. **positive assessment of the project pre-proposal (project idea) during the IdeaLab Workshop;**
3. fulfilment of conditions related to:
 - a) composition of the project consortium as defined in p. 2.1,
 - b) Project Promoter and project partners eligibility as defined in p. 2.2 and 2.3,
 - c) minimum and maximum amount of grant assistance as defined in p. 2.5.1,
 - d) maximum project duration and final cost eligibility date as defined in p. 2.5.1,
 - e) types of activities as defined in p. 2.5.1,
 - f) currency as defined in p. 2.5.2,
 - g) cost categories as defined in p. 2.5.4,
 - h) intensity of state aid as defined in p. 2.5.5;
4. confirmation that Project Promoter and project partners:

- a) comply with the principle of equal opportunities and non-discrimination, including accessibility for people with disabilities and the principle of equality between women and men,
 - b) are not excluded from the possibility of receiving funding as defined in p. 2.1;
5. completeness of the proposal as required in the 'Proposal Manual';
 6. accordance with the scope of the call as stipulated in 'Description of the call area' - the content of the proposal must relate to the topics of the call; a proposal will only be deemed ineligible on grounds of 'scope' in clear-cut cases.

If the proposal fulfils all the eligibility criteria it is assigned for scientific peer review.

In case the proposal does not fulfil criterion 1 or criterion 2, the proposal is deemed ineligible and left without further assessment, with no right to complaint.

In case the proposal does not fulfil criteria 3a,3b, 4 or 6, the Director of the Program Operator issues a resolution refusing to initiate proceedings with regards to proposal in question. Project Promoter of the proposal in question may file a complaint about such resolution within 7 days from its receipt.

In case the proposal does not fulfil criterion 3c, 3d, 3e, 3f, 3g, 3h, 5 it is sent back for amendment or completion.

If the proposal requires an amendment or completion, the Programme Operator issues a request to the Project Promoter. The Promoter is given 7 days, counting from the day after the request was delivered, to implement all necessary changes and to resubmit the proposal. The amendment or completion may only refer to administrative parts of the proposal or include obvious errors. **The scientific content-related parts of the proposal (in sections III and IV) must remain unchanged.** A proposal may be amended/completed only once.

If the Project Promoter fails to implement the requested changes according to the request, or implements changes other than requested, or fails to resubmit the complete proposal in requested time, the proposal is deemed ineligible and left without further assessment, with no right to complaint.

Project Promoters of proposals deemed ineligible in the above mentioned cases will be informed of the grounds for such a decision in writing.

If it becomes clear before, during or after the evaluation phase that due to the new circumstances one or more of the eligibility criteria have not been fulfilled, the proposal is

declared ineligible by the Programme Operator and is withdrawn from any further examination.

3.3. Scientific peer review

The Programme Operator passes on eligible proposals to international peer evaluation.

The evaluation process is based on a number of well-established principles:

- Excellence – the projects selected for funding must demonstrate high quality in the context of the key topics and criteria set out in the call.
- Transparency – the funding decisions must be based on clearly described rules and procedures, and applicants should receive adequate feedback on the outcome of the evaluation of their proposals;
- Fairness and impartiality – all proposals submitted to the call are treated equally. They are evaluated impartially on their merits, irrespective of their origin or the identity of the applicants;
- Confidentiality – all proposals and related data, knowledge and documents communicated to PO are treated in confidence;
- Efficiency and speed – evaluation, award and contract preparation should be as rapid as possible, commensurate with maintaining the quality of the evaluation and respecting the legal framework;
- Ethical and security considerations – any proposal which contravenes fundamental ethical principles may be excluded at any time from the process of evaluation, selection and award.

Each application that meets the administrative and eligibility criteria is reviewed by three international experts (mentors, the workshop director or additional experts) who will independently and separately score the proposal according to the evaluation criterion.

The workshop director and **mentors** are international experts who participated in the IdeaLab Workshop in order to challenge participants and help them to develop innovative research ideas. **Additional experts** are not present during the IdeaLab workshop. They join the Panel of Expert after the workshop has been completed in order to ensure impartiality of the project pre-proposals assessment.

In order to ensure the impartiality of the assessment, among three international experts evaluating the full proposals, at least one will be an additional expert⁵.

⁵ In case if the additional experts who participated in the meeting of Panel of Experts aiming to assess project pre-proposals, are not available for assessment of full proposals (e.g. due to the illness, conflict of interests or other important reasons) the Programme Operator can involve in the assessment of full proposal other expert(s), that were not involved the IdeaLab.

In the initial phase of the evaluation each expert works individually, and gives scores and comments for the criterion **consistency of the full proposal with the project idea developed during the workshop and with the recommendations given by the Panel of Experts during the pre-proposal evaluation.**

They also indicate if the proposal deals with sensitive ethical issues.

Once all the experts to whom a proposal has been assigned have completed their individual assessments, the evaluation progresses to a consensus assessment, representing their common views. The outcome of the consensus step is the consensus report, approved by all the experts. In the case that it is impossible to reach a consensus, the report sets out the majority view of the experts but also records any dissenting views from any particular expert(s).

3.3.1. Scoring system

The following scale is used for scientific assessment of the full proposal:

YES – the proposal is consistent with the project idea developed during the workshop,

NO – the proposal is not consistent with the project idea developed during the workshop.

For detailed description of the scientific assessment procedure, scoring etc. please refer to 'Guide for Evaluators'.

3.4. Final ranking lists

The Programme Operator prepares the preliminary ranking list based on the international experts' evaluation of the proposals and evaluation of the pre-proposals during the IdeaLab Workshop. Due account is taken of the scores received and of any advice from the experts. It will also take account of the available budget, the strategic objectives of the Programme. A suggested grant amount is determined for each of these proposals.

The Programme Committee reviews the preliminary ranking list. The Programme Committee may modify the preliminary ranking of the projects in justified cases. The justification for modifications will be decided unanimously and justified in writing by the PC. **For** detailed description of the procedure please refer to the 'Guide for evaluators'. The Chair of the

Programme Committee submits the lists of recommended projects, together with the reserve lists and the lists of rejected project applications and the reason for their rejection to the Programme Operator.

The Programme Operator verifies that the grant award recommendation of the Programme Committee complies with the rules and objectives of the Programme. The Programme Operator then issues individual decisions to award a grant to projects based on the final ranking list approved by the Programme Committee.

In case the final ranking list approved by the Programme Committee reveal that a small amount of funding prevents the inclusion of another project onto the funded lists, the Programme Operator may, acting on a proposal from the Programme Committee, apply minor budget cuts uniformly across all projects, not exceeding 3% of the requested budget.

The Programme Operator notifies the applicants about the results of the selection process within reasonable time and publicizes the results. All unsuccessful applicants are provided with a brief description of the reasons for the decision in writing.

A number of proposals may be kept in reserve to allow for eventualities such as the failure of negotiations on projects, the withdrawal of proposals, budget savings agreed during negotiation, or the availability of additional budget from other sources.

4. Contracting

4.1. Funding decisions

The project grants are awarded via a decision of the Director of the Programme Operator.

Funding decision specifying the amount awarded are issued for all proposals selected for financing. For the proposals which have not been recommended for financing, rejection decisions are issued, in writing, including an explanation of the reasons for rejection. All decisions are issued no later than 9 months after the call closure.

A decision of the Director of the Programme Operator concerning the award of grant may be appealed against on grounds of procedural breach or other formal issues, to the Appeal Committee of the Council of the National Centre for Research and Development, within 14 days from the date of the decision's delivery. The Appeal Committee of the Council of the National Centre for Research and Development will issue its decision no later than within 3 months after the appeal date. The decision of the Appeal Committee of the Council of the

National Centre for Research and Development may be appealed against at the administrative court.

Opinions and scores given by the evaluating experts can never be subject to appeals.

4.2. Partnership agreement

The Project Promoter must sign a Partnership Agreement with the project partners before signing the project contract with the Programme Operator.

The partnership agreement must contain the following :

- provisions on the roles and responsibilities of the parties;
- provisions on the financial arrangements between the parties, including, but not limited to, which expenditure the project partners can get reimbursed from the project budget;
- provisions on the method of calculating indirect costs and their maximum amount;
- currency exchange rules for such expenditure and its reimbursement;
- provisions on audits on the project partners;
- a detailed budget; and
- provisions on dispute resolution.

The partnership agreement should also contain provisions on intellectual property rights, in compliance with State aid rules and Regulation (EU) No 1290/2013 of the European Parliament and of the Council of 11 December 2013.

The partnership agreement should be in English and should be submitted to the Programme Operator before the signing of the project contract. The Programme Operator verifies if the agreement complies with art 7.7 of the Regulation.

4.3. Negotiations

The Project Promoters of proposals for which grants have been awarded are invited to begin negotiations. The applicants may receive request for further administrative, legal, technical or financial information necessary for the preparation of a project contract. The Programme Operator may request changes, possibly including the modifications in the budget, in line with the funding decision. The contract includes time schedule of the project as well as the estimated budget breakdown and financial contribution per activity and per participant and the amount/rate of the advanced payment. The grant amount indicated in the funding decision can never be subject to negotiations.

If the project contract is not signed within a reasonable deadline indicated by the Programme Operator, negotiations may be terminated and proposal will be rejected from funding. The

Programme Operator may also terminate negotiations if the Project Promoter proposes to modify the project to the extent that it becomes significantly different from the proposal that has been evaluated and for this reason the project contract is not signed within a reasonable deadline indicated by the Programme Operator. In the above cases the Director of the Programme Operator issues a decision concerning declaration of the extinction of the previous funding decision.

Once the negotiations have been successfully finalized, the project contract is signed between the Programme Operator and the Project Promoter acting on behalf of all project partners on the basis of the partnership agreement mentioned in p. 4.2.

Negotiation of proposals from the reserve lists may begin once it is clear that sufficient budget has become available to fund one or more of these projects and the Programme Operator has awarded a grant to such projects, in accordance with Article 8.15 of the Guideline for Research Programmes.

5. Project implementation

5.1. Payment model

The Programme Operator ensures timely transfer of an advance payment and interim payment(s) to the Project Promoter.

Co-financing 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 referred to in the Regulation of the Minister of Development and Finance of 7 December 2017 on advance payments under programs financed with European funds (Journal of Laws of 2017, item 2367).

The Project Promoter is obliged to open and maintain, for the period of implementation of the project, a separate bank account for funds granted under the EEA and Norwegian Financial Mechanisms 2014-2021. The NCBR transfers funds for the implementation of the project to the said bank account. The Project Promoter distributes adequate amounts among project partners without undue delay and not later than 15 days from the date of receipt of the payment from the NCBR by the PP. The Project Promoter and project partners are obliged to maintain either a separate accounting system or an adequate accounting code for all transactions relating to the project without prejudice to national accounting rules.

Payments towards the projects are executed in the form of advance payments. The first advance instalment of maximum 30% of the total grant amount will be transferred within 30 days from the signature of the project contract to the Project Promoter through Bank Gospodarstwa Krajowego (BGK). The Programme Operator places a payment order. Further advance instalment(s) will be transferred to the project in accordance with an individual schedule of payments and upon approval of the payment request(s), as stipulated in the project contract. These further instalments may be paid when at least 70% of the previous advance instalment(s) has been reported as incurred and not later than 15 days after the Programme Operator's approval of payment requests.

In case of justified doubts as to the proper performance of the project and in exceptional cases, e.g. unclear financial status, previous irregularities, warning signals /suspicion of financial abuse, a payment model in the form of reimbursement of incurred expenditure may apply to a project, after the analysis (the analysis concerns in particular the situation of the Project Promoter or Project Partner/s as well as scientific and financial progress of the project).

The payment request submitted by the Project Promoter to the Programme Operator must contain a summary financial statement for the project.

5.2. Verification of payment claims and proof of expenditure

The Project Promoter and project partners document all expenditures incurred in connection with the realization of the project by invoices or alternatively by accounting documents of equivalent probative value. Each original accounting document must be annotated. Documents must be stored in compliance with national and European Community regulations.

The NCBR system of payments to projects based on payment requests (payment claims) submitted by the Project Promoter will be used as described in the chapter above. The financial information contained in the payment claims is limited to a summary financial statement from the Project Promoter for the whole project for the date of the payment claim submission, while financial information contained in the annual reports follows the reporting requirements described in p. 5.4 below. Each Project Promoter files payment claim on the dates specified in the project contract. Formal and accounting verification of the payment claim is conducted by employees of the Department of Project Financing of the Programme Operator based on a checklist. Verification is approved by the Head of the Department. Verification of the incurred expenditure will be conducted through the assessment of the annual and final reports.

On top of the above, on-the-spot verifications of projects, which may be carried out on a sample basis, will be carried out by the Programme Operator.

Accounting documents (invoices etc.) must be stored in the seat of Project Promoter and project partners and will be checked during the inspections at the projects site or on request in case of need of explanation (i.e. when verifying the annual reports, or at any time if deemed necessary by the Programme Operator).

5.3. Certificate on financial statements

By the end of the project period, the Project Promoter submits a proof of expenditure, certifying that the claimed costs are incurred in accordance with the national law and accounting practices of the project partner's country, known further as a 'certificate on financial statements'.

The 'certificate on the financial statements' takes the form of a certificate by an independent auditor qualified to carry out statutory audits of accounting documents, certifying that the claimed costs are incurred in accordance with Guideline for Research Programmes, 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 costs 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 Project Promoter or a project partner in projects, where the total grant from the Programme to the respective Project Promoter or project partner is less than €325,000.

Based on the national legislation, for projects where the total grant amount exceeds PLN 3 million, the correctness of expenditures incurred by the Project Promoter 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 Project Promoter 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, 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 shall not be submitted by the Project Promoter or Polish project partners, as the report mentioned above covers all the obligations stipulated in Guideline for Research Programmes. The NCBR evaluates if the audit recommendations have been fulfilled.

5.4. Periodic reporting

During the course of the project, the Project Promoter submits an annual report within 60 days of the end of each reporting period as set out in the project contract.

The annual report comprises:

1. A technical report containing:

- an explanation of the work carried out by the participants,
- an overview of the progress of work towards the objectives of the project, including milestones and deliverables identified in the project contract. The report must include explanations justifying the differences between the work expected to be carried out in accordance with the project contract and that actually carried out,
- details on the exploitation and dissemination of the results, and - if required in the Project Contract - an updated plan for the exploitation and dissemination of results,
- a summary for publication by the Programme Operator.

2. A financial report containing:

- an individual financial statement from each participant for the reporting period concerned. The individual financial statement shall detail and declare the eligible costs for the participant. Amounts which are not declared in the individual financial statement will not be taken into account by the Programme Operator.

Each participant must certify 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,
- an explanation of the use of resources and the information on subcontracting and in-kind contributions provided by third parties from each participant,
- a summary financial statement from the Project Promoter consolidating the individual financial statements for the reporting period concerned.

Incurred expenditure reported through the annual reports will be subject to administrative verifications before the report is approved. Verifications to be carried out may cover administrative, financial, technical and physical aspects of projects, as appropriate, and will be in accordance with the principle of proportionality.

In order to assist Project Promoters and Project Partners in implementing innovative and high-risk projects, the Programme Operator organises annual monitoring meetings for Principal Investigators, representatives of Project Partner and experts involved in the IdeaLab

process (the workshop director, mentors and additional experts). The aim of the meetings is to help in solving problems in the project implementation, answer to the experts' remarks on the annual project reports and find recommendations for the further project implementation. The annual project meetings are foreseen to take place after submitting by Project Promoter annual reports. The project annual meetings will be held in 2022 and 2023 in Warsaw. Each meeting will take at least one day.

5.5. Final reporting

The Project Promoter submits a final report on behalf of the consortium within 60 days after the end of the project.

The final report comprises:

1. a final technical report, containing:

- an overview of the results and their exploitation and dissemination;
- the conclusions on the project;
- the socio-economic impact of the project: a report covering the wider societal implications of the project, in the form of a questionnaire, including gender equality actions, ethical issues, efforts to involve other actors and to spread awareness, as well as the plan for the use and dissemination of foreground;
- a summary for publication by the PO.

2. a final financial report containing:

- final 'individual financial statement' from each participant for the final reporting period, as defined in the project contract;
- a 'final summary financial statement' from the Project Promoter consolidating the individual financial statements for all reporting periods and including the request for payment of the balance (final payment claim);
- distribution of the financial contribution between the Project Promoter and project partners;
- a 'certificate on the financial statements' for each participant, if required, as described in p. 5.3 above.

5.6. Reporting on scientific publications

During and after the project, the Project Promoter provides references and an abstract of all scientific publications relating to the results of the project at the latest 60 days following publication.

As part of the final project report, the Project Promoter will be required to submit a full list of publications relating to the results of the project.

All publications must include the following statement to indicate that the results of the project were generated with the assistance of financial support from the EEA and Norwegian Financial Mechanism: 'The research leading to these results has received funding from the EEA Grants 2014-2021 via the National Centre for Research and Development'.

6. Further information and queries

6.1. Programme documents

All Programme documents are available in English on the Programme Operator website:

<https://www.ncbr.gov.pl/norwaygrants/pl>

<https://www.ncbr.gov.pl/en/norwaygrants/en>

6.2. Contact information

For any additional information about the IdeaLab Call for Full Proposals and the Programme 'Applied Research' please contact:

- Ewelina Wildner - office: +48 22 39 07 123

The following e-mail address should be used when contacting the NCBR on the matters concerning the IdeaLab Call for Full Proposals: idealab-at-ncbr.gov.pl. The timeframe for answering e-mail queries is 3 working days.