

SWISS-POLISH
Cooperation Programme



NCBR
National Centre for Research
and Development

Financial Issues

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Project Settlements Department



Important documents

- Regulation on implementation of the Programme and supporting documents
- Project Contract with attachments like budget, application form etc.
- Cost eligibility guides – separate for research institutions and enterprises



Expenditures eligibility criteria



they have been foreseen in the approved project budget



they have been incurred and paid during eligibility period



they have been duly documented and are verifiable



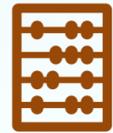
they are in line with Cost Eligibility Guide



Expenditures eligibility criteria



they are necessary for the implementation of the project



they have been incurred in a cost-effective manner



they comply with applicable provisions of the EU law and the national law,
in particular public procurement rules (where applicable)



All expenses must be reported in PLN (the exchange rate set for the Programme is CHF/PLN 4.4848).
Payments between the PO, PCO and PCP will be made and reported in PLN.

The final date for the eligibility is 31st March 2029



IMPORTANT:

Expenditures are considered to have been incurred when the subject of matter has been delivered (in the case of goods) or performed (in the case of services and work), invoiced and paid for.

Exceptionally, when the subject of matter has been delivered or performed in the last month of eligibility of expenditure, expenditures are also considered to have been incurred within the eligibility period if the invoice has been issued in the month directly following the end of the eligibility period and paid within the 30 calendar days of the date of issue.



| Cost categories for Enterprises | Cost categories for Research Organisation |
|--|--|
| DIRECT COSTS | DIRECT COSTS |
| Staff remuneration (W) | Staff remuneration (W) |
| Equipment (A) | Equipment (A) |
| Subcontracting (E) | Subcontracting (E) |
| | Other operating costs (Op) |
| INDIRECT COSTS | INDIRECT COSTS |
| overheads are settled on a flat-rate basis | overheads are settled on a flat-rate basis |
| $O = (W + A + E) \times 20\%$ | $O = (W + A + Op) \times 25\%$ |



IMPORTANT:

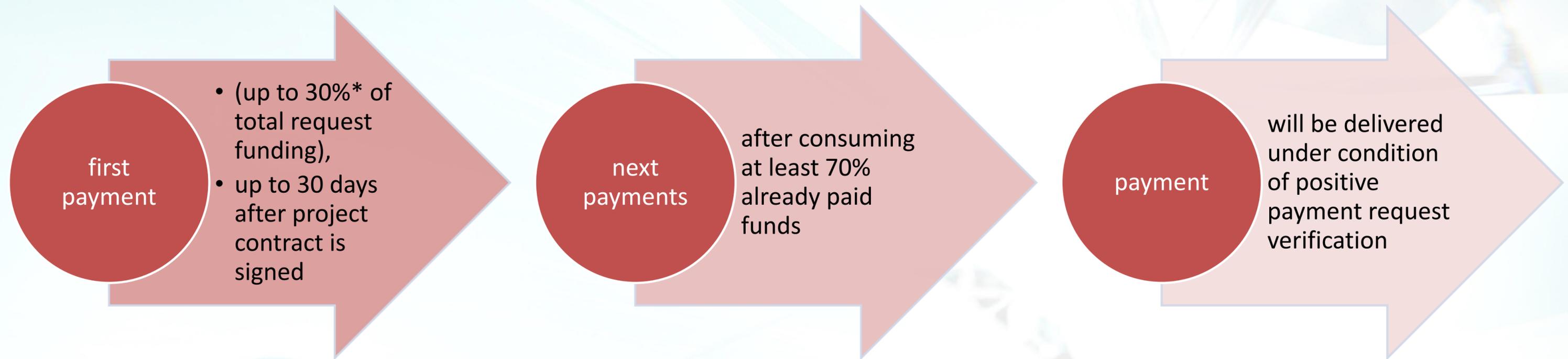
The Beneficiary is obliged to verify the possibility of settling the purchase of equipment or intangible assets within the project on the basis of generally applicable regulations and internal rules, including, among others, the accounting policy. **If the Beneficiary, in accordance with the adopted accounting policy, makes depreciation write-offs, only these write-offs may be settled within the project.**

Each Beneficiary shall apply the practices (guidelines) adopted in their institution when settling project costs. **The possibility of settling expenditures incurred according to the accounting rules applied in institution does not mean that Beneficiaries may create new rules specifically for the purposes of the project.**





Payment model



It is necessary to open separate bank account for funds
Payment requests must be submitted by 31th October of particular financial year

*depends also on Payment Schedule and analysis of financial situation od PCO (in case of enterprises)



Payment model



PCO launching the process of submitting payment requests in the LSI system



payment request is submitted by the PCO; includes information provided by the consortium members; it refers to the whole project



only numerical data is presented in the payment applications; information about particular expenditures incurred in the project will be submitted in the annual report



the amount of the advance payment transferred by the NCBR depends on the results of the financial analysis of the consortium leader and payment schedule



Annual reports – financial part



report is submitted by the PCO in the LSI system after each 12 months of project implementation, within 60 days of the end of that period



partners prepare financial data for the PCO, within a pre-agreed deadline and in the format presented in the budget planned in the grant application (list of expenditures with their allocation to specific budget items)



Exchange rate differences



the PCO reports exchange rate differences resulting from the conversion of funds received by Swiss partners, based on information provided by consortium members (annual reports, final report)



the required information should include: the amount of funding transferred to the Swiss partner broken down into individual tranches, and the amount of CHF received, in relation to the expected amount resulting from calculations



compensation takes place at the stage of the final report



Exchange losses resulting from exchange rate differences will be compensated up to the amount of co-financing (in CHF) planned in Proposal form



Proof of expenditure



Swiss PCP's are required to submit the certificate on financial statements only if they will spend more than PLN 1,450,000 of the funding from the Programme. In this case Swiss PCP will have to provide the certificate on financial statements based on verification conducted by an independent auditor.



Proof of expenditure template is attached as Appendix No. 4. to Cost Eligibility Guide - Template of Certificate



Amendments

Changes that do not require amendment to Project contract (information only):

- 1) transfer between cost categories up to 15%, provided that overheads are settled on a flat-rate basis and cannot be increased
- 2) transfer between WP up to 20% of costs, while maintaining the permissible levels of public aid intensity, subject to the transfers referred to in point 1;
- 3) transfer of costs between cost items indicated in Part VI. Of project proposal inside the same cost category and within the costs of the same partner (assuming no impact on the material scope of the implemented project);
- 4) change of justification and method of estimation of cost items indicated in Part VI. project proposal (if change will not affect the amount of eligible cost of a given cost item and the material scope of the implemented project, and is in accordance with the provisions of the *Cost eligibility guide*);

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Thank you for your attention

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