



# Implementation Guide

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First Call for Proposals of the  
KAPPA Programme

Iceland   
Liechtenstein  Norway  
Norway grants grants

T A  
C R

CZ RESEARCH Programme  
EEA and Norway Grants  
2014–2021

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## List of changes in version 4

Page	Chapter	Change
7	Glossary	Clarification that 'TA CR Project Officer' does not organise monitoring controls.
10	Provision of funding	Merged chapters 'Unused funding during the project implementation' and 'Funding left unspent at the end of the project'
12	Eligibility of costs	Added interpretation of cost eligibility according to the KAPPA Terms and Conditions.
15	Certification of reported expenditure	A new chapter was added describing the proof of incurred expenditure for beneficiaries reporting funding exceeding 325 000 EUR at the end of the project.
17	Project monitoring and reporting	Updated structure of the whole chapter.
18	Interim and final reports	Updated structure of the chapter, updated descriptions and clarification of the annexes, the addition of a check of unspent funding.
20	Monitoring control	Several adjustments to the chapter were made: A monitoring visit can be carried out after the end of the project, a new sub-chapter 'Completion of the project and achievement of results', a new system for monitoring the utilisation of results.
25	Changes in projects	Clarification that the request for change is to be completed and submitted in English.
31	Annexes	New annexes added: No. 3 - Socio-economic impact of the project No. 7 - Sworn statement of the beneficiary on the change of ownership/statutory body No. 14 - Checklist for the final report
4-31	Formal adjustments	Formal adjustments such as grammar, punctuation, and updates on web links in all parts of the document were made.



# 1 Introduction

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This Guide is designed for beneficiaries, i.e. the Project Promoters and project partners in the 1st Call for Proposals under the KAPPA Programme for applied research and innovation (Programme).

The Implementation Guide lays down procedures for project implementation. All beneficiaries are obliged to follow these procedures to the extent relevant to them.

The funding comes from the EEA and Norwegian Financial Mechanisms 2014–2021 (EEA and Norway Grants) under the CZ-RESEARCH programme.

The Call for Proposals (call) was announced by the Programme Operator – the Technology Agency of the Czech Republic (TA CR) – in cooperation with the Donor Programme Partner – the Research Council of Norway (RCN) – on 20 November 2019.

All information relating to projects and project results is considered non-public. An exception from this rule applies to information which TA CR is obliged to provide to other public authorities pursuant to the applicable law (e.g. the register of contracts, law enforcement authorities, etc.).

**All documents and website references related to this call can be found at the following address [kappa.tacr.cz](http://kappa.tacr.cz) (Czech) & <https://www.tacr.cz/en/kappa-programme/> (English).**

**This document can be subject to revisions, please make sure to always consult the updated document available at the website.**

## 1.1 Legal framework

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This chapter provides an overview of documents which are binding for the KAPPA Programme. The Project Promoter and project partners shall follow the legal framework of the EEA and Norway Grants 2014–2021. **In areas not regulated by these documents, Donor state and third country project partners shall ensure compliance with their respective national law and regulations. In case of conflict between the KAPPA Terms and Conditions (Annex No. 2 to the Project Contract) and national law and regulations, the national law and regulations take precedence.**

## **The Programme is following with the legal framework of the EEA and Norway Grants 2014–2021 as provided by the following documents:**

### a) EEA and Norway Grants legislature:

- **Programme Agreement to the Research Programme** (in English) – signed by the Czech Republic and the donor states.
- **Guideline for Research Programmes** (in English) – rules for the establishment and implementation of programmes falling under the „Research“ programme area, issued by the donor states.
- **Regulation on the implementation of the European Economic Area (EEA) Financial Mechanism 2014–2021 (hereinafter “the Regulation”)** (in English) – adopted by the EEA Financial Mechanism Committee pursuant to Article 10.5 of the Protocol 38c to the EEA Agreement on 8 September 2016 and confirmed by the Standing Committee of the EFTA States on 23 September 2016.
- **Regulation on the implementation of the Norwegian Financial Mechanism 2014–2021 (hereinafter “the Regulation”)** (in English) – adopted by the Norwegian Ministry of Foreign Affairs pursuant to Article 10.5 of the Agreement between the Kingdom of Norway and the European Union on a Norwegian Financial Mechanism for the period 2014–2021 on 23 September 2016.
- **Documents** are available at: [eeagrants.org](http://eeagrants.org) (in English).

### b) Documents adopted by the National Focal Point – the Ministry of Finance of the Czech Republic:

- available at: [eeagrants.cz/en/](http://eeagrants.cz/en/) (in English/Czech).
- **Guideline of the National Focal Point for eligible expenditures under EEA/Norwegian FM 2014-2021** (in English/Czech)
  - available at: <https://www.eeagrants.cz/en/general-information/legal-documents/guidelines/guideline-for-eligible-expenditures-2799>
- **Guideline of the National Focal Point for Programme Operators** (in Czech)
  - available at: <https://www.eeagrants.cz/cs/zakladni-informace/zakladni-dokumenty/pokyny/pokyn-nkm-pro-zprostredkovatele-programu-2809>

### c) Czech national legislature:

- **Act No. 130/2002 Coll. of 14 March 2002 on the support of research, development and innovation from public funds (hereinafter „the Act“)** (in Czech), which
  - defines research, development and innovation,
  - lays down a method for project selection,
  - defines the powers and obligations of the aid provider and of the beneficiaries.
  - is available at: [zakonyprolidi.cz/cs/2002-130](http://zakonyprolidi.cz/cs/2002-130).

- **Innovation strategy of the Czech Republic 2019–2030** (in Czech) available at: [https://vlada.gov.cz/assets/urad-vlady/poskytovani-informaci/poskytnute-informace-na-zadost/Priloha\\_1\\_Inovacni-strategie.pdf](https://vlada.gov.cz/assets/urad-vlady/poskytovani-informaci/poskytnute-informace-na-zadost/Priloha_1_Inovacni-strategie.pdf)
- **TA CR Internal regulations** laying down binding procedures of TA CR available at: [www.tacr.cz](http://www.tacr.cz) (in Czech).

d) EU legislature:

- **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** (in Czech/English)
  - The Regulation defines conditions under which aid can be provided without notification. Pay attention especially to Section 4 – Aid for research and development and innovation.
  - <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0651>
- **Communication from the Commission – Framework for State Aid for research and development and innovation 2014/C 198/01** (hereinafter „the Framework”) (in Czech/English)
  - The Framework lays down how certain cases will be assessed from the viewpoint as to whether they do or do not constitute state aid to research organisations.
  - [https://eur-lex.europa.eu/legal-content/CS/TXT/?uri=CELEX:52014XC0627\(01\)](https://eur-lex.europa.eu/legal-content/CS/TXT/?uri=CELEX:52014XC0627(01))

### **For the sake of completeness, some other important documents are listed below:**

- **The Frascati Manual** is a document intended for the evaluation of R&D activities. It defines the borders between research, development and other related activities.
  - [oecd.org/sti/frascati-manual-2015-9789264239012-en.htm](http://oecd.org/sti/frascati-manual-2015-9789264239012-en.htm)
  - The Czech version contains a translation of the second chapter: Concepts and definitions for identifying R&D: [tacr.cz/dokums\\_raw/ck/FRASCATI\\_MANUAL.pdf](http://tacr.cz/dokums_raw/ck/FRASCATI_MANUAL.pdf)
- **The Oslo Manual 2018: Guidelines for Collecting, Reporting and Using Data on Innovation, 4th Edition** (in English) deals with innovation and is published in cooperation between two international organisations: OECD10 and EUROSTAT11
  - <https://www.oecd.org/science/oslo-manual-2018-9789264304604-en.htm>

## **1.2 Entry into force and changes of the Implementation Guide**

The Implementation Guide enters into force on the day of its approval by the Programme Committee. If new changes that can affect project implementation procedures are approved in the course of the Programme implementation, or additional binding documents are approved, the Implementation Guide will be updated and will be amended with the documents.

The Implementation Guide applies to all actions stated within, connected to implementing the EEA and Norway Grants. The binding version of the Implementation Guide is the one that is valid as of the date of the relevant act related to the project.

## 1.3 Glossary

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<b>Donor states</b>	Iceland, Liechtenstein and Norway in the case of the EEA Grants. Norway in the case of funding from the Norway Grants.
<b>Donor Programme Partner</b>	The Research Council of Norway (RCN) advises TA CR on matters relating to bilateral relations and Programme implementation. RCN also facilitates communication with the Norwegian project partners.
<b>Third Countries</b>	In the context of the EEA Grants any country other than Iceland, Liechtenstein, Norway and the Czech Republic. In the context of the Norway Grants any country other than Norway and the Czech Republic.
<b>Programme Operator</b>	The Technology Agency of the Czech Republic (hereinafter "TA CR").
<b>Project Promoter</b>	By signing the Project Contract, the main applicant becomes a Project Promoter, i.e. the Czech beneficiary who enters into a contractual relationship with TA CR and is responsible for fulfilling all obligations towards TA CR during the project on the basis of the Project Contract; both the Project Promoter's obligations and the obligations of the project partner(s).
<b>Project partner</b>	A legal entity, an organizational unit of the state or an organizational unit of a ministry, engaged in research and development, whose participation in the project is defined in the project proposal and with which the Project Promoter has concluded a Partnership Agreement.
<b>Beneficiary</b>	Entities receiving funding from the KAPPA Programme, i.e. both the Project Promoter and the project partner(s). The rights and obligations which apply to beneficiaries apply jointly to the Project Promoter and the project partner(s).
<b>ISTA</b>	TA CR information system for project administration, accessible at <a href="http://ista.tacr.cz">ista.tacr.cz</a> .
<b>ISTA Project Owner</b>	A person responsible for the project's ISTA account who has the editing rights (usually the person who created the project proposal in ISTA). The ISTA Project Owner may assign authorisations to access the project in ISTA or to modify the project data (e.g. fill in the interim/final report) to other persons. The ISTA Project Owner is at the same time a contact person for communication with TA CR. This person submits interim and final reports, as well as other information.
<b>Programme Committee</b>	An expert advisory body with representatives from both the Czech and the Norwegian research community supporting TA CR in all matters related to the scientific quality and relevance of the projects and activities funded under the Programme.
<b>Rapporteur</b>	An external expert with expertise in the subject of the project provides advisory support to TA CR throughout the project duration and within relevant monitoring processes, administrative and financial checks and project changes.
<b>TA CR Project Officer</b>	A person who ensures the administration of the projects on the part of TA CR (in particular, the project change) and communication with the beneficiaries.



# 2 Signature of the Project Contract

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## Before the signature of the Project Contract

Prior to the signing of the Project Contract, **negotiations** regarding the specific conditions for the provision of funding are conducted with the Project Promoter. TA CR may request some project changes, including budget adjustments. TA CR will specify all required changes in the Decision on the Result of Call for Proposals.

Prior to the signing of the Project Contract, the **beneficiaries are obligated to fulfill all the requirements specified in the Decision on the Result of the Call for Proposals** until the set deadline (no longer than 60 calendar days). The Project Promoters and the project partners are obligated to:

- submit the **information necessary for requesting an extract from the criminal register of the legal representatives** or submit a certified copy of the extract from the criminal register (certified copy of the extract can be sent in only by the Project Promoters and Czech project partners, not by partners from Norway or Iceland);
- submit a financial plan if the Project Promoter or a project partner is **a company (enterprise) younger than 18 months** and therefore does not have an accounting history. The Project Promoter or the project partner will provide proof of the financial coverage of the submitted project and its activities secured. The financial plan should be written for the duration of the project implementation, in a simple form (years, resources, revenues, costs), and it should include guarantees if relevant (bank, parent company, owners, shareholders, etc.);
- the Project Promoter shall submit the signed **Partnership Agreement**<sup>1</sup> (Agreement on the Participation in Project Implementation) concluded with all project partners. The Partnership Agreement shall correspond to the description of cooperation in the project proposal, be concluded in English, and should include budget, method of payments and financial flows. TA CR recommends using the template provided on the call website ([link](#));
- provide other information specified in the Decision on Result of Call for Proposals;

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<sup>1</sup> Note: the Partnership Agreement template ([link](#)) has been updated with a correction in Article 9 (4) (3) on our website.



If any of the required documents are missing or if the Project Promoter or a project partner has failed to provide information and clarifications to the specific questions raised in the Decision on Result of Call for Proposals, the Project Contract will either: not be signed, or a Project Contract with a lower funding intensity will be concluded (if such an option is stipulated in the Decision on Result of Call for Proposals), or the Decision on Result of Call for Proposals will be revised to the detriment of the Project Promoter.

Following the successful submission/completion of all the documents/information necessary to draw up the Project Contract, TA CR will prepare the draft Project Contract.

## **After the signature of the Project Contract**

After signing the Project Contract, the Project Promoter is obliged to send two documents to TA CR:

1. The **Project Partner's Acceptance of the Project Contract**, which confirms the project partners' participation in the project. The document becomes an integral part of the Project Contract (Annex No. 3 to the Project Contract).

The Project Promoter shall send the original of this document for each project partner to TA CR via mail (or the data box if electronically signed) no later than 45 calendar days from the conclusion of the Project Contract.

The template is available here ([link](#)).

2. The **Data Management Plan**, which constitutes a key element of good data management. It describes the management cycle for the data that the beneficiaries create, process, or generate within a project. To enable research data to be more findable, accessible, interoperable and reusable, the Data Management Plan should include information about:
  - method of data handling during and after the project,
  - what data will be collected, processed or generated,
  - which methodologies and standards will be used,
  - whether the data will be shared or published under open access and how the data will be managed and shared (including the period after the end of the project).

The Project Promoter is obliged<sup>2</sup> to submit the Data Management Plan within six months from the start date of the project via a data box. TA CR recommends the use of the Horizon 2020 template ([link](#)) for this document.

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<sup>2</sup> pursuant to Article 4 (2) (l) of the KAPPA Terms and Conditions



# 3 Financial flows

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The Technology Agency of the Czech Republic provides funding to the **Project Promoter** on the basis of the concluded Project Contract. The Project Promoter then distributes the funding to the project partner(s) on the basis of the concluded Partnership Agreement.

## 3.1 Provision of funding

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The Technology Agency of the Czech Republic provides funding through advance and interim payments. The funding is sent to the account of the Project Promoter as specified in the Project Contract. The Project Promoter shall then transfer the relevant parts of the funding from the Project Promoter's bank account to the bank account of the project partner(s) according to the Key Project Parameters (Annex No. 1 to the Project Contract) within 15 calendar days after the Project Promoter has received the payment from the Programme Operator.

The risks of exchange rate losses are borne by the Project Promoter. TA CR is not responsible for losses from exchange rate fluctuations.

The first advance payment is made by TA CR within 30 calendar days from the day the Project Contract enters into force by being published in the Register of Contracts.

TA CR will make interim annual payments for each year of the project implementation on the basis of a schedule in the Project Contract or of valid Key Project Parameters after the interim report is closed, no later than 60 calendar days from the beginning of the calendar year. In the event that the Project Promoter or another project partner does not fulfill all the obligations (such as submitting an interim report by 30 January), TA CR may suspend the payment until the Project Promoter fulfills its obligations.

### Unspent funding

If the Project Promoter or a project partner does not spend the entire advanced or interim payment budgeted for a given year, two situations can arise, which are governed by Article 3 (13) of the KAPPA Terms and Conditions:

1. If a beneficiary knows that they will use the remaining part of the funding in the following years of the project:

- Beneficiaries may keep it on their accounts until it is needed. The beneficiary will record the actual use of the funding in the interim report. The Project Promoter does not have to request a pre-approval from TA CR for the transfer of costs and funding between individual years of the project implementation, as long as it is in accordance with the internal regulations of the beneficiary. The Project Promoter will keep TA CR informed about any changes and delays through the interim reports.
  - It is necessary to keep the Project Promoter and all project partners informed about the changes in budgets and plans which could affect the timeline and results of the project.
2. If a beneficiary finds that they will not use the unspent part of the funding, or the project is terminated, the beneficiary is obliged to return it. The project partner returns the unspent funding to the Project Promoter. The Project Promoter shall then return the funding from the account of the Project Promoter to the TA CR expenditure account number 6015-3125001/0710. The Project Promoter shall carry out this refund no later than 14 calendar days from the moment the Project Promoter decides that this part of the grant will not be spent within the project, or from a request of TA CR.

By 15 February of the year following the completion of the project<sup>3</sup>, the Project Promoter is also obliged to financially settle the project with the Czech state budget. If relevant, TA CR will send the financial settlement with the state budget to the Project Promoter within two months from the date of the end of the project implementation stated in the Key Project Parameters.

## **3.2 Public procurement in projects**

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### **Beneficiaries from the Czech Republic**

If a beneficiary procures tangible or intangible assets or services for the purposes of the project and at the same time it is not possible to apply the exception pursuant to § 8 (4) of the Act on support of research and development (because the project proposal does not specify in detail the service or tangible or intangible assets to be procured, including the price and exchange rate valid at the time of submitting the project proposal, and the supplier), the beneficiary is obliged to proceed in accordance with the relevant provisions of the Czech Public Procurement Act.

### **Small-scale public procurement in the Czech Republic**

TA CR does not establish any additional procedure for awarding small-scale public contracts for the beneficiaries. When awarding small-scale public contracts, the Czech beneficiaries are obliged to comply with the principles of public procurement as laid down in § 6 of the Czech Public Procurement Act. If the beneficiaries have an internal regulation governing the procedure for selecting a supplier for small-scale public contracts, they are obliged to follow it.

### **Partners from outside of the Czech Republic**

If a beneficiary is a partner from a donor state or a third country, they shall comply with the public procurement rules according to the legislation of the country in which they are located and any internal regulations of their organisation governing the procedure for selecting a supplier.

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<sup>3</sup> the deadline is set by Decree No. 367/2015 Coll., on financial settlement

### 3.3 Eligibility of costs

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Eligible costs are directly related to the project and are incurred between the start date and end date (no later than 30 April 2024) of the project.

Following Article 16(2) of the KAPPA Terms and Conditions, the eligible costs shall:

- a) be incurred in accordance with the Programme's objectives and be directly related to the Project,
- b) have the date of taxable supply on the day of the project commencement at the earliest and on the day of the project completion at the latest, and be paid up to 30 days after the project completion at the latest,
- c) be verifiably paid by the Project Promoter or project partners (December costs must be paid by the day of submission of Interim report, no later than January of the following year),
- d) be supported by probative accounting documents (it must be clear from the documentation that all eligibility conditions as set in Articles 16 and 17 were met),
- e) be reasonable (corresponding to the prices usual to the place and time) and
- f) be spent in accordance with the principles of economic efficiency (cost/expense minimisation while following the Project objectives), usefulness (direct link to the Project and integral for the Project) and effectiveness (maximising the ratio of Project outputs and inputs),

while the fulfilment of all these conditions is reflected in the evaluation and review processes, or upon the Programme Operator's request.

The date of the start of the project implementation and the date of completion of the project implementation are stated in the Key Project Parameters.

**Eligibility of project costs is governed by the provisions in Articles 16, 17, 18 of the KAPPA Terms and Conditions** which are in line with the legal framework of the EEA and Norway Grants 2014–2021 and the **Guidelines of the National Focal Point for Eligible Expenditures under the EEA and Norway Grants 2014–2021**.

If the beneficiaries incur eligible costs already in 2020 (in case the project starts in 2020 but no earlier than October 1, 2020), they will include these costs in 2021.

**Staff costs** include labour costs plus the additional costs borne by the employer on behalf of the employee (i.e. the compulsory insurance, portion of the social security costs and a portion of the health insurance costs), as well as the compensations given by the law (e.g. paid vacation, time spent at a doctor, weddings, funerals, personal time off, sick leave or sickness benefits for the period in which they are paid by the employer). These costs also include the costs of the employer's obligations under the applicable internal rules (e.g., cultural and social needs fund). Bonuses according to the labour law or similar legislation can only be paid to employees that take part in the project (they demonstrably work on the project as part of their employment). The costs of bonuses are eligible only if duly justified, up to the maximum amount of two-month wages/salaries for the work on the project according to the valid wage/salary assessment or wage agreement, taking into account full-time or part-time employment in the project and the number of months the person has worked on the project in the given calendar year.

**Other wage/salary compensations which are not given by the law such as gifts for jubilees, contributions to supplementary pension schemes, contributions to recreation, or any other similar costs of the employer are not eligible.**

Wages, salaries and work performance agreement or contract for work remunerations must comply with the approved wage/salary assessment, work performance agreement/contract for work and any internal rules of the Project Promoter / a project partner.

When an existing employee concludes an agreement to perform work / to complete a job, such employee cannot perform their normal working duties at the same time as the work on implementation of a project under those agreements, i.e. the working hours cannot overlap, they can only complement each other, and their sum may reach at maximum 1.5 full-time equivalent.

Staff costs also include scholarships for research, development and innovation activities, or their proportional part, if the decision to grant a scholarship clearly declares that it is granted for the research activity in the project.

The reporting of overtime work of employees of the Project Promoter / a project partner as work on the implementation of a project is not permitted and therefore is not considered an eligible cost.

If an employee works on the implementation of a project only in a part of his/her working hours, eligible staff costs include only the costs corresponding to the relevant share of the working time of the employee, spent on the implementation of a project, in the total working time. The supporting documents for calculating eligible staff costs on employees are timesheets maintained and signed by the employee and approved by his/her superiors, alternatively by a fixed share specified in the contract or in the official job description. The eligible staff costs on employees are calculated as the product of the hours worked for the project and the hourly rate of the eligible nominal wage/salary.

If an employee works fully on the implementation of a project, i.e. 100% of their working hours, timesheets for the project are not required.

**Subcontracting costs** are costs of the services of research nature. The subcontractor may not be a member of the project team or any person connected to the Project Promoter or a project partner. The subcontracting costs are limited to 20% of the total eligible project costs.

**Other direct costs** include:

- the costs of protection of **intellectual property** rights of declared results of a project (in particular related fees, research and patent attorney costs) and the costs for the protection of the already incurred intellectual property rights necessary for the project implementation,
- other operating costs incurred in direct connection to the project implementation such as **materials, services and current tangible and intangible assets**,
- the costs of **repair and maintenance** of tangible and intangible assets used during the project implementation in the amount corresponding to the period length and the proportion of the expected use of the assets for the project,
- a part of the annual **depreciation of the fixed tangible and intangible assets** in the amount corresponding to the period length and the proportion of actual use of these assets for the project implementation that were not acquired with the use of public funds, unless the depreciation of tangible assets is a part of the indirect costs. Only tax depreciation can be eligible expenditure. The entry price that is the basis for calculating tax depreciation must be modified, so that it contains only items of eligible expenditures.

- **travel costs** incurred in the direct connection to the project implementation, if a business trip is made by an employee working on the project (the costs for business trips, conference fees and travel allowances), while the trip shall have a demonstrable benefit to the project implementation or the business trip is already declared in the approved project proposal.

Costs on **public transport tickets, seat reservation tickets, couchettes or sleeping berths** – eligible costs is a bus or train fare in the standard class. For trips above 300 km it is possible to report the fare in a higher than standard class.

**Air tickets** – tickets in economy class and directly related charges (e.g. airport charges) for flights to destinations further than 500 km are eligible costs. For flights to destinations closer than 500 km it must be demonstrated that the costs on the air ticket are more efficient than the costs corresponding to the price of a first class ticket for a higher-quality train.

In the case of purchasing air/train tickets, buying the ticket with the so-called „**air ticket cancellation insurance**“ or „**trip cancellation insurance**“ is recommended. Related costs are eligible.

Compensation for the use of a **private vehicle** is eligible according to the Czech Labour Code and related regulations.

Business trips of the employees of foreign beneficiaries shall be governed by the applicable legislation of the country where the employer of the employee sent on a business trip is established.

The **rent of a vehicle** (including insurance, parking fees and fuel) can be used while respecting the principle of proportionality, economy, effectiveness and efficiency of the costs. Other costs on transport (e.g. in connection with visiting a project site as a part of the meeting) in the form of a hire of micro-buses, buses and the use of taxi and services of a similar type of transport (e.g. Uber) can be used while respecting the principle of proportionality, economy, effectiveness and efficiency of the costs.

In case of a **Czech entity**, the amount of the subsistence allowance including pocket money for foreign trips is governed by Act No. 262/2006 Coll., the Labour Code, as amended, and by a decree of the Ministry of Finance that defines the basic rates for foreign subsistence allowance for the given year. An **entity from a Donor State** or a third country follows the relevant national legislation / internal rules of the given entity.

When settling foreign business trips of Czech entities, the conversion of currencies is governed by the Labour Code (§ 183 and § 184) or by internal rules of the employer (e.g. directives specifying the conditions for making business trips, settlement of travel expenses and their compensation to the employee or directives on the circulation of accounting documents).

- If a beneficiary cannot claim deduction of value added tax (VAT) in the input and bears the costs of VAT exclusively and finally, then VAT is an eligible expenditure. Information whether the Project Promoter or a project partner is or is not a VAT payer entitled to deduct the input VAT must be set out in the approved project proposal. Any change to the Project Promoter or a project partner status during the implementation of the project with an impact on VAT eligibility must be immediately announced to TA CR and the eligibility of VAT expenditure must be modified.

Costs substantiated only by internal accounting documents (internal invoices) are not eligible. The costs of material invoiced based on the internal documentation (warehouse issue slip) can only be considered as eligible costs if the internal directive for inventory appraisal and invoices for the purchase of material for the previous period are also submitted.

**Indirect costs (overheads)** are the costs arising in the direct connection to the project implementation or a part, e.g. the administrative costs, rent, auxiliary staff and infrastructure costs and energy and services costs unless already listed in other categories. The indirect costs are all eligible costs which cannot be identified by the Project Promoter and/or a project partner as being directly attributed to the project but which can be identified and justified by its accounting system as being incurred in direct relationship with the eligible costs attributed to the project. These may not include any eligible direct costs.

Indirect costs shall be limited to the **flat rate** of 25% of the actual reported total direct costs, excluding subcontracting.

### **Donor project partners: Reporting of unit costs**

A method of calculating the indirect costs shall be stated in the Partnership Agreement and the chosen method has to be maintained for the whole duration of the project.

Research Institutes from Norway which have opted for the “unit costs” method for calculating the staff costs which include indirect costs (ref. Article 17 (7) of the KAPPA Terms and Conditions and Art. 8.4. of the Regulation), shall report zero costs in the category of indirect costs.

Pursuant to Article 17 (7) of the KAPPA Terms and Conditions, if the beneficiary is a research institute located in Norway using the “unit costs” method, indirect costs are already included and reported under unit costs in the “staff” cost category and are not reported in the category of indirect costs.

During the project monitoring, the beneficiary shall demonstrate the use of the “unit costs” method in the interim and final project reports (Chapter 4.1 of this Guide) by presenting a certificate issued by the RCN confirming the given unit scales valid in the reporting period.

## **3.4 Costs reporting for non-Czech partners**

Non-Czech project partners, when reporting costs in interim/final report in ISTA have to use CZK. The exchange rate for reporting is stated in the Partnership Agreement. TA CR recommends using the exchange rate from the day the Project Promoter transferred funding to the respective project partner, but it is also possible to use the average exchange rate per reporting period.

## **3.5 Certification of reported expenditures**

Following Article 16(11) of the KAPPA Terms and Conditions, the Project Promoter and project partners, that at the end of the project report the funding spent above **325 000 EUR**, shall submit the proof of expenditure with the **final project report**, which certify that:

- all claimed costs are incurred following the Guideline for Research Programmes, the EEA/Norway Regulation, the national law and relevant national accounting practices;
- the expenditure has been incurred in line with the eligibility rules, in particular within the eligible period, and are supported by adequate accounting documentation;
- the expenditures relate to items approved in the project proposal.

The certificate shall be issued in English in one of the following forms:

- a) A certificate by an independent auditor qualified to carry out statutory audits of accounting documents.
- b) A certificate issued by a public officer competent to execute a financial control, who has not been involved in the preparation of the financial statements. (This certification may therefore be made by an internal auditor, internal audit department or similar institute, provided that its independence is respected. Independence consists in particular in the internal auditor being completely separate from any preparation of financial reports, project accounts, etc.).

The template is attached as Annex No. 2 to this Guide.





# 4 Project monitoring and reporting

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The Technology Agency of the Czech Republic monitors the projects on the basis of:

- interim/final report (IR/FR);
- monitoring controls – monitoring visit, interim project evaluation, final project evaluation;
- public administration control;
- monitoring of the project results' implementation;
- consultations.

These tools (control processes) are described in Article 19 of the KAPPA Terms and Conditions. TA CR will make at least one monitoring visit and at least one public administration control for each project.

In the course of the project, external on-the-spot project monitoring may be arranged by the Financial Mechanism Committee, the Norwegian Ministry of Foreign Affairs, the Financial Mechanism Office or the National Focal Point (the Ministry of Finance of the Czech Republic). Beneficiaries are obliged to collaborate with these control bodies upon their request.<sup>4</sup>

## **Reporting on scientific publications**

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During and after the project implementation, all beneficiaries must provide references and an abstract of all scientific publications relating to the results of the project<sup>5</sup> at the latest 60 days following the publication to TA CR via the data box.

**All publications shall include the following statement** to indicate that the results of the project were generated with the financial support from the EEA/Norwegian Financial Mechanism: “The research leading to these results has received funding from the [EEA]/ [Norway] Grants 2014–2021 and the Technology Agency of the Czech Republic.” according to the mandatory publicity rules for the projects funded by the EEA and Norway Grants in the KAPPA Programme.

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<sup>4</sup> pursuant to Article 19 (7), (8), (9) of the KAPPA Terms and Conditions

<sup>5</sup> pursuant to Article 10.4 of the Guideline for Research Programmes

## Open Access

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Beneficiaries in the KAPPA Programme are required to ensure open access to all J-type project results – “**peer-reviewed scientific article**”, i.e. free online access for any user to all peer-reviewed scientific publications and to all supportive data related to such publications, by uploading such result to an online repository and ensuring open access to it either via self-archiving or via open access publishing. For more information on open access requirements see the dedicated webpage: [Open Access in the KAPPA Programme](#).

### 4.1 Interim and final reports

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Interim (i.e. annual) and final reports constitute one of the key instruments of project monitoring.

**Interim and final reports** contain summarised structured information on the progress of the project in the past project period – usually a calendar year. **These reports serve to assess the project results and whether the project is fulfilling its objectives, and to monitor whether the funding provided has been used effectively.**

**The interim report** describes both the implementation of the project as well as the spending of funding during the reporting period. The Project Promoter shall submit interim reports each year by 30 January of the year following the reporting period.

If a project starts in 2020, the beneficiaries will report information for this year in the interim report for 2021. The last reporting period ends with the deadline for the completion of the project, so it could be shorter than a full calendar year.

#### **The mandatory annexes to the interim report include:**

- a technical report on the project,
- a separate accounting record for individual project beneficiaries,
- a financial statement (Annex No. 1),
- a certificate of unit costs<sup>6</sup> issued by RCN, if relevant,
- a documentation for achieved results, if relevant,
- Data Management Plan, if it has been updated

**The final report** describes the completion of the project and the drawing of funding in the last year of the project and for the entire project. The Project Promoter shall submit the final report within 60 calendar days from the date of the completion of the project.

#### **The mandatory annexes to the final report include:**

- a technical report on the project,
- a separate accounting record for individual project beneficiaries,
- a financial statement (Annex No. 1),
- a certificate of unit costs issued by RCN, if relevant,
- a documentation for achieved results, if relevant,
- an updated Data Management Plan which shall reflect the results achieved and be as up-to-date as possible at the date of submission,

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<sup>6</sup> Applies to beneficiaries which are Norwegian research institutes and are using the standard scales of unit costs method where the indirect costs are included and claimed in the category of staff costs.

- an audit report / a certificate of incurred expenditures according to chapter 3.5 of this Guide (template: Annex No. 2), if relevant,
- a signed Agreement on Utilisation of Results (see chapter 4.4 of this Guide),
- a full list of publications relating to the results of the project,
- socio-economic impact of the project (Annex No. 3).

There is no binding template for the technical report. When preparing the technical report, beneficiaries should follow the document “Guidelines for the interim/final report and for drafting of the technical report”. It can be downloaded from the interim/final report section in ISTA. For more information on the technical report, click the question mark icon in the report section to see the “Help for the interim/final report” in ISTA. Beneficiaries can also use the technical report template for the European Programme Horizon 2020.

If TA CR asks the Project Promoter to amend a report and if the report is not completed or identified deficiencies are not corrected within a specified deadline, TA CR cannot consider the report as submitted. This applies until the Project Promoter sends a confirmation of the submission of the report via the data box.

## **Submission of reports**

The method of monitoring the project implementation by means of report submission is provided in Article 19 of the KAPPA Terms and Conditions. The rights and obligations associated with the submission of reports are laid down in Article 11 of the KAPPA Terms and Conditions.

The Project Promoter shall submit the interim and final reports including the mandatory annexes through ISTA and send the confirmation of the report submission through the data box. The deadline for sending the confirmation of the report submission is the end of the first working day following the deadline for the submission of the relevant report.

The Project Promoter (the principal investigator and the ISTA Project Owner) will receive information by e-mail about the activation of the application for report submission at least 30 calendar days before the set deadline for submitting the report in ISTA.

After logging into ISTA, the ISTA Project Owner will be assigned a task called “Report preparation and submission” in the work activities. It can be used to fill in and submit the report.

All persons who have the „view and edit“ authorizations to the given project can find and fill in the report under “My projects”. After opening a specific project, it is possible to display a list of reports submitted so far in the “Report overview” tab, as well as the current report.

The beneficiaries will fill in the report in the ISTA application and the ISTA Project Owner will submit it in ISTA and generate a confirmation of the report submission in PDF. The Project Promoter shall send the confirmation of the report submission through the data box to TA CR.

**The deadlines for submitting the reports and confirming the report submission are as follows (unless TA CR stipulates otherwise):**

Report type	Deadline
<b>Interim report*</b>	30 January of the year following the reporting period
<b>Final report*</b>	60 calendar days from the date of the project completion

*\* The deadline for sending the confirmation of the report submission is the end of the first working day following the day of the deadline for submitting the report in ISTA.*

After the Project Promoter submits the interim or final report in ISTA, the report will be automatically displayed in ISTA to the project officer who will be alerted at the same time by an email.

TA CR Project Officer will assess the formal completeness of the report, and if the report is formally complete, will initiate the ISTA tool for evaluation of the rapporteur. If the report is formally incomplete, TA CR Project Office will either return the report back to the Project Promoter for completion or will send a request for completion first by e-mail and subsequently from TA CR's data box.

The rapporteur will assess in the report, or any addition thereto, the consistency of the project progress with the approved project proposal. In ISTA, the rapporteur draws up an opinion on the interim/final report, within 25 days of receiving the notification from the TA CR Project Officer. The rapporteur may ask the Project Promoter to complete or revise the report or may propose a monitoring control.

TA CR Project Officer will check the completeness and formal correctness of the rapporteur's opinion on the report and will close the report or will return the report for revision if the rapporteur requested. If the report needs to be supplemented, TA CR Project Officer will request the Project Promoter to do so by e-mail, and after receiving the supplement, will send it to the rapporteur for assessment.

After the project completion date, TA CR will also compare the provided and drawn funding for the entire period of the project. In particular, TA CR will check whether the Project Promoter has complied with any obligation to return funding, i.e. whether the Project Promoter has returned all the unspent funding according to the final report.

As soon as the report is checked by TA CR and the rapporteur completes his opinion on the report, the Project Promoter can find the opinion directly in the submitted report in the "Documents and Attachments" ISTA section.

## 4.2 Monitoring control

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Monitoring control may take the following form:

- a) a monitoring visit,
- b) an interim project evaluation,
- c) a final project evaluation.

The place of the monitoring control is determined depending on the nature and objectives of the control. It can take place in the TA CR Office or at the project location. The final project evaluation can also take place online, through a videoconference.

Within the KAPPA Programme, at least one monitoring control will be carried out for each supported project.

Representatives of the National Focal Point may participate in a monitoring control as observers.

**The monitoring visit** serve to continuously verify the project, its results and the fulfillment of its objectives. TA CR uses the reports from monitoring visits as one of the bases for the final evaluation of the project. It also serves a preventative purpose, for more regular check-up of the projects.

A monitoring visit can also take place after the end of the project, e.g. to monitor the utilisation of the results.

Before the start of the monitoring visit, TA CR will send a notification to the Project Promoter about the monitoring visit via the data box at least 25 calendar days in advance.

The monitoring team usually consists of the project consultant, the TA CR Project Officer, possibly the director of the Programme Implementation and Control Division, and possibly the project rapporteur. A member of the team may also be another TA CR Office employee, or other authorized person (e.g. external evaluator).

After the end of the monitoring visit, the monitoring team will prepare a report describing the monitoring visit which may contain recommendations for the beneficiaries. The report is then sent to the Project Promoter through the data box.

**The interim project evaluation** also serves to continuously verify the project implementation, its results and the fulfillment of its objectives. It takes place when the rapporteur, on the basis of the information provided in the interim report, identifies a risk that the achievement of the project objectives or results could be jeopardised. Thus, an interim project evaluation does not always have to be carried out.

Before the start of the interim project evaluation, TA CR will send to the Project Promoter a notification via the data box at least 25 calendar days prior to the project evaluation meeting.

No later than seven working days before the project evaluation meeting, the Project Promoter shall send a list of persons participating in the meeting. The project evaluation committee usually consists of the TA CR Project Officer (chairing the project evaluation committee), a project rapporteur and an expert who has prepared the opinions for the project evaluation meeting.

Representatives of the beneficiary present the progress of work on the project, the fulfillment of the work schedule, costs incurred, results achieved and answer questions from the members of the project evaluation committee. The members of the project evaluation committee may request a practical demonstration of the project.

The project evaluation committee shall draw up a report on the interim project evaluation. The representatives of the beneficiaries may comment on the report and will sign it together with the project evaluation committee.

One signed copy is handed over to the representatives of beneficiaries at the end of the project evaluation meeting. The report may contain recommendations for the beneficiaries or obligations imposed on the beneficiaries by the project evaluation committee.

**The final project evaluation** takes place after the end of the project, after TA CR receives the final report. The final project evaluation is always carried out in the individual form.

Before the final project evaluation, two independent experts will prepare their opinions evaluating the project implementation.

The project evaluation committee usually consists of the TA CR Project Officer (chairing the project evaluation committee), the project rapporteur and the experts who drew up expert opinions on the project. In justified cases, any TA CR employee, or other experts selected from the database of experts may also be members of the project evaluation committee.

TA CR will send a notification to the Project Promoter about the final project evaluation meeting via the data box at least 25 calendar days in advance. No later than 7 working days before the project evaluation meeting, the Project Promoter shall send a list of persons participating in the meeting.

Representatives of the beneficiary present the progress of work on the project, the fulfillment of the work schedule, costs incurred, results and outputs achieved and answer questions from the members of the project evaluation committee. The members of the project evaluation committee may request a practical demonstration of the project.

During the meeting, the project evaluation committee shall draw up a report on the final project evaluation. The representatives of the beneficiaries may comment on the report, and will sign it together with the project evaluation committee

One signed copy is handed over to the representatives of beneficiaries at the end of the project evaluation meeting. The report may contain recommendations for the beneficiaries or obligations imposed on the beneficiaries by the project evaluation committee.

The Programme Committee will approve all the reports on the final project evaluation before the Board of the TA CR. The Programme Committee has the right to request a revision of the final project evaluation in justified cases. Any additions or new actions will be included in the report on the final project evaluation which will be re-approved by the evaluation committee and signed by the representatives of the Programme Committee and the evaluation committee. The final approval of the report on the final project evaluation by the TA CR Board concludes the project.

## **Completion of the project and achievement of results**

The KAPPA projects shall be completed no later than 30 April 2024 and this deadline cannot be extended. By this date, all project activities to be included in the project budget shall be completed. Costs are only eligible if they are invoiced and taxable by 30 April 2024, provided that payment is made within 30 days at the latest.

The final evaluation may assess, among other things, how the project has contributed to the achievement of the Programme goal. Considering the objectives and focus of the KAPPA Programme, which is in particular the support of international cooperation, TA CR recommends the beneficiaries to include in the final project report information on the results of the type:

- peer-reviewed scientific publications submitted jointly by the Czech and Donor partners,
- capacity building activities in cooperation between Czech and Donor partner,
- applications for further funding from any funding instruments (e.g. Horizon Europe, etc.) submitted jointly by the Czech and Donor partners,
- joint applications for intellectual property rights (e.g. patent application, utility model, etc.) filed by both Czech and Donor partners.

The results mentioned above can be reported as other results in ISTA if they meet the definition of one of the types of results according to the M17+ methodology. If they do not meet such a definition, then they can be reported as an additional result of type O - "other", or they can be included in the technical report of the final report (see annexes to the final report in chapter 4.1 above).

## 4.3 Public administration control

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A public n control (PAC) ascertains the actual status of the project, and checks the compliance with the terms of the Project Contract and legal regulations, including verification of the information from the interim or final reports submitted by the Project Promoter. It checks their compliance with an actual situation, while checking the information from a financial point of view. A factual point of view (check of the formal and factual correctness) is checked only if the final project evaluation hasn't taken place yet. At the same time, within PAC, the beneficiary is obliged to prove that the reported services or deliveries have been performed.

The members of the inspection group are usually TA CR employees, and at least one of them is an employee of the Project Controlling Department. TA CR can hire an external assistance for performing the on-the-spot inspections.

TA CR is obliged to check the fulfillment of the project objectives, including checking of the drawing and use of the funding, and the effectiveness of incurred project costs according to the concluded Project Contract pursuant § 13 of the Act on Support of Research and Development. PAC will cover 100% of the projects under the KAPPA Programme. The administrative and financial inspection takes place on the basis of an annual inspection plan (risk analysis based) or on the basis of an approved proposal for a non-scheduled administrative and financial inspection. The inspection may cover all costs incurred by the date of the inspection or only a randomly selected sample of costs incurred during the checked period. From each inspection, which is usually completed within three months of its commencement, a report is produced. Within the PAC, it is possible to also check the beneficiary's public procurements related to the project.

The Project Promoter and project partner(s) are obliged to allow TA CR and persons authorised by TA CR to perform a comprehensive inspection<sup>7</sup> and allow access to its accounting records related directly or indirectly to the project<sup>8</sup> and provide necessary cooperation therewith at any time during the project or within ten years after the Project Contract terminates. This provision is without prejudice to the rights of inspection and financial bodies of the Czech government.

## 4.4 Agreement on Utilisation of Results and monitoring of the project results' implementation

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The signed **Agreement on the Utilisation of Results** is one of the mandatory documents which must be submitted with the final report. Details of the Agreement on the Utilisation of Results are specified in the Article 13 of the KAPPA Terms and Conditions. **The Agreement on the Utilisation of Results must be concluded in accordance with the legal framework of the EEA and Norway Grants, the Rules for state aid, the Project Contract and the KAPPA Terms and Conditions.** The beneficiaries can submit a scan (PDF file) of the signed Agreement on the Utilisation of Results.

The Agreement on the Utilisation of Results may be concluded:

- between beneficiaries (if there is no other user of the results),
- between beneficiaries and another user,
- between the owner of the result and its user (if the rights to the results have already been resolved).

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<sup>7</sup> pursuant to the Article 19 of the KAPPA Terms and Conditions

<sup>8</sup> in accordance with the provisions of Section 8(1) of Act on the Support of Research and Development

The implementation of results means the use of the given results after they are achieved. In order to monitor the implementation of the results, it is possible to organize a monitoring visit even after the end of the project.

A **Plan for Exploitation and Dissemination of Results** describing the use of the project results should be submitted for all project results achieved, and it is a part of the interim and final reports.

If some of the project results are related, the Project Promoter can submit one Plan for Exploitation and Dissemination of Results for all the related results. The results which the beneficiaries do not intend to exploit commercially or research further should always be included in the Plan for Exploitation and Dissemination of Results as well. The plan must include all claims for rights to the project results and proposals for the use of the project results, and other mandatory indications listed in ISTA.

The Plans for Exploitation and Dissemination of Results are followed by the **Implementation Report** which is submitted after the end of the project, and by the **Survey on Project Benefits**.

The Implementation Report contains information on the utilisation of the project results and on the fulfillment of the Plan for Exploitation and Dissemination of Results. The Implementation Report and the Survey on Project Benefits serve as a basis for evaluating and monitoring the benefits of projects and Programme and other indicators of the effectiveness of the funding provided.

The Implementation Report shall be submitted in the form of a completed survey; it is not necessary to send a confirmation of submission. The Project Promoter submits an Implementation Report on the results included in the previous Implementation Plan.

In May of the following year after the end of the project, the Project Promoter will receive the Survey on Project Benefits. The Project Promoter will send the completed Survey on Project Benefits by 31 May at the latest. The Project Promoter can choose the year of submission of the Implementation Report according to the planned implementation of the results achieved, but no later than in the year following the end of the monitored three-year implementation period. Project Promoters will thus be able to submit the Implementation Report already in the same year as the Survey on Project Benefits, or, if all the benefits of implementation are not yet known at that time, will determine the year of submission (but no later than 31 July 2028).

#### **Expected timeline:**

**May 2025** - Survey on the Benefits of the Project will be sent to all Project Promoters with a deadline for completion **by 31 May 2025**. As part of the Survey on the Benefits of the Project, the Project Promoters will indicate if the majority of the benefits of the implementation are already known and the Implementation Report can be completed. If:

- YES - The Implementation Report will be available to fill in with a deadline for submission of **31 July 2025**
- NO - The Project Promoters will select a preferred new submission date (07/2026, 07/2027, 07/2028)

**June 2026/2027** - If the Project Promoters have indicated the deadline for submission of the Implementation Report, TA CR will request the Project Promoter to confirm whether they really would like to complete and submit the Implementation Report. If:

- YES - The Implementation Report will be available to fill in with a deadline for submission of **31 July 2026/2027**
- NO - The Project Promoters will select a new submission date

**June 2028** - The Implementation Report will be available for completion by all the Project Promoters who have not yet submitted an Implementation Report, with a deadline for submission of **31 July 2028**.



## 4.5 KAPPA Consultant

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Beyond the control processes described above, a new role of a KAPPA consultant was established for the projects within the KAPPA Programme. The consultant maintains closer cooperation with the beneficiaries beyond the regular administrative matters that are being managed by a TA CR Project Officer. This new role has been established in order to:

- provide additional support in the specific aspects of the KAPPA Programme;
- set conditions for clear communication with TA CR;
- help ensure smooth implementation of the project.

Consultation meetings will be organized at least once a year and result in consultation reports.

In the last year of the project, TA CR will not conduct managed consultations. A consultation may be arranged at any time at the request of the beneficiary.

The consultant can take part in the above mentioned control processes and monitoring visits.





# 5 Changes in projects

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A change is an adjustment of the project and/or of the Project Contract or the Key Project Parameters which reflects amended circumstances that occur during the project implementation.

Amendments to the Project Contract are specified in Article 21 of the KAPPA Terms and Conditions.

Only the ISTA Project Owner can submit a change request in ISTA, though anyone with the “view and edit” authorization can create and edit a change request. Changes which do not constitute Key Project Parameters are notified by the beneficiaries in the interim or final reports. The mandatory annexes to the change requests are provided in Annexes No. 4–11 of this Guide.

The request for change shall be completed and submitted in English.

The changes the Project Promoter can request, their categories, approval procedures and mandatory annexes are listed in Annex No. 4 **Typology of changes and list of mandatory annexes**.

The subject of the request for change cannot be the project objective. The ultimate deadline for the end of the project April 30, 2024 cannot be exceeded.

If you are unsure whether you may request a change, or how to request a change, please contact the TA CR Project Officer.

## **Changes before the signature of the Project Contract**

Prior to signing the Project Contract, the project proposal may be amended only if it is a change of an administrative nature or a specific change not caused by a beneficiary. The Project Promoter will describe the change in a change request form, which is provided in Annex No. 10 of this implementation guide, and will submit it to TA CR via the data box together with the consent of all project partners.

## **Changes during the project implementation**

**During the project implementation period, the following changes can be requested:**

- administrative changes, which generally do not affect the project, e.g. a change of the name of an organization or the bank account number of the Project Promoter;
- changes in beneficiaries' data, e.g. a change of the statutory body, the ownership structure or the type of organization;
- changes in beneficiaries – transformations (e.g. mergers or divisions of a company), an addition of a new beneficiary;

- a change of the Project Promoter;
- changes in the implementation schedule if it is necessary to extend the project or to terminate it prematurely;
- changes in the budget if there is a need to reduce or increase the total eligible costs and the related amount of funding;
- changes in the project substance of the project, e.g. a change of the name / type / description of a result.

During the project, some changes can be reported and justified only in the interim or final reports and they do not need to be requested. These include:

- moving costs between individual cost categories within a calendar year;
- a change of project team members (with an exception of the principal investigator of the project);
- an addition of a new project result;
- a change in the deadline for achieving a result.

### **Procedure for submitting a change request in the project implementation phase**

The submitted change request must duly justify and comment on the impact of the change, especially on the project implementation, the fulfillment of the project objective, the achievement of the project result(s), their commercialisation and the project budget.

The Project Promoter must **submit a change request well before the requested change** is expected to take place so that it can be properly assessed by TA CR. A change should be implemented after the change request is approved by TA CR. Particular attention should be paid to the following changes:

- **Requests for a budget change** must be submitted by 10 November in the year of the budget change in question. TA CR will not be able to approve requests submitted after that date.
- **Change requests concerning a project result**, submitted later than 60 calendar days before the end of the project, may not be approved by TA CR. The content of the change request will then be examined during the final project evaluation.
- In the case of a **merger, division or transfer of assets to a partner**, the Project Promoter shall submit an application for consent to the transfer of rights and obligations to another beneficiary, no later than 60 days before the date of publication of the merger, division or transfer, in accordance with the Budgetary Rules (§ 14a of Act No. 218/2000 Coll., on Budgetary Rules and on Amendments to Certain Related Acts).

**Changes which are not subject to TA CR approval**, for instance a change of a statutory representative, a change of the type and the size of an organisation, etc. must be notified by the Project Promoter to TA CR by a change request in ISTA (including the delivery of the confirmation of change request submission via the data box) within 7 days from the day on which they became aware of the change that has already taken place.

The Project Promoter will prepare and send the change request in ISTA and will prepare the mandatory annexes. **The consent of all other project partners to the requested change is also a mandatory annex to each change request**<sup>9</sup> With the exception of changes for which the form “Consent of all project partners to the project change” (Annex No. 7 of this guide) is mandatory, this

<sup>9</sup> According to Article 21 (5) of the KAPPA Terms and Conditions.

consent of persons representing other project partners according to the concluded Project Contract can be documented by an e-mail communication about the change between the beneficiaries, or by scanned copies of the signed form. After submitting the change request in ISTA, the Project Promoter must generate a confirmation of its submission also from ISTA and then send the generated confirmation via the data box to TA CR.

If the request is not complete, TA CR cannot assess it and will invite the Project Promoter to complete the request. As a basis for assessing the change, TA CR can request the opinion of a professional assessor (usually the rapporteur).

**Instructions for preparing and submitting the request for change through ISTA** in an ongoing project **are provided in Annex No. 13 Instructions for preparing and submitting a change request.**

The Project Promoter will receive a notification of the result of the change processing procedure (notification) via the data box, or in another form depending on the specific needs and impacts of the change, within 60 days of delivery of the final version of the change request (with all the required documents and information). Where applicable, the Project Promoter will receive additional documents (for example, an addendum to the Project Contract or updated Key Project Parameters). After the eventual signing of the addendum to the Project Contract by both parties, the project officer will send one signed copy together with a cover letter to the address of the Project Promoter.

In the case where the Project Promoter is given a certain responsibility in the notification following the approval of the requested change, the entering into force of such approval of the Programme Operator is conditioned by a complete fulfillment of said responsibility. Not fulfilling (or not fulfilling completely) has the consequence of the requested change not entering into force.

The Programme Committee will obtain information about the changes.



# 6

## Reserved rights of TA CR

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The Technology Agency of the Czech Republic reserves the right:

- **not to grant**<sup>10</sup> aid within the set time limit<sup>11</sup>, if it has doubts as to whether all the obligations of the Project Promoter have been fulfilled, and a control process needs to be used for verification. The set time limit will be extended by the time of the process;
- **to suspend payments** and to demand reimbursement from the Project Promoter also if such a measure is decided by the Financial Mechanism Committee or the National Focal Point<sup>12</sup>, and in the case where the Project Promoter or a project partner has caused an irregularity or has been unable to remedy its causes and consequences within a time limit set by the control authority;
- **to verify with the beneficiary** the fulfillment of the measures imposed to remedy deficiencies found during control processes<sup>13</sup>;
- **to insist that a project change request is submitted within a specified period** or to set an additional period based on the evaluation of the request or a statement that the time period could not be met due to force majeure or alleged breach of TA CR obligations<sup>14</sup>. In the event of approval of the change, TA CR is entitled to stipulate an obligation to the Project Promoter to return a relevant part of the funding (for instance where a request for a reduction of expected results is concerned);
- **to negotiate with the project partner(s) the continuation of the project implementation**<sup>15</sup>, if the Project Promoter violates or is likely to violate his obligations or where he ceases to meet the eligibility conditions pursuant to § 18 (2) of the Act on the support of research and development;

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10 pursuant to Article 3 (7) of the KAPPA Terms and Conditions

11 pursuant to Article 3 (5) of the KAPPA Terms and Conditions

12 pursuant to Article 3 (12) of the KAPPA Terms and Conditions

13 pursuant to Article 4 (7) of the KAPPA Terms and Conditions

14 pursuant to Article 5 (10) of the KAPPA Terms and Conditions

15 pursuant to Article 5 (12) of the KAPPA Terms and Conditions

- to provide relevant information to other providers, other public authorities or bodies of the EEA and Norway Grants for the purposes of an efficient performance of activities connected with the provision of support in research, development and innovation<sup>16</sup>;
- to monitor the fulfillment of the Plan for Exploitation and Dissemination of Results for the entire period of its validity, at least, however, for a period of 3 years from the achievement of the result, if the result was achieved during the project, but no later than 3 years after the completion of the project, and to do so mainly on the basis of the implementation reports submitted by the Project Promoter<sup>17</sup>;
- to check the content of the Agreement on the Utilisation of Results and to check its completeness<sup>18</sup>.



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16 pursuant to Article 10 (2) of the KAPPA Terms and Conditions

17 pursuant to Article 13 (2) of the KAPPA Terms and Conditions

18 pursuant to Article 13 (7) of the KAPPA Terms and Conditions



# 7 Contact details

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## **Contact persons of the Programme Operator (TA CR)**

TA CR Project Officer

- Stanislav Toman; +420 775 857 751 ([stanislav.toman@tacr.cz](mailto:stanislav.toman@tacr.cz))

Head of the EEA and Norway Grants Department

- Zuzana Dostálová; +420 770 172 087 ([zuzana.dostalova@tacr.cz](mailto:zuzana.dostalova@tacr.cz))

## **Contact person of the Research Council of Norway (Donor Programme Partner)**

- Aleksandra Witczak Haugstad; +47 92 28 24 62 ([awh@rcn.no](mailto:awh@rcn.no))

## **TA CR Address:**

Technology Agency of the Czech Republic  
Evropská 1692/37  
160 00 Praha 6  
Czech Republic  
Data box ID: afth9xp

## **Questions**

Questions can be sent to [kappa@tacr.cz](mailto:kappa@tacr.cz) or submitted via the HELPDESK application available at <https://www.tacr.cz/hesk/>.

To find answers to your questions, please, consider also frequently asked questions available at <https://www.tacr.cz/hesk/>.

# 8 Annexes

You can find these annexes at <https://www.tacr.cz/informace-pro-prijemce/>.

Annex No.	Annex title	Document type/ usage	Who (and when) fills the document out
1	Financial statement	Template / interim and final reports	Each beneficiary fills this out and attach it to the interim / final report.
2	Certification of costs claimed	Template / final report	Each beneficiary which has received funding exceeding EUR 325 000 attaches the certification to the final report.
3	Socio-economic impact of the project	Template / final report	The Project Promoter shall complete for the whole project and attach to the final report.
4	Typology of changes and list of mandatory annexes	Instructions / change request	-
5	Declaration of the type of organisation	Form / change request	Only the beneficiary involved in a change of status (see the Annex No. 4 for the changes this form is needed for).
6	Evidence of ownership structure	Form / change request	Only the beneficiary involved in a change of status (see the Annex No. 4 for the changes this form is needed for).
7	Sworn statement of the beneficiary on the change of ownership/ statutory body.	Form / change request	Only the beneficiary involved in a change of status (see the Annex No. 4 for the changes this form is needed for).
8	Consent to Extract from the Criminal Register	Form / change request	The statutory representatives of the beneficiary involved in a change (see the Annex No. 4 for the changes this form is needed for).
9	Consent of all project partners with a project change	Form / change request	Only the beneficiary affected by the change (see the Annex No. 4 for the changes this is needed for).
10	Structured curriculum vitae	Form / change request	Only the new Principal Investigator (see the Annex No. 4 for the change this is needed for).
11	Sworn statement of new beneficiary	Form / change request	Only the new beneficiary joining the project.
12	Change request form	Form / change request	The Project Promoter (send to TA CR via data box) in case of a change request before the signature of the Project Contract.
13	Instructions for preparing and submitting a change request	Instructions / change request	-
14	Checklist for the final report	Instructions / final report	-