



RESOLUTION NO 33/2019

OF THE COUNCIL OF THE NATIONAL SCIENCE CENTRE

of 14 March 2019

specifying the terms and regulations on awarding funding for research tasks funded or co-funded under international calls launched by the National Science Centre and carried out as multilateral collaboration UNISONO

Pursuant to Article 21, in conjunction with Article 20 (1) (4) of the Act on the National Science Centre of 30 April 2010 (Journal of Laws of 2018, item 947, as amended), the Council of the National Science Centre specifies the terms and regulations on awarding funding for research tasks funded or co-funded under international calls launched by the National Science Centre and carried out as multilateral collaboration UNISONO.

Chapter I

General provisions

§ 1. This Resolution lays down the terms and regulations on awarding funding by the National Science Centre for research tasks implemented by Polish research teams in research projects under international calls launched by the NCN and carried out as multilateral collaboration.

§ 2. Funds shall be awarded for research tasks carried out by foreign research teams pursuant to the rules adopted by the entities co-launching an international call.

§ 3. The amount of funding allocated for the implementation of research tasks financed by the NCN under international calls shall be governed by separate resolutions by the NCN Council.

§ 4. Specific terms of the international calls shall each time be governed by separate documents adopted by the NCN and entities co-launching a given call.

§ 5. Whenever this Resolution refers to:

- 1) NCN, it shall mean the National Science Centre;
- 2) NCN Act, it shall mean the Act on the National Science Centre of 30 April 2010 (Journal of Laws of 2018, item 947, as amended);
- 3) Director, it shall mean the Director of the National Science Centre;
- 4) Council, it shall mean the Council of the National Science Centre;
- 5) Scientific Coordinator, it shall mean the Scientific Coordinator within the meaning of Article 2 (5) of the Act on the National Science Centre of 30 April 2010;
- 6) call documentation, it shall mean a set of separate documents adopted by the NCN and entities co-launching an international call, specifying in detail the terms and conditions of the call, including the procedure of submission and evaluation of joint proposals.
- 7) disciplines or groups of disciplines, they shall mean the NCN panels defined by the NCN Council, covering the entire span of research in three domains: i.e. Arts, Humanities and Social Sciences (HS), Physical Sciences and Engineering (ST) and Life Sciences (NZ), for which NCN calls are announced and launched;
- 8) projects, they shall mean research projects within the meaning of Article 2 (2) of the Act on the National Science Centre of 30 April 2010, funded under NCN's calls;
- 9) international call, it shall mean an international call launched by the NCN as international collaboration;
- 10) call secretariat, it shall mean the entity or entities co-launching an international call, in charge of submission and evaluation of joint proposals;
- 11) ZSUN/OSF, it shall mean an electronic submission system (Integrated System of Services for Science/Service Financing Streams);
- 12) Polish research team, it shall mean the principal investigator for the research project named in the NCN proposal together with members of research team, if applicable in the



NCN proposal;

- 13) NCN proposal, it shall mean a proposal submitted to the NCN for funding of the Polish part of a research project under a multilateral call;
- 14) joint proposal, it shall mean a proposal drafted by the Polish research team jointly with foreign partners and submitted at the international level pursuant to the procedure laid down in the call documentation.

Chapter II Applicants

§ 6. NCN proposals may be submitted by entities specified in Article 27 (1) (1) – (7) and (1) (9) of the NCN Act, hereinafter referred to as the “applicants.”

§ 7. NCN proposals may also be submitted by entities specified in § 6 for which funding of research projects will constitute state aid granted in compliance with the Regulation of the Minister of Science and Higher Education of 9 September 2015 on the terms and mode of granting state aid via the National Science Centre (Journal of Laws of 2015, item 1381).

§ 8. Should an applicant be a group of entities specified in Article 27 (1) (2) of the NCN Act, an NCN proposal shall be submitted by the leader named in the agreement on collaboration for the performance of the proposed research project, entered into by the group of entities. The entity that employs the principal investigator shall act as the leader.

§ 9. Where a project is to be carried out by at least two Polish entities, they shall form a group of entities referred to in § 8 and only in that legal form may they submit the NCN proposal. If such entities cannot form a group of entities pursuant to Article 27 (1) (2) of the NCN Act, they shall not be eligible to apply to the NCN for the funding of a joint research project.

§ 10. Entities under forced administration or in liquidation or subject to bankruptcy proceedings cannot act as applicants.

Chapter III Terms of entry for international calls

§ 11. The following NCN proposals for the funding of research projects may be submitted under international calls:

- 1) which involve basic research within the meaning of Article 2 (1) of the NCN Act in any of the disciplines covered by the NCN panels specified by the Council;
- 2) for the implementation of research which has not been funded by the NCN nor from other sources;
- 3) whose principal investigators hold at least a doctorate;
- 4) carried out over 24, 36, 48 or 60 months, with reservation that the period may not exceed the maximum duration of a research project specified in the call documentation;
- 5) in which the costs planned take into account the principles concerning costs in research projects funded under international calls launched by the NCN as international collaboration, laid down in an annex hereto.

Chapter IV Restrictions on submitting NCN proposals

§ 12. A person named as the principal investigator in the NCN proposal cannot at the same time be named as the authorised representative of the entity acting as the host institution for the research project.

§ 13. The person named as the project’s principal investigator cannot be a person who on the last day of submitting NCN proposals:

- a) acts as principal investigator¹ in three or more research projects financed from the NCN resources;
- b) acts as principal investigator in two research projects financed by the NCN and is named as principal investigator in a proposal under evaluation;

¹ Acting as principal investigator applies to the period from the date of the funding agreement until the day of submitting the final report on the completion of the research project.



- c) acts as principal investigator in a research project financed by the NCN and is named as principal investigator in two proposals under evaluation;
- d) is named as principal investigator in three proposals under evaluation.

The restriction also applies to research projects funded under NCN calls not governed by this Resolution.

§ 14. The person named as the project's principal investigator in an NCN proposal may not be a person who, at the time of submitting the proposal, is named as the person implementing a research task in a proposal which has been submitted under the MINIATURA call and for which the funding decision has not become final.

§ 15. The person named as the project's principal investigator in an NCN proposal must perform research and didactic work at the host institution for the project for at least 50 per cent of the project's duration.

§ 16. An NCN proposal comprising research tasks overlapping with research tasks planned for implementation in another proposal already submitted under an NCN call may be submitted only once the latter proposal's evaluation or appeal procedure has been concluded to the effect other than granting funding.

Chapter V Application process

§ 17. The process of applying for funding under international calls involves:

- 1) **international level**: the applicant prepares a **joint proposal** in collaboration with foreign partners and submits it in accordance with the procedure described in the call documentation;
- 2) **national level**: the applicant prepares an **NCN proposal** and submits it to the NCN electronically via the ZSUN/OSF (Integrated System of Services/Servicing Financing Streams) submission system available at www.osf.opi.org.pl, within 7 calendar days of the last day of submitting joint proposals.

§ 18. NCN proposals shall include:

- 1) title of the research project (*in Polish and in English*);
- 2) joint proposal, identical with the version submitted at the last stage of the call at the international level. The joint proposal may constitute an annex to one NCN proposal only. The information provided in the NCN proposal must be consistent with the data in the joint proposal. It is not permitted to enter names of scholarship recipients and post-docs who may be employed only through open competition, on terms and conditions laid down in an annex hereto (*in English*);
- 3) project's abstract for the general public (*1 page in Polish and 1 page in English*);
- 4) work plan (*in Polish and in English*) itemizing research tasks to be performed by the Polish research team and location thereof;
- 5) information on the Polish research team, including information on the required qualifications and anticipated scope of work of each investigator in the research project on the Polish part (*in English*);
- 6) information on international collaboration during the implementation of the project, including on the foreign partner institutions (*in English*);
- 7) budget of the Polish part of the research project (*in English*) drafted in compliance with the terms laid down in the annex;
- 8) information on the ethical aspects of the project, including any consents, opinions, permits and/or approvals necessary to carry out the project in compliance with generally applicable laws and best practices adopted for a specific academic discipline (*in English*);
- 9) in the case of research projects which include clinical research with a medicinal product or medical devices, a detailed justification of the non-commercial nature of clinical research (*in English*);
- 10) in the case of research projects covering research being performed or completed by the principal investigator or with respect to which the principal investigator applies for funding under other NCN calls or from other sources, the description of thematically similar research tasks with reasons justifying the need to have them funded in the submitted project (*in English*);



- 11) in the case of research projects to be carried out in entities that do not receive any institutional core funding for research activity, information on research carried out in the last 2 years with a list of publications and information concerning research equipment and other instruments crucial to research (*in English*);
 - 12) in the case of research projects to be carried out by a group of Polish entities as defined in Article 27 (1) (2) of the NCN Act, an agreement on collaboration for the performance of the proposed research project, including (*inter alia*) identification of the parties to the agreement and its leader, subject and term of the agreement covering the performance period of the research project; authorisation for a representative of the leader to act on behalf of the entire group of entities in the procedure for the allocation of funding and performance of the research project; obligation of the leader to provide the other parties with information received from the NCN; signatures of authorised representatives of all entities forming the group of entities (*in Polish*);
 - 13) a detailed breakdown of expenses as well as other documents and declarations related to the proposal for state aid via the NCN in the case of entities for whom the funding of the project will constitute state aid;
 - 14) administrative declarations by the principal investigator and applicant as required in the proposal.
- § 19. The NCN shall only accept NCN proposals meeting the terms and conditions of this Resolution and of the call documentation.

Chapter VI Evaluation of proposals

- § 20. Proposals shall be subject to eligibility check carried out by the NCN, other entities co-launching an international call and call secretariat.
- § 21. Eligibility check of the NCN proposals shall be performed by Scientific Coordinators.
- § 22. An NCN proposal or joint proposal may be disqualified for formal reasons also at a later stage of evaluation.
- § 23. The eligibility check of NCN proposals shall comprise verification of proposal for:
- 1) completeness vis-à-vis § 18;
 - 2) fulfilment of all terms laid down in the call documentation and this Resolution;
 - 3) conformity of the envisaged expenses in the NCN proposal with the terms laid down in the “*Costs in research projects funded by the National Science Centre under international calls carried out as multilateral collaboration Unisono*” attached hereto as an annex;
 - 4) identical form and content of the joint proposal attached to the NCN proposal and the joint proposal submitted at the international level;
 - 5) consistency of the data in the joint proposal with the data in the NCN proposal.
- § 24. In the case of any doubt regarding the eligibility check referred to in § 21, a Scientific Coordinator may request that the NCN Director seek an external reviewer’s opinion.
- § 25. The NCN shall provide the entities acting as the international call secretariat with information on the outcome of the eligibility check.
- § 26. Only joint proposals approved in the eligibility check shall be subject to merit-based evaluation.
- § 27. Joint proposals shall be subject to merit-based evaluation.
- § 28. The principles of the merit-based evaluation and the entities in charge thereof shall each time be specified in the call documentation.
- § 29. The international call secretariat shall provide the NCN with information on the outcome of the merit-based evaluation together with a list of research projects recommended for funding.
- § 30. The ranking list for NCN proposals shall be approved by the NCN Director. The Director shall award funding for the research projects to be carried out by the Polish research teams with the highest marking in the international call, taking into account availability of the funds allocated by the Council. The Director may decide to award funding for research projects from the list of projects recommended for funding which are partially within the limit of resources set by the Council, taking into account the percentage of exceeding the budget. Such list shall be delivered by the call secretariat.



Conclusion of the call

§ 31. The international call shall be concluded and its results announced on the dates specified in the call documentation. The results of the call shall be delivered by way of NCN Director's decision.

§ 32. In the event of a breach of the call procedure or other formal infringements related to actions performed by the NCN, the applicant may lodge an appeal against the decision of the NCN Director with the Committee of Appeals of the NCN Council within 14 days of the date the decision is served. The Committee of Appeals of the NCN Council shall decide on the appeal within 3 months of the date on which the appeal was lodged.

§ 33. Should the Committee of Appeals of the NCN Council find the appeal to be valid, the funding decision concerning the research project carried out by a Polish research team shall be issued provided that the foreign partners are also awarded funding for the implementation of the research project. The decision shall have no legal or financial consequences for the other applicants whose proposals have been qualified for funding in the call, even if the sum of resources available for the call had been previously depleted.

Prof. dr hab. Małgorzata Kossowska
Chairwoman of the Council of the
National Science Centre



Annex to terms and regulations on awarding funding for research tasks funded or co-funded under international calls launched by the National Science Centre and carried out as multilateral collaboration, set forth in NCN Council Resolution No 33/2019 of 14 March 2018

**COSTS IN RESEARCH PROJECTS FUNDED BY THE
NATIONAL SCIENCE CENTRE
UNDER INTERNATIONAL CALLS CARRIED OUT AS
MULTILATERAL COLLABORATION UNISONO²**

Drawing up a breakdown of costs of a research project is one of the crucial stages of its planning. When drawing up the breakdown of costs, emphasis should be put on determining the required resources and exact estimation of expenses.

The breakdown of costs must be well justified with regard to the subject and scope of the research, based on real calculations and itemize expenses to be covered from the NCN resources (so-called eligible costs) in individual years of the project's implementation.

ELIGIBLE COSTS are expenditures eligible for funding from NCN resources as long as they fulfil all of the following requirements:

- 1) are critical to the completion of the project,
- 2) have been incurred in the period of eligibility, i.e. from the day on which the decision of the NCN Director to grant funding becomes legally binding until the final date of the research project's implementation,
- 3) are advisable and frugal;
- 4) may be identified and verified,
- 5) they comply with all rules and regulations, including the rules and regulations of the host institution and the rules and regulations of the NCN, including the rules set forth herein;
- 6) in the case of entities applying for state aid, they comply with Article 12 of the Regulation on the terms and mode of granting state aid via the National Science Centre adopted by the Minister of Science and Higher Education on 9 September 2015 (Journal of Laws of 2015, item 1381).

The following shall not be deemed eligible costs:

- 1) costs of consultations and visits of collaborators from foreign research institutions that receive parallel funding of the research project from institutions co-launching the international call;
- 2) provisions for future liabilities, debt interest and other debt servicing expenses, interest and other amounts due on account of late payments, contractual penalties, fines, penalties and expenses to cover the costs of litigation,
- 3) VAT if the host institution is entitled to reclaim it,
- 4) fees for pre-publishing reviews,
- 5) leasing of research equipment and
- 6) costs of NCN research scholarships and doctoral scholarships in the case of entities applying for state aid.

The eligibility of costs is checked during the proposal evaluation, evaluation of the annual report, evaluation of the final report and during the project inspection and external audit.

Eligible costs incurred by the host institution for the research project are subdivided into direct and indirect costs.

² Costs of the project carried out by the Polish research team indicated in the research project's breakdown of costs in PLN and submitted to the ZSUN/OSF submission system must be identical with the costs indicated in the breakdown of costs in foreign currency indicated in the joint proposal. Breakdown of costs in the joint proposal should be calculated based on the foreign exchange reference rate published by the National Bank of Poland on the date of the NCN Council Resolution on awarding funding for a given international call. Costs of the project entered in the ZSUN/OSF system should be expressed in PLN, rounded down to total values, and in the case of the joint proposal – in the foreign currency, rounded down to two decimal places.



1. **Indirect costs** are costs that are related indirectly to the research project and are essential for it to be implemented.

The maximum amount of indirect costs is 40% of the direct costs, excluding “*Costs of research equipment, devices and software*”.

2. **Direct costs** are costs directly related to the completion of the research projects and they include:

- costs of salaries and scholarships,
- costs of research equipment, devices and software,
- other direct costs.

The following expenditures cannot be financed as direct costs:

- 1) salaries of the administrative and financial staff (e.g. HR services, legal and accounting services, including the outsourcing of accounting services to an accounting office),
- 2) costs of renovation of facilities,
- 3) costs of adapting/upgrading facilities so that they can meet the needs of the research tasks,
- 4) fees and rent for the use of facilities, property taxes, etc.,
- 5) costs of utilities (electricity, heat, gas and water and other industrial fees, transmission fees, sewage disposal, etc.) and postal and courier services, excluding the services referred to in point 2.3.2,
- 6) costs of cleaning, janitorial and security services to facilities,
- 7) costs of non-life insurance,
- 8) handling and administrative fees,
- 9) costs of banking services, including: opening and maintaining a sub-account or separate account for the research project, bank fees,
- 10) costs of external audits,
- 11) costs of organising conferences, workshops, seminars and meetings (with the exception of personnel costs specified in points 2.3.3 and 2.3.4),
- 12) costs of subscriptions (with the exception of the costs of data and access to data referred to in point 2.3.6),
- 13) fees for membership in organisations, associations, etc.,
- 14) costs of proceedings related to conferment of academic degrees/titles.

All the expenses outlined above in points 1-14 may be covered as indirect costs.

2.1. Costs of salaries and scholarships –this category covers costs of salaries and non-wage labour costs and costs of scholarships anticipated only for members of the research team, i.e. the principal investigator and other investigators.

The budget for salaries and scholarships for members of the research team may include:

- a) full-time remuneration,
- b) additional remuneration,
- c) salaries and scholarships for under- and post-graduate students.

2.1.1. Full-time remuneration

Full-time remuneration may be planned for employment under full-time employment contracts in positions dedicated to perform tasks in the research project for:

- a) the principal investigator;
- b) persons employed as post-docs.

A post-doc type post is a full-time post, scheduled by the project’s principal investigator for a



person who has obtained their doctorate within 7 years before joining the project. This period may be extended by a time of long-term (in excess of 90 days) documented sick leaves or rehabilitation leaves granted on account of being unfit to work. In addition, the period may be extended by the number of months of a child care leave granted pursuant to the Labour Code and in the case of women, by 18 months for every child born or adopted, whichever manner of accounting for career breaks is preferable.

Full-time remuneration for project's principal investigator may be planned under research project funds as follows:

- PLN 150,000 per annum,
- PLN 190,000 per annum if the principal investigator is also the coordinator of an international consortium submitting a joint proposal,

provided that in the period of receiving remuneration the project's principal investigator meets all of the following conditions:

- a) they will be receiving no other remuneration granted under the heading of direct costs in research projects funded by the NCN;
- b) they will be employed by no other employer pursuant to an employment contract, including an employer with registered office outside of Poland;
- c) they will not be receiving pension from the social security system.

Full-time remuneration for the project's principal investigator may be planned for a period shorter than the duration of the research project reduced in proportion to the period for which it is planned.

Full-time remuneration for a post-doc type post may be planned under research project funds of PLN 120,000 per annum provided that the person to be employed at the post meets all of the following conditions:

- a) they are selected through open competition carried out by a recruitment committee appointed by the head of the project's host entity, composed of the project's principal investigator as its chair and at least two persons appointed thereby, who have necessary scientific or professional qualifications. The assessment of the candidates is carried out pursuant to the criteria outlined in the call announcement and the results are made public by posting on the website of the project's host institution;
- b) they will not be a person for whom the project's principal investigator has acted as supervisor or auxiliary supervisor of their doctorate;
- c) over the last two years preceding employment in the project they were not employed, pursuant to an employment contract, at the entity acting as the host institution for the research project;
- d) they will be employed for a period of at least 6 months;
- e) at the time of receiving remuneration, they will not be receiving any other remuneration paid from the funds granted to research projects under NCN calls under the heading of direct costs;
- f) in the period of receiving the remuneration they will not be employed by any other employer pursuant to an employment contract, including an employer with registered office outside of Poland.

It is permitted to employ one person who does not meet the condition set forth under letter b).

When reapplying for employment at a post-doc type post with the same institution, the condition set forth under letter c) shall not apply. A person who does not meet the condition set forth under letter c) may apply for re-employment at a post-doc type post at the same institution only once.



Full-time remuneration for a person at a post-doc type post may be planned for a period shorter than the duration of the research project reduced in proportion to the period for which it is planned.

In international calls, it is possible to employ persons in post-doc type posts provided that the total employment period of all such persons does not exceed twice the time of the planned project duration.

2.1.2. Additional remuneration³:

Additional remuneration may be planned for members of the research team to be employed pursuant to full- or part-time employment contracts as well as pursuant to civil law contracts. Additional remuneration cannot be used for salaries for under- and post-graduate students.

Research team members employed pursuant to an employment contract by a host institution may receive additional remuneration only in a form other than pursuant to a civil law contract.

The budget for additional remuneration shall be calculated in such a way as to exclude persons employed under the budget for full-time salaries and budget for salaries and scholarships for under- and post-graduate students (if applicable in the call) from the research team.

The number of persons calculated as such shall be the basis for the calculation of the maximum budget for additional remuneration in a given research project. The maximum budget for additional remuneration planned for the principal investigator may not be increased once the project has entered the stage of implementation.

The budget for additional remuneration depends on whether:

- a) the principal investigator plans to be employed pursuant to a full-time employment contract from the pool allocated for full time salaries;
- b) the principal investigator acts simultaneously as the coordinator of an international consortium submitting a joint proposal at the international level;
- c) the applicant is a group of entities referred to in § 5 (2) of NCN Council Resolution No 89/2018 of 11 October 2018.

The budget for additional remuneration per each month of the project's implementation shall be calculated as follows:

1) in the case where the principal investigator does not plan to be employed pursuant to a full-time employment contract from the pool allocated for full time salaries and is not the coordinator of an international consortium submitting a joint proposal:

a) in the case where the applicant in the NCN proposal is not a group of entities, the budget for salaries for investigators may amount up to:

- PLN 3,000 for one person;
- PLN 4,500 for two persons, of which up to PLN 3,000 for the principal investigator and
- PLN 5,500 for three or more persons, of which up to PLN 3,000 for the principal investigator;

a) in the case where the applicant in the NCN proposal is a group of entities, the budget for salaries for investigators may amount up to:

- PLN 4,500 for two persons, of which up to PLN 3,000 for the principal investigator;
- PLN 5,500 for three persons, of which up to PLN 3,000 for the principal investigator;
- PLN 6,500 for four persons, of which up to PLN 3,000 for the principal investigator;
- PLN 7,000 for five persons, of which up to PLN 3,000 for the principal investigator;

³The employment paid for from the pool allocated for additional remuneration is not subject to restrictions set forth in point 2.1.1.



- PLN 7,500 for six persons, of which up to PLN 3,000 for the principal investigator and
- PLN 8,000 for seven or more persons, of which up to PLN 3,000 for the principal investigator;

2) in the case where the principal investigator does not plan to be employed pursuant to a full-time employment contract from the pool allocated for full time salaries and is the coordinator of an international consortium submitting a joint proposal:

a) in the case where the applicant in the NCN proposal is not a group of entities, the budget for salaries for investigators may amount up to:

- PLN 6,000 for one person;
- PLN 7,500 for two persons, of which up to PLN 6,000 for the principal investigator;
- PLN 8,500 for three persons, of which up to PLN 6,000 for the principal investigator;
- PLN 9,500 for four persons, of which up to PLN 6,000 for the principal investigator and
- PLN 10,500 for five or more persons, of which up to PLN 6,000 for the principal investigator.

b) in the case where the applicant in the NCN proposal is a group of entities, the budget for salaries for investigators may amount up to:

- PLN 7,500 for two persons, of which up to PLN 6,000 for the principal investigator;
- PLN 8,500 for three persons, of which up to PLN 6,000 for the principal investigator;
- PLN 9,500 for four persons, of which up to PLN 6,000 for the principal investigator
- PLN 10,500 for five persons, of which up to PLN 6,000 for the principal investigator;
- PLN 11,500 for six persons, of which up to PLN 6,000 for the principal investigator and
- PLN 12,500 for seven or more persons, of which up to PLN 6,000 for the principal investigator;

3) in the case where the principal investigator plans to be employed pursuant to a full-time employment contract from the pool allocated for full time salaries and is not the coordinator of an international consortium submitting a joint proposal:

a) in the case where the applicant in the NCN proposal is not a group of entities, the budget for salaries for investigators may amount up to:

- PLN 1,500 for one person and
- PLN 2,500 for two or more persons.

b) in the case where the applicant in the NCN proposal is a group of entities, the budget for salaries for investigators may amount up to:

- PLN 1,500 for one person;
- PLN 2,500 for two persons;
- PLN 3,500 for three persons;
- PLN 4,000 for four persons;
- PLN 4,500 for five persons; and
- PLN 5,000 for six or more persons;

4) in the case where the principal investigator plans to be employed pursuant to a full-time employment contract from the pool allocated for full time salaries and is the coordinator of an international consortium submitting a joint proposal:

a) in the case where the applicant in the NCN proposal is not a group of entities, the budget for salaries for investigators may amount up to:



- PLN 1,500 for one person;
- PLN 2,500 for two persons;
- PLN 3,500 for three persons and
- PLN 4,500 for four or more persons.

b) in the case where the applicant in the NCN proposal is a group of entities, the budget for salaries for investigators may amount up to:

- PLN 1,500 for one person;
- PLN 2,500 for two persons;
- PLN 3,500 for three persons;
- PLN 4,500 for four persons;
- PLN 5,500 for five persons and
- PLN 6,500 for six or more persons.

2.1.3. Salaries and scholarships for under-⁴ and post-graduate⁵ students

This category covers the costs of salaries and non-wage labour costs as well as costs of scholarships planned for under- and post-graduate students to be involved in the completion of the tasks in the project.

The budget for salaries and scholarships for under- and post-graduate students per each month of the project's implementation shall be up to:

- PLN 10,000;
- PLN 15,000 if the principal investigator is also the coordinator of an international consortium submitting a joint proposal.

From the budget for salaries and scholarships for under- and post-graduate students, it is possible to plan funds for:

- NCN scholarships for under- and post-graduate students,
- doctoral scholarships for post-graduate students,
- salaries for under- and post-graduate students.

Funding in the budget for salaries and scholarships for under- and post-graduate students may be planned for a given person in any form listed under letters a) –c).

The total amount of salaries and scholarships financed from the NCN resources and intended for under- and post-graduate students in one or more research projects funded by the NCN may not exceed PLN 5,000 per month. This amount shall not include doctoral scholarships funded under the ETIUDA call nor the remuneration for the principal investigator under the PRELUDIUM call.

NCN scholarships for under- and post-graduate students may be planned provided that they are awarded pursuant to the *Regulations for awarding scholarships for NCN-funded research projects* set forth by the NCN Council.

Doctoral scholarships for post-graduate students may be planned provided that the post-graduate students meet the requirements set forth in the Act on Higher Education and Science of 20 July 2018, which entitle them to receive doctoral scholarships throughout the performance period of the tasks planned in the project.

Salaries for under- and post-graduate students may be planned for employment under full-time or part-time employment contracts or civil law contracts for the completion of tasks in a research project.

⁴ Students of first or second-cycle degree programme or uniform Master's studies at universities in Poland.

⁵ Participants in doctoral programmes pursuant to the Act on Higher Education of 27 July 2005 or post-graduate students at doctoral schools pursuant to the Act on Higher Education and Science of 20 July 2018.



Under- and post-graduate students employed under employment contracts in the host institution for the project may not be paid remuneration under a civil law contract.

2.2. Costs of research equipment, devices and software – this category covers the costs of purchase or construction of research equipment, other devices and software crucial to research.

Project funds may not be used to finance or co-finance the purchase or construction of research equipment and IT infrastructure with a value in excess of PLN 500,000 per unit.

Research equipment (as defined by the Central Statistical Office) shall mean a set(s) of testing, measurement or laboratory apparatus of limited application and high technical parameters (usually several orders of magnitude higher than typical apparatus used for production or exploitation purposes), which in accordance with the accounting policy of the host institution constitute the host institution's fixed assets.

Other devices – other devices outside the scope of the definition of research equipment which in accordance with the accounting policy of the host institution constitute the host institution's fixed assets.

Software – software purchased to meet the requirements of the research project, which in accordance with the accounting policy of the host institution constitutes the host institution's intangible assets.

In the case of research equipment, devices and software constituting fixed assets or intangible assets subject to depreciation pursuant to the Accounting Act of 29 September 1994, eligible costs shall include the purchase price or construction costs of fixed assets or intangible assets within the meaning of the Act, including the total costs incurred by the host institution by the day they of taking them into use, taking into account different criteria of eligibility of state aid.

In the case of entities applying for state aid, the costs of research equipment, devices and software qualify as eligible costs to the extent and for the period in which they are used for the implementation of the research project. If the research equipment and devices are not used for the research project purposes over the entire period of use, only depreciation costs corresponding to the period of project's completion, calculated pursuant to the accounting regulations, are deemed eligible costs.

2.3. Other direct costs – this category covers costs not classified as "Costs of salaries and scholarships" or "Costs of research equipment, devices and software".

2.3.1. Materials and small equipment – costs of purchasing materials and consumables for direct use over the course of the project, including:

- raw-materials, semi-finished products, reagents,
- office supplies, stationery,
- small laboratory equipment, IT hardware and small office devices (e.g. computers, software licence and development costs, printers, scanners, monitors, copiers) and other devices, as long as pursuant to the accounting policy of the host institution they are not classified as fixed assets or intangible assets.

2.3.2. Outsourcing – costs of services rendered by third parties (institutions and individuals with a business activity), including:

- costs of purchasing research services (laboratory analyses, statistical reports, surveys, etc.),
- costs of purchasing other specialist services necessary for due completion of the research (proofreading, editing, graphics, consulting, monitoring, etc.),
- costs of postal, courier and transport services directly related to the completion of a given research task,



- costs of premises rental, catering, etc., as necessary for the completion of the research tasks that include subjects/respondents.

Recipients of salaries or scholarships funded by the NCN in the project may not be involved in research tasks as subcontractors directly or indirectly (via institutions that employ them).

2.3.3. Business trips – costs of business trips of research team members, including:

- costs of participation in seminars/conferences related to the subject of the project,
- costs of trips critical to the completion of the research, e.g. preliminary archival and library research, fieldwork, etc.

The costs of business trips include:

- daily allowances and reimbursement of travel costs as set forth in the regulations passed pursuant to Article 77⁵ § 2 of the Polish Labour Code,
- personal insurance,
- conference fees,
- other costs, as long as they are considered justified and essential to the completion of the project, such as visas, vaccinations, etc.

Costs of long-term trips may be eligible if they have been calculated in line with the principle of advisability and frugality, on the basis of the actual expenses.

2.3.4. Visits and consultations – costs of visits by external collaborators and/or consultants closely related to the project, with the exception of the costs specified above as ineligible. In this category eligible shall be only personal costs in the form of allowances, reimbursement of travel costs and accommodation.

2.3.5. Collective investigators – total cost of compensation for persons carrying out one-time responsibilities (e.g. interviewers,) and participants in research. The minimum number of such investigators is 5. This category does not include technicians and lab managers.

A detailed cost estimate must be submitted, including the purpose of the expenses and the overall cost as well as the number of benefit recipients, value and form of benefit (monetary or material).

2.3.6. Other costs – other costs that fall in none of the previous categories, such as:

- costs of purchasing data/databases or access thereto,
- specialist publications/teaching aids,
- costs of publishing the results of research carried out under the project in a journal/ journals of international impact.

The research project may include actions intended to promote it and disseminate its results. Anticipated costs generated by such actions, as long as they meet the conditions of eligibility, shall be entered in the categories of “*Costs of salaries and scholarships*”, “*Outsourcing*”, etc., accordingly.