



Annex to Resolution No 63/2020 of 22 May 2020 laying down the terms and regulations of the call for proposals for NCN funding of Research Components in research projects funded under the Polish Returns 2020 Programme launched by the Polish National Agency for Academic Exchange

## **COSTS IN RESEARCH COMPONENTS FUNDED BY THE NATIONAL SCIENCE CENTRE**

Creating a Research Component budget is one of the most important aspects in the Research Component planning which aims at identifying the required resources and estimating the costs.

The budget must be justified as regards the subject and scope of research, based on realistic calculations and must specify the expenditures to be covered by the NCN (eligible costs). The budget must be planned for the entire Research Component duration period without breaking up into individual years.

**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 Research Component,
- 2) have been incurred in the period of eligibility, i.e. from the day on which the funding decision of the NCN Director becomes legally binding until the Research Component end date,
- 3) are advisable and frugal;
- 4) may be identified and verified,
- 5) they conform with all rules and regulations, including the rules and regulations of the host institution and regulations of the NCN, including the rules set forth herein.

The following are not eligible costs:

- 1) costs other than those laid down in points a-f;
- 2) indirect costs; and
- 3) NAWA eligible costs.

The eligibility of costs is checked during the proposal evaluation, evaluation of the final report and during the inspection of the Research Component.

Only direct costs are funded under the Call, i.e. costs that are directly related to the completion of the Research Component, specified in points a-f below.

Direct costs in a Research Component funded by the National Science Centre include:

**a. Materials and small equipment** – costs of purchasing materials and consumables for direct use over the course of the Research Component, 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.



**b. Outsourcing** – costs of services rendered by third parties (institutions and individuals with 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 Component (proofreading, editing, graphics, consulting, monitoring, etc.),
- costs of postal, courier and transport services directly related to the completion of a given research task and
- cost of premises rental, catering, etc., as necessary for the completion of the research tasks that include subjects/respondents.

Recipients of salaries funded by the NAWA under the Polish Returns 2020 Programme in the Research Component cannot be involved in research tasks as subcontractors directly or indirectly (via institutions that employ them).

**c. Business trips** – costs of business trips of Research Team members, including:

- costs of participation in seminars/conferences related to the subject of the Research Component and
- costs of trips (including business trips) critical to the completion of the Research Component, e.g. preliminary library and archive research, fieldwork, etc.

The costs of business trips include:

- daily allowances and reimbursement of travel expenses as set forth in the regulations passed pursuant to Article 77<sup>5</sup> § 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 Research Component, such as visas, vaccinations, etc.

**d. Visits and consultations** – costs of individual visits by external collaborators and/or consultants closely related to the Research Component. In this category eligible shall be only personal costs in the form of allowances, reimbursement of travel expenses and accommodation costs.

**e. 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 budget must be submitted, describing 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).

**f. 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,
- cost of publication of research results; in the case of monographs<sup>1</sup> that may be incurred once positively reviewed by the NCN.

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<sup>1</sup> As defined in §10 of the Regulation on evaluation of the quality of research activity adopted by the Minister of Science and Higher Education on 22 February 2019 (Journal of Laws of 2019, item 392).



The Research Component may include actions intended to promote the project and disseminate its results. Anticipated costs generated by such actions, as long as they meet the eligibility criteria, shall be entered in the category of “*Outsourcing*”, etc..

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the National Science Centre

The English version of this Resolution does not constitute a sworn translation and has been prepared as an auxiliary document for your convenience. In the event of any doubts as to the interpretation of its provisions, the Polish version shall prevail.