



Attachment no 3 to the POLONEZ 3 Call Text

POLONEZ 3

COSTS INCURRED DURING FELLOWSHIPS FINANCED BY THE NATIONAL SCIENCE CENTRE, CARRIED OUT UNDER

A. ELIGIBLE COSTS are expenditures eligible for funding from NCN resources. Eligible costs shall be deemed only the expenditures that fulfil all of the following criteria:

- 1) critical to the completion of the fellowship¹,
- 2) incurred within the period of the fellowship's duration, i.e. from the day of signing the funding agreement until the day of expiry of the fellowship,
- 3) incurred in line with the principle of advisability and frugality, as well as in line with the principle of obtaining optimal effects from given resources,
- 4) allowing for verification, scrupulously documented and duly recorded in an account book,
- 5) conforming 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 in the following document.

The following cannot be claimed as eligible costs:

- 1) reserves for future liabilities, interest due and other expenditures for debt-servicing, interest and other expenditures for late payments, contractual penalties, fines, penalties and payments for the costs of judicial proceedings,
- 2) VAT, if the host institution is entitled to reclaim VAT,
- 3) costs of proceedings related to conferment of academic degrees/titles,
- 4) costs of fees paid for pre-publishing reviews,
- 5) costs of research equipment understood (in accordance with the definition by the Central Statistical Office of Poland, GUS) as sets of testing, measurement and laboratory apparatuses of limited application and high technical parameters (usually several orders of magnitude higher than typical apparatus used for production or utilisation purposes), which constitutes the tangible assets of the host institution, according to the accounting policies adopted by it,

¹ Making records of costs and settling all liabilities incurred during the period of the fellowship is possible by the date of submitting the final report, no later, however, than within 60 days of the fellowship's expiry.





6) costs of research devices not included in the definition of research equipment, which according to the accounting policies adopted by the host institution are qualified as tangible assets,

7) costs of software which according to the accounting policies adopted by the host institution are qualified as intangible assets.

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

Eligible costs incurred by the host institution of a fellowship are subdivided into direct and indirect costs.

1. **Indirect costs** are the general operative costs of the entity, related indirectly to the fellowship, and essential for the proper realisation of the fellowship agreement. There is a flat rate limiting indirect costs to 20 per cent of direct costs.

2. **Direct costs** are costs directly related to the completion of the fellowship.

Direct costs are further divided into:

- financial resources paid to the applicant,
- financial resources for the completion of the research, including:
 - remuneration for personnel involved in the research tasks,
 - other costs.

The following expenditures may not be financed as direct costs:

- 1) salaries of the administrative and financial staff (performing services related to personnel, accounting, legal issues, including the outsourcing of accounting to an accountancy 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) utilities (cost of electricity, heating, heating gas, water, as well as other transmission fees, sewage, etc.),
- 6) costs of cleaning, janitorial and security services to facilities,
- 7) cost of non-life insurance,
- 8) handling and administrative fees,
- 9) cost of banking services, including: opening a separate account for the fellowship, bank fees,
- 10) costs of external audits,



11) costs of organising conferences, workshops, seminars, meetings (with the exception of personal costs in points 2.2.2.4 and 2.2.2.5),

12) costs of subscriptions (with the exception of the cost of data and access to data referred to in point 2.2.2.6),

13) fees for membership in organisations, associations, etc.,

14) costs related to study visits for the applicant (fellow) and the organisation thereof.

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

2.1 Funding for the applicant

The entity named by the applicant as the host institution shall be granted:

a) living allowance for the applicant payable pursuant to a contract of employment, full time, of:

- EUR 31 500² for 12-month fellowships, or

- EUR 63 000 for 24-month fellowships

b) a mobility allowance for the applicant of:

- EUR 20 700 for 12-month fellowships, or

- EUR 41 400 for 24-month fellowships,

c) a family allowance³ of

- EUR 3 600 for 12-month fellowships, or

- EUR 7 200 for 24-month fellowships.

The sums related to remuneration and other services owed to the applicant referred to in the document will also cover social and health insurance fees, as well as other elements of remuneration financed by the host institution. These resources shall also cover additional yearly remuneration (annual benefit) if the host institution has the obligation to pay it.

In the period of the fellowship, the applicant may not receive other remuneration in whatever form from the funding awarded by the NCN to his/her other research projects.

2.2. Funding for the research proper

² All sums in euro referred to in the document are translatable into Polish currency according to the buying rate announced by Bank Gospodarstwa Krajowego S.A. on 8th September 2016, i.e. 1 EUR = 4,2 PLN. Resources thus calculated will be granted and transferred to the host institution of the fellowship, in Polish currency, after rounding up to the nearest whole number.

³ Eligible for the family allowance are individuals whose spouse/partner and/or child(ren) change their place of residence and come to Poland to stay with them for the period of at least 3 months during the course of the fellowship.

The host institution shall receive funding for the research performed by the applicant worth:

a) in the Arts, Humanities and Social Sciences (HS):

- PLN 80 000 for 12-month fellowships,
- PLN 96 000 per year for 24-month fellowships;

b) in the Life Sciences (NZ) and Physical Sciences and Engineering (ST):

- PLN 112 000 for 12-month fellowships,
- PLN 160 000 per year for 24-month fellowships.

2.2.1 Personnel costs in the planned research

Part of the funding for research may be directed toward payment of remuneration to personnel involved in research tasks, with the exception of the applicant, as well as to the participants of the research. Remuneration postulated in a research proposal may be paid only to the individuals who have signed a contract of employment (full-time or part-time), a contract of mandate, or a contract of specified task.

In this call, the costs of research scholarships may not be included in the budget.

2.2.2 Other costs of research

Other costs of research may include in particular:

1) Materials and small devices: cost of consumables for direct use over the course of the fellowship, including, among others:

- raw materials, half-finished products, reagents,
- stationery, office items and supplies,
- small laboratory devices, IT hardware and small office devices (e.g. a computer, licensing costs and software development, printers, scanners, monitors, copiers), other devices, as long as according to the accounting policies of the host institution they are not qualified as tangible or intangible assets.

2) Outsourcing: services rendered by third parties (incorporated as well as individuals with a business activity), including, among others:

- cost of research services (laboratory analyses, statistical reports, polls, etc.),
- cost of purchasing other specialist services critical to the completion of the research in due form (proofreading, editing, graphics, counselling, monitoring, etc.),
- cost of postal, shipping and transport services directly related to the completion of a given research task,



- cost of renting a venue, cost of catering, etc., which are essential to the completion of research tasks that include subjects/respondents.

Applicants (fellows) themselves may not be involved in research tasks as subcontractors directly or indirectly (via institutions that employ them).

3) Business trips – costs of business trips of the members of the research team, including, among others:

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

Costs of business trips include:

- daily allowance and reimbursement of travel costs, as set forth by the regulations passed in accordance with art. 77 § 2 of the Polish Labour Code,
- individual insurance,
- conference fees,
- other costs, as long as they are considered justified and essential to the completion of the research, such as: visas, vaccinations, etc.

Long-term expeditions may be qualified as eligible if their costs have been calculated in line with the principle of advisability and frugality, based on a solid assessment of their actual costs.

4) Visits and consultations: costs of visits by external collaborators and/or consultants closely connected to the subject of the research (eligible shall be only personal costs in the form of allowances, reimbursement of travel costs and accommodation).

5) Collective investigators: total cost of gratification for persons carrying out one-time responsibilities (e.g. interviewers) as well as study participants. The minimum number of such investigators is 5 people. This category does not include technicians and lab managers.

Please describe the objective of the expenditure and its total cost, as well as the number of people receiving benefits, the value of a unit-rate and the form of benefit (monetary or material).

6) Other costs, including, among others:

- costs of purchasing data/databases or access thereto, specialist publications/teaching aids,
- costs of publishing the results (as long as the published materials contain acknowledgments of funding received from the National Science Centre and the Horizon 2020 programme, Marie Skłodowska-Curie actions, in the form specified in the relevant agreement).





The costs of the fellowship should also include the cost of promoting the research and disseminating its results to the wider public. Please include these costs in the budget table in the appropriate categories “Personnel costs”, “Subcontracting”, etc.

If the funding granted within POLONEZ is classified as state aid for the host institution, in the project budget the applicant may include only eligible costs complying with the Ministry of Science and Higher Education from 9th of September 2015 on the conditions and procedures of granting state aid through the National Science Centre (Journal of Laws of 2015, item no. 1381).

prof. dr hab. Michał Karoński

Chair of the Council of the National Science Centre

