

Annex to NCN Council Resolution No 24/2020 of 24 February 2020 laying down the Regulations on awarding funding for research tasks funded by the National Science Centre under international calls carried out as multilateral collaboration pursuant to the Lead Agency Procedure

**REGULATIONS ON AWARDING FUNDING FOR RESEARCH
TASKS FUNDED BY THE NATIONAL SCIENCE CENTRE UNDER INTERNATIONAL
CALLS CARRIED OUT AS MULTILATERAL COLLABORATION
PURSUANT TO THE LEAD AGENCY PROCEDURE**

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Chapter I

General provisions

§ 1. These Regulations lay down the terms and conditions on awarding funding by the NCN for research tasks implemented by Polish research teams in research projects under international calls launched by the NCN and carried out as multilateral collaboration with the partner agencies pursuant to the Lead Agency Procedure where the NCN does not act as the lead agency. The calls where the NCN acts as the lead agency shall be subject to other regulations.

§ 2. Funds shall be awarded for research tasks carried out by foreign research teams pursuant to the rules adopted by the competent partner agencies.

§ 3. Specific terms of the international calls shall be governed by separate documents adopted by the NCN and the partner agencies. At the NCN, the terms and conditions of international calls, including the amount of funds awarded for research tasks financed by the NCN, shall be set forth by the Council.

§ 4. Whenever these Regulations refer 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 2019, item 1384);
- 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 a Scientific Coordinator within the meaning of Article 2 (5) of the NCN Act;
- 6) 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;
- 7) projects, they shall mean research projects within the meaning of Article 2 (2) of the NCN Act, funded under NCN calls;
- 8) international call, it shall mean an international call launched by the NCN and carried out as a multilateral collaboration with the partner agencies pursuant to the Lead Agency Procedure where a partner agency acts as the lead agency;
- 9) lead agency, it shall mean a partner agency responsible for merit-based evaluation of the submitted proposals;
- 10) partner agency, it shall mean a partner agency co-launching an international call;
- 11) lead agency call, it shall mean a call launched by the lead agency to conduct merit-based evaluation of joint proposals under international calls;
- 12) Polish research team, it shall mean the principal investigator named in the NCN proposal together with members of a research team, if applicable in the NCN proposal;
- 13) NCN proposal, it shall mean a proposal for NCN funding of the Polish part of a research project under a multilateral call including the joint proposal submitted to the lead agency; and
- 14) joint proposal, it shall mean a proposal drafted by the Polish research team(s) jointly with the foreign research team(s) and submitted to the lead agency by the foreign research team, on terms and conditions set forth by the lead agency.

Chapter II

Eligible applicants

§ 5. NCN proposals may be submitted by the entities specified in Article 27 (1) (1) – (2), (1) (4) – (5) and (1) (7) of the NCN Act, hereinafter referred to as the “applicants” for whom funding in the project shall not constitute state aid.

§ 6. 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 of the group of entities named in the agreement on collaboration for the purposes of the proposed research project, entered into by the entities acting as host institutions for the Polish part of the research project. The entity that employs the principal investigator shall act as the leader of the group of entities.

§ 7. Where a research project is to be carried out by at least two Polish entities, they shall form a group of entities referred to in § 6 and only in that legal form may they apply for NCN funding. Each entity in the group of entities shall have its own budget; however, the budget for salaries and scholarships referred to in point 2 (1) of the annex hereto shall be joint for all the entities in the group. NCN proposals submitted by a group of Polish entities shall have only one principal investigator. If two or more 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.

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

Chapter III

Restrictions to submitting NCN proposals

§ 9. A person named as principal investigator in the NCN proposal cannot, at the same time, represent the entity acting as the host institution for the research project.

§ 10. The person named as principal investigator in the NCN proposal cannot be a person who, on the date of submitting the proposal:

- a) acts as principal investigator¹ in three or more research projects funded under NCN calls²;
- b) acts as principal investigator in two research projects funded under NCN calls and is named as principal investigator in another proposal under evaluation or recommended for funding;
- c) acts as principal investigator in a research project funded under NCN calls and is named as principal investigator in two other proposals under evaluation or recommended for funding;
- d) is named as principal investigator in three other proposals under evaluation or recommended for funding funded under NCN calls.

§ 11. A person named as the principal investigator in an NCN proposal must not be a person who, at the time of submitting the NCN proposal, is named as the person implementing a research activity in a proposal which has been submitted under the MINIATURA call and for which the funding decision has not become final.

§ 12. The principal investigator must be a person employed by the host institution for the project under an employment contract at least on a half-time basis for the entire project duration period.

§ 13. The principal investigator must reside in Poland for at least 50% of the project duration period. This period includes business trips necessary for the project, in particular involving fieldwork, participation in conferences and/or library and archive research.

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

² Does not apply to the Dioscuri and TANGO calls.

§ 14. An NCN proposal comprising research tasks overlapping with research tasks planned for implementation in another proposal already submitted in response to an NCN call may only be submitted once the latter proposal's evaluation procedure has been concluded.

§ 15. An NCN proposal comprising research tasks overlapping with research tasks planned for implementation in another proposal already submitted, with respect to which an appeal has been initiated, may only be submitted only once the latter proposal's evaluation procedure has been concluded.

Chapter IV

Procedure for submitting proposals

§ 16. An international call is open to NCN proposals to which joint proposals have been attached.

§ 17. A joint proposal is drafted by a Polish research team(s) in cooperation with its fellow foreign research team(s) and is submitted to the lead agency by the foreign research team on terms of the calls launched by the lead agency and includes all documents required by the lead agency.

§ 18. An NCN proposal is submitted to the NCN by the Polish research team via the ZSUN/OSF (Integrated System of Services for Science/Servicing Financing Streams) submission system available at www.osf.opi.org.pl, as soon as possible following submission of the joint proposal to the lead agency, within 7 calendar days at the latest.

§ 19. A joint proposal attached to the NCN proposal must be identical with the proposal submitted to the lead agency.

§ 20. If a joint proposal submitted to the lead agency is amended and re-submitted at the lead agency's request:

- a) before the NCN proposal is submitted, [then] the amended joint proposal must be attached to the NCN proposal;
- b) after the NCN proposal is submitted, [then] the amended joint proposal submitted to the lead agency must be delivered to the NCN electronically, within 3 days of the date the amended joint proposal was submitted to the lead agency.

§ 21. Any information in the NCN proposal must be consistent with information in the joint proposal.

§ 22. In an international call a joint proposal may be attached to one NCN proposal only, subject to § 13.

§ 23. The NCN accepts only complete NCN proposals that meet the terms set forth in the international call announcement.

Chapter V

Evaluation of proposals

§ 24. Proposals submitted to an international call shall be subject to an eligibility check carried out by the NCN and the partner agencies, and to merit-based evaluation carried out by the lead agency, subject to § 34 and § 36.

§ 25. Eligibility check of the NCN proposals shall be performed by Scientific Coordinators.

§ 26. An NCN proposal or joint proposal may be rejected for formal reasons also at a later stage of evaluation.

§ 27. The eligibility check of NCN proposals shall comprise:

- 1) verification of an NCN proposal for completeness as compared to the provisions of the international call announcement;

- 2) fulfilment of the terms for international call announcement;
- 3) conformity of the expenses laid down 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 pursuant to the Lead Agency Procedure attached hereto as an annex;*
- 4) verification whether the joint proposal attached to the NCN proposal is identical with the joint proposal submitted to the lead agency;
- 5) verification whether information in the joint proposal is consistent with information in the NCN proposal.

§ 28. If a joint proposal submitted to the lead agency is amended and re-submitted at the lead agency's request, the NCN shall re-perform the eligibility check of the NCN proposal, taking into account the amendments introduced to the joint proposal.

§ 29. In the event of any doubt regarding the eligibility check referred to in § 24, the Coordinator may request the Director to refer to an external expert's opinion.

§ 30. The NCN shall provide the lead agency and other partner agencies with information on the outcome of the eligibility check.

§ 31. Only joint proposals approved in the eligibility check by the NCN and other partner agencies shall be subject to merit-based evaluation.

§ 32. Joint proposals shall be subject to merit-based evaluation.

§ 33. The principles of the merit-based evaluation of joint proposals shall be specified by the lead agency.

§ 34. The lead agency shall provide the NCN and other partner agencies with information on the outcome of the merit-based evaluation together with a list of research projects recommended for funding.

§ 35. If the lead agency's evaluation of the costs planned for the Polish part of the research project specified in the joint proposal is ambiguous as regards their justification in terms of subject and scope of research, the NCN shall, acting pursuant to Article 30 (1) of the NCN Act, perform a merit-based evaluation in this respect of NCN proposals recommended for funding following the merit-based evaluation by the lead agency.

§ 36. If the costs planned for the Polish part of the research project are deemed unjustified as regards the subject and scope of research following the merit-based evaluation by the lead agency and/or the NCN, the NCN may refuse to award funding or award less funding than planned in the NCN proposal.

§ 37. If the lead agency fails to review the ethical aspects of the Polish part of research to be carried out or its review of the ethical aspects is ambiguous, the NCN shall perform a merit-based evaluation in this respect of NCN proposals recommended for funding following the merit-based evaluation by the lead agency.

§ 38. If, following the merit-based evaluation by the lead agency and/or the NCN, the ethical aspects of the Polish part of research to be carried out shall be deemed to have been inadequately addressed, the NCN may refuse to award funding.

§ 39. The ranking list of the research projects recommended for funding shall be approved by the Director.

§ 40. In bilateral calls, funds are awarded to Polish research teams only for research projects in the event that the partner agencies award funds to the foreign research teams.

§ 41. If a partner agency recommends for funding research projects evaluated in various groups of disciplines and on various ranking lists, and the total funds planned for Polish research teams exceed the available funds designated for research tasks to be financed by the NCN, the order of the funded projects shall be established according to the ratio obtained by dividing the project's position (number) on the ranking list by the total number of all proposals recommended for funding from that list, and

- a) where the ratio is identical for two or more projects, the order shall be established according to their position (number) on the ranking list;
- b) where the ratio referred to in § 40 (a) is identical for two or more projects, the order shall be established according to the number of points allocated to the projects in the course of merit-based evaluation performed by the lead agency, provided that the lead agency allocates points.

§ 42. If the projects cannot be conclusively ranked using the ratio referred to in § 41, they shall be subject to an additional merit-based evaluation at the NCN performed by the Experts appointed by the Director pursuant to Article 11 (11) of the NCN Act.

§ 43. If the lead agency recommends the research projects for funding without ranking them according to quality, and the total funds planned for the Polish research teams exceed the available funds designated for research tasks to be financed by the NCN, they shall be subject to an additional merit-based evaluation at the NCN performed by the Experts appointed by the Director pursuant to Article 11 (11) of the NCN Act, as a result of which the projects shall be ranked according to quality.

§ 44. The Director may decide to award funding for research projects which are partially within the limit of resources designated for research tasks financed by the NCN.

§ 45. The funding decision shall be taken by the Director.

§ 46. 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.

§ 47. If the appeal is deemed legitimate by the Committee of Appeals of the NCN Council, the funding decision concerning the research project carried out by the Polish research team shall be issued provided that the other partner agencies award funds for the project to the other foreign research teams. The funding decision shall have no legal or financial consequences to the other applicants whose proposals have been qualified for funding, even if the amount of funds available for the call has already been used.

§ 48. Appeals relating to proceedings that have been carried out in the other partner agencies shall be lodged in compliance with the rules set forth by such other partner agencies.

Prof. Dr hab. Małgorzata Kossowska
President of the Council
of the National Science Centre

Annex to Regulations on awarding funding for research tasks funded by the National Science Centre under international calls carried out as multilateral collaboration pursuant to the Lead Agency Procedure, as laid down in NCN Council Resolution No 24/2020 of 24 February 2020

COSTS IN RESEARCH PROJECTS FUNDED BY THE NATIONAL SCIENCE CENTRE UNDER INTERNATIONAL CALLS CARRIED OUT AS MULTILATERAL COLLABORATION PURSUANT TO THE LEAD AGENCY PROCEDURE³

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 and
- 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 herein.

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 partner agencies;
- 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 VAT,
- 4) fees for pre-publishing reviews,
- 5) leasing of research equipment and
- 6) cost of publication of monographs⁴ resulting from research projects until positively reviewed in the NCN review process.

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

Eligible costs are subdivided into direct and indirect costs.

³ Costs of the project carried out by the Polish research team and calculation thereof presented in the research project's breakdown of costs expressed in PLN and submitted to ZSUN/OSF must be identical with the costs and calculation thereof in the breakdown of costs expressed in foreign currency, presented in the joint proposal. Breakdown of costs in the joint proposal should be calculated based on the foreign exchange rate published by the National Bank of Poland on the date of the NCN Council Resolution on the allocation of funds for an international call. Costs of the project entered in ZSUN/OSF should be expressed in PLN, rounded down to total values, and in the event of the joint proposal – in the foreign currency, rounded down to two decimal places.

⁴ As defined in §10 of the Regulation on evaluation of the quality of research activity issued by the Minister of Science and Higher Education on 22 February 2019 (Journal of Laws of 2019, item 392).

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

The maximum amount of indirect costs is 20% of the direct costs.

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 and
- other direct costs.

The following expenditures may not 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.), telecommunications services (telephone, Internet) 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. and
- 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 persons employed as members of the research team, i.e. the principal investigator and other investigators.

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 students and PhD students.

2.1.1. Full-time remuneration

Full-time remuneration may be planned for employment under full-time employment contracts at the host institution 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 PhD degree 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 event of women, by 18 months for every child born or adopted, whichever manner of accounting for career breaks is preferable.

Full-time remuneration for the project's principal investigator may be planned under research project funds in the amount of PLN 150,000 per annum, provided that in the period of receiving remuneration the project's principal investigator will be meeting 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 receiving no remuneration from another 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 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 in the amount of PLN 120,000 per annum provided that in that period the person to be employed at the post meets all of the following conditions:

- a) they are selected by means of open competition procedure, 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 other persons appointed by the principal investigator, 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) their PhD degree has not been awarded by an institution planned to employ them at this post;
- c) they will be employed for a period of at least 6 months;
- d) 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;
- e) in the period of receiving the remuneration they will be receiving no remuneration from another employer pursuant to an employment contract, including an employer with registered office outside of Poland.

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.

It is possible to employ persons in post-doc type posts under international calls, 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 remuneration⁵:

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 students and/or PhD 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 students and PhD students (if applicable in the international 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.

In the international call, the budget for additional remuneration per each month of the project's implementation for all investigators shall be up to:

- a) when the principal investigator does not plan to be employed under full-time remuneration:
 - PLN 3,000 for one person;
 - PLN 4,500 for two persons, of which up to PLN 3,000 for the principal investigator;
 - PLN 5,500 for three or more persons, of which up to PLN 3,000 for the principal investigator.
- b) when the principal investigator plans to be employed under the full-time remuneration:
 - PLN 1,500 for one person;
 - PLN 2,500 for two or more persons.

2.1.3. Salaries and scholarships for students⁶ and PhD students⁷

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

The budget for salaries and scholarships for students and PhD students per each month of the project's implementation shall be up to PLN 10,000.

From the budget for salaries and scholarships for students and PhD students, it is possible to plan funds for:

- a) NCN scholarships for students and PhD students,
- b) doctoral scholarships,
- c) salaries for students and PhD students.

⁵ The employment paid for from the pool allocated for additional remuneration is not subject to restrictions set forth in point 2.1.1.

⁶ Students of first or second-cycle degree programme or uniform Master's studies at universities in Poland.

⁷ Participants in PhD programmes pursuant to the Act on Higher Education of 27 July 2005 or PhD students at doctoral schools pursuant to the Act on Higher Education and Science of 20 July 2018.

Funding in the budget for salaries and scholarships for students and PhD 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 students and PhD students in one or more research projects funded by the NCN cannot 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 students and PhD students may be planned, provided that they are awarded pursuant to the *Regulations on awarding scholarships in NCN-funded research projects* set forth by the NCN Council.

Doctoral scholarships may be planned provided that the PhD 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 students and PhD 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. Students and PhD 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 constitutes 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 event 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 for the project by the day they of taking them into use, taking into account different criteria of eligibility of state aid.

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 – this category covers 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 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 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 expenses 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. The cost of publication of monographs may be incurred once positively reviewed by the NCN.

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.

Prof. Dr hab. Małgorzata Kossowska
President of the Council
of 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.