

Annex 1 to the terms and regulations of awarding funding for the EXPRESS CALL TO FUND RESEARCH ON COVID-19 set forth in NCN Council Resolution No 33/2020 of 28 March 2020

COSTS IN THE EXPRESS CALL TO FUND BASIC RESEARCH ON COVID-19

When drawing up the budget, emphasis should be put on determining the required resources and exact estimation of expenses. The budget 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). The budget must be planned for the entire period of project implementation, without split into 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 research,
- 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 end of the research,
- 3) are advisable and frugal;
- 4) may be identified and verified,
- 5) conforming with the applicable 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) 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,
- 2) VAT if the host institution is entitled to reclaim VAT,
- 3) fees for pre-publishing reviews,
- 4) leasing, purchase or construction of research equipment¹, other devices and software²,
- 5) costs of NCN research scholarships and costs of reduced obligatory teaching load and
- 6) cost of publication of monographs³ resulting from research.

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

Eligible costs are subdivided into direct and indirect costs.

1. Indirect costs are costs that are related indirectly to the research and essential for the proper implementation of the funding agreement.

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

1 Research equipment (as defined by the Central Statistical Office) means 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.

2 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 which in accordance with the accounting policy of the host institution constitutes the host institution's intangible assets.

3 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).

Direct costs are costs directly related to the implementation of the research and they include the cost of salaries and other direct costs.

The following expenditures cannot be financed as direct costs:

- 1) salaries of the administrative and financial staff (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, with the exception of services referred to in point 2.2.2,
- 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 organisation and participation in conferences, workshops, seminars and meetings/ training courses (with the exception of personnel costs specified in points 2.2.3 and 2.2.4),
- 12) costs of subscriptions (with the exception of the costs of data and access to data referred to in point 2.2.6),
- 13) fees for membership in organisations, associations, etc.,
- 14) costs of procedures for awarding academic degrees/titles.

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

2.1. Costs of salaries - this category covers costs of salaries and non-wage labour costs anticipated only for persons employed as members of the research team, i.e. principal investigator and co- investigators. Points 2.1.1 – 2.1.3 of Annex 2 to the Regulations on awarding funding for research tasks funded by the National Science Centre as regards research projects, set forth in NCN Council Resolution No 28/2020 of 12 March 2020, shall not apply to the EXPRESS CALL TO FUND RESEARCH ON COVID-19.

The salary for the research team is determined by the principal investigator at his/her discretion, however a co-investigator employed by the host institution acting as the applicant may be paid their salary in any form other than pursuant to a civil law contract (e.g. an appendix to an agreement).

NCN research scholarships cannot be funded.

The salaries shall be assessed.

2.2. Other direct costs

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

- raw-materials, semi-finished products, reagents,
- office supplies, stationery,
- materials and libraries for High Throughput Screening,
- 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.

2.2.2. 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.

Members of the research team whose salaries are funded by the NCN may not be involved in research tasks as subcontractors directly or indirectly (via institutions that employ them).

2.2.3. Business trips – in exceptional and well justified cases, costs of business trips necessary for the research can be planned for members of the research team:

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,
- other costs, as long as they are considered justified and essential to the completion of the project, such as visas, vaccinations, etc.

2.2.4. Visits and consultations – in exceptional and well justified cases, costs of individual visits by external collaborators or consultants closely related to the research can be planned. In this category eligible shall be only personal costs in the form of allowances, reimbursement of travel costs and accommodation.

2.2.5. Collective co-investigators – total cost of compensation for persons carrying out one-time responsibilities (e.g. interviewers) and participants in research. The minimum number of such co-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).

2.2.6. 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, with the exception of the cost of publication of monographs.

Actions may be planned to disseminate the research and 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*”, “*Outsourcing*”, *etc.*, accordingly.

Prof. Dr hab. Małgorzata Kossowska
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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 case of any doubts as to the interpretation of its provisions, the Polish version shall prevail.