

**COSTS IN RESEARCH PROJECTS
FUNDED BY THE NATIONAL SCIENCE CENTRE
UNDER THE DAINA 3 FUNDING INITIATIVE¹**

The budget is an important aspect of the proposal subject to an evaluation.

The project 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) 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) they are critical to the completion of the project,
- 2) they 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) they are advisable and frugal;
- 4) they may be identified and verified,
- 5) they are in line with the applicable rules and regulations, including 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 the Lithuanian partner institutions who at the same time receive project funding from the Research Council of Lithuania (RCL),
- 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) cost of leasing of research equipment,
- 6) cost of publication of monographs² resulting from research projects which have not been positively reviewed by the NCN;
- 7) Article Processing Charging in hybrid journals, as defined in the NCN's Open Access Policy (hereinafter: "Open Access Policy"); and
- 8) publishing fees (i.e., editing, translation, copies, printed drawings in colour, submission fees) in the case of Open Access publications, with the exception of Article Processing Charges in the press/ journals in compliance with routes 1 and 3 described in the Open Access Policy.

¹ Costs of the Polish part of the project entered into the OSF submission system calculated on the basis of the exchange rate published by the National Bank of Poland on the date of the NCN Council Resolution No .../2023 of ... December 2023 on the terms of and regulations on awarding funding for research tasks funded by the NCN under the DAINA 3 Polish-Lithuanian Funding Initiative; i.e. EUR 1 = PLN 4.3334, rounded down to the nearest integers.

² 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 eligibility of costs is checked during the proposal evaluation, evaluation of the annual report and final reports, evaluation of monographs and during the project inspection and external audit.

Eligible costs are subdivided into direct and indirect costs.

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

- indirect costs of open access of up to 2% of direct costs that may be spent on open access to publications and research data;
- other indirect costs of up to 20% of direct costs that may be spent on costs that are related indirectly to the research project, including the cost of open access to publications and research data.

The institution shall agree with the principal investigator the coverage of at least of 25% of the funds under the other indirect costs that have been actually accrued in the project. Any expenditures made from that amount must meet the eligibility criteria laid down herein.

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 must 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, including cost of civil liability insurance for participants in medical trials and persons who may be directly affected by medical trials,
- 8) handling and administrative fees, including cost of approvals of the Bioethics Committee or Animal Research Ethics Committee
- 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) membership fees paid by the natural persons for participation in organisations, associations, etc.,
- 14) costs of proceedings related to conferment of academic degrees/titles, and



- 15) cost of publication of scientific articles or cost of open access to research data, with the exception of services referred to in point 2.3.2.

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 under full-time employment contracts at the host institution in positions dedicated to performing tasks in the research project for:

- a) the principal investigator;
- b) post-docs.

A post-doc type post is a full-time post, scheduled by the project's principal investigator for a person who has been conferred a PhD degree in the year of employment in the project or within 7 years before 1 January of the year of joining the project³. 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 childcare 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 the project's principal investigator may be planned under research project funds in the amount of PLN 170,000 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 under NCN calls;
- 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 be receiving no 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 of PLN 140,000 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 call procedure, carried out by a recruitment committee established 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

³ For researchers with multiple PhDs, the date of the first PhD award is deemed the reference date.



investigator, who have necessary scientific or professional qualifications. The candidate shall be assessed on the basis of the criteria set out in the call text, with the reservation that a person is eligible for the call if he/she has been conferred a PhD degree in the year of employment in the project or within 7 years before 1 January of the year of joining the project³. 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 childcare 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. The foregoing period must not be shortened or additionally extended by the call organisers. The call results will be published on the website of the host institution for the project;

- b) they did not have the principal investigator as their research supervisor or auxiliary supervisor of their PhD dissertation;
- c) their PhD degree has been conferred by another institution than the one planned to employ them at this post or they have completed a continuous and evidenced post-doctoral fellowship of at least 10 months in another institution than the host institution for the project and in another country than the one in which they have been conferred a PhD degree;
- 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 be receiving no remuneration from another employer pursuant to an employment contract, including an employer with registered office outside of Poland;
- g) at the time of receiving remuneration, they will be receiving no pension under the social insurance scheme.

Full-time remuneration for post-docs may be planned for a period shorter than the duration of the research project reduced in proportion to the period for which their employment is planned.

The amount of remuneration can be increased where justified by the specific circumstances set forth in the proposal. The reasons for an increased remuneration shall be subject to the evaluation by the Expert Team.

Post-docs may be employed provided that the total employment period of all post-docs does not exceed twice the time of the planned project duration.

2.1.2. Additional remuneration⁴:

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 must not be used for salaries for students and PhD students.

Research Team members remunerated 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.

⁴ The employment paid for from the pool allocated for additional remuneration is not subject to restrictions set forth in point 2.1.1.



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 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 research project. The maximum budget for additional remuneration planned for the principal investigator cannot be increased once the project has entered the stage of implementation.

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 pursuant to a full-time employment contract and paid from the pool allocated for 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 PLN for the principal investigator;
- b) when the principal investigator plans to be employed pursuant to a full-time employment contract and paid from the pool allocated for full-time remuneration:
 - PLN 1,500 for one person;
 - PLN 2,500 for two or more persons.

2.1.3. Salaries and scholarships for students⁵ and PhD students⁶

This category covers the costs of salaries and non-wage labour costs as well as costs of scholarships for students and PhD students who are not PhD holders and who are involved in the project tasks.

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

The budget for salaries and scholarships for students and PhD students may be designated for:

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

Funds from the budget for salaries and scholarships for students and PhD students may be planned for a person under all forms specified under letters a) – c).

The total amount of NCN salaries and scholarships for students and PhD students in one or more research project/s may be up to PLN 5,000 per month and does not include doctoral scholarship funded under the ETIUDA call or salary for the principal investigator in the PRELUDIUM call.

⁵ Students of first or second-cycle degree programme or uniform Master's studies at universities in Poland.

⁶ 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.



NCN scholarships for students and PhD 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 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 manufacturing of research equipment, other devices and software crucial to research.

Project funds must not be used to finance or co-finance the purchase or manufacturing 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.

The purchase of research equipment must not be the main objective of the project.

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 for the project 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 research project purposes. 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 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 project (proofreading, editing, graphics, consulting, monitoring, etc.),
- costs of postal, courier and transport services directly related to the completion of a research task,
- cost of manuscript translation and editing,
- costs of premises rental, catering, etc., as necessary for the completion of the research tasks that include subjects/respondents.

In the case of publications subject to an open access obligation, costs of manuscript preparation for publication are eligible.

Recipients of salaries or scholarships funded by the NCN in the project must 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 (including business trips) critical to the project, 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 – personal costs (allowances, cost of travel and accommodation) of individual visits by external collaborators and/or consultants closely related to the project, with the exception of the costs identified above as not eligible.



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 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).

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

- cost of purchasing data/databases or access thereto,
- cost of specialist publications/teaching aids,
- cost of publication of monographs that 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.

Funds covered by the project budget must be spent pursuant to these Regulations and the Funding Agreement.

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