

Annex to NCN Council Resolution No 65/2023 of 5 July 2023 laying down the Regulations on awarding funding for research tasks funded by the National Science Centre under the international IMPRESS-U call carried out as a multilateral collaboration pursuant to the Lead Agency Procedure

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

Chapter I.....	2
General provisions.....	2
Chapter II.....	3
Eligible applicants.....	3
Chapter III.....	3
Restrictions to submitting NCN proposals.....	3
Chapter IV.....	4
Proposal Submission Procedure.....	4
Chapter V.....	5
Evaluation of Proposals.....	5
Annex to NCN Council Resolution.....	8
<b>COSTS IN RESEARCH PROJECTS FUNDED BY THE NATIONAL SCIENCE CENTRE UNDER THE INTERNATIONAL IMPRESS-U CALL CARRIED OUT AS A MULTILATERAL COLLABORATION PURSUANT TO THE LEAD AGENCY PROCEDURE.....</b>	<b>8</b>
1. Indirect costs.....	9
2. Direct costs.....	9
2.1. Costs of salaries and scholarships.....	10
2.1.1. Full-time remuneration.....	10
2.1.2. Additional remuneration.....	11
2.1.3 Salaries and scholarships for students and PhD students.....	12
2.2. Costs of research equipment, devices and software.....	13
2.3. Other direct costs.....	13
2.3.1. Materials and small equipment.....	13
2.3.2. Outsourcing.....	13
2.3.3. Business trips.....	14
2.3.4. Visits and consultations.....	14
2.3.5. Collective investigators.....	14
2.3.6. Other costs.....	14

## **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 the international IMPRESS-U call launched by the NCN and carried out as a multilateral collaboration with the partner institutions pursuant to the Lead Agency Procedure where the NCN does not act as the lead agency.

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

§3. The terms of the international IMPRESS-U call shall be governed by separate documents adopted by the NCN and the partner institutions. At the NCN, the terms and conditions of the IMPRESS-U call, 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 (consolidated text in Journal of Laws of 2023, item 153);
- 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 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 for the purposes of Article 2 (2) of the NCN Act funded under NCN calls;
- 8) IMPRESS-U call, it shall mean the international call organised by the NCN and carried out as a multilateral collaboration with the partner institutions pursuant to the Lead Agency Procedure, with the National Science Foundation (NSF) acting as the lead agency;
- 9) lead agency, it shall mean the National Science Foundation (NSF) of the coordinating applicant in charge of the merit-based evaluation of joint proposals;
- 10) partner institutions, they shall mean foreign research-funding institutions specified in the call text that participate in the IMPRESS-U programme;
- 11) co-applicants, they shall mean research teams involved in a joint proposal applying for funding of a research project to their respective partner institutions (in the case of a foreign team) or to the NCN (in the case of a Polish research team);
- 12) coordinating applicant, it shall mean a foreign co-applicant performing the organisational and coordinating duties in the group of co-applicants, responsible for submitting a joint proposal to the lead agency;
- 13) lead agency's call, it shall mean a call launched by the lead agency to conduct a merit-based evaluation of joint proposals under the IMPRESS-U programme;
- 14) 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;

- 15) host institution, it shall mean an entity named in the NCN proposal as the host institution for the project if the applicant is a natural person;
- 16) member of a group of entities, it shall mean a member of a group of entities within the meaning of Article 27 (1) (2) of the NCN Act;
- 17) NCN proposal, it shall mean a proposal for NCN funding of the Polish part of the project under the IMPRESS-U call including the joint proposal submitted to the lead agency;
- 18) joint proposal, it shall mean a proposal drafted by the co-applicants and submitted by the coordinating applicant in the call launched by the lead agency according to its terms; and
- 19) OSF submission system, it shall mean the electronic proposal submission system (*Obsługa Strumieni Finansowania*) available at <https://osf.opi.org.pl>.

## **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) – (8) 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 natural person, a group of entities cannot be the host institution for the project.

§7. Should an applicant be a group of Polish entities defined in Article 27 (1) (2) of the NCN Act, a proposal shall be submitted by the leader. The entity that employs the principal investigator shall act as the leader of the group of entities.

§8. 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 §7 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.

§9. Entities under forced administration or in liquidation or subject to bankruptcy proceedings cannot act as applicants or host institutions for the project.

## **Chapter III Restrictions to submitting NCN proposals**

§10. 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.

§11. One can only act as the principal investigator under the IMPRESS-U call only once.

§12. A proposal in which one is named as the principal investigator can be resubmitted to the call once the Director’s decision to refuse funding to the previous proposal in which that person is named as the principal investigator, has become final.

§13. 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.

§14. 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. The foregoing does not apply to persons receiving pension under the social insurance scheme.

§15. The principal investigator must reside in Poland for at least 50% of the project duration period and be available to the host institution for the project. The foregoing obligation shall not apply to documented project-related business trips and holiday governed by generally applicable laws.

§16. An NCN proposal comprising research tasks overlapping with research tasks planned for implementation in another proposal already submitted in response to an NCN call or with respect to which an appeal has been initiated, may only be submitted once the funding decision has become final.

#### **Chapter IV Proposal Submission Procedure**

§17. The IMPRESS-U call is open to NCN proposals to which joint proposals have been attached.

§18. Joint proposals shall be drafted by the co-applicants and submitted by the coordinating applicant to the lead agency according to the terms of its call.

§19. NCN proposals shall be submitted to the NCN by the Polish research team via the OSF submission system, as soon as possible following submission of the joint proposal to the lead agency, within 7 calendar days at the latest. If on the day the joint proposal is submitted to the lead agency, an NCN proposal form is not available in the OSF submission system, it must be submitted to the NCN within 7 calendar days of the date information that the NCN proposal form is available in the OSF submission system is published on the NCN website (<https://www.ncn.gov.pl/>).

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

§21. If a joint proposal submitted to the lead agency is amended as regards the Polish part of the project 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.

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

§23. Under the IMPRESS-U call a joint proposal may be attached to one NCN proposal only.

§24. The NCN accepts only complete NCN proposals that meet the terms set forth in the IMPRESS-U call text.

## **Chapter V Evaluation of Proposals**

§25. Proposals submitted to the IMPRESS-U call shall be subject to an eligibility check carried out by the NCN and the partner institutions, and to merit-based evaluation carried out by the lead agency, subject to 38 and §40.

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

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

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

- 1) verification of NCN proposals for completeness as compared to the terms of the IMPRESS-U call text;
- 2) verification whether the proposal meets the terms of the IMPRESS-U call text;
- 3) verification whether the costs outlined in the NCN proposal and joint proposal comply with the "Costs in research projects funded by the National Science Centre under the international IMPRESS-U call carried out as a 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 and
- 6) in the case of applicants outside of the public finance sector or applicants that do not receive any institutional core funding for research activity, the analysis of their legal and organisational as well as financial situation in order to assess whether they can provide a sufficient warranty for correct performance of the project; the analysis may, in particular, cover the period in which the applicant has carried out research on a continuous basis, examination of the applicant's assets, including availability of the appropriate research, administrative and office infrastructure and examination of the statutory documents that constitute the basis for the applicant's business. In the case of applicants that are natural persons, the host institution shall be subject to the analysis referred to in the preceding sentence. In the case of applicants that form a group of entities, each member of the group shall have its statutory documents analysed.

§29. 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, subject to the amendments of joint proposal.

§30. In the event of any doubt regarding the eligibility check referred to in §26, the Coordinator may request the Director to refer to an external expert's opinion.

§31. If the analysis referred to in §28 (6) gives rise to any doubts as to whether the applicant, host institution or member of the group of entities can provide a sufficient warranty for correct performance of the project, the proposal may be conditionally subject to merit-based evaluation. If such is the case, the Director shall require that the applicant, host institution or member of the

group of entities provide additional explanations concerning their legal and organisational as well as financial situation or submit documents to confirm the same within the prescribed period.

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

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

§34. An NCN proposal or joint proposal may also be rejected on formal grounds at a later stage of evaluation, in particular if the deadline referred to in §31 is not adhered to or the analysis of the explanations or documents does not dispel the doubts as to whether the applicant, host institution or member of the group of entities can provide a sufficient warranty for correct performance of the project.

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

§36. The principles of the merit-based evaluation of joint proposals shall be specified by the lead agency, subject to §38 and §40.

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

§38. Pursuant to Article 30 (1) of the NCN Act, the NCN shall evaluate the rationale of the costs planned for the Polish part of the research project recommended for funding by the lead agency as regards the subject and scope of research. The evaluation shall be performed by the experts appointed by the Director pursuant to Article 22 (2) of the NCN Act.

§39. If the costs planned for the Polish part of the research project are deemed unreasonable 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.

§40. Pursuant to Article 30 (2) of the NCN Act, the NCN shall perform a merit-based evaluation of projects recommended for funding by the lead agency that are questionable in terms of the ethics issues of the Polish part of the research to be performed.

§41. The principal investigator of the Polish research team shall apply the recommendations on the ethics issues resulting from the merit-based evaluation performed by the NCN pursuant to §40.

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

§43. Under the IMPRESS-U call, funds shall be awarded to Polish research teams only for research projects in the event that the partner institutions award funds to the co-applicants.

§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 under the IMPRESS-U call.

§45. In well-justified cases, the Director may, regardless of any doubts arising from the analysis referred to in §28 (6), approve the ranking list and impose an obligation on the applicant, host institution or leader of the group of entities laid down in Article 33 (1) of the NCN Act, to establish a sufficient warranty for correct performance of the project (e.g. promissory note, bank guarantee).

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

§47. 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.

§48. 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 institutions award funds for the project to the co-applicants. 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.

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

Prof. Dr hab. Robert Hasterok  
President of the Council of the  
National Science Centre

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The budget is an important aspect of the proposal to be evaluated.

The budget must be well-justified with regard to the subject and scope of the research, based on realistic calculations and must itemize the 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 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 the foreign research institutions receiving parallel funding of their research projects from the institutions competent for the team, except for the costs of consultations and visits by representatives of the Ukrainian partner team;
- 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 and
- 6) cost of publication of monographs<sup>1</sup> resulting from research projects until positively reviewed in the NCN review process;
- 7) Article Processing Charges in hybrid journals, as defined in the Open Access Policy of the NCN (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.

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<sup>1</sup> As defined in §10 of the Regulation on the Evaluation of the Quality of Research Activity 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 and final reports, evaluation of monographs and during the project control 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 host 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 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, 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, except for services referred to in point 2.3.2

**2.1. Costs of salaries and scholarships** - this category covers costs of salaries and nonwage 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.

A 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 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 project<sup>2</sup>. 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 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 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 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 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 acquired a PhD degree in the year of employment in the project or within a period of 7 years before 1 January of their employment

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<sup>2</sup> For researchers with multiple PhDs, the date of the first PhD award is deemed the reference date.

in the project<sup>2</sup>. This period may be extended by a time of long-term (in excess of 90 days) documented sick leaves or physiotherapy 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 organisers. The call results will be published on the website of a 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 awarded 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 not be receiving pension under the social insurance scheme.

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.

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 lead agency.

Post-docs may be employed under the IMPRESS-U call, provided that their total employment period does not exceed twice the time of the forecasted duration of the project.

### 2.1.2. Additional remuneration<sup>3</sup>

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 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. 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.

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<sup>3</sup> The employment paid for from the pool allocated for additional remuneration is not subject to restrictions set forth in point 2.1.1.

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.

Under the IMPRESS-U 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 students<sup>4</sup> and PhD students<sup>5</sup>

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 who are not PhD holders to be involved in the project tasks.

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.

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

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<sup>4</sup> Students of first or second-cycle degree programme or uniform Master's studies at universities in Poland.

<sup>5</sup> 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.

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” and “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 manuscript translation and editing and
- 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 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 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 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 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,
- costs of specialist publications/teaching aids,
- costs 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.

Prof. Dr hab. Robert Hasterok  
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.