

Annex to NCN Council Resolution No 61/2024 of 6 June 2024 on the Costs in Research Components Funded by the National Science Centre within the Framework of Projects Funded in the Programmes Launched by the Polish National Agency for Academic Exchange

COSTS IN RESEARCH COMPONENTS FUNDED BY THE NATIONAL SCIENCE CENTRE WITHIN THE FRAMEWORK OF THE PROJECTS FUNDED IN THE PROGRAMMES LAUNCHED BY THE POLISH NATIONAL AGENCY FOR ACADEMIC EXCHANGE

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

The 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). The budget must be planned for the entire Research Component duration period without breaking up into individual 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 completion of the Research Component,
- 2) have been incurred in the eligibility period, i.e. from the day on which the funding decision of the NCN Director becomes legally binding until the Research Component end date,
- 3) are advisable and frugal;
- 4) may be identified and verified,
- 5) they conform with all rules and regulations, including the rules and regulations of the host institution and regulations of the NCN, including the rules set forth herein.

The following are not eligible costs:

- 1) eligible costs funded by the NAWA;
- 2) indirect costs;
- 3) 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;
- 4) VAT, if the participating entity is entitled to reclaim VAT;
- 5) fees for pre-publishing reviews;
- 6) leasing of research equipment;
- 7) Article Processing Charges in hybrid journals pursuant to the NCN's Open Access Policy;
- 8) salaries of the administrative and financial staff (e.g. HR, legal and accounting services, including the outsourcing of accounting services to an accountancy office);
- 9) costs of renovation of facilities;
- 10) costs of adapting/upgrading facilities, so that they can meet the needs of the research tasks;

- 11) fees and rent for the use of facilities, property taxes, etc.;
- 12) utilities (cost of electricity, heating, gas, 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 b);
- 13) costs of cleaning, janitorial and security services to facilities;
- 14) cost of non-life insurance;
- 15) handling and administrative fees;
- 16) cost of banking services, including: opening and maintaining a sub-account or separate account for the Research Component, bank fees;
- 17) costs of external audits;
- 18) costs of organising conferences, workshops, seminars, meetings (with the exception of personal costs referred to in points c) and d);
- 19) costs of subscriptions (with the exception of the cost of data and access to data referred to in point f);
- 20) fees for individual membership in organisations, associations, etc.;
- 21) costs of academic degree/ title conferment procedures; and
- 22) publication costs and costs of open access to research data, with the exception of services referred to in point b.

The eligibility of costs is checked during the proposal evaluation, evaluation of the final report and during the inspection of the Research Component.

Only the costs that are directly related to the completion of the Research Component, specified in points a-f below, are eligible costs.

- a. Materials and small equipment** – costs of purchasing materials and measures to be used in the course of the Research Component, 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.
- b. 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 (proofreading, translation, graphic design etc.),
 - costs of postal, courier and transport services directly related to the completion of a given research task, and
 - cost of premises rental, catering, etc., as necessary for the completion of the research tasks that include subjects/respondents.

Recipients of salaries funded by the NAWA under a Research Component-related project must not be involved in research tasks as subcontractors directly or indirectly (via institutions that employ them).

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

- c. Business trips** – costs of business trips of Research Team members, including
- costs of participation in seminars/conferences related to the subject of the Research Component and
 - costs of trips (including business trips) critical to the completion of the Research Component, 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 Research Component, 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.

- d. Visits and consultations** – costs of individual visits by external collaborators and/or consultants closely related to the Research Component, with the exception of costs described above as ineligible. In this category eligible shall be only personal costs in the form of allowances, reimbursement of travel expenses and accommodation costs.
- e. Collective investigators** – total cost of compensation for persons carrying out onetime 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).

- f. 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, and
 - publication fees for scientific articles, with the exception of publication fees in hybrid journals and cost of open access to research data pursuant to the NCN's Open Access Policy.

The Research Component may include actions intended to promote the project and disseminate its results. Anticipated costs generated by such actions, as long as they meet the eligibility criteria, shall be entered in the category of “*Outsourcing*”.

The funds from the project budget must be spent pursuant to these Regulations and the General Terms of the Research Component Funding Agreement

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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.