

## Eligible costs catalogue in the Research Component of the National Science Centre

Attachment to National Science Centre (NCN) Council Resolution No. 33/2021 dated 13 May 2021 on Costs in Research Components Financed by the National Science Centre under Projects Financed in Programmes Organized by the Polish National Agency for Academic Exchange.

### Costs in research components financed by the National Science Centre under Projects Financed in Programmes Organized by the Polish National Agency for Academic Exchange

Making a cost estimate for the Research Component is one of the most critical steps in planning the Research Component. When making the cost estimate, it is essential to focus on identifying the resources needed and accurately estimating the costs.

The cost estimate must be justified in relation to the subject-matter and scope of the research, based on factual calculations, and specify expenses that will be covered by the NCN funds (so-called eligible costs). The cost estimate should be planned for the entire period of the Research Component implementation with no breakdown by year.

**ELIGIBLE COST** is a cost that may be covered by the NCN funds if it meets all of the following conditions:

- 1) is necessary to implement the Research Component,
- 2) is incurred during the eligibility period, i.e. from the date when the NCN Director's decision to grant funds becomes final and valid until the Research Component implementation completion date,
- 3) is purposeful and economical,
- 4) is identifiable and verifiable,
- 5) is in compliance with applicable laws, including internal regulations of the implementing entity and the regulations of the NCN, including the rules set forth herein.

Eligible costs are not:

- 1) eligible costs from PNAAE funds,
- 2) indirect costs,
- 3) provisions for future liabilities, interest on debt and other debt service expenses, interest and other expenses for late payment, liquidated damages, fines, penalties and expenses for litigation costs,
- 4) Value Added Tax (VAT) if the implementing entity has the legal ability to recover it,
- 5) costs of publishing review fees,
- 6) leasing of scientific and research equipment,
- 7) costs of Article Processing Charges in hybrid journals, as defined in the *National Science Centre's Policy on Open Access to Publications*,

- 8) salary costs of administrative and financial staff (among others, HR, legal and accounting services, including costs of contracting an accounting office to provide accounting services),
- 9) costs of room renovations,
- 10) costs of adapting premises to the extent necessary to conduct research tasks there,
- 11) space operating costs, property taxes, etc.,
- 12) utility charges (electricity, heating, gas and water and other industrial charges, transmission charges, sewage disposal, etc.) telecommunications services (telephone, Internet) and postal and courier services, except for the services referred to in item b,
- 13) costs of keeping the premises clean, supervision costs,
- 14) property insurance costs,
- 15) processing and administrative fees,
- 16) banking costs, including: costs of opening and maintaining a subaccount in a bank account or a separate bank account created for the needs of the Research Component, bank charges,
- 17) external audit costs,
- 18) costs of organizing conferences, workshops, seminars, meetings (excluding personnel costs indicated in items c and d),
- 19) costs of subscriptions (except for the costs of data and access to data indicated in item f),
- 20) contributions due from natural persons for membership in organizations, associations, etc.,
- 21) costs of procedures related to awarding a degree/title.

Cost eligibility is assessed during the application assessment stage, final report assessment stage, and inspection stage of the Research Component.

Only costs directly related to the implementation of the Research Component, as defined below in items a-f, are eligible costs, that is:

**a. Materials and minor equipment** – costs of purchasing materials and supplies to be used in the implementation of the Research Component, including, among others:

- raw materials, semi-finished product, reagents,
- office supplies, stationery,
- minor laboratory equipment, IT/office equipment (e.g., computer, software licensing and development costs, printer, scanner, monitor, photocopier), other equipment.

**b. External services** – this category includes costs related to services purchased from external entities (institutional and sole proprietors), including, among others:

- costs of purchasing research services (laboratory analyses, statistical studies, surveys, etc.),
- costs of purchasing other professional services necessary for the proper implementation of the Research Component (language checks, editing, graphic design, consulting, surveillance, etc.),
- postal, courier, or transportation costs directly related to the performance of a specific research task,
- translation and editing costs of the manuscript text,
- costs of room rental, catering, etc., necessary to complete research tasks with research subjects.

Individuals receiving salaries from PNAAE funds under the project to which the Research Component relates may not provide third-party services in that Research Component (directly or indirectly through their employing institutions).

**c. Business trips** – travel costs of research team members, including, among others:

- costs of participation in seminars/conferences related to the Research Component subject-matter,
- costs of travel (including business travel) necessary for the implementation of the Research Component, e.g. queries, field research, etc.

Costs of business trips include:

- per diems and reimbursement of travel costs in accordance with the rules set forth in the regulations issued pursuant to Article 77<sup>5</sup> § 2 of the Labour Code,
- personal insurance,
- conference fees,
- other reasonable and necessary costs for the implementation of the Research Component such as: visas, costs of required vaccinations, etc.

In the case of long-term travel, costs are eligible if they have been calculated in accordance with the principle of economy, i.e. purposefully and economically, based on the assessment of their actual amount.

**d. Visits, consultations** – costs of individual visits/visits of external collaborators and/or consultants closely related to the subject of the Research Component, excluding costs indicated above as ineligible. Only personnel costs in the form of per diem, travel and lodging reimbursement are eligible under this category.

**e. Collective contractors** – collective costs of gratification for persons with homogenous scope of responsibilities (e.g. interviewers) and research participants. The minimum number of such contractors is 5. This category does not include technicians and laboratory technicians.

Provide a detailed cost estimate, including the purpose of the expenditure and the total cost, and the number of individuals receiving benefits, the unit value of benefits, and the form of benefits (cash, in-kind).

**f. Other** – other costs not included in other categories, including, among others:

- the cost of purchasing or accessing data/databases,
- specialized academic and professional publications/aids,
- costs of publication fees for scientific articles, except for publication fees in hybrid journals, and costs of making research data available in open access, in accordance with the *National Science Centre's Policy on Open Access to Publications*.

In the Research Component, activities may be planned to promote the implemented project and its results. Costs planned to be incurred for such activities that meet the eligibility requirements should be included in the “*Third-party Services*” category.