



**REGULATIONS ON THE MODE OF GRANTING FINANCIAL RESOURCES FOR THE COMPLETION OF TASKS FUNDED BY THE NATIONAL SCIENCE CENTRE (NARODOWE CENTRUM NAUKI, NCN) AS REGARDS RESEARCH PROJECTS, POST-DOCTORAL FELLOWSHIPS AND DOCTORAL SCHOLARSHIPS**

**Contents:**

Chapter I General provisions.....	2
Chapter II Criteria and the mode of selecting the Expert Team.....	3
Chapter III Procedure of submitting research proposals.....	3
Chapter IV Principles of evaluating proposals of research projects.....	4
Chapter V Principles of evaluating proposals of post-doctoral fellowships.....	6
Chapter VI Principles of evaluating proposals of doctoral scholarships.....	6
Chapter VII Restrictions in submitting proposals under NCN calls.....	7
Chapter VIII Principles of evaluating final reports on the completion of research projects, post-doctoral fellowships and doctoral scholarships.....	8
Annex no 1 Evaluation of proposals of research projects, applications for funding of post-doctoral fellowships and doctoral scholarships in the calls operated by the National Science Centre*.....	9
I. Principles of evaluating proposals submitted under the call for research projects, including purchase or construction of research equipment necessary for their completion – “OPUS”.....	9
II. Principles of evaluating proposals submitted under the call for research projects carried out by researchers at the beginning of their career, holding no doctorate degree – “PRELUDIUM”.....	12
V. Principles of evaluating proposals submitted under the call for research projects, aimed to establish new research teams, carried out by persons with an academic degree or title, who have been awarded a doctorate within 5 to 12 years of submitting the proposal – “SONATA BIS”.....	15
VI. Principles of evaluating proposals submitted under the call for research projects for advanced researchers, with the aim of conducting pioneering research, including interdisciplinary research which is important for the development of science; going beyond the current state of knowledge and potentially resulting in ground-breaking scientific discoveries – “MAESTRO”.....	19
VII. Principles of evaluating proposals submitted under the call for research projects carried out in international cooperation – “HARMONIA”.....	23
Annex no 2 Principles of evaluating final reports on the completion or research projects in the calls funded by the National Science Centre.....	28
Annex no 3 Principles of evaluating final reports on the completion of research projects and post-doctoral fellowships by the expert team in calls operated by the National Science Centre.....	29
Annex no 4 Types of costs in research projects funded by the National Science Centre.....	31

\*This document is a shortened version of the *Regulations on the mode of granting financial resources for the completion of tasks funded by the National Science Centre (Narodowe Centrum Nauki, NCN) as regards research projects, post-doctoral fellowships and doctoral scholarships*. It does not contain *Principles of evaluating proposals submitted under the call for proposals, including purchase or construction of research equipment necessary for their completion* for the schemes: SONATA, SONATINA, SYMFONIA, ETIUDA, FUGA.



Chapter I  
**General provisions**

§ 1. The hereby Regulations set out the principles of granting financial resources for the completion of tasks funded by the National Science Centre as regards research projects, post-doctoral fellowships and doctoral scholarships, referred to in § 2. The proceedings described in the hereby Regulations are not administrative proceedings within the meaning of the act of 14<sup>th</sup> June 1960, The Code of Administrative Proceedings (Journal of Laws of 2017, item 1257), and their provisions apply as appropriate in accordance with art. 33, item 4 of the act of 30<sup>th</sup> April 2010 on the National Science Centre (Journal of Laws of 2018, item 947), hereinafter referred to as “Act on the NCN.”

§ 2. Pursuant to art. 21 of the act on the National Science Centre, the Council agrees on the regulations on granting financial resources for the completion of the tasks financed by the Centre listed below, taking account of the transparency of call procedures and procedures of selecting expert reviewers, for:

- 1) research projects, including purchase or construction of research equipment necessary for their completion, carried out under the OPUS call for proposals;
- 2) research projects carried out by persons without a doctorate degree, under the PRELUDIUM call for proposals;
- 3) research projects carried out by persons who have held a doctorate degree for up to 3 years of submitting the proposal, under the SONATINA call for proposals;
- 4) research projects carried out by persons who have held a doctorate degree within 2 to 7 years of submitting the proposal, under the SONATA call for proposals;
- 5) research projects aimed to establish new research teams, carried out by persons with an academic degree or title, who have been awarded a doctorate within 5 to 12 years of submitting the proposal, under the SONATA BIS call for proposals;
- 6) research projects for advanced researchers, with the aim of conducting groundbreaking research, submitted under the MAESTRO call for proposals;
- 7) research projects without co-funding from foreign resources:
  - a) carried out as international cooperation under a direct agreement with a partner or partners representing foreign research institutions;
  - b) carried out as bilateral international programmes and initiatives;
  - c) carried out as multilateral international programmes and initiatives;
  - d) carried out using large-scale international research infrastructure, submitted under the HARMONIA calls for proposals.
- 8) interdisciplinary research projects carried out under the SYMFONIA call for proposals;
- 9) doctoral scholarships carried out under the ETIUDA calls for proposals;
- 10) post-doctoral fellowships carried out under the FUGA calls for proposals.

§ 3. The terms of granting financial resources for the completion of tasks funded by the National Science Centre are governed by separate resolutions of the Council of the National Science Centre hereinafter referred to as “the Council.”

§ 4. The merit-based evaluation of proposals of research projects, post-doctoral fellowships and doctoral scholarships submitted under calls for proposals, and of final reports on the completion of research projects and post-doctoral fellowships is carried out by Expert Teams.

§ 5. The timeframes for the completion of research projects, post-doctoral fellowships and doctoral scholarships are agreed by the Council and set out in separate resolutions on the terms of conducting individual calls. In justified situations caused by circumstances that could not be predicted at the time of signing the grant agreement, the timeframe for the completion



of a research project, a post-doctoral fellowship or a doctoral scholarship may be extended by up to 24 months. Should the principal investigator experience breaks in performing their duties on account of maternity leave, adoption leave, paternal leave or parental leave granted in compliance with the Labour Code, the period of the project's completion may be extended by the same period as the duration of said leave.

## Chapter II Selection of the Expert Team

§ 6. Pursuant to art. 18(7) and art. 34(4) of the Act on the NCN, the Council selects the members of the Expert Teams entrusted with the task of evaluating the proposals received under the calls and final reports on the completion of research projects and post-doctoral fellowships. In the selection process, the Council shall be guided by the following principles:

- 1) candidates shall be selected from amongst eminent Polish and foreign researchers, including former laureates of the National Science Centre's calls, with regard to their research achievements and experience evaluating research projects financed on a competitive basis at home and abroad;
- 2) evaluation of candidates shall be based on the information included in available bibliometric sources for tracking researchers' achievements, predominantly the Web of Science as well as Scopus etc. and other sources specific to the nature of the respective research domains, and also in available listings of individuals granted financial resources in concluded calls for research proposals at home and abroad.

§ 7. Criteria and the mode of the selection are set out by the document "Zespoły Ekspertów Narodowego Centrum Nauki – zasady tworzenia i powoływania" ["Expert Teams of the National Science Centre – establishing and operating procedures"] which constitutes an annex to resolution no 26/2018 of the Council of the NCN of 8<sup>th</sup> May 2018, and the "Zasady etyczne członków Rady i ekspertów Narodowego Centrum Nauki" ["Code of Conduct of the Members of the Council and Experts of the National Science Centre"] which forms an annex to resolution no 22/2017 of the Council of the NCN of 9<sup>th</sup> February 2017. The Council selects the candidates assuming that:

- 1) the number of members in a Team should be sufficient to carry out the call in a timely and orderly manner and may not be below 5.
- 2) the work of an Expert Team is coordinated by a Head, appointed by the Council upon request by the Council's respective Committees, i.e.: the Committee of Arts, Humanities and Social Sciences; the Committee of Physical Sciences and Engineering; and the Committee of Life Sciences. For duly justified reasons, the Head may appoint another member of the Team to chair the work of the Team in his/her stead.

## Chapter III Procedure of submitting research proposals

§ 8. Under the procedure of submitting proposals of research projects, post-doctoral fellowships and doctoral scholarships to be financed by the National Science Centre, the applicant must:

- 1) register in the electronic submission system ZSUN/OSF (Zintegrowany System Usług dla Nauki/Obługa Strumieni Finansowania) as proposal editor ([www.osf.opi.org.pl](http://www.osf.opi.org.pl));
- 2) fill out the appropriate proposal form in the OSF system;
- 3) submit the completed proposal form, including all required attachments, through the ZSUN/OSF system, accompanied with a confirmation of submitting the proposal bearing the



applicant's qualified electronic signature, or the scan of the document signed in the signatory's own hand.

§ 9. Only complete proposals that meet all the requirements set out in the relevant call announcement shall be eligible as call entries.

#### Chapter IV

#### Principles of evaluating proposals of research projects

§ 10. Proposals are subject to an eligibility check and merit-based evaluation.

§ 11. The eligibility check is performed by Scientific Coordinators.

§ 12. An Expert Team may disqualify a proposal for formal reasons at a later stage of evaluation.

§ 13. The eligibility check consists of:

- 1) verification of the proposal's completeness;
- 2) verification whether the proposal meets all the eligibility criteria set out in the call announcement;
- 3) verification whether the expenditures outlined in the proposal conform to the principles set out in **Annex no 4** to these Regulations, regarding costs of research projects.

§ 14. The merit-based evaluation is open only to proposals approved as eligible by the Scientific Coordinator.

§ 15. The merit-based evaluation of proposals is carried out by Expert Teams or Expert Teams and external reviewers.

§ 16. In the process of evaluating proposals the criteria listed in art. 30 sections 1 & 2 of the Act on the NCN and additional criteria agreed by the Council apply; the latter shall be announced no later than 3 months before the final date for submitting proposals, pursuant to art. 25 section 2 of the Act on the NCN.

§ 17. Evaluation of proposals by Expert Teams is carried out in two stages:

- 1) **First stage – qualification:** proposals undergo qualification based on the information included in the proposal and its attachments, excluding the full description of the research project. The qualification consists of drafting individual reviews of the proposal by at least two members of the Expert Team and an overall verdict by the Expert Team at large. Approved for the second stage are research projects from the highest places of the first stage ranking list whose aggregate cost equals up to twice the sum of financial resources allocated for projects financed within a given research domain or panel group. This sum is agreed by the Council based on an analysis of costs requested in the proposals submitted under a given call within a given domain or panel group and on the priorities agreed on by the Council.
- 2) **Second stage – specialist evaluation:** this is performed based on the information in the proposal and in its attachments, excluding the short description of the research project. It consists of performing individual reviews by at least two reviewers who are not members of an Expert Team reviewing the proposal at the first stage (pursuant to article 11(11) of the Act on the NCN). This is followed by a consultation of the Expert Team, who decide on the final assessment of the proposal, based on the individual reviews and the Expert Team's own analysis and discussion of the proposals submitted. In the SONATINA, SONATA, SONATA BIS, SYMFONIA, MAESTRO calls, the final assessment of the proposal also includes the result of an interview carried out by members of the Expert Team with the principal investigator. In the SONATINA, SONATA, SONATA BIS calls the interview is held in Polish or in English; in the SYMFONIA, MAESTRO calls, the interview is held in English.

§ 18. Evaluation of proposals by the Expert Teams shall be guided by the following principles:



- 1) the project budget may not be modified;
  - 2) percentage contribution of individual criteria for the assessment of proposals under particular calls are given in the **Annex no 1** to these Regulations;
  - 3) the proposal is given a score, the function of which is advisory and constitutes a point of departure for a discussion on the final score;
  - 4) the decision of the Expert Team on the final score of a given proposal is based on its analysis and discussion of the legitimacy of funding the proposal against other proposals reviewed under the call;
  - 5) the final grade of the proposal at a given stage of the merit-based evaluation is its position on a ranking list after the first stage or a ranking list after the second stage, both lists are compiled by the Expert Team;
  - 6) a proposal which by a consulted decision of the Expert Team has been given the score of zero or “no” in at least one criterion may not be recommended for funding;
  - 7) a proposal which, by a consulted decision of the Expert Team, has been found to fail in any of the requirements set out in the call announcement may not be qualified for funding.
- § 19. The Expert Team recommends for funding proposals in which the sum of requested resources does not exceed the allocation set by the Council for a given call, subject to § 22.
- § 20. The Expert Team may conditionally recommend for funding in a given call one proposal partially within the limit of resources allocated by the Council for the same call.
- § 21. The decision on funding of the proposals referred to in § 20 is made by the Director of the National Science Centre, who takes into account the percentage rate of exceeding the budget available for the panels or panel groups.
- § 22. In exceptional cases, the Scientific Coordinator, having consulted the Expert Team, may modify the order of proposals on a ranking list. The Scientific Coordinator presents the Director with a modified ranking list, together with a written justification, for approval.
- § 23. If the Director’s decision refusing funding to a proposal is revoked by the Committee of Appeals and the proposal is submitted for reconsideration, the following principles have application:
- 1) On reconsideration of the proposal the provisions of the document “Zespoły Ekspertów Narodowego Centrum Nauki – zasady tworzenia i powoływania” [“Expert Teams of the National Science Centre – establishing and operating procedures”], which constitutes an annex to resolution no 26/2018 of the Council of the NCN of 8<sup>th</sup> May 2018 and provisions of these Regulations shall be applied, with the reservation that the reconsideration should end no later than 5 months to the day when the Committee of Appeals’ decision to revoke the Director’s decision becomes final.
  - 2) As a result of reconsideration, the Expert Team passes an opinion on whether or not the proposal under review merits funding, taking into account the quality of the proposals that have been evaluated under the call before.
  - 3) In the event of the positive decision of the Expert Team, the Director, having approved it, decides on granting funding.
  - 4) The decision referred to in point 3 has no legal or financial consequences for the applicants whose proposals have been qualified for funding in the call, even if the sum of resources available for the call had been previously depleted.
  - 5) Expert reviewers and Scientific Coordinators who had participated in the first review resulting in the Director’s decision which was then revoked by the Committee of Appeals are excluded from the reconsideration procedure.
- § 24. To ensure the impartiality of the evaluation, the provisions of art. 32 of the Act on the NCN shall apply for the proceedings.

## Chapter V

**Principles of evaluating proposals of post-doctoral fellowships**

- § 25. For principles of evaluating proposals of post-doctoral fellowships provisions of § 10 through § 24 apply as appropriate, with the exception of § 13 point 3, § 16, § 17 and § 22.
- § 26. In the process of evaluating proposals of post-doctoral fellowships, the criteria listed in the call announcement apply, made known no later than 3 months before the final date for submitting proposals, pursuant to art. 26 of the Act on the NCN.
- § 27. Post-doctoral fellowship proposal evaluation by Expert Teams is carried out in two stages:
- 1) **First stage:** consists of drafting individual reviews of the proposal by two members of the Expert Team and an overall verdict by the Expert Team at large. Approved for the second stage are research projects from the highest places of the first stage ranking list whose aggregate cost equals up to twice the sum of financial resources allocated by the Council for fellowships financed within a given research domain, i.e. Arts, Humanities and Social Sciences (HSS), Physical Sciences and Engineering (PSE), Life Sciences (LS). This sum is agreed by the Council based on an analysis of costs requested in the proposals submitted under a given call within a given domain (HSS, PSE, LS) and on the priorities agreed on by the Council.
  - 2) **Second stage:** Members of the Expert Team carry out an interview with the applicant and decide on the final grade based on the individual reviews, results of the interviews as well as an analysis of the proposals and a discussion of their contents.

## Chapter VI

**Principles of evaluating proposals of doctoral scholarships**

- § 28. For principles of evaluating proposals of doctoral scholarships provisions of § 10 through § 24 apply as appropriate, with the exception of § 13 point 3, § 16, § 17 and § 22.
- § 29. In the process of evaluating proposals of doctoral scholarships the criteria listed in the call announcement apply, made known no later than 3 months before the final date of submitting proposals, pursuant to art. 26 of the Act on the NCN.
- § 30. Evaluation of applications for funding of doctoral scholarships by Expert Teams is carried out in two stages:
- 1) **First stage:** consists of drafting individual reviews of the proposal by two members of the Expert Team and an overall verdict by the Expert Team at large. Approved for the second stage are research projects from the highest places of the first stage ranking list whose aggregate cost equals up to twice the sum of financial resources allocated by the Council for scholarships financed within a given research domain, i.e. Arts, Humanities and Social Sciences (HSS), Physical Sciences and Engineering (PSE), Life Sciences (LS). This sum is agreed by the Council based on an analysis of costs requested in the proposals submitted under a given call within a given domain (HSS, PSE, LS) and on the priorities agreed on by the Council.
  - 2) **Second stage:** Members of the Expert Team carry out an interview with the applicant and decide on the final grade based on the individual reviews, results of the interviews as well as an analysis of the proposals and a discussion of their contents.

## Chapter VII

**Restrictions in submitting proposals under NCN calls**

- § 31. Principal investigator in a project cannot represent the applicant host institution in the proposal or in the funding agreement.
- § 32. Proposals which include overlapping research tasks and were submitted by the same principal investigator or co-investigator to one or more panels in a given call edition (i.e. all calls announced and closed on the same date) are not eligible for evaluation.
- § 33. Proposals in which research tasks overlap with the tasks planned as part of proposals submitted earlier may be resubmitted by the same principal investigator or co-investigator only after the evaluation process of the previous proposal has been completed, subject to § 40.
- § 34. In a given edition of calls an applicant may act as principal investigator to only one proposal.
- § 35. The principal investigator may not be a person who, at the time of submitting the proposal:<sup>1</sup>:
- a) is in charge<sup>2</sup> of more than two research projects funded by the NCN;
  - b) is in charge<sup>2</sup> of two research projects funded by the NCN, while another research proposal in which they act as principal investigator is under evaluation.
- This restriction does not apply to being in charge of projects funded under international calls launched by the NCN in bi- or multilateral international cooperation.
- § 36. One may only act as principal investigator to a project funded under the PRELUDIUM, SONATINA, SONATA, SONATA BIS calls once; one may only receive funding as a laureate of the ETIUDA and FUGA calls once.
- § 37. One may not act as principal investigator to more than one research project financed under the SONATINA, SONATA and SONATA BIS calls.
- § 38. The principal investigator in an NCN-funded project may apply for a post-doctoral fellowship under the FUGA call on condition that the project ends at least one month before commencing the post-doctoral fellowship. An applicant in the FUGA call may be a person named as principal investigator in a proposal of a research project submitted under a different call announced by the NCN as long as the call's results have been published<sup>3</sup> and the proposal has not been granted funding.
- § 39. Principal investigators in projects granted funding under the MAESTRO call may apply for funding of another research project under the MAESTRO call no sooner than 9 months before the completion of the grant that is already underway.
- § 40. Under the OPUS and PRELUDIUM calls, the same proposal may be submitted only once during a 12-month period. This restriction does not apply to the proposals which, in the previous edition of the calls:
- a) were approved for the second stage of the merit-based evaluation;
  - b) were not approved for the second stage of the merit-based evaluation solely for failure to meet the calls' conditions or for presenting unjustified costs to be incurred, or for submitting the proposal to the wrong panel;
  - c) were rejected at the eligibility check stage.

---

<sup>1</sup> The date of submitting the proposal is the deadline for proposal submission under the call.

<sup>2</sup> Being in charge of a research project applies to the period from the date of signing the funding agreement until the day of submitting the final report on the completion of the research project.

<sup>3</sup> The results having been published in the ZSUN/OSF (Zintegrowany System Usług dla Nauki/Obługa Strumieni Finansowania) electronic submission system.



§ 41. If an appeal was lodged of the decision of the Director of the NCN refusing funding/refusing a commitment to grant funding, a proposal containing overlapping research tasks may be submitted only after the appeals procedure has been concluded to the effect other than granting funding/a commitment to grant funding.

#### Chapter VIII

#### **Principles of evaluating final reports on the completion of research projects, post-doctoral fellowships and doctoral scholarships**

§ 42. Final reports shall be submitted on the completion of research projects, post-doctoral fellowships and doctoral scholarships.

§ 43. Final reports are subject to an eligibility check and, in turn, a financial and merit-based evaluation. The eligibility check and financial evaluation is performed by the NCN Office.

§ 44. Financial evaluation of final reports consists especially of verifying the validity of the expenditure of the received funding, including the use of the funding as intended.

§ 45. Merit-based evaluation of final reports on the completion of the research project is carried out by expert reviewers, Expert Teams and the Council of the NCN.

§ 46. Merit-based evaluation of final reports on the completion of post-doctoral fellowships is carried out by expert reviewers and Expert Teams.

§ 47. Merit-based evaluation of final reports on the completion of doctoral scholarships is carried out by the Scientific Coordinator, taking into account the conformity of the track record of the scholarship with the contents of the funding agreement and the scholarship's contribution to furthering the recipient's career.

§ 48. In the process of the merit-based evaluation of final reports, the following shall be taken into account, in particular:

- the conformity of the scope of the tasks performed with the provisions of the funding agreement;
- the scientific rank of the results of the project/research, taking into account their innovative qualities and the impact on the advancement of the scientific field/discipline;
- the manner of disseminating the results of the project/research;
- relevance of the incurred costs to the completed tasks and their results;
- other criteria specific for a given call.

§ 49. Expert reviewers carry out the merit-based evaluation of final reports pursuant to criteria set out **in Annex no 2**, whereas Expert Teams – pursuant to the criteria set out **in Annex no 3** to these Regulations.

§ 50. The Council of the National Science Centre carries out evaluation of final reports taking into account the opinions of the Expert Teams.



Annex no 1 to the Regulations on the mode of granting financial resources for the completion of tasks funded by the National Science Centre (Narodowe Centrum Nauki, NCN) as regards research projects, post-doctoral fellowships and doctoral scholarships

**EVALUATION OF PROPOSALS OF RESEARCH PROJECTS,  
APPLICATIONS FOR FUNDING OF POST-DOCTORAL FELLOWSHIPS  
AND DOCTORAL SCHOLARSHIPS IN THE CALLS  
OPERATED BY THE NATIONAL SCIENCE CENTRE**

**I. Principles of evaluating proposals submitted under the call for proposals, including purchase or construction of research equipment necessary for their completion – “OPUS.”**

**Has the proposal been written with all due diligence?<sup>4</sup>**

- yes
- no

In the case of “no” please justify.

**Does the project meet the criteria of a scientific proposal?<sup>4</sup>**

- yes
- no

In the case of “no” please justify.

**Does the project meet the criteria of basic research<sup>5?4</sup>**

- yes
- no

In the case of “no” please justify.

**Does the project meet other eligibility criteria outlined in the call for proposals?<sup>4</sup>**

- yes
- no

In the case of “no” please justify.

**A. EVALUATION OF THE PROJECT (WEIGHTING 55%)**

**A.1. EVALUATION OF PLANNED RESEARCH OR PROJECT TASKS (WEIGHTING 40%)**

- 5** Excellent. Upon its completion, the project results are likely to be published in academic press/journals of the highest global rank.
- 4** Very good. Upon its completion the project results are likely to be published in mainstream academic press/journals for a given field.
- 3** Good. Upon its completion the project results are likely to be published in specialist academic press/ journals.
- 2** Average. Upon its completion the project results are likely to be published in local academic press/ journals.

---

<sup>4</sup> This question applies at the first stage of the merit-based evaluation.

<sup>5</sup> Basic research is defined as experimental or theoretical endeavours undertaken primarily to gain new knowledge of the foundations of phenomena and observable facts, without concern for direct commercial use (art. 2(3)(a) of the act of 30<sup>th</sup> April 2010 on the principles of funding science (Journal of Laws of 2018, item 87).



- 1 Poor. There is little chance of publishing the project results.
- 0 Very poor.

Justification:

**A.2. ASSESSMENT OF THE PROJECT'S INNOVATIVE POTENTIAL AND IMPACT ON THE ADVANCEMENT OF THE SCIENTIFIC FIELD/DISCIPLINE (WEIGHTING 15%)**

**Innovative nature of the proposed research:**

- 3 The project is innovative.
- 1 The project has innovative elements.
- 0 The project has no innovative elements.

**Impact of the research project on the advancement of the scientific field/discipline:**

- 3 The project will have a substantial impact on the advancement of the scientific field/discipline.
- 1 The project will have some impact on the advancement of the scientific field/discipline.
- 0 The project will have no impact on the advancement of the scientific field/discipline or the project has been submitted to the wrong review panel.

Justification:

**B. EVALUATION OF THE RESEARCH TRACK RECORD OF THE PRINCIPAL INVESTIGATOR (WEIGHTING 40%)**

**scientific achievements of the principal investigator, including publications in academic press/journals:**

- 5 Outstanding. The Principal Investigator is one of the world's top researchers in their particular field.
- 4 Very good. The Principal Investigator is an internationally recognised expert in their particular field.
- 3 Good. The Principal Investigator is internationally recognised in the field.
- 2 Moderate. The Principal Investigator has national recognition in the field.
- 1 Modest. The Principal Investigator lacks recognition in the field.
- 0 The Principal Investigator has no scientific achievements.

**Evaluation of the results of research projects conducted by the Principal Investigator, funded from the budget for science; in the event of no previous projects, the mark from the section above should be applied in this section.**

- 5 The results of the completed projects have been published in academic press/journals of



the highest rank.

- 4 The results of the completed projects have been published in academic press/journals of the highest rank in a given field of research.
- 3 The results of the completed projects have been published in specialist academic press/journals.
- 2 The results of the completed projects have been published in national academic press/journals.
- 1 The results of the completed projects have been published in local academic press/journals.
- 0 The results of the completed projects have not been published.

Justification:

### **C. ASSESSMENT OF PROJECT FEASIBILITY (WEIGHTING 5%)**

- Assessment of the feasibility of the proposed project, including the principal investigator's qualifications, the structure of the research team, research facilities etc.:**

- 3 Very good.
- 2 Good.
- 1 Poor.
- 0 The project is not feasible.

Justification:

- Are the costs to be incurred well justified with regards to the subject and scope of the research?<sup>4</sup>**

- yes
- no

In the case of "no" please justify.

- Does the proposal meet the criteria allowing for its re-submission in a subsequent edition of the PRELUDIUM and OPUS calls?<sup>6</sup>**

- yes
- no

### **JUSTIFICATION FOR EVALUATION**

**Strengths of the proposal:**

**Weaknesses of the proposal:**

---

<sup>6</sup> Settled by the Expert Team at the first stage of the merit-based evaluation.



**II. Principles of evaluating proposals submitted under the call for research projects carried out by researchers at the beginning of their career, holding no doctorate degree – “PRELUDIUM.”**

**Has the proposal been written with all due diligence?<sup>4</sup>**

- yes
- no

In the case of “no” please justify.

**Does the project meet the criteria of a scientific proposal?<sup>4</sup>**

- yes
- no

In the case of “no” please justify.

**Does the project meet the criteria of basic research<sup>5?4</sup>**

- yes
- no

In the case of “no” please justify.

**Does the project meet other eligibility criteria outlined in the call for proposals?<sup>4</sup>**

- yes
- no

In the case of “no” please justify.

**A. EVALUATION OF THE PROJECT (WEIGHTING 75%)**

**A.1. EVALUATION OF PLANNED RESEARCH OR PROJECT TASKS (WEIGHTING 60%)**

- 5** Excellent. Upon its completion, the project results are likely to be published in academic press/journals of the highest global rank.
- 4** Very good. Upon its completion the project results are likely to be published in mainstream academic press/journals for a given field.
- 3** Good. Upon its completion the project results are likely to be published in specialist academic press/ journals.
- 2** Average. Upon its completion the project results are likely to be published in local academic press/ journals.
- 1** Poor . There is a small chance of publishing the project results.
- 0** Very poor.

Justification:

**A.2. ASSESSMENT OF THE PROJECT'S INNOVATIVE POTENTIAL AND ITS IMPACT FOR THE ADVANCEMENT OF THE SCIENTIFIC FIELD/DISCIPLINE (WEIGHTING 15%)**

**Innovative nature of the proposed research:**

- 3** The project is innovative.
- 1** The project has innovative elements.



0 The project has no innovative elements.

**Impact of the research project on the advancement of the scientific field/discipline:**

3 The project will have a substantial impact on the advancement of the scientific field/discipline.

1 The project will have some impact on the advancement of the scientific field/discipline.

0 The project will have no impact on the advancement of the scientific field/ discipline or the project has been submitted to a wrong review panel.

Justification:

## **B. EVALUATION OF THE QUALITY OF TEAM MEMBERS (WEIGHTING 20%)**

### **B.1. EVALUATION OF THE RESEARCH TRACK RECORD OF THE PRINCIPAL INVESTIGATOR (WEIGHTING 10%)**

**scientific achievements of the principal investigator, including publications in renowned academic press/journals:**

5 Outstanding achievements of the Principal Investigator.

4 Very good achievements of the Principal Investigator.

3 Substantial achievements of the Principal Investigator.

2 Modest achievements of the Principal Investigator.

1 The Principal Investigator has no academic achievements.

Justification:

### **B.2. EVALUATION OF THE RESEARCH TRACK RECORD OF THE PI SUPERVISOR (WEIGHTING 10%)**

**scientific achievements of the PI supervisor, including publications in academic press/ journals:**

5 Outstanding. The PI supervisor is one of the world's top researchers in their particular field.

4 Very good. The PI supervisor is an internationally recognised expert in their particular field.

3 Good. The PI supervisor is internationally recognised in the field.

2 Moderate. The PI supervisor has national recognition in the field.

1 Modest. The PI supervisor lacks recognition in the field.

0 The PI supervisor has no academic achievements.

Justification:



**C. ASSESSMENT OF PROJECT FEASIBILITY (WEIGHTING 5%)**

- Assessment of the feasibility of the proposed project, including the principal investigator's qualifications, the structure of the research team, research facilities etc.:**

**3** Very good.

**2** Good.

**1** Poor.

**0** The project is not feasible.

Justification:

- Are the costs to be incurred well justified with regards to the subject and scope of the research?<sup>4</sup>**

- yes

- no

In the case of "no" please justify.

- Does the proposal meet the criteria allowing for its re-submission in a subsequent edition of the PRELUDIUM and OPUS calls?<sup>6</sup>**

- yes

- no

**JUSTIFICATION FOR EVALUATION**

**Strengths of the proposal:**

**Weaknesses of the proposal:**



**V. Principles of evaluating proposals submitted under the call for research projects, aimed to establish new research teams, carried out by persons with an academic degree or title, who have been awarded a doctorate within 5 to 12 years of submitting the proposal – "SONATA BIS".**

▪ **Has the proposal been written with all due diligence?<sup>41</sup>**

- yes
- no

In the case of "no" please justify.

▪ **Does the project meet the criteria of a scientific proposal?<sup>4</sup>**

- yes
- no

In the case of "no" please justify.

▪ **Does the project meet the criteria of basic research?<sup>2</sup><sup>1</sup>**

- yes
- no

In the case of "no" please justify.

▪ **Does the project meet other eligibility criteria outlined in the call for proposals?<sup>4</sup>**

- yes
- no

In the case of "no" please justify.

## **1<sup>ST</sup> STAGE OF MERIT-BASED EVALUATION**

### **A. EVALUATION OF THE PROJECT (WEIGHTING 45%)**

#### **A.1. EVALUATION OF PLANNED RESEARCH OR PROJECT TASKS (WEIGHTING 35%)**

- 5** Excellent, the project results are likely to be published in academic press/journals of the highest global rank.
- 4** Very good, the project results are likely to be published in mainstream academic press/journals for a given field.
- 3** Good, the project results are likely to be published in specialist academic press/journals.
- 2** Average, the results might be published in academic press/ journals of the low scientific importance.
- 1** Poor, there is little chance of publishing the results.

---

<sup>1</sup> Question applies at the first stage of the merit-based evaluation.

<sup>2</sup> Basic research is defined as experimental or theoretical endeavours undertaken primarily to gain new knowledge of the foundations of phenomena and observable facts, without concern for direct commercial use (art. 2(3)(a) of the act of 30<sup>th</sup> April 2010 on the principles of funding science (Journal of Laws of 2018, item 87).



0 Very poor.

Justification:

## **A.2. ASSESSMENT OF THE PROJECT'S INNOVATIVE POTENTIAL AND ITS IMPACT (WEIGHTING 10%)**

### **▪ Innovative nature of the proposed research:**

3 The project is innovative.

1 The project has innovative elements.

0 The project has no innovative elements.

### **▪ Impact of the research project on the advancement of the scientific field/discipline:**

3 The project will have a substantial impact on the advancement of the scientific field/discipline.

1 The project will have some impact on the advancement of the scientific field/discipline.

0 The project will have no impact on the advancement of the scientific field/discipline/the project has been submitted to the wrong review panel.

Justification:

## **B. EVALUATION OF THE RESEARCH TRACK RECORD OF THE PRINCIPAL INVESTIGATOR (WEIGHTING 40%)**

### **▪ scientific achievements of the Principal Investigator, including publications in academic press/journals:**

5 Outstanding, the Principal Investigator is one of the world's top researchers in their particular field.

4 Very good, the Principal Investigator is an internationally recognised expert in their particular field.

3 Good, the Principal Investigator is internationally recognised in the field.

2 Moderate, the Principal Investigator has national recognition in the field.

1 Modest, the Principal Investigator lacks recognition in the field.

0 The Principal Investigator has no scientific achievements.

### **▪ Evaluation of the results of research projects conducted by the Principal Investigator, funded from the budget for science; in the event of no previous projects, the mark from the section above should be applied in this section.**

5 The results of the completed projects have been published in academic press/journals of the highest rank.

4 The results of the completed projects have been published in academic press/journals of the highest rank in a given field of research.



- 3 The results of the completed projects have been published in international specialist academic press/journals.
- 2 The results of the completed projects have been published in national academic press/journals.
- 1 The results of the completed projects have been published in local academic press/journals.
- 0 The results of the completed projects have not been published.

Justification:

**C. EVALUATION OF THE RATIONALE FOR THE ESTABLISHMENT OF A NEW RESEARCH TEAM (WEIGHTING 10%)**

- **In relation to the proposed scope of research, the composition and size of the research team have been:**

- 3 very well planned.
- 1 adequate.
- 0 inadequate.

Justification:

**D. ASSESSMENT OF PROJECT FEASIBILITY (WEIGHTING 5%)**

- **Assessment of the feasibility of the proposed project, including the Principal Investigator's and research team's qualifications, research facilities etc.:**

- 3 Very good.
- 2 Good.
- 1 Poor.
- 0 The project is not feasible.

Justification:

- **Are the costs to be incurred well justified with regards to the subject and scope of the research?<sup>4</sup>**

- yes
- no

In the case of "no" please justify.

**JUSTIFICATION FOR EVALUATION**

**Strengths of the proposal:**

**Weaknesses of the proposal:**



**2<sup>nd</sup> STAGE OF MERIT-BASED EVALUATION**

- External reviews (following the criteria given in stage 1)
  
- PI interview

**Following the interview the Expert Team decides on the recommendation for the proposal:**

- A** Proposal recommended for funding.
- B** Proposal recommended for funding as second choice.
- C** Proposal not recommended for funding.

**JUSTIFICATION FOR EVALUATION**



**VI. Principles of evaluating proposals submitted under the call for research projects for advanced researchers, with the aim of conducting pioneering research, including interdisciplinary research which is important for the development of science; going beyond the current state of knowledge and potentially resulting in ground-breaking scientific discoveries – "MAESTRO".**

▪ **Has the proposal been written with all due diligence?**<sup>3</sup>

- yes
- no

In the case of "no" please justify.

▪ **Does the project meet the criteria of a scientific proposal?**<sup>1</sup>

- yes
- no

In the case of "no" please justify.

▪ **Does the project meet the criteria of basic research?**<sup>4,1</sup>

- yes
- no

In the case of "no" please justify.

▪ **Does the Principal Investigator meet the eligibility criteria for an advanced investigator?**<sup>5</sup> **Błąd! Nie zdefiniowano zakładek.**

- yes
- no

In the case of "no" please justify.

▪ **Does the project meet other eligibility criteria outlined in the call for proposals?**<sup>4</sup>

- yes

---

<sup>3</sup> Question applies at the first stage of the merit-based evaluation.

<sup>4</sup> Basic research is defined as experimental or theoretical endeavours undertaken primarily to gain new knowledge of the foundations of phenomena and observable facts, without concern for direct commercial use (art. 2(3)(a) of the act of 30<sup>th</sup> April 2010 on the principles of funding science (Journal of Laws of 2018, item 87).

<sup>5</sup> Advanced investigator – a person holding at least a doctoral degree, who within 10 years of the submission of the proposal for funding:

- a) has published at least five research works in renown Polish or international scientific journals,
- b) has coordinated (as the principal investigator) at least two completed research projects funded in national or international competitive calls for proposals,
- c) fulfils at least three of the criteria below:
  - has been a member of a scientific committee of at least one renown international conference,
  - has published at least one monograph,
  - has presented papers at renown international conferences,
  - has received an international award or prize,
  - has been or was a member of renown associations, international scientific organisations or academies,
  - has other significant scientific achievements,

and in the case of research in the field of arts – a person who is an author of works of art of international significance or works significant for the Polish culture and has actively participated in international exhibitions, festivals, or other artistic events in visual, musical, theatrical or film arts.



- no

In the case of “no” please justify.

## **1<sup>ST</sup> STAGE OF MERIT-BASED EVALUATION**

### **A. EVALUATION OF THE PROJECT (WEIGHTING 40%)**

#### **A.1. EVALUATION OF PLANNED RESEARCH OR PROJECT TASKS (WEIGHTING 30%)**

- 5 Excellent, the project results are likely to be published in academic press/journals of the highest global rank.
- 4 Very good, the project results are likely to be published in mainstream academic press/journals for a given field.
- 3 Good, the project results are likely to be published in specialist academic press/ journals.
- 2 Average, the results might be published in academic press/ journals of the low scientific importance.
- 1 Poor, there is little chance of publishing the results.
- 0 Very poor.

Justification:

#### **A.2. ASSESSMENT OF THE PROJECT'S INNOVATIVE POTENTIAL AND ITS IMPACT (WEIGHTING 10%)**

▪ **Innovative nature of the proposed research:**

- 4 The project is ground-breaking.
- 2 The project is innovative.
- 1 The project has innovative elements.
- 0 The project has no innovative elements.

▪ **Impact of the research project on the advancement of the scientific field/discipline:**

- 3 The project will have a substantial impact on the advancement of the scientific field/discipline.
- 1 The project will have some impact on the advancement of the scientific field/discipline.
- 0 The project will have no impact on the advancement of the scientific field/discipline/ the project has been submitted to the wrong review panel.

Justification:



**B. EVALUATION OF THE RESEARCH TRACK RECORD OF THE PRINCIPAL INVESTIGATOR (WEIGHTING 50%)**

▪ **scientific achievements of the Principal Investigator, including publications in academic press/journals:**

- 6 Highest global rank, the Principal Investigator is at the forefront of world's research in their field.
- 5 Outstanding, the Principal Investigator is one of the world's top researchers in their particular field.
- 4 Exceptional, the Principal Investigator is an internationally recognised expert in their particular field.
- 3 Very good, the Principal Investigator is an internationally recognised specialist in the field.
- 2 Good, the Principal Investigator is internationally recognised in the field
- 1 Moderate, the Principal Investigator has national recognition in the field.
- 0 Modest, the Principal Investigator lacks recognition in the field.

▪ **Evaluation of the results of research projects conducted by the Principal Investigator, funded from the budget for science.**

- 5 The results of the completed projects have been published in academic press/journals of the highest rank.
- 4 The results of the completed projects have been published in academic press/journals of the highest rank in a given field of research.
- 3 The results of the completed projects have been published in international specialist academic press/journals.
- 2 The results of the completed projects have been published in national academic press/journals.
- 1 The results of the completed projects have been published in local academic press/journals.
- 0 The results of the completed projects have not been published.

Justification:

**C. ASSESSMENT OF PROJECT FEASIBILITY (WEIGHTING 10%)**

▪ **Assessment of the feasibility of the proposed project, including the Principal Investigator's and research team's qualifications, research facilities etc.:**

- 3 Very good.
- 2 Good.
- 1 Poor.



0 The project is not feasible.

Justification:

▪ **Are the costs to be incurred well justified with regards to the subject and scope of the research?**<sup>4</sup>

- yes

- no

In the case of “no” please justify.

## **JUSTIFICATION FOR EVALUATION**

**Strengths of the proposal:**

**Weaknesses of the proposal:**

## **2<sup>nd</sup> STAGE OF MERIT-BASED EVALUATION**

- **External reviews (following the criteria given in stage 1)**
- **PI interview**

**Following the interview the Expert Team decides on the recommendation for the proposal:**

- A** Proposal recommended for funding.
- B** Proposal recommended for funding as second choice.
- C** Proposal not recommended for funding.

## **JUSTIFICATION FOR EVALUATION**



## VII. Principles of evaluating proposals submitted under the call for research projects carried out in international cooperation – "HARMONIA".

### ▪ Has the proposal been written with all due diligence?<sup>6</sup>

- yes
- no

In the case of "no" please justify.

### ▪ Does the project meet the criteria of a scientific proposal?<sup>4</sup>

- yes
- no

In the case of "no" please justify.

### ▪ Does the project meet the criteria of basic research?<sup>7</sup><sup>1</sup>

- yes
- no

In the case of "no" please justify.

### ▪ Does the project meet other eligibility criteria outlined in the call for proposals?<sup>4</sup>

- yes
- no

In the case of "no" please justify.

## A. A. EVALUATION OF THE PROJECT (WEIGHTING 40%)

### A.1. EVALUATION OF PLANNED RESEARCH OR PROJECT TASKS (WEIGHTING 30%)

- 5 Excellent, the project results are likely to be published in academic press/journals of the highest global rank.
- 4 Very good, the project results are likely to be published in mainstream academic press/journals for a given field.
- 3 Good, the project results are likely to be published in specialist academic press/journals.
- 2 Average, the results might be published in academic press/ journals of the low scientific importance.

---

<sup>6</sup> Question applies at the first stage of the merit-based evaluation.

<sup>7</sup> Basic research is experimental or theoretical endeavours undertaken primarily to gain new knowledge of the foundations of phenomena and observable facts, without concern for direct commercial use (art. 2(3)(a) of the act of 30 April 2010 on the principles of funding science (Journal of Laws of 2018, item 87).



- 1 Poor, there is little chance of publishing the results.
- 0 Very poor.

Justification:

## **A.2. ASSESSMENT OF THE PROJECT'S INNOVATIVE POTENTIAL AND ITS IMPACT (WEIGHTING 10%)**

### **▪ Innovative nature of the proposed research:**

- 3 The project is innovative.
- 1 The project has innovative elements.
- 0 The project has no innovative elements.

### **▪ Impact of the research project on the advancement of the scientific field/discipline:**

- 3 The project will have a substantial impact on the advancement of the scientific field/discipline.
- 1 The project will have some impact on the advancement of the scientific field/discipline.
- 0 The project will have no impact on the advancement of the scientific field/discipline/the project has been submitted to the wrong review panel.

Justification:

## **B. EVALUATION OF THE RESEARCH TRACK RECORD OF THE RESEARCH TEAM (WEIGHTING 40%)**

### **B.1. EVALUATION OF THE RESEARCH TRACK RECORD OF THE PRINCIPAL INVESTIGATOR (WEIGHTING 20%)**

#### **▪ scientific achievements of the Principal Investigator, including publications in academic press/journals:**

- 5 Outstanding, the Principal Investigator is one of the world's top researchers in their particular field.
- 4 Very good, the Principal Investigator is an internationally recognised expert in their particular field.



3 Good, the Principal Investigator is internationally recognised in the field.

2 Moderate, the Principal Investigator has national recognition in the field.

1 Modest, the Principal Investigator lacks recognition in the field.

0 The Principal Investigator has no scientific achievements.

▪ **Evaluation of the results of research projects conducted by the Principal Investigator, funded from the budget for science; in the event of no previous projects, the mark from the section above should be applied in this section:**

5 The results of the completed projects have been published in academic press/journals of the highest rank.

4 The results of the completed projects have been published in academic press/journals of the highest rank in a given field of research.

3 The results of the completed projects have been published in international specialist academic press/journals.

2 The results of the completed projects have been published in national academic press/journals.

1 The results of the completed projects have been published in local academic press/journals.

0 The results of the completed projects have not been published.

Justification:

**B.2. EVALUATION OF THE RESEARCH TRACK RECORD OF THE LEADING RESEARCH PARTNER FROM A FOREIGN INSTITUTION/ EVALUATION OF THE SCIENTIFIC ACHIEVEMENTS OF THE PRINCIPAL INVESTIGATOR RESULTING FROM INTERNATIONAL COOPERATION (WEIGHTING 20%)**

Case I<sup>8</sup>

▪ **scientific achievements of the leading research partner from a foreign institution**

---

<sup>8</sup> In the case of research projects carried out as international cooperation under a direct agreement with a partner or partners representing foreign research institutions, as well as projects carried out as bi-lateral or multi-lateral international programmes and initiatives.



- 5 Outstanding, the foreign partner is one of the world's top researchers in their particular field.
- 4 Very good, the foreign partner is an internationally recognised expert in their particular field.
- 3 Good, the foreign partner is internationally recognised in the field.
- 2 Moderate, the foreign partner has national recognition in the field.
- 1 Modest, the foreign partner lacks recognition in the field.
- 0 The foreign partner has no scientific achievements.

#### **Case II<sup>9</sup>**

- **the scientific achievements resulting from international cooperation and their relevance to the scope of research planned in the proposal. In the event of new cooperation, the mark for the Principal Investigator should be applied in this section**

- 5 Outstanding: the results have been published in academic press/journals of the highest rank.
- 4 Very good: the results have been published in academic press/journals of the highest rank in a given field of research.
- 3 Good: the results have been published in international specialist academic press/journals.
- 2 Moderate: the results have been published in national academic press/journals.
- 1 Modest: the results have been published in local academic press/journals.
- 0 The results have not been published.

Justification:

#### **C. ASSESSMENT OF PROJECT FEASIBILITY (WEIGHTING 10%)**

**Assessment of the feasibility of the proposed project, including the Principal Investigator's and research team's qualifications, research facilities etc.:**

- 3 Very good.
- 2 Good.
- 1 Poor.
- 0 The project is not feasible.

Justification:

#### **D. EVALUATION OF INTERNATIONAL COOPERATION 10%**

---

<sup>9</sup> In the case of research projects whereby Polish teams use using large-scale international research infrastructure.



- **significance of international cooperation for the completion of the research project:**

- 3** International cooperation is indispensable for the full implementation of the project and will significantly increase its substantive value and help to facilitate/accelerate research.
- 2** International cooperation is advisable in order to raise the scientific level of the proposed research and facilitate/accelerate the implementation of the project.
- 1** International cooperation is advisable in order to raise the scientific level of the proposed research.
- 0** The impact of the proposed cooperation on the implementation of the project has not been demonstrated or the planned research does not require international cooperation.

Justification:

- **Are the costs to be incurred well justified with regards to the subject and scope of the research?<sup>4</sup>**

- yes

- no

In the case of "no" please justify

## **JUSTIFICATION FOR EVALUATION**

**Strengths of the proposal:**

**Weaknesses of the proposal:**



Annex no 2 to Regulations on the mode of granting financial resources for the completion of tasks funded by the National Science Centre (Narodowe Centrum Nauki, NCN) as regards research projects, post-doctoral fellowships and doctoral scholarships.

**PRINCIPLES OF EVALUATING  
FINAL REPORTS  
ON THE COMPLETION OR RESEARCH PROJECTS  
IN THE CALLS FUNDED BY THE NATIONAL SCIENCE CENTRE**

**A. Scientific results achieved over the course of the project, taking into account innovative qualities and the impact on the advancement of the scientific field/discipline**

- outstanding
- very good
- good
- average
- poor
- no results have been achieved

Justification for the note given:

**B. Manner of disseminating the results of the project/research (rank of press/journals, papers, scientific communications)**

- outstanding
- very good
- good
- average
- poor
- no dissemination

Justification for the note given:

**C. Relevance of the incurred costs to the completed tasks and their results (material costs, equipment, salaries)**

- costs justified
- costs partly justified
- costs not justified

Justification for the note given:

**D. Meeting the call-specific criterion (descriptive note)**

Justification for the note given:



Annex no 3 to Regulations on the mode of granting financial resources for the completion of tasks funded by the National Science Centre (Narodowe Centrum Nauki, NCN) as regards research projects, post-doctoral fellowships and doctoral scholarships

**PRINCIPLES OF EVALUATING FINAL REPORTS ON THE COMPLETION OF RESEARCH PROJECTS AND POST-DOCTORAL FELLOWSHIPS BY THE EXPERT TEAM IN CALLS OPERATED BY THE NATIONAL SCIENCE CENTRE**

**A. Conformity of the scope of the tasks performed with the provisions of the funding agreement**

- tasks performed in compliance with the provisions of the agreement
- tasks performed partly in compliance with the provisions of the agreement

Justification for the note given:

- tasks not performed in compliance with the provisions of the agreement

Justification for the note given:

**B. Scientific rank of the results achieved over the course of the project, taking into account innovative qualities and the impact on the advancement of the scientific field/discipline**

- outstanding
- very good
- good
- average
- poor
- no results have been achieved

Justification for the note given:

**C. Manner of disseminating the results of the project/research (rank of press/journals, papers, scientific communications)**

- outstanding
- very good
- good
- average
- poor
- no dissemination

Justification for the note given:

**D. Relevance of the incurred costs to the completed tasks and their results (material costs, equipment, salaries)**

- costs justified
- costs partly justified
- costs not justified

Justification for the note given:



**E. Meeting the call-specific criterion (descriptive note)**

Justification for the note given:

**Expert Team's assessment of the fulfilment of the agreement**

- The agreement deemed fulfilled**

Justification for the note given:

- The agreement deemed fulfilled with irregularities; need to return part of the funding**

Justification for the note given:

- The agreement deemed not fulfilled; need to return the entire funding**

Justification for the note given:



Annex no 4 to Regulations on the mode of granting financial resources for the completion of tasks funded by the National Science Centre (Narodowe Centrum Nauki, NCN) as regards research projects, post-doctoral fellowships and doctoral scholarships.

## TYPES OF COSTS IN RESEARCH PROJECTS FUNDED BY THE NATIONAL SCIENCE CENTRE

**ELIGIBLE COSTS** are expenditures eligible for funding from NCN resources and fulfilling all of the following criteria:

- 1) they are critical to the completion of the project,
- 2) they have been incurred from the day on which the decision of the Director of the NCN to grant funding became fully valid until the final date of the research project's implementation<sup>13</sup>;
- 3) they are incurred in line with the principle of advisability and frugality, as well as in line with the principle of obtaining optimal effects from given resources,
- 4) they allow for verification, and are scrupulously documented and duly recorded in an account book,
- 5) they conform 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 in this document.

The following shall not be deemed eligible costs:

- 1) reserves for future liabilities, interest due and other expenditures for debt-servicing, interest and other expenditures for late payments, contractual penalties, fines, penalties and payments for the costs of judicial proceedings,
- 2) VAT, if the host institution is entitled to reclaim VAT,
- 3) costs of proceedings related to conferment of academic degrees/titles,
- 4) costs of fees paid for pre-publishing reviews.

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

Eligible costs incurred by the host institution of a fellowship are subdivided into direct and indirect costs.

**1. Indirect costs** are the general operative costs related indirectly to the research project, and essential for the proper realisation of the funding agreement.

The maximum limit for indirect costs amounts to 40 per cent of direct costs, excluding "costs of research equipment, devices and software." Indirect costs shall be covered by a lump sum and considered as incurred expenditure. The host institution shall arrange with the principal investigator in the project for the distribution of at least 25 per cent of the indirect costs' value.

**2. Direct costs** are costs directly related to the completion of the research project and are subdivided into:

- costs of salaries and scholarships,
- costs of research equipment, devices and software,

---

<sup>13</sup> In the event of failure to sign the funding agreement for reasons directly attributable to the host institution or the principal investigator, the return of incurred costs may not be demanded of the NCN. Recording of costs and settling all liabilities incurred during the period of the project is possible by the date of submitting the final report; however no later than 60 days after the project's end date.



- costs of fellowships in institutions abroad,
- costs of the reduction of the PI's obligatory teaching load,
- other direct costs.

The following expenditures may not be financed as direct costs:

- 1) salaries of the administrative and financial staff (performing services related to personnel, accounting, legal issues, including the outsourcing of accounting to an accountancy 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) utilities (cost of electricity, heating, gas, water, as well as other transmission fees, sewage, etc.), telecommunications charges (telephone, Internet) and mail and courier services, excluding the services referred to in point 2.5.2.,
- 6) costs of cleaning, janitorial and security services to facilities,
- 7) cost of non-life insurance,
- 8) handling and administrative fees,
- 9) cost 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, meetings (with the exception of personal costs in points 2.5.3. and 2.5.4.),
- 12) costs of subscriptions (with the exception of the cost of data and access to data referred to in point 2.5.6.),
- 13) fees for individual membership in organisations, associations, etc.

All expenses outlined above in points 1-13 may be covered as indirect costs.

**2.1 Costs of salaries and scholarships<sup>14</sup>** – these include the costs of salaries and related expenditures,<sup>15</sup> and scholarships.

Salaries may be paid **only to persons employed as members of the research team, i.e. the principal investigator and other investigators in the project.** Resources granted to projects may also be used to cover scholarships for doctoral candidates and students involved in the project's activities.

The budget for salaries and scholarships for members of the research team may include resources for:

- a) *full-time remuneration*<sup>16</sup> i.e. salaries paid pursuant to a full-time contract of employment to the project's principal investigator and persons employed as post-docs and to the person/s employed at specialist auxiliary posts,
- b) *additional remuneration* for members of the research team,
- c) *scholarships*<sup>17</sup> for doctoral candidates and students.

---

<sup>14</sup> For joint entities, the budget for salaries and scholarships is shared by all individual host institutions that form the composite entity.

<sup>15</sup> The amounts of salaries quoted in the document are gross amounts. The amounts quoted shall include also non-wage labour costs, including social and health insurance contributions and other elements of salaries, financed by the host institution. These resources shall also cover the annual bonus, should the host institution have an obligation to pay it.

<sup>16</sup> Does not apply to projects funded under the PRELUDIUM and HARMONIA calls.

<sup>17</sup> Does not apply to projects funded under the PRELUDIUM, SONATINA and HARMONIA calls.



Each person may be paid salaries from the project's direct resources only in one of the forms enumerated above in points a) through c).

### 2.1.1. Full-time remuneration:

**The principal investigator**<sup>18</sup> may be paid a salary from the pool allocated for full-time salaries pursuant to a full-time contract of employment at a research post as long as they meet all of the following conditions:

- a) at the time of receiving this remuneration, they are not receiving any other remuneration paid from the resources granted as direct costs under NCN calls;
- b) at the time of receiving this remuneration, they are not employed pursuant to another contract of employment<sup>19</sup> nor do they receive a pension from the social security system;
- c) funding for employment amounts<sup>20</sup>:
  - PLN 190 K per annum under the MAESTRO funding scheme;
  - PLN 160 K per annum under the SONATA BIS funding scheme;
  - PLN 160 K per annum for the principal investigator under the SYMFONIA funding scheme;
  - PLN 150 K per annum for the head of the research team under the SYMFONIA funding scheme;
  - PLN 150 K per annum under the OPUS funding scheme;
  - PLN 140 K per annum under the SONATA funding scheme;
  - PLN 100 K per annum under the SONATINA funding scheme

**A person at a post-doc type post**<sup>21</sup> may be paid a salary from the pool allocated for full-time salaries pursuant to a full-time contract of employment at a research post as long as they meet all of the following conditions:

- a) at the time of receiving this remuneration, they are not receiving any other remuneration paid from the resources granted as direct costs under NCN calls;
- b) the principal investigator in the project has not been a thesis supervisor/auxiliary thesis supervisor of their doctorate;
- c) has been selected by means of the open competition procedure, carried out by a three-person recruitment committee appointed by the head of the project's host institution, composed of the project's principal investigator as its chair and at least two other persons selected by them, who have all the necessary scientific or professional qualifications. The assessment of the candidates is carried out pursuant to the criteria outlined in the call announcement, and the results are made public by posting on the website of the project's host institution;
- d) in the period of receiving the salary they are not employed pursuant to another contract of employment<sup>19</sup>;
- e) the funding for their employment is<sup>20</sup> PLN 120 K per annum. If justified by special circumstances presented in the proposal, a larger amount for remuneration may be

---

<sup>18</sup> Applies also to the head of the research team under the SYMFONIA call.

<sup>19</sup> Applies also to contracts of employment concluded with an employer established outside the territory of the Republic of Poland.

<sup>20</sup> If full-time remuneration is not received on a continuous basis during the entire course of the project's completion, the amount of full-time remuneration is reduced in proportion to the period when the remuneration is received.

<sup>21</sup> A post-doc type position is to be understood as a full-time position, planned by the project's principal investigator for a person at the beginning of their career in research, who has obtained their doctorate degree within 7 years of joining the project. This period does not include breaks related to: maternity leave, adoption leave, paternal leave, parental leave granted in compliance with the Labour Code, nor periods of sickness benefit or physiotherapy benefit granted on account of being unfit to work, including any caused by a health condition requiring rehabilitation. Women may extend the 7-year period by 18 months for every child born or adopted. A woman may choose whichever manner of accounting for career breaks she finds preferable.



requested. The justifiability of increasing the amount for remuneration is evaluated by the expert team.

The criterion set forth in point b) may be waived for only one person employed at the post-doc type post in the project with remuneration paid from the pool allocated for full-time salaries.

The SONATINA and HARMONIA calls do not allow the employment at *post-doc* positions.

The OPUS, SONATA and SONATA BIS calls, permit the employment of persons at post-doc type posts provided that the aggregate time of employment of all persons employed at those posts is no more than twice the time planned for the project's duration. The minimum duration of an individual employment contract at this post is 6 months.

The MAESTRO call requires a new post-doc type post(s) to be established for the aggregate period of at least 36 months provided that the aggregate time of employment of all persons employed at these posts is no more than twice the time planned for the project's duration. The minimum duration of an individual employment contract at this post is 6 months.

The SYMFONIA call requires at least two new post-doc type posts to be established for the aggregate period of at least 72 months provided that the aggregate time of employment of all persons employed at those posts is no less than twice the time planned as the project's duration. The minimum duration of an individual employment contract at this post is 6 months.

**Persons employed at specialist auxiliary posts<sup>16</sup>** (an investigator collaborating on project-related research problems, having specialist knowledge or experience, e.g. a *lab-manager*, *senior technician* etc.) may be paid a salary from the pool allocated for full-time salaries pursuant to a full-time contract of employment at a research post as long as they meet all of the following conditions:

- d) at the time of receiving this remuneration, they are not receiving any other remuneration paid from the resources granted as direct costs under NCN calls;
- e) in the period of receiving the salary they are not employed pursuant to another contract of employment;<sup>19</sup>
- f) the funding for their employment does not exceed<sup>20</sup> PLN 85 K per annum.

Under the SONATA BIS and MAESTRO calls one specialist auxiliary post may be established at which more than one person may be employed pursuant to a full-time contract of employment, provided that the aggregate time of employment of all persons employed at the post is no more than the time of the project's duration. The minimum duration of an individual employment at this post is 6 months.

### 2.1.2. Additional remuneration:<sup>17</sup>

The resources for the project may be directed toward payment of additional remuneration, which may be used to finance employment pursuant to full- or part-time employment contracts as well as pursuant to civil law contracts. Members of a research team employed pursuant to a contract of employment by a host institution are allowed to receive additional remuneration in a form other than pursuant to a civil law contract.

When calculating the budget for additional salaries, the calculation shall exclude from the team's personnel (understood as the principal investigator and other investigators) any persons who in the period of the project's duration should be included in the full-time remuneration pool of another NCN-funded project, and persons who should be receiving

---

<sup>16</sup> Applies to the SONATA BIS and MAESTRO calls.

<sup>17</sup> The employment paid for from the pool allocated for additional remuneration is not subject to the restrictions set forth in point 2.1.1.



scholarships under the project. The number of persons thus determined shall be the basis for the calculation of the budget for additional salaries.

The amounts set out below serve solely the purpose of calculating the maximum budget for additional remuneration in a given project. The maximum budget for the salary of the principal investigator (and also for the research team head under the SYMFONIA funding scheme) may not be increased once the project has entered the stage of implementation.

Under the MAESTRO funding scheme, the budget for additional remuneration per each month of the project's implementation, for all investigators, amounts in total to no more than:

- a) should the principal investigator not plan to be employed pursuant to a full-time contract of employment, with remuneration paid from the pool allocated for *full-time salaries*:
  - PLN 6 K for one person;
  - PLN 7,5 K for two persons, of which no more than PLN 6 K for the principal investigator;
  - PLN 8,5 K for three persons, of which no more than PLN 6 K for the principal investigator;
  - PLN 9,5 K for four persons, of which no more than PLN 6 K for the principal investigator;
  - PLN 10,5 K for five or more persons, of which no more than PLN 6 K for the principal investigator;
- b) should the principal investigator plan to be employed pursuant to a full-time contract of employment, with remuneration paid from the pool allocated for *full-time salaries*:
  - PLN 1,5 K for one person;
  - PLN 2,5 K for two persons;
  - PLN 3,5 K for three persons;
  - PLN 4,5 K for four or more persons.

Under the SONATA BIS funding scheme, the budget for additional remuneration per each month of the project's implementation, for all investigators, amounts in total to no more than:

- a) should the principal investigator not plan to be employed pursuant to a full-time contract of employment, with remuneration paid from the pool allocated for *full-time salaries*:
  - PLN 5 K for one person;
  - PLN 6,5 K for two persons, of which no more than PLN 5 K for the principal investigator;
  - PLN 7,5 K for three persons, of which no more than PLN 5 K for the principal investigator;
  - PLN 8,5 K for four or more persons, of which no more than PLN 5 K for the principal investigator,
- b) should the principal investigator plan to be employed pursuant to a full-time contract of employment, with remuneration paid from the pool allocated for *full-time salaries*:
  - PLN 1,5 K for one person;
  - PLN 2,5 K for two persons;
  - PLN 3,5 K for three or more persons.

Under the SYMFONIA funding scheme, the budget for additional remuneration per each month of the project's implementation, for all investigators, amounts in total to no more than:

- **in the principle investigator's group:**
  - a) should the principal investigator not plan to be employed pursuant to a full-time contract of employment, with remuneration paid from the pool allocated for *full-time salaries*:
    - PLN 5 K for one person;
    - PLN 6,5 K for two persons, of which no more than PLN 5 K for the principal investigator;
    - PLN 7,5 K for three persons, of which no more than PLN 5 K for the principal investigator;



- PLN 8,5 K for four persons, of which no more than PLN 5 K for the principal investigator;
  - PLN 9,5 K for five or more persons, of which no more than PLN 5 K for the principal investigator;
- b) should the principal investigator plan to be employed pursuant to a full-time contract of employment, with remuneration paid from the pool allocated for *full-time salaries*:
- PLN 1,5 K for one person;
  - PLN 2,5 K for two persons;
  - PLN 3,5 K for three persons;
  - PLN 4,5 K for four or more persons.
- **in the research team head's group:**
- a) should the research team head not plan to be employed pursuant to a full-time contract of employment, with remuneration paid from the pool allocated for *full-time salaries*:
- PLN 3 K for one person;
  - PLN 4,5 K for two persons, of which no more than PLN 3 K for the team head;
  - PLN 5,5 K for three persons, of which no more than PLN 3 K for the team head;
  - PLN 6,5 K for four persons, of which no more than PLN 3 K for the team head;
  - PLN 7,5 K for five or more persons, of which no more than PLN 3 K for the team head;
- b) should the research team head not plan to be employed pursuant to a full-time contract of employment, with remuneration paid from the pool allocated for *full-time salaries*:
- PLN 1,5 K for one person;
  - PLN 2,5 K for two persons;
  - PLN 3,5 K for three persons;
  - PLN 4,5 K for four or more persons.

Under the OPUS funding scheme, the budget for additional remuneration per each month of the project's implementation, for all investigators, amounts in total to no more than:

- a) should the principal investigator not plan to be employed pursuant to a full-time contract of employment, with remuneration paid from the pool allocated for *full-time salaries*:
- PLN 3 K for one person;
  - PLN 4,5 K for two persons, of which no more than PLN 3 K for the principal investigator;
  - PLN 5,5 K for three or more persons, of which no more than PLN 3 K for the principal investigator;
- b) should the principal investigator plan to be employed pursuant to a full-time contract of employment, with remuneration paid from the pool allocated for *full-time salaries*:
- PLN 1,5 K for one person;
  - PLN 2,5 K for two or more persons.

Under the SONATA funding scheme, the budget for additional remuneration per each month of the project's implementation, for all investigators, amounts in total no more than:

- a) should the principal investigator not plan to be employed pursuant to a full-time contract of employment, with remuneration paid from the pool allocated for *full-time salaries*:
- PLN 2 K for one person;
  - PLN 3,5 K for two or more persons, of which no more than PLN 2 K for the principal investigator.
- b) should the principal investigator plan to be employed pursuant to a full-time contract of employment, with remuneration paid from the pool allocated for *full-time salaries*:
- PLN 1,5 K for one or more persons.



Under the SONATINA funding scheme, the budget for additional remuneration per each month of the project's implementation, for all investigators with the exception of the principal investigator, amounts in total to no more than PLN 1,5 K.

Under the PRELUDIUM funding scheme, the budget for additional remuneration per each month of the project's implementation, for the principal investigator and all other investigators, amounts in total to no more than PLN 1,5 K.

Under the HARMONIA funding scheme, the budget for additional remuneration per each month of the project's implementation, for the principal investigator and all other investigators, amounts in total to no more than PLN 5 K.

### 2.1.3. Scholarships:

The NCN research scholarships<sup>18</sup> may be awarded, provided that:

- a) they be granted in compliance with the Regulations on awarding scholarships for young researchers in NCN-funded research projects, as specified in the Resolution of the Council of the NCN no 96/2016 of 27th October 2016;
- b) in the period of receiving the NCN research scholarship, the investigator may not receive any salaries from the NCN funds regardless of the contract type;<sup>19</sup>
- c) the total amount of all research scholarships received by the investigator monthly does not exceed PLN 4,5 K. This amount must not include scholarship received on the terms of the doctoral scholarship funded from NCN resources under the ETIUDA call.

The amounts set out below serve solely the purpose of calculating the maximum budget for scholarships in a given project, which calculated for each month of the project's implementation, amounts to no more than:

- PLN 4,5 K under the SONATA funding scheme;
- PLN 9 K under the OPUS, SONATA BIS funding scheme;
- PLN 13,5 K under the MAESTRO funding scheme;
- PLN 22,5 K under the SYMFONIA funding scheme.

No scholarships may be granted under the PRELUDIUM, SONATINA and HARMONIA calls.

**2.2 Costs of research equipment, devices and software**<sup>20</sup> – this category includes costs of the research equipment to be purchased or constructed, costs of other devices and software needed to conduct the research tasks in the project.

**Research equipment**<sup>21</sup> (as defined by the Central Statistical Office) is to be understood as set(s) of testing, measurement and laboratory apparatus[es] 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 policies of the host institution, constitute the host institution's fixed assets.

<sup>18</sup> In the case of entities applying for state aid, the cost of scholarships does not qualify as an eligible cost.

<sup>19</sup> Does not apply to laureates of the ETIUDA call.

<sup>20</sup> Does not apply to the SONATINA, ETIUDA, FUGA and HARMONIA calls.

<sup>21</sup> The project's resources may not be used to finance or co-finance the purchase or building of research equipment which forms large or strategic research infrastructure (art. 22, Act of 30<sup>th</sup> April 2010 on the principles of financing science). Pursuant to art. 2 point 17 of the Act on the principles of financing science, large or strategic research infrastructure shall be understood as research infrastructure, including IT infrastructure with a value in excess of:

- a) PLN 150 K in the case of research infrastructure used for research and for research and technological development in the domain of arts, humanities and social sciences,
- b) PLN 500 K in the case of research infrastructure used for research and for research and technological development in the domains of physical sciences, engineering and life sciences.



Purchase of research equipment may not constitute the main goal of the project.

**Other devices** – other devices outside the scope of the definition of research equipment, which in accordance with the accounting policies 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 policies of the host institution constitute the host institution's fixed assets.

The value of research equipment shall be determined in accordance with Accounting Law and it includes, among others: costs of transportation, loading and unloading, insurance of the transported goods, installation/assembly, customs and excise duty, and the value of software if it is treated as a component of the research equipment.

**2.3 Costs of fellowships in institutions abroad** – this category includes:

1. costs related to the beneficiary's stay at a research centre abroad in which the fellowship has been granted, calculated as a lump sum in the amount of:
  - PLN 9 K per month under the SONATINA funding scheme
2. outbound and return travel costs, calculated as a lump sum:
  - from PLN 1 K to PLN 10 K under the SONATINA funding scheme, depending on the distance between the place of residence and the location of the fellowship abroad, in accordance with the rules set out in the terms and conditions of the call.

**2.4 Costs of the reduction of the PI's obligatory teaching load**<sup>22</sup> – the host institution that employs the principal investigator under a full-time contract of employment in the capacity of academic teacher, may receive funding to cover a 50% reduction of the principal investigator's obligatory teaching load, amounting to PLN 100 for every teaching hour reduced.

**2.5 Other direct costs** – this category includes costs qualifying neither as "costs of salaries and scholarships" nor "costs of research equipment, devices and software."

**2.5.1. Materials and small devices** – costs of purchasing materials and consumables for direct use over the course of the project, including, among others:

- raw materials, half-finished products, reagents,
- stationery, office items and supplies,
- small laboratory devices, IT hardware and small office devices (e.g. a computer, licensing costs and software development, printers, scanners, monitors, copiers), other devices, provided that they are not qualified as tangible or intangible assets according to the accounting policies of the host institution.

**2.5.2. Outsourcing:** costs of services rendered by third parties (incorporated as well as individuals with a business activity), including, among others:

- cost of research services (laboratory analyses, statistical reports, polls, etc.),
- cost of purchasing other specialist services critical to the completion of the research in due form (proofreading, editing, graphics, counselling, monitoring, etc.),
- cost of postal, shipping and transport services directly related to the completion of a given research task,

---

<sup>22</sup> Applies to the SONATA and SONATA BIS calls



- cost of renting a venue, cost of catering, etc., which are essential to the completion of research tasks that include subjects/respondents.

Persons who are recipients of salaries or scholarships in the project may not be involved in research tasks as subcontractors directly or indirectly (via institutions that employ them).

**2.5.3. Business trips** – costs of business trips of the members of the research team, including, among others:

- costs of participation in seminars/conferences related to the subject of the research,
- costs of trips critical to the completion of the research, e.g. preliminary archival and library research, fieldwork, etc.

Costs of business trips include:

- daily allowance and reimbursement of travel costs, as set forth by the regulations passed in accordance with art. 77<sup>5</sup> § 2 of the Polish Labour Code,
- individual insurance,
- conference fees,
- other costs, as long as they are considered justified and essential to the completion of the research, such as: visas, vaccinations, etc.

Costs of long-term expedition may be eligible if they have been calculated in line with the principle of advisability and frugality, based on a solid assessment of their actual costs.

**2.5.4. Visits and consultations** – costs of visits by external collaborators and/or consultants closely connected to the subject of the research.

In this category only personal costs in the form of allowances, reimbursement of travel costs and accommodation shall be eligible.

**2.5.5. Collective investigators** – total cost of gratification for persons carrying out one-time responsibilities (e.g. interviewers) as well as study participants. The minimum number of such investigators is 5 persons. This category does not include technicians and lab managers.

A detailed cost estimate shall be drafted, describing the objective of the expenditure and its total cost, as well as the number of persons receiving benefits, the value of individual benefit and the form of benefit (monetary or material).

**2.5.6. Other costs** – other costs that fall in none of the previous categories, among others:

- costs of purchasing data/databases or access thereto,
- specialist publications/teaching aids,
- costs of publishing the results.

The research project may include actions intended to promote 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 “Costs of salaries and scholarships,” “Outsourcing,” etc., accordingly.

### 3. **Cost eligibility** for entities applying for state aid.

If the funding applied for is classified as state aid for the host institution, the applicant may include in the project only eligible costs, as set out in the hereby annex (with the exception of costs of the reduction of the PI's obligatory teaching load and costs of scholarships) and which are also eligible pursuant to the Directive of the Minister of Science and Higher Education of 9<sup>th</sup> September 2015 on the conditions and procedures of granting state aid via the National Science Centre (Journal of Laws of 2015, item no. 1381).



Individual items should be grouped according to the following scheme:

**W** – costs of salaries together with non-wage labour costs for persons employed in a research project to the extent in which these salaries are directly connected with the completion of the project; (in the case of salaries for collective investigators category Wz should be chosen);

**A** – costs of research equipment and instruments to the extent and for the period in which they are used for the completion of the project; if the research equipment and instruments are not used for the completion of the project over the entire period of use, only depreciation costs corresponding to the period of the project's completion, calculated based on the applicable accountancy regulations, are deemed eligible costs;

**G** – costs of premises and land to the extent and for the period in which they are used for the completion of the project; in the case of premises, only depreciation costs corresponding to the period of the project's completion, calculated based on the applicable accountancy regulations, are deemed eligible costs; in the case of land – costs of leasing the land and current incurred capital costs;

**E** – costs of research conducted based on contracts, costs of knowledge and patents purchased or used pursuant to license agreements with external parties on a full competition basis, as well as costs of consultancy and parallel services used solely for the completion of the research project;

**Op** – other operational costs, including cost of materials, supplies and similar products directly related to the completion of the research project;

**O** – additional general costs (overheads).

*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.*