REGULATIONS ON AWARDING FUNDING FOR THE IMPLEMENTATION OF RESEARCH TASKS FUNDED BY THE NATIONAL SCIENCE CENTRE UNDER INTERNATIONAL CALLS CARRIED OUT AS BILATERAL COOPERATION PURSUANT TO THE LEAD AGENCY PROCEDURE

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Chapter I

General provisions

- § 1. These Regulations lay down the terms and regulations of awarding funding by the NCN for research tasks carried out by Polish research teams in research projects carried out under bilateral calls with a foreign partner agency acting as the lead agency. Calls in which the NCN shall act as the lead agency shall be subject to other regulations.
- § 2. Funds shall be allocated for research tasks carried out by foreign research teams under bilateral calls pursuant to the terms set forth by the lead agency.
- § 3. Specific terms of the bilateral calls shall be set forth in separate documents adopted by the NCN and the lead agency. At the NCN, the terms of the bilateral calls, including the amount of funds allocated for research tasks financed by the NCN, shall be laid down by the Council.
- § 4. Whenever these Regulations refer to:
 - 1) NCN, it shall mean the National Science Centre;
 - 2) NCN Act, it shall mean the Act on the National Science Centre of 30 April 2010 (Journal of Laws of 2018, item 947, as amended);
 - 3) Director, it shall mean the Director of the National Science Centre;
 - 4) Council, it shall mean the Council of the National Science Centre;
 - 5) Coordinator, it shall mean the Coordinator within the meaning of Article 2 (5) of the Act on the National Science Centre of 30 April 2010;
 - 6) disciplines or groups of disciplines, they shall mean the NCN panels, as defined by the NCN Council, covering research in three scientific areas: Arts, Humanities and Social Sciences (HS), Physical Sciences and Engineering (ST) and Life Sciences (NZ), for which NCN calls are announced and launched;
 - 7) projects, they shall mean research projects within the meaning of Article 2 (2) of the Act on the National Science Centre of 30 April 2010, funded under NCN calls;
 - 8) bilateral call, it shall mean an international call launched by the NCN under bilateral cooperation pursuant to the Lead Agency Procedure with a foreign partner agency acting as the lead agency;
 - 9) lead agency, it shall mean a foreign partner agency which in the bilateral call acts as the agency responsible for merit-based evaluation of the submitted proposals;
 - 10) Polish research team, it shall mean the principal investigator named in the NCN proposal alongside members of research team, if applicable in the NCN proposal.
 - 11) NCN proposal, it shall mean a proposal submitted to the NCN for funding of the Polish part of a research project under a bilateral call:
 - 12) joint proposal, it shall mean a proposal drafted by the Polish research team jointly with the foreign research team and submitted to the lead agency by a foreign research team, subject to the terms and conditions of the lead agency.

Chapter II

Eligible applicants

§ 5. NCN proposals may be submitted by the entities specified in Article 27 (1) (1) -(2), (1) (4) -(5) and (1) (7) of the NCN Act, hereinafter referred to as the "applicants" for whom funding in the project shall not constitute state aid.

- § 6. Should the applicant be a group of entities as defined in Article 27 (1) (2) of the NCN Act, an NCN proposal is submitted by the leader of the group of entities identified in the agreement on collaboration for the purposes of completion of the requested research project, concluded between the entities acting as host institutions for the research project. The leader of the group of entities is the entity employing the principal investigator.
- § 7. In the case of research projects to be carried out by at least two Polish entities, they are required to form a group of entities specified in § 6 and only in that legal form may they apply for NCN funding. Each entity in the group of entities shall have its own budget; however, the budget for salaries and scholarships referred to in point 2 (1) of the annex hereto shall be joint for all the entities in the group. NCN proposals submitted by a group of Polish entities shall have only one principal investigator. Should two or more entities be unable to form a group of entities in the light of Article 27 (1) (2) of the NCN Act, they are not eligible to apply to the NCN for the funding of a joint research project.
- § 8. An entity under forced administration or subject of liquidation or bankruptcy proceedings may not submit proposals.

Chapter III

Restrictions to submitting NCN proposals

- § 9. A person named as principal investigator in the NCN proposal submitted to a bilateral call cannot, at the same time, represent the entity acting as the host institution for the research project.
- § 10. The person named as principal investigator in the NCN proposal submitted to a bilateral call may not be a person who on the date of submitting the proposal:
 - a) acts as principal investigator¹ in three or more research projects funded by the NCN;
 - b) acts as principal investigator in two research projects funded by the NCN and is named as principal investigator in another proposal under evaluation;
 - acts as principal investigator in a research project funded by the NCN and is named as principal investigator in two other proposals under evaluation;
 - d) is named as principal investigator in three other proposals under evaluation.

The restriction also applies to research projects funded under NCN calls which are not subject hereto.

- § 11. The person named as the principal investigator may not be a person who, at the time of submitting an NCN proposal to a bilateral call, is named as the person implementing a research activity in a proposal which has been submitted under the MINIATURA call and for which the funding decision has not become final.
- § 12. The person named as the principal investigator in an NCN proposal submitted to a bilateral call must perform research and didactic activity at the host institution for at least 50% of the project's duration.
- § 13. An NCN proposals submitted to a bilateral call covering research tasks overlapping with research tasks planned for implementation in another proposal already submitted to any NCN call may only be submitted once the latter proposal's evaluation procedure has been concluded.
- § 14. An NCN proposal submitted to a bilateral call covering research tasks overlapping with research tasks planned for implementation in another proposal already submitted, with respect

¹ Acting as principal investigator 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.

to which an appeal has been lodged, may be submitted only once the latter proposal's evaluation procedure has been concluded.

Chapter IV

Procedure of submitting research proposals to bilateral call

- § 15. A bilateral call is open to NCN proposals to which joint proposals have been attached.
- § 16. A joint proposal is drafted by a Polish research team in cooperation with its fellow foreign research team and is submitted to the lead agency by the foreign research team on terms determined by the lead agency.
- § 17. An NCN proposal is drafted and submitted to the NCN by the Polish research team, pursuant to the Council Resolution setting forth the terms and conditions of such bilateral call.
- § 18. A joint proposal attached to the NCN proposal submitted to the NCN must be identical with the proposal submitted by the foreign research team to the lead agency.
- § 19. Any information in the NCN proposal must be identical with information in the joint proposal.
- § 20. In a bilateral call a joint proposal may be attached to one NCN proposal only, subject to § 13.
- § 21. The NCN accepts only complete NCN proposals that meet the terms set forth in the bilateral call announcement.

Chapter V Evaluation of proposals

- § 22. Proposals submitted to a bilateral call are subject to an eligibility check procedure carried out by the NCN and the lead agency and to merit-based evaluation carried out only by the lead agency.
- § 23. Eligibility check of NCN proposals is performed by the Coordinators.
- § 24. NCN proposals or joint proposals may be rejected as ineligible also at a later stage of the evaluation process.
- § 25. Eligibility check of NCN proposals consists in:
 - 1) verification of the proposal's completeness as compared to the provisions of the call announcement:
 - 2) verification whether the terms for bilateral call announcement are met;
 - 3) verification whether the costs presented in the NCN proposal conform to the terms set out in the document: "Costs in research projects funded by the National Science Centre under international calls carried out as bilateral cooperation pursuant to the Lead Agency Procedure, which constitutes an annex hereto;
 - 4) verification whether the joint proposal attached to the NCN proposal is identical with the joint proposal submitted to the lead agency by the foreign research team;
 - 5) verification whether information in the joint proposal is identical with information in the NCN proposal.
- § 26. In the case of any doubts with regard to evaluation referred to in § 23, the Coordinator may request the Director to refer to an external expert's opinion.

- § 27. The NCN informs the lead agency of the results of the eligibility check.
- § 28. The subject of merit-based evaluation are only the proposals which have been found eligible by the NCN and the lead agency.
- § 29. The subject of the merit-based evaluation are joint proposals.
- § 30. The terms of the merit-based evaluation are laid down by the lead agency.
- § 31. The lead agency informs the NCN on the results of merit-based evaluation, providing it with a list of projects recommended for funding.
- § 32. The ranking list of the research projects recommended for funding is approved by the NCN Director. The Director awards funding for the implementation, by Polish research teams, of the highest-ranking research projects in the bilateral call, taking into account the availability of the funding earmarked for the call by the NCN Council. The Director may decide on awarding funding to research projects from the lead agency's list of the projects recommended for funding which partly fall within the budget earmarked by the NCN Council for the implementation of projects in a given discipline or group of disciplines, taking into account the percentage by which the budget has been exceeded. The results of the call are reported to the applicant by ways of a decision by the Director.
- § 33. In the event of a breach of the call procedure or other formal infringements with regards to activities conducted at the NCN, the applicant may appeal against the decision of the NCN Director with the Committee of Appeal within 14 days of the decision's delivery. The Committee of Appeals shall resolve the appeal within 3 months of the date on which the appeal has been lodged.
- § 34. Should the Committee of Appeals of the NCN Council consider an appeal as legitimate, the funding decision concerning a research project to be carried out by a Polish research team may be passed provided that the lead agency award funding for the implementation of the research project carried out by the foreign research team. The decision has no legal or financial consequences for the other applicants whose proposals have been recommended for funding in the bilateral call even if the funds available in the bilateral call have been previously depleted.
- § 35. Appeals relating to proceedings that have been carried out with the lead agency is filed in compliance with the rules set forth by the lead agency.

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Chairwoman of the Council

National Science Centre

Annex to the Regulations of awarding funding for the implementation of research tasks funded by the National Science Centre under international calls carried out as bilateral cooperation pursuant to the Lead Agency Procedure, set forth in NCN Council Resolution No 31/2019 of 14 March 2019

COSTS IN RESEARCH PROJECTS FUNDED BY THE NATIONAL SCIENCE CENTRE UNDER INTERNATIONAL CALLS CARRIED OUT AS BILATERAL COOPERATION PURSUANT TO THE LEAD AGENCY PROCEDURE²

Drawing up a breakdown of costs of a research project is one of the crucial stages of its planning. When drawing up the breakdown of costs, emphasis should be put on determining the required resources and exact estimation of expenses.

The breakdown of costs must be well justified with regard to the subject and scope of the research, based on real calculations and itemize expenses to be covered from the NCN resources (so-called eligible costs) in individual years of the project's implementation.

<u>ELIGIBLE COSTS</u> are expenditures eligible for funding from NCN resources as long as they fulfil all of the following requirements:

- 1) are critical to the completion of the project,
- 2) have been incurred in the period of eligibility, i.e. from the day on which the funding decision of the NCN Director becomes legally binding until the final date of the research project's implementation,
- 3) are advisable and frugal;
- 4) may be identified and verified,
- 5) conforming with all rules and regulations, including the rules and regulations of the host institution and the rules and regulations of the NCN, including the rules set forth herein.

The following shall not be deemed eligible costs:

- 1) costs of consultations and visits of collaborators from foreign research institutions that receive parallel financing of the research project from an agency cooperating with the NCN in the organisation of a given bilateral call.
- 2) provisions for future liabilities, debt interest and other debt servicing expenses, interest and other amounts due on account of late payments, contractual penalties, fines, penalties and expenses to cover the costs of litigation,
- 3) value-added tax (VAT) if the host institution is entitled to reclaim VAT,
- 4) fees for pre-publishing reviews and
- 5) leasing of research equipment.

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

Eligible costs are subdivided into direct and indirect costs.

² Costs of the project carried out by the Polish research team and calculation thereof presented in the research project's breakdown of costs expressed in PLN and submitted to ZSUN/OSF must be identical with the costs and calculation thereof in the breakdown of costs expressed in foreign currency, presented in the joint proposal. Breakdown of costs in the joint proposal should be calculated based on the foreign exchange rate published by the National Bank of Poland on the date of the NCN Council Resolution on the terms of an international call. Costs of the project entered in ZSUN/OSF should be expressed in PLN, rounded down to total values, and in the case of the joint proposal – in the foreign currency, rounded down to two decimal places.

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

The maximum amount of indirect costs is 40% of the direct costs, excluding "Costs of research equipment, devices and software".

Direct costs are costs directly related to the completion of the research projects and they include:

- costs of salaries and scholarships,
- costs of research equipment, devices and software and
- other direct costs.

The following expenditures may not be financed as direct costs:

- 1) salaries of the administrative and financial staff (HR services, legal and accounting services, including the outsourcing of accounting services to an accounting office),
- 2) costs of renovation of facilities,
- 3) costs of adapting/upgrading facilities so that they can meet the needs of the research tasks.
- 4) fees and rent for the use of facilities, property taxes, etc.,
- 5) costs of utilities (electricity, heat, gas and water and other industrial fees, transmission fees, sewage disposal, etc.), telecommunications services (telephone, Internet) and postal and courier services, excluding the services referred to in point 2.3.2,
- 6) costs of cleaning, janitorial and security services to facilities,
- 7) costs of non-life insurance,
- 8) handling and administrative fees,
- 9) costs of banking services, including: opening and maintaining a sub-account or separate account for the research project, bank fees,
- 10) costs of external audits,
- 11) costs of organising conferences, workshops, seminars and meetings (with the exception of personnel costs specified in points 2.3.3 and 2.3.4).
- 12) costs of subscriptions (with the exception of the costs of data and access to data referred to in point 2.3.6),
- 13) fees for membership in organisations, associations, etc.,
- 14) costs of proceedings related to conferment of academic degrees/titles.

All the expenses outlined above in points 1-14 may be covered as indirect costs.

2.1. Costs of salaries and scholarships —this category covers costs of salaries and non-wage labour costs and costs of scholarships anticipated only for persons employed as members of the research team, i.e. the principal investigator and other investigators.

Budget for salaries and scholarships for members of the research team may include:

- a) full-time remuneration,
- b) additional remuneration,
- c) salaries and scholarships for under- and post-graduate students.

2.1.1. Full-time remuneration

Full-time remuneration may be planned for employment under full-time employment contracts in positions dedicated to perform tasks in the research project for:

- a) the principal investigator and
- b) persons employed as post-docs.

A post-doc type post is a full-time post, scheduled by the project's principal investigator

for a person who has obtained their doctorate within 7 years before joining the project. This period may be extended by a time of long-term (in excess of 90 days) documented sick leaves or rehabilitation leaves granted on account of being unfit to work. In addition, the period may be extended by the number of months of a child care leave granted pursuant to the Labour Code and in the case of women, by 18 months for every child born or adopted, whichever manner of accounting for career breaks is preferable.

Full-time remuneration for the project's principal investigator may be planned under research project funds of PLN 150,000 per annum provided that in the period of receiving remuneration the project's principal investigator will be meeting all of the following conditions:

- a) they will be receiving no other remuneration granted under the heading of direct costs in research projects funded by the NCN;
- b) they will be employed by no other employer pursuant to an employment contract, including an employer with registered office outside of Poland;
- c) they will not be receiving pension from the social security system.

Full-time remuneration for the principal investigator may be planned for a period shorter than the duration of the research project reduced in proportion to the period for which it is planned.

Full-time remuneration for a post-doc type post may be planned under research project funds of PLN 120,000 per annum provided that the person planned to be employed at the post meets all of the following conditions:

- a) they are selected by means of open competition procedure, carried out by a recruitment committee appointed by the head of the project's host entity, composed of the project's principal investigator as its chair and at least two other persons appointed by the principal investigator, who have necessary scientific or professional qualifications. The 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;
- b) they will not be a person for whom the project's principal investigator has acted as supervisor or auxiliary supervisor of their doctorate.
- c) over the last two years preceding employment in the project they were not employed, pursuant to an employment contract, at the entity acting as the host institution for the research project;
- d) they will be employed for a period of at least 6 months;
- e) at the time of receiving remuneration, they will not be receiving any other remuneration paid from the funds granted to research projects under NCN calls under the heading of direct costs:
- f) in the period of receiving the remuneration they will not be employed by any other employer pursuant to an employment contract, including an employer with registered office outside of Poland.

It is permitted to employ one person who does not meet the criterion set forth under letter b).

When reapplying for employment at a post-doc type post with the same institution, the condition set forth under letter c shall not apply. A person who does not meet the condition set forth under letter c may apply for re-employment at a post-doc type post at the same institution only once.

Full-time remuneration for a person at a post-doc type post may be planned for a period shorter than the duration of the research project reduced in proportion to the period for which

it is planned.

Under bilateral calls, it is possible to employ persons in post-doc type posts provided that the total employment period of all such persons does not exceed twice the time of the planned project duration.

2.1.2. Additional remuneration³:

Additional remuneration may be planned for members of the research team to be employed pursuant to full- or part-time employment contracts as well as pursuant to civil law contracts. Additional remuneration cannot be used for salaries for under- and post-graduate students.

Research team members employed pursuant to an employment contract by a host institution may receive additional remuneration only in a form other than pursuant to a civil law contract.

The budget for additional remuneration shall be calculated in such a way as to exclude persons employed under the budget for full-time salaries and budget for salaries and scholarships for under- and post-graduate students (if applicable in the call) from the research team.

The number of persons calculated as such shall be the basis for the calculation of the maximum budget for additional remuneration in a given research project. The maximum budget for additional remuneration planned for the principal investigator may not be increased once the project has entered the stage of implementation.

In a bilateral call, the budget for additional remuneration per each month of the project's implementation for all investigators shall be up to:

- a) when the principal investigator does not plan to be employed under full-time remuneration:
 - PLN 3,000 for one person;
 - PLN 4,500 for two persons, of which up to PLN 3,000 for the principal investigator;
 - PLN 5,500 for three or more persons, of which up to PLN 3,000 for the principal investigator.
- b) when the principal investigator plans to be employed under the full-time remuneration:
 - PLN 1,500 for one person;
 - PLN 2,500 for two persons.

2.1.3. Salaries and scholarships for under-4 and post-graduate⁵ students

This category covers the costs of salaries and non-wage labour costs as well as costs of scholarships planned for under- and post-graduate students to be involved in the completion of the tasks in the project.

The budget for salaries and scholarships for under- and post-graduate students per each month of the project's implementation shall be up to PLN 10,000.

From the budget for salaries and scholarships for under- and post-graduate students, it is possible to plan funds for:

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

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

⁵ Participants in doctoral programmes pursuant to the Act on Higher Education of 27 July 2005 or post-graduate students at doctoral schools pursuant to the Act on Higher Education and Science of 20 July 2018.

- a) NCN scholarships for under- and post-graduate students,
- b) doctoral scholarships for post-graduate students,
- c) salaries for under- and post-graduate students.

Funding in the budget for salaries and scholarships for under- and post-graduate students may be planned for a given person in any form listed under letters a) –c).

The total amount of salaries and scholarships financed from the NCN resources and intended for under- and post-graduate students in one or more research projects funded by the NCN may not exceed PLN 5,000 per month. This amount shall not include doctoral scholarships funded under the ETIUDA call nor the remuneration for the principal investigator under the PRELUDIUM call.

NCN scholarships for under- and post-graduate students may be planned, provided that they are awarded pursuant to the *Regulations for awarding scholarships for NCN-funded research projects* set forth by the NCN Council.

Doctoral scholarships for post-graduate students may be planned provided that the post-graduate students meet the requirements set forth in the Act on Higher Education and Science of 20 July 2018, which entitle them to receive doctoral scholarships throughout the performance period of the tasks planned in the project.

Salaries for under- and post-graduate students may be planned for employment under full-time or part-time employment contracts or civil law contracts for the completion of tasks in a research project.

Under- and post-graduate students employed under employment contracts in the host institution for the project may not be paid remuneration under a civil law contract.

2.2. Costs of research equipment, devices and software – this category covers the costs of purchase or construction of research equipment, other devices and software crucial to research.

Project funds may not be used to finance or co-finance the purchase or construction of research equipment and IT infrastructure with a value in excess of PLN 500,000 per unit.

Research equipment (as defined by the Central Statistical Office) shall mean a set(s) of testing, measurement or laboratory apparatus of limited application and high technical parameters (usually several orders of magnitude higher than typical apparatus used for production or exploitation purposes), which in accordance with the accounting policy of the host institution constitute the host institution's fixed assets.

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

Software – software purchased to meet the requirements of the research project, which in accordance with the accounting policy of the host institution constitutes the host institution's intangible assets.

In the case of research equipment, devices and software constituting fixed assets or intangible assets subject to depreciation pursuant to the Accounting Act of 29 September 1994, eligible costs shall include the purchase price or construction costs of fixed assets or intangible assets within the meaning of the Act, including the total costs incurred by the host institution by the day

they of taking them into use, taking into account different criteria of eligibility of state aid.

- **2.3** Other direct costs this category covers costs not classified as "Costs of salaries and scholarships" or "Costs of research equipment, devices and software".
- **2.3.1.** <u>Materials and small equipment</u> costs of purchasing materials and consumables for direct use over the course of the project, including:
 - raw-materials, semi-finished products, reagents,
 - office supplies, stationery,
 - small laboratory equipment, IT hardware and small office devices (e.g. computers, software licence and development costs, printers, scanners, monitors, copiers) and other devices, as long as pursuant to the accounting policy of the host institution they are not classified as fixed assets or intangible assets.
- **2.3.2.** <u>Outsourcing</u> –costs of services rendered by third parties (institutions and individuals with a business activity), including:
 - costs of purchasing research services (laboratory analyses, statistical repots, surveys, etc.).
 - costs of purchasing other specialist services necessary for due completion of the research (proofreading, editing, graphics, consulting, monitoring, etc.),
 - costs of postal, courier and transport services directly related to the completion of a given research task,
 - costs of premises rental, catering, etc., as necessary for the completion of the research tasks that include subjects/respondents.

Recipients of salaries or scholarships funded by the NCN in the project may not be involved in research tasks as subcontractors directly or indirectly (via institutions that employ them).

- **2.3.3. Business trips** costs of business trips of research team members, including:
 - costs of participation in seminars/conferences related to the subject of the project,
 - costs of trips critical to the completion of the research, e.g. preliminary archival and library research, fieldwork, etc.

The costs of business trips include:

- daily allowances and reimbursement of travel costs as set forth in the regulations passed pursuant to Article 77⁵ § 2 of the Polish Labour Code,
- personal insurance,
- conference fees,
- other costs, as long as they are considered justified and essential to the completion of the project, such as visas, vaccinations, etc.

Costs of long-term trips may be eligible if they have been calculated in line with the principle of advisability and frugality, on the basis of the actual expenses.

2.3.4. <u>Visits and consultations</u> – costs of visits by external collaborators and/or consultants closely related to the project, with the exception of the costs specified above as ineligible.

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

2.3.5. <u>Collective investigators</u> – total cost of compensation for persons carrying out one-time responsibilities (e.g. interviewers,) and participants in research. The minimum number of such

investigators is 5. This category does not include technicians and lab managers.

A detailed cost estimate must be submitted, describing the purpose of the expenses and the overall cost as well as the number of benefit recipients, value and form of benefit (monetary or material).

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

- costs of purchasing data/databases or access thereto,
- specialist publications/teaching aids,
- costs of publishing at publishers of international scope the results of the research carried out in the project.

The research project may include actions intended to promote it and disseminate its results. Anticipated costs generated by such actions, as long as they meet the conditions of eligibility, shall be entered in the categories of "Costs of salaries and scholarships", "Outsourcing", etc., accordingly.

Prof. dr hab. Małgorzata Kossowska
Chairwoman of the Council of the
National Science Centre

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