

Annex 2 to NCN Council Resolution 84/2022 of 25 July 2022 on the terms and conditions of the scholarship programme of the National Science Centre for students and researchers from Ukraine without a PhD degree, carried out within the framework of the Basic Research Programme under the 3rd edition of the EEA and Norway Grants 2014-2021

COSTS IN THE SCHOLARSHIP PROGRAMME OF THE NATIONAL SCIENCE CENTRE FOR STUDENTS AND RESEARCHERS FROM UKRAINE

ELIGIBLE COSTS are expenditures eligible for funding from the Bilateral Cooperation Fund under the Basic Research Programme as long as they fulfil all of the following criteria:

- 1) it is proportionate and necessary to reach the programme's objectives;
- 2) it has been incurred during the eligibility period, i.e. from the date of the communication on the allocation of funds by the NCN Director to the end date of funding;
- 3) it has been incurred in compliance with rational financial management principles, including in particular the most favourable input to output ratio;
- 4) it is identifiable and verifiable, i.e. it is recorded and documented in accordance with the accounting rules and accounting policies applied by the Applicant;
- 5) it is incurred in accordance with the legal framework of the Norwegian Financial Mechanism/EEA Financial Mechanism 2014-2021;
- 6) it complies with applicable EC and Polish law, in particular the Public Procurement Act (if applicable).

The following costs shall not be eligible under the programme:

- 1) costs of salaries and scholarships, except for the special NCN Scholarship Programme for Students/ Researchers from Ukraine;
- 2) any expenditure of which the mentor is the beneficiary;
- 3) indirect costs (i.e. cost of project administration and support staff);
- 4) 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;
- 5) FX loss;
- 6) VAT if the performing entity is entitled to reclaim VAT;
- 7) fees for pre-publishing reviews;
- 8) leasing of research equipment;
- 9) Article Processing Charges in hybrid journals, as defined in the Open Access Policy;
- 10) publishing fees (i.e. editing, translation, copies, printed drawings in colour, submission fees) in the case of Open Access publications;
- 11) costs of renovation of facilities;
- 12) costs of adapting facilities;
- 13) service costs of premises, property tax, etc.;
- 14) costs of utilities (electricity, heat, gas and water and other industrial fees, transmission fees, sewage disposal, etc.), telecommunications services (telephones, Internet) and postal and courier services;



- 15) costs of cleaning, janitorial and security services to facilities;
- 16) costs of property insurance, including civil liability insurance, for the benefit of participants in medical experiments and persons who could be directly affected by the results of such experiments;
- 17) handling, administration fees;
- 18) cost of banking services, including opening and maintaining a bank sub-account or separate account for the research project, bank fees;
- 19) costs of external audit;
- 20) costs of organising conferences, workshops, seminars and meetings;
- 21) costs of subscriptions;
- 22) fees for membership in organisations, associations, etc.; and
- 23) costs of proceedings related to conferment of academic degrees/titles.

The eligibility of costs is checked during the proposal evaluation, evaluation of the final report on programme implementation and inspection, if any.

Eligible costs are expenditures directly related to the implementation of the programme in a Polish host institution (or remotely) by a student/researcher from Ukraine applying under the programme. The costs totalling PLN 5,000 per month for the entire period of the programme shall include:

- a. **costs of scholarships** for a student/researcher from Ukraine in the amount of PLN 3,500 to PLN 5,000 per month, however, the applicant may increase the amount of the scholarship from their own funds;
- b. **cost of hosting** a student/researcher from Ukraine (costs of education, development of their MSc thesis/PhD dissertation, psychological and legal support related with the training) in the amount of up to PLN 1,500 per month, whereas the applicant may finance any additional costs from their own resources.

Prof. Jacek Kuźnicki
President of the Council
National Science Centre