

Annex 2 to Regulations on awarding funding for research tasks funded by the National Science Centre as regards research projects laid down in NCN Council Resolution No 72/2025 of 11 September 2025

COSTS IN RESEARCH PROJECTS

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

The budget 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. In the PRELUDIUM and SONATINA calls, the budget is to be planned for the entire period of the project's implementation, without split into years.

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

- 1) are critical to the completion of the project,
- 2) have been incurred in the period of eligibility, i.e., from the day on which the decision of the NCN Director to grant funding 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;
- 6) in the case of entities applying for state aid, they comply with the Regulation of the Minister of Science and Higher Education issued pursuant to Article 37 (2) of the NCN Act.

The following shall not be deemed eligible costs:

- 1) in the case of OPUS LAP proposals, the costs of consultations and visits of collaborators that receive parallel project funding from partner institutions;
- 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) VAT if the host institution is entitled to reclaim VAT,
- 4) fees for pre-publishing reviews,
- 5) cost of leasing of research equipment,
- 6) costs of NCN research scholarships, doctoral scholarships and costs of reduced obligatory teaching load in the case of entities applying for state aid,
- 7)

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

Eligible costs are subdivided into direct and indirect costs.

- 1) **Indirect costs** are costs that are related indirectly to the research project and essential



for it to be implemented. Indirect costs include:

- indirect costs of open access of up to 2% of direct costs that may be spent on open access to publications and research data;
- other indirect costs of up to 20 per cent of direct costs that may be spent on costs that are related indirectly to the research project, including the cost of open access to publications and research data.

In the case of entities applying for state aid, indirect cost including indirect cost of OA and other indirect cost must not exceed a total of 20 per cent of direct cost and the following categories of other direct costs are disregarded in the calculation of indirect costs: materials and small equipment, business trips, visits and consultations, collective investigators, and other.

The institution must agree with the principal investigator the coverage of at least 25 per cent of the funds arising from the other indirect costs actually incurred in the project. Expenses incurred from that amount must meet the eligibility criteria arising hereunder.

2) 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,
- costs of foreign fellowships,
- costs of reducing the obligatory teaching load,
- other direct costs.

The following expenditures must 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 2.5.2,
- 6) costs of cleaning, janitorial and security services to facilities,
- 7) costs of non-life insurance, including cost of civil liability insurance for participants in medical trials and persons who may be directly affected by medical trials,
- 8) handling and administrative fees, including cost of approvals of the Bioethics Committee or Animal Research Ethics Committee,
- 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 2.5.3 and 2.5.4),
- 12) costs of subscriptions (with the exception of the costs of data and access to data referred to in point 2.5.6),
- 13) fees for membership in organisations, associations, etc.,
- 14) costs of proceedings related to conferment of academic degrees/titles and Article Processing Charges, publication costs, including monograph publication fees (i.e. editing, print copies, printed drawings in colour, submission fees, printing) and costs of open access to research data, with the exception of services referred to in point 2.5.2.



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 students and PhD students.

2.1.1 Full-time remuneration

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

- a) the principal investigator in the SONATINA, SONATA, OPUS, SONATA BIS and MAESTRO calls;
- b) persons employed as post-docs in the SONATA, OPUS, SONATA BIS and MAESTRO calls;
- c) senior researchers in the OPUS¹⁹ and MAESTRO calls;
- d) persons in specialist supporting positions in the SONATA BIS and MAESTRO calls.

A post-doc type post is a full-time post, scheduled by the project's principal investigator for a person who has been conferred a PhD degree in the year of employment in the project or within 12 years before 1 January of the year of employment in the project²⁰. 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 childcare 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.

A senior researcher position is a full-time employment position co-financed by the host institution to provide employment at this position and scheduled by the principal investigator for a person who has been conferred a PhD degree at least 7 years before the proposal submission date^{19,21} has expertise, unique competencies and experience necessary to perform the tasks in the project.

A specialist supporting position is a full-time employment position scheduled by the principal investigator for a person providing support to the project, such as *lab-manager*, *senior technician*, *statistical analyst*, etc.

Full-time remuneration for the project's principal investigator may be planned under research project funds as follows:

- PLN 220,000 per annum in the MAESTRO call;
- PLN 190,000 per annum in the SONATA BIS call;
- PLN 170,000 per annum in the OPUS call;
- PLN 160,000 per annum in the SONATA call and

¹⁹ Does not apply to proposals submitted to the OPUS LAP call.

²⁰ For researchers with multiple PhDs, the date of the first PhD award is deemed the reference date.

²¹ The end day of the call for proposals is deemed the date of proposal submission.

- PLN 140,000 per annum in the SONATINA call;

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 under NCN calls;
- b) they will be receiving no remuneration from another employer pursuant to an employment contract, including an employer with registered office outside of Poland;
- c) they will not be receiving pension benefits or equivalent benefits in Poland or abroad .

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, with the exception of the SONATINA call.

Full-time remuneration for a post-doc type post of PLN 140,000 – PLN 210,000 per annum may be planned within the funds for the research project provided that all of the following conditions are met by the person to be employed at that position:

- 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, subject to an obligatory eligibility criterion according to which a PhD degree must be conferred in the year of employment in the project or within 12 years before 1 January of the year of employment in the project¹⁹. This period may be extended by a time of long-term (in excess of 90 days) documented sick leaves or physiotherapy leaves granted on account of being unfit to work. In addition, the period may be extended by the number of months of a childcare 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. The above-mentioned period must not be shortened or extended any longer by the call organisers. The call results are posted on the website of the host institution for the project;
- b) their PhD degree has been conferred by an institution other than the one employing them at this position. Otherwise, they must have completed a continuous and evidenced research fellowship of at least 9 months during their studies at the doctoral school, doctoral studies or after being conferred their PhD degree at another institution than the participating entity for the project and outside the country in which their PhD degree was conferred ;
- c) they will be employed for a period of at least 6 months;
- d) when the remuneration is paid, they will be receiving no other remuneration paid from the funds granted to research projects under NCN calls under the heading of direct costs;
- e) when the remuneration is paid, they will be receiving no remuneration from another employer pursuant to an employment contract, including an employer with registered office outside of Poland,
- f) when the remuneration is paid, they will be receiving no pension benefits or equivalent benefits in Poland or abroad .

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.

The total budget for post-doc salaries for each year of project performance is PLN 280,000.

Full-time remuneration for a senior researcher of PLN 70,000 per annum may be planned within the funds for the research project provided that all of the following conditions are met by the person to be employed in this capacity:

- a) they will be employed full time for at least 6 months and the host institution to provide employment at this position will co-finance their remuneration in the amount of at least PLN 70,000 per annum from its funds;
- b) when the remuneration is paid, they will be receiving no other remuneration paid from the funds granted to research projects under NCN calls under the heading of direct costs;
- c) when the remuneration is paid, they will be receiving no remuneration from another employer pursuant to an employment contract, including an employer with registered office outside of Poland,
- d) when the remuneration is paid, they will be receiving no pension benefits or equivalent benefits in Poland or abroad.

The full-time remuneration for a senior researcher 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.

Only one senior researcher may be employed for the whole duration of the research project.

Full-time remuneration for a specialist supporting position of up to PLN 100,000 per annum may be planned within the funds for the research project provided that all of the following conditions are met by the persons employed at that position:

- a) they will be employed for at least 6 months;
- b) when the remuneration is paid, they will be receiving no other remuneration paid from the funds granted to research projects under NCN calls under the heading of direct costs;
- c) when the remuneration is paid, they will be receiving no remuneration from another employer pursuant to an employment contract, including an employer with registered office outside of Poland,
- d) when the remuneration is paid, they will be receiving no pension benefits or equivalent benefits in Poland or abroad

The full-time remuneration for a person in a specialist supporting position 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.

It is possible to create one specialist supporting position that may be performed by more than one person provided that the total employment period of all such persons in the position does not exceed the planned project duration.

2.1.2. Additional remuneration²²

²² The employment paid for from the pool allocated for additional remuneration is not subject to restrictions set forth in point 2.1.1.



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 students and PhD students, with the exception of the PRELUDIUM and SONATINA calls.

Research team members remunerated 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 students and PhD 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 the MAESTRO call, the budget for additional remuneration per each month of project's performance specified in the proposal for all investigators shall be up to:

- a) when the principal investigator does not plan to be employed under full-time remuneration:
 - PLN 10,000 for one person;
 - PLN 11,500 for two persons, of which up to PLN 10,000 for the principal investigator;
 - PLN 12,500 for three persons, of which up to PLN 10,000 for the principal investigator;
 - PLN 13,500 for four persons, of which up to PLN 10,000 for the principal investigator;
 - PLN 14,500 for five or more persons, including a maximum of PLN 10,000 for the principal investigator.
- b) when the principal investigator plans to be employed with full-time salary:
 - PLN 1,500 for one person;
 - PLN 2,500 for two persons;
 - PLN 3,500 for three persons;
 - PLN 4,500 for four or more persons.

In the SONATA BIS call, the budget for additional remuneration per each month of project's performance specified in the proposal for all investigators shall be up to:

- a) when the principal investigator does not plan to be employed with full-time salary:
 - PLN 8,000 for one person;
 - PLN 9,500 for two persons, of which up to PLN 8,000 for the principal investigator;
 - PLN 10,500 for three persons, of which up to PLN 8,000 for the principal investigator;
 - PLN 11,500 for four or more persons, of which up to PLN 8,000 for the principal investigator.
- b) when the principal investigator plans to be employed with full-time salary:
 - PLN 1,500 per one person;
 - PLN 2,500 for two persons;
 - PLN 3,500 for three or more persons.

In the OPUS call, the budget for additional remuneration per each month of project's performance specified in the proposal for all investigators shall be up to:

- a) when the principal investigator does not plan to be employed with full-time salary:
 - 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 with full-time salary:
 - PLN 1,500 for one person;
 - PLN 2,500 for two or more persons.

In the SONATA call, the budget for additional remuneration per each month of project's performance specified in the proposal for all investigators shall be up to:

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

In the SONATINA call, the budget for additional remuneration per each month of project's performance specified in the proposal for all investigators, with the exception of the principal investigator, shall be up to PLN 1,500.

In the PRELUDIUM call, the budget for additional remuneration per each month of project's performance specified in the proposal for the principal investigator and all the other investigators shall be up to PLN 2,000.

2.1.3. Salaries and scholarships for students²³ and PhD students²⁴

This category covers the costs of salaries and scholarships as well as non-wage labour costs of students and PhD students who are not PhD holders and will be involved in the project tasks.

The budget for salaries and scholarships for students and PhD students for each month of project performance specified in the proposal must not exceed:

- PLN 6,500 in the SONATA call,
- PLN 13,000 in the OPUS and SONATA BIS calls, and
- PLN 19,500 in the MAESTRO call.

The costs of salaries and scholarships for students and PhD students may cover:

- a) doctoral scholarships for PhD students,
- b) NCN scholarships for students and PhD students,

²³ Students of first or second-cycle degree programme or uniform master's studies at universities in Poland.

²⁴ Participants in PhD programmes pursuant to the Act on Higher Education of 27 July 2005 or PhD students at doctoral schools pursuant to the Act on Higher Education and Science of 20 July 2018.



c) salaries for students and PhD students.

A. Doctoral scholarships may be awarded provided that PhD students meet the doctoral scholarship requirements laid down in the Act on Higher Education and Science of 20 July 2018 throughout the performance period of the tasks in the project (except when education at the doctoral school is suspended).

- The amount of doctoral scholarships for PhD students involved in the project tasks, financed from the budget for salaries and scholarships for students and PhD students, must not exceed PLN 6,500.

B. NCN scholarships for students and PhD students may only be awarded pursuant to the Regulations for awarding scholarships for NCN-funded research projects set forth by the NCN Council.

The monthly amount of NCN scholarships awarded to students and PhD students involved in the project tasks and financed from the budget for salaries and scholarships for students and PhD students, must not exceed PLN 5,000 per person per month.

C. Salaries for students and PhD students may be planned for employment pursuant to full-time or part-time employment contracts or civil law contracts for the completion of project tasks. Students and PhD students employed pursuant to employment contracts in the host institution for a project must be paid their salaries otherwise than pursuant to a civil law contract.

The amount of salary for students and PhD students involved in the project tasks and financed from the budget for salaries and scholarships for students and PhD students, must not exceed PLN 5,000 per person per month.

Restrictions on salaries and scholarships

1. Maximum limit on salaries and scholarships in NCN-funded research projects

The total amount of salaries and scholarships for students or PhD students in NCN-funded research projects must not exceed PLN 8,500 per month. This amount does not include the principal investigator's salary under PRELUDIUM.

2. Doctoral scholarships recipients

PhD students who are recipients of doctoral scholarships funded by doctoral schools or from external sources (e.g. NCN) can also be paid salaries or scholarships under NCN-funded research projects, totalling up to PLN 3,000 per month. This amount does not include the principal investigator's salary under PRELUDIUM.

State aid

In the case of projects carried out in an institution for which project funding constitutes state aid, funds for students and PhD students can only be planned in the form listed under letter c).

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. Costs of research equipment, devices and software may be planned in the PRELUDIUM, OPUS, SONATA, SONATA BIS and MAESTRO calls.



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 for the project by the day they of taking them into use, taking into account different criteria of eligibility of state aid.

In the case of entities applying for state aid, the costs of research equipment, devices and software qualify as eligible costs to the extent and for the period in which they are used for the implementation of the research project. If the research equipment and devices are not used for the research project purposes over the entire period of use, only depreciation costs corresponding to the period of project's completion, calculated pursuant to the accounting regulations, are deemed eligible costs.

2.3. Costs of foreign fellowships – this category includes the costs of foreign fellowships under SONATINA covering:

- a) living expenses at a foreign research institution hosting the fellowship, calculated as a lump sum of:
 - 12,000 PLN per each month of the fellowship,
 - 3,000 PLN per each month of staying at the fellowship location:
 - (i) of a minor child of the principal investigator or under legal guardianship of the principal investigator or
 - (ii) of the guardian of the principal investigator if the principal investigator is a holder of a certificate of severe or moderate disability,
 - (iii) multiplied by the percentage correction rate set for a given country, according to terms set forth in Annex 1,
- b) return travel expenses calculated as a lump sum of:
 - 1,000 to 10,000 PLN, depending on the distance between the participating entity and the research institution hosting the fellowship, according to terms set forth in Annex 2.

2.4. Costs of reducing the obligatory teaching load – the institution employing the principal investigator pursuant to a full-time employment contract may be provided with funding to cover the reduction by 50% of the principal investigator's obligatory teaching load, equivalent to PLN 100 per each teaching hour reduced.

Funds to cover the principal investigator's reduced obligatory teaching load may be planned in the SONATA and SONATA BIS calls.

2.5. Other direct costs – this category covers costs not classified as “Costs of salaries and scholarships” or “Costs of research equipment, devices and software”.

2.5.1. Materials and small equipment – 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.

2.5.2. Outsourcing – costs of services rendered by third parties (institutions and individuals with a business activity), including:

- costs of purchasing research services (laboratory analyses, statistical reports, surveys, etc.),
- costs of purchasing specialist services required by the publisher before peer-review submission (proofreading, translation, graphic design, etc.),
- costs of postal, courier and transport services directly related to the completion of a given research task and
- 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).

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

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

2.5.4. Visits and consultations – personal costs (allowances, cost of travel and accommodation) of individual visits by external collaborators and/or consultants closely related to the project, with the exception of the costs identified as not eligible.

2.5.5. Collective investigators – total cost of compensation for persons carrying out one-time responsibilities (e.g. interviewers,) and individuals with intellectual contribution to the research . The minimum number of such investigators is 5.



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

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

- costs of purchasing data/databases or access thereto and
- costs of specialist publications/teaching aids.

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.

The funds from the project budget must be spent pursuant to these Regulations and the Funding Agreement.

Annex 1 to Costs in research projects

List of potential foreign fellowship countries

Lump sum funds specified in the Regulations to cover the living expenses at a research institution hosting the foreign fellowship shall be multiplied by the percentage correction rate set for a given country²⁵, according to the values set forth in the tables below.

Table 1. EU Member States

Austria	106.3	Cyprus	77.5	Finland	119.5	Holland	109.6	Latvia	76	Romania	65.4	Hungary	72
Belgium	100	Czechia	79.1	France	116.4	Ireland	119.5	Malta	88.1	Slovakia	78.1	Italy	97.4
Bulgaria	54.8	Denmark	132	Greece	81.6	Lithuania	72.8	Germany	98.3	Slovenia	83.3		
Croatia	75.5	Estonia	80.3	Spain	91.3	Luxembourg	100	Portugal	84.3	Sweden	125.4		

Table 2. Countries outside of the EU

Albania	59	Eritrea	120.4	Kyrgyzstan	73.7	Nicaragua	67.3	Tajikistan	58.4
Algeria	67.9	Ethiopia	81.9	Columbia	67.6	Norway	128.7	Thailand	78.8
Angola	130	Fiji	73.5	Kongo	117.3	New Caledonia	107.4	Taiwan	84.7
Saudi Arabia	83.4	Philippines	81.3	South Korea	95.5	New Zealand	98.9	Tanzania	67.9
Argentina	62.5	Gabon	107.9	Kosovo	70.2	Pakistan	54.8	East Timor	88.7
Armenia	77.7	Gambia	68.8	Costa Rica	77.6	Palestine	112.5	Togo	82.8
Australia	100.9	Ghana	73.9	Cuba	82.5	Panama	76.8	Tonga	
Azerbaijan	82.1	Georgia	62.2	Laos	89.8	Papua New Guinea	99.8	Trinidad and Tobago	81.8
Bangladesh	81.2	Guyana	71.7	Lesotho	56.2	Paraguay	63	Tunisia	67.4
Barbados	112.8	Guatemala	87.3	Lebanon	116.2	Peru	88	Turkey	64.5
Belize	79.9	Guinea	84.2	Liberia	149.6	South Africa	55.3	Uganda	67.2
Benin	91.9	Guinea-Bissau	81.9	Libya		Central African Republic	109.3	Ukraine	68.5
Bermuda		Haiti	85	Liechtenstein	128.6	Cape Verde	69.6	Uruguay	89.7
Belarus	66.8	Honduras	77.4	North Macedonia	50.7	Russia	97.3	Uzbekistan	68
Bolivia	83.9	Hong Kong	115.4	Madagascar	85.6	Rwanda	81.6	Vanuatu	104.8
Bosnia and Herzegovina	63.9	India	73.8	Malawi	60.9	Salvador	72.2	Venezuela	139.2
Botswana	62.9	Indonesia	73	Malesia	67.2	Samoa	82.2	Vietnam	61.3
Brazil	84.7	Island	130.5	Mali	90	Senegal	98.4	Côte d'Ivoire	94.6
Burkina Faso	95	Israel	107.2	Morocco	72.6	Serbia	57.7	Faroe Islands	132
Chile	69.5	Jamaica	84.4	Mauritania	68.1	Sierra Leone	107.1	Solomon Islands	112.7
China	90	Japan	103.3	Mauritius	73.3	Singapore	124.4	Zambia	74.8
Chad	100.1	Yemen	104.4	Mexico	60.3	Sri Lanka	77.4	Zimbabwe	98.3
Montenegro	61.6	Jordan	98.8	Moldavia	63.2	United States of America	102.3	United Kingdom	136.9
Democratic Republic of Kongo	151.9	Cambodia	78.6	Mozambique	71.7	Eswatini	61.3		
Dominican Republic	61.4	Cameroon	87.8	Namibia	66.9	Sudan	107.8		
Djibouti	87.2	Canada	95.2	Nepal	87.8	Suriname	69.1		
Egypt	67.4	Kazakhstan	71.9	Niger	80	Syria			
Ecuador	79.4	Kenia	85.6	Nigeria	85.2	Switzerland	128.6		

²⁵ Drawn up pursuant to "Horizon Europe – Work Programme 2021-2022, 2. Marie Skłodowska-Curie Actions" (European Commission Decision C (2021)4200 of 15 June 2021).

Annex 2 to Costs in research projects

Amount allocated to cover the travel expenses for a foreign fellowship

The shortest distance between the host institution and the research institution hosting the foreign fellowship [km]²⁶	Flat-rate amount [PLN/person]
< 500	1000
500 – 999	2000
1000 – 1499	3000
1500 – 2499	4000
2500 – 4999	6000
5000 – 10 000	8000
> 10 000	10 000

Prof. Dr hab. n. med. Tomasz Dietl
 President of the Council
 of the National Science Centre
 /digital signature/

²⁶ Fractions equal to 0.5 or over shall be rounded up, whilst fractions below 0.5 shall be rounded down.