

Annex to NCN Council Resolution No 74/2025 of 11 September 2025 amending the terms and regulations on awarding funding for research tasks funded or co-funded under international calls launched by the National Science Centre and carried out as multilateral collaboration UNISONO.

Terms and regulations on awarding funding for research tasks funded or co-funded under international calls launched by the National Science Centre and carried out as multilateral collaboration UNISONO

Chapter 1
General provisions

- §1. This Resolution lays down the terms and regulations on awarding funding by the National Science Centre for research tasks implemented by Polish research teams in research projects under international calls launched by the NCN and carried out as multilateral collaboration, hereinafter referred to as the “Regulations”, with the exception of calls for proposals carried out pursuant to the Lead Agency Procedure¹.
- §2. Funds shall be awarded for research tasks carried out by foreign research teams pursuant to the rules adopted by the entities co-launching an international call.
- §3. The amount of funding allocated for the implementation of research tasks financed by the NCN under international calls shall be governed by separate resolutions by the NCN Council.
- §4. Specific terms of the international calls shall each time be governed by separate documents adopted by the NCN and entities co-launching a given call.
- §5. Whenever this Resolution refers 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 (uniform text in Journal of Laws of 2023, item 153, 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) Scientific Coordinator, it shall mean a Scientific Coordinator within the meaning of Article 2 (5) of the NCN Act;
 - 6) call documents, it shall mean a set of separate documents adopted by the NCN and entities co-launching an international call, specifying in detail the terms and conditions of the call, including the procedure of submission and evaluation of joint proposals;
 - 7) disciplines or groups of disciplines, they shall mean the NCN panels defined by the NCN Council, covering the entire span of research in three domains: i.e., Arts, Humanities and Social Sciences (HS), Physical Sciences and Engineering (ST) and Life Sciences (NZ), for which NCN calls are announced and launched;

¹ LAP Cooperation means cooperation between research-funding agencies where domestic calls organised thereby are open to funding proposals for research projects carried out with the participation of foreign research teams applying for parallel project funding from agencies undertaking LAP cooperation, i.e., from partner agencies. An agency performing merit-based evaluation of proposals submitted to its domestic call acts as the lead agency.

- 8) projects, they shall mean research projects within the meaning of Article 2 (2) of the NCN Act, funded under NCN calls;
- 9) international call, it shall mean an international call launched by the NCN as international collaboration, with the exception of calls organized pursuant to the Lead Agency Procedure;
- 10) Call Secretariat, it shall mean the entity or entities co-launching an international call, in charge of submission and evaluation of joint proposals;
- 11) OSF, it shall mean an electronic submission system (Servicing Financing Streams);
- 12) Polish research team, it shall mean the principal investigator named in the NCN proposal together with members of research team, if applicable in the NCN proposal;
- 13) host institution, it shall mean an entity named in the proposal as the host institution for the project within the meaning of Article 31 (5) of the NCN Act;
- 14) member of the group of entities, it shall mean a member of the group of entities within the meaning of Article 27 (1) (2) of the NCN Act;
- 15) NCN proposal, it shall mean a proposal submitted to the NCN for funding of the Polish part of a project under a multilateral call;
- 16) joint proposal, it shall mean a proposal drafted by the Polish research team jointly with foreign partners and submitted at the international level pursuant to the procedure laid down in the call documents.

Chapter 2 **Applicants**

- §6. NCN proposals may be submitted by an entity specified in Article 27 (1) of the NCN Act, hereinafter referred to as the “applicant.”
- §7. NCN proposals may also be submitted by applicants for which funding of a research project will constitute state aid granted on terms and conditions laid down in the Regulation of the Minister of Science and Higher Education passed pursuant to §37 (2) of the NCN Act.
- §8. Should an applicant be a group of entities specified in Article 27 (1) (2) of the NCN Act, an NCN proposal shall be submitted by the leader named in the research project cooperation agreement, entered into by the group of entities. The entity that employs the principal investigator shall act as the leader.
- §9. Where a project is to be carried out by at least two Polish entities, they shall form a group of entities referred to in §8 and only in that legal form may they submit an NCN proposal. If such entities cannot form a group of entities pursuant to Article 27 (1) (2) of the NCN Act, they shall not be eligible to apply to the NCN for the funding of a joint research project.
- §10. If the applicant is a natural person, the research project cannot be carried out by a group of entities or entity for which project funding will constitute state aid.
- §11. Entities under forced administration or in liquidation or subject to bankruptcy proceedings cannot act as applicants or host institutions for a research project.

Chapter 3 **Terms of entry for international calls ²**

§12. International calls are open to NCN research funding proposals, subject to §4 and provided that they adhere to the terms and conditions of the NCN Council and institutions co-launching the call laid down in the call announcement:

- 1) that involve basic research within the meaning of Article 2 (1) of the NCN Act in any of the disciplines covered by the NCN panels specified by the Council;
- 2) that involve research which has not been funded by the NCN or from other sources;
- 3) whose principal investigators are at least PhD holders;
- 4) that have been carried out over 24, 36, 48 or 60 months, with reservation that the period may not exceed the maximum duration of a research project specified in the call documents;
- 5) in which the costs comply with the terms laid down in the Annex to the Regulations ("Costs in research projects funded by the National Science Centre under international calls carried out as multilateral collaboration Unisono"),
- 6) which include the documents and information laid down in §22.

Chapter 4 **Restrictions on submitting NCN proposals**

§13. A person named as the principal investigator in an NCN proposal must not be named as the authorised representative of the host institution for the project.

§14. A person named as the principal investigator in a proposal must not be a person who, on the last day of submitting NCN proposals:

- a) manages² three or more projects financed under NCN calls,
- b) manages two projects financed under NCN calls and is named as the principal investigator in a proposal under evaluation or recommended for funding,
- c) manages a research project financed under NCN calls and is named as the principal investigator in two proposals under evaluation or recommended for funding,
- d) is named as the principal investigator in three proposals under evaluation or recommended for funding under NCN calls.

The limits referred to in §14 (a) – (d) shall not apply to the projects funded and/or proposals submitted to PRELUDIUM BIS or DIOSCURI calls.

§15. A person named as the principal investigator in an NCN proposal must not be planned for a research activity in any proposal which has been submitted to the MINIATURA call and for which the funding decision has not become final.

§16. The principal investigator must be a person employed at the host institution for the project for the entire project duration period pursuant to at least a part-time employment contract. The foregoing does not apply to persons receiving pension under the social insurance scheme.

§17. The principal investigator is required to spend at least 50% of the project duration in Poland or at the foreign division of the participating entity³, and must be available to the participating entity throughout the project duration. The foregoing obligation does not apply to documented project-related business trips and holiday, time off work and other excused absence from work governed by generally applicable laws.

² Research project management applies to the period from the date of signing the funding agreement for a project funded under an NCN call until the day of submitting the final report on the completion of the research project.

³ It applies to entities specified in Article 7 (1), (1), (2) and (4) – (7) of the Act on Higher Education and Science and entities specified in Article 27 (1) (3) – (5) of the NCN Act. For other entities carrying out research projects, principal investigators are required to spend at least 50% of the project duration in Poland, regardless of whether they have branches or divisions abroad.

- §18. An NCN Council member must not be named as the principal investigator or research team member in an NCN proposal submitted during their term of office on the NCN Council.
- §19. A researcher who no longer sits on the NCN Council can be named as the principal investigator in a proposal at least 4 months⁴ after the date of their ceasing to act as the NCN Council member.
- §20. NCN proposals covering research tasks overlapping tasks specified in another proposal submitted earlier under an NCN call or with respect to which an appeal has been initiated, may only be submitted after the NCN Director's funding decision to refuse funding has become final.

Chapter 5 Application process

- §21. The process of applying for funding under international calls involves:
- 1) **international level:** the applicant prepares a joint proposal in collaboration with foreign partners and submits it in accordance with the procedure described in the call documents,
 - 2) **national level:** the applicant prepares an NCN proposal and submits it to the NCN electronically via the OSF submission system available at www.osf.opi.org.pl, within 7 calendar days of the end of the last stage of submitting joint proposals.
- §22. NCN proposals shall include information provided for in the proposal form available in the OSF submission system, the template of which is included in the call announcement, e.g.:
- 1) title of the research project (*in Polish and in English*),
 - 2) joint proposal, identical with the version submitted at the last stage of the call at the international level. The joint proposal may constitute an annex to one NCN proposal only. The information provided in the NCN proposal must be consistent with the data in the joint proposal. It is not permitted to enter names of individuals to be selected in an open call, on terms and conditions laid down in the annex to the Regulations, including individuals for whom employment at the post-doc type post is planned from the NCN budget (*in English*),
 - 3) project's abstract for the general public (*1 page in Polish and 1 page in English*);
 - 4) work plan (*in Polish and in English*) itemizing research tasks to be performed by the Polish research team,
 - 5) information on the Polish research team, including information on the required qualifications and anticipated scope of work of each investigator in the research project on the Polish part (*in English*),
 - 6) information on international collaboration during the implementation of the project, including on the foreign partner institutions (*in English*),
 - 7) budget of the Polish part of the research project drafted in compliance with the terms laid down in the annex to the Regulations (*in English*),
 - 8) information on the data management plan concerning data generated or used in the course of a research project, as required by the proposal (*in English*),
 - 9) information on the ethical aspects of the project, including any consents, opinions, permits and/or approvals necessary to carry out the project in compliance with generally applicable laws and best practices adopted for a specific academic discipline, as required by the proposal (*in English*),

⁴ This term must be met on the proposal submission date.

- 10) in the case of research projects which include clinical research with a medicinal product or medical devices, a detailed justification of the non-commercial nature of clinical research (*in English*),
 - 11) in the case of research projects covering research being performed or completed by the principal investigator or with respect to which the principal investigator applies for funding under other NCN calls or from other sources, the description of similar research tasks with reasons justifying the need to have them funded in the submitted project (*in English*),
 - 12) in the case of research projects to be carried out by a group of Polish entities, a research project cooperation agreement, as required by the proposal (*in Polish*),
 - 13) in the case of entities for which funding of a research project will constitute state aid, a detailed breakdown of expenses as well as other documents and declarations related to the proposal for state aid via the NCN, as required by the proposal (*in Polish*), and
 - 14) administrative declarations by the principal investigator and host institution for the research project, as required by the proposal.
- §23. The NCN shall only accept NCN proposals meeting the terms and conditions of the Regulations and of the call documents.

Chapter 6

Evaluation of proposals

- §24. Proposals shall be subject to eligibility check carried out by the NCN, other entities co-launching an international call and call secretariat.
- §25. Eligibility check of the NCN proposals shall be performed by Scientific Coordinators.
- §26. The eligibility check of NCN proposals shall comprise:
- 1) verification of proposal for completeness vis-à-vis §22,
 - 2) verification whether an NCN proposal complies with all terms laid down in the Regulations and call documents,
 - 3) verification of compliance the costs laid down in the NCN proposal with the terms laid down in the annex to the Regulations "*Costs in research projects funded by the National Science Centre under international calls carried out as multilateral collaboration Unisono*,"
 - 4) verification whether the joint proposal annexed to the NCN proposal is identical to the joint proposal submitted at the last stage of the international level,
 - 5) verification whether the data in the joint proposal are consistent with the data in the NCN proposal, and
 - 6) analysis of the legal and organisational situation as well as financial standing of applicants outside of the public finance sector operating for less than 5 years on the proposal submission date, in order to assess whether they can provide sufficient assurance of proper project implementation. For applicants who are natural persons, the host institution shall undergo the analysis referred to in the preceding sentence; whereas for applicants that form a group of entities, each partner shall be individually analysed.
- §27. In the event of any doubt regarding the eligibility check referred to in §25, the Coordinator may request the Director to refer to an external expert's opinion.
- §28. Furthermore, entities operating for over 5 years may also be analysed as set out in §26 (6), should the evaluation of the entity raise any doubts as to whether the

applicant, host institution, or partner can provide sufficient assurance of proper project implementation.

- §29. The analysis set out in §26 (6) shall be conducted based, *inter alia*, on the following documents, which must be submitted for the eligibility check within the period of at least 7 days:
- 1) a declaration indicating the exact location of the project, including the type of ownership of the property where the entity will implement the project;
 - 2) a declaration on the entity's technical, administrative, and office infrastructure;
 - 3) a declaration on the entity's staff, including the number of employees and associates;
 - 4) a declaration on the implementation of other projects financed from external sources;
 - 5) statutory documents (e.g., company deed, by-laws of a foundation or association);
 - 6) documents confirming the entity's financial standing;
 - 7) a clearance certificate confirming that the entity is not in arrears with taxes, social insurance contributions, or other public levies
- §30. If the analysis set out in §26 (6) gives rise to any doubts as to whether the applicant, host institution or partner can provide assurance of proper project implementation, the proposal may be conditionally subject to merit-based evaluation, of which the applicant shall be informed in writing by the NCN Director upon completion of the eligibility check.
- §31. The NCN shall provide the entities acting as the international Call Secretariat with information on the outcome of the eligibility check.
- §32. Only joint proposals approved in the eligibility check shall be subject to merit-based evaluation, subject to §30.
- §33. An NCN proposal or joint proposal may also be rejected on formal grounds at the later stage of evaluation, in particular if the deadline referred to in §29 is not adhered to.
- §34. The principles of the merit-based evaluation and the entities in charge thereof shall each time be specified in the call documents.
- §35. The international call secretariat shall provide the NCN with information on the outcome of the merit-based evaluation together with a list of projects recommended for funding.
- §36. The ranking list for NCN proposals shall be approved by the NCN Director. The Director shall award funding for the research projects to be carried out by the Polish research teams with the highest marking in the international call, taking into account availability of the funds allocated to the call by the Council. The Director may decide to award funding for research projects from the list of projects recommended for funding which are partially within the limit of resources designated for the international call by the Council, taking into account the percentage of exceeding the budget.
- §37. In well-justified cases, the Director may, regardless of any doubts arising from the analysis referred to in §26 (6), approve the ranking list and impose an obligation on the applicant, host institution or leader of the group of entities, for the purposes of Article 27 (1) (2) of the NCN Act, by way of his decision referred to in Article 33 (1) of the NCN Act, to establish a relevant security of proper project implementation within the prescribed period.

Conclusion of the call

- §38. The international call shall be concluded, and its results announced on the dates specified in the call documents. The results of the call shall be delivered by way of NCN Director's decision.
- §39. In the event of a breach of the call procedure or other formal infringements related to actions performed by the NCN, the applicant may lodge an appeal against the decision of the NCN Director with the Committee of Appeals of the NCN Council within 14 days of the date the decision is served. The Committee of Appeals of the NCN Council shall decide on the appeal within 3 months of the date on which the appeal was lodged.
- §40. Should the Committee of Appeals of the NCN Council find the appeal to be valid, the funding decision concerning the research project carried out by a Polish research team shall be issued provided that the foreign partners are also awarded funding for the implementation of the research project. The decision shall have no legal or financial consequences for the other 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.

Prof. Dr hab. Tomasz Dietl
President of the Council
of the National Science Centre
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Annex to terms and regulations on awarding funding for research tasks funded or co-funded under international calls launched by the National Science Centre and carried out as multilateral collaboration UNISONO, adopted by NCN Council Resolution No 74/2025 of 11 September 2025

**COSTS IN RESEARCH PROJECTS
FUNDED BY THE NATIONAL SCIENCE CENTRE
UNDER INTERNATIONAL CALLS CARRIED OUT AS MULTILATERAL COLLABORATION
UNISONO⁵**

The budget is an important aspect of the proposal subject to evaluation.

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.

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) they comply 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, and
- 6) in the case of entities applying for state aid, they are consistent with the costs specified in the Regulation of the Minister of Science and Higher Education passed pursuant to §37 (2) of the NCN Act.

The following shall not be deemed eligible costs:

- 1) costs of consultations and visits of collaborators from foreign research institutions that receive parallel funding of the research project from institutions co-launching the international 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) VAT if the host institution is entitled to reclaim it,
- 4) fees for pre-publishing reviews,
- 5) cost of leasing of research equipment, and
- 6) costs of NCN research scholarships and doctoral scholarships in the case of entities applying for state aid.

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

⁵ Costs of a project carried out by the Polish research team provided in the project budget in PLN and submitted to the OSF sub mission system must be identical with the costs in the project budget expressed in foreign currency provided in the joint proposal. The project budget in the joint proposal should be calculated based on the foreign exchange reference rate published by the National Bank of Poland on the date of the NCN Council Resolution on awarding funding for a given international call. Costs of the project entered in the OSF system 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.

Eligible costs are subdivided into direct and indirect costs.

1. Indirect costs are costs that are related indirectly to the research project and are 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% 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 Open Access and other indirect cost shall not exceed a total of 20% 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% 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,
- other direct costs.

The following expenditures **must not** be financed as direct costs:

- 1) salaries of the administrative and financial staff (e.g. 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
- 6) postal and courier services, excluding the services referred to in point 2.3.2,
- 7) costs of cleaning, janitorial and security services to facilities,
- 8) 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,
- 9) handling and administrative fees, including cost of approvals of a Bioethics Committee or Animal Research Ethics Committee,
- 10) costs of banking services, including opening and maintaining a sub-account or separate account for the research project, bank fees,
- 11) costs of external audits,
- 12) costs of organising conferences, workshops, seminars and meetings (with the exception of personnel costs specified in points 2.3.3 and 2.3.4),
- 13) costs of subscriptions (with the exception of the costs of data and access to data referred to in point 2.3.6),
- 14) fees for membership in organisations, associations, etc.,
- 15) Article Processing Charges, publication costs, including monograph publication fees (i.e. editing, print copies, printed drawings in colour, submission fees, printing) and cost of open access⁶ to research data, with the exception of services referred to in point 2.3.2

⁶ The cost of open access may be ineligible under indirect costs and indirect costs of Open Access if provided for in the call documents.

2.1 Costs of salaries and scholarships - this category covers costs of salaries and nonwage labour costs and costs of scholarships anticipated only for members of the research team, i.e. the principal investigator and other investigators.

The 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 the performance of tasks in the research project for:

- a) the principal investigator,
- b) post-docs.

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 project⁷. 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.

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

- PLN 170,000 per annum,
- PLN 220,000 per annum if the principal investigator is also the coordinator of an international consortium submitting a joint proposal,

provided that in the period of receiving remuneration, the principal investigator meets 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 project's 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 ranging from PLN 140,000 to PLN 210,000 per annum provided that the person to be employed at the post meets all of the following conditions:

- a) they are selected through open competition carried out by a recruitment committee appointed by the head of the host entity for the project, composed of the principal investigator as its chair and at least two persons appointed thereby, who have necessary scientific or professional qualifications. The candidates are assessed pursuant to the criteria outlined in the call announcement, however an obligatory

⁷ For researchers with multiple PhDs, the date of the first PhD award is deemed the reference date

eligibility criterion provides that 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 project⁵. 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 intending to participate in the call, 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 by the organisers. The results of the call are made public by posting 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 or they 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) at the time of receiving remuneration, 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 their 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 shall not exceed PLN 280,000.

2.1.2. Additional remuneration⁸:

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.

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 from the research team persons employed under the budget for full-time salaries and budget for salaries and scholarships for students and PhD students.

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 cannot be increased once the project has entered the stage of implementation.

⁸ The employment paid for from the pool allocated for additional remuneration is not subject to restrictions set forth in point 2.1.1.

The budget for additional remuneration depends on whether:

- a) the principal investigator plans to be employed pursuant to a full-time employment contract from the pool allocated for full time salaries,
- b) the principal investigator acts simultaneously as the coordinator of an international consortium submitting a joint proposal at the international level,
- c) the applicant is a group of entities referred to in Article 27 (1) (2) of the NCN Act.

The budget for additional remuneration per each month of the project's implementation laid down in the proposal shall be calculated as follows:

- 1) **in the case where the principal investigator does not plan to be employed pursuant to a full-time employment contract from the pool allocated for full time salaries and is not the coordinator of an international consortium submitting a joint proposal:**
 - a) **in the case where the applicant in the NCN proposal is not a group of entities**, the budget for salaries for investigators may amount up to:
 - PLN 3,000 for one person,
 - PLN 4,500 for two persons, of which up to PLN 3,000 for the principal investigator and
 - PLN 5,500 for three or more persons, of which up to PLN 3,000 for the principal investigator,
 - b) **in the case where the applicant in the NCN proposal is a group of entities**, the budget for salaries for investigators may amount up to:
 - PLN 4,500 for two persons, of which up to PLN 3,000 for the principal investigator,
 - PLN 5,500 for three persons, of which up to PLN 3,000 for the principal investigator,
 - PLN 6,500 for four persons, of which up to PLN 3,000 for the principal investigator,
 - PLN 7,000 for five persons, of which up to PLN 3,000 for the principal investigator,
 - PLN 7,500 for six persons, of which up to PLN 3,000 for the principal investigator and
 - PLN 8,000 for seven or more persons, of which up to PLN 3,000 for the principal investigator,
- 2) **in the case where the principal investigator does not plan to be employed pursuant to an employment contract and is the coordinator of an international consortium submitting a joint proposal:**
 - a) **in the case where the applicant in the NCN proposal is not a group of entities, the budget for salaries for investigators may amount up to:**
 - 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 and
 - PLN 14,500 for five or more persons, of which up to PLN 10,000 for the principal investigator.
 - b) **in the case where the applicant in the NCN proposal is a group of entities**, the budget for salaries for investigators may amount up to:
 - 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 persons, of which up to PLN 10,000 for the principal investigator,
 - PLN 15,500 for six persons, of which up to PLN 10,000 for the principal investigator and

- PLN 16,500 for seven or more persons, of which up to PLN 10,000 for the principal investigator,
- 3) **in the case where the principal investigator plans to be employed pursuant to a fulltime employment contract from the pool allocated for full time salaries and is not the coordinator of an international consortium submitting a joint proposal:**
 - a) **in the case where the applicant in the NCN proposal is not a group of entities**, the budget for salaries for investigators may amount up to:
 - PLN 1,500 for one person and
 - PLN 2,500 for two or more persons,
 - b) **in the case where the applicant in the NCN proposal is a group of entities**, the budget for salaries for investigators may amount up to:
 - PLN 1,500 for one person,
 - PLN 2,500 for two persons,
 - PLN 3,500 for three persons,
 - PLN 4,000 for four persons,
 - PLN 4,500 for five persons and
 - PLN 5,000 for six or more persons,
- 4) **in the case where the principal investigator plans to be employed pursuant to a fulltime employment contract from the pool allocated for full time salaries and is the coordinator of an international consortium submitting a joint proposal:**
 - a) **in the case where the applicant in the NCN proposal is not a group of entities**, the budget for salaries for investigators may amount up to:
 - PLN 1,500 for one person,
 - PLN 2,500 for two persons,
 - PLN 3,500 for three persons and
 - PLN 4,500 for four or more persons,
 - b) **in the case where the applicant in the NCN proposal is a group of entities**, the budget for salaries for investigators may amount up to:
 - PLN 1,500 for one person,
 - PLN 2,500 for two persons,
 - PLN 3,500 for three persons,
 - PLN 4,500 for four persons,
 - PLN 5,500 for five persons and
 - PLN 6,500 for six or more persons.

2.1.3. Salaries and scholarships for students⁹ and PhD students¹⁰

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 implementation specified in the proposal shall not exceed:

- PLN 13,000
- PLN 19,500 if the principal investigator is also the coordinator of the international consortium that submits a joint proposal.

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

- doctoral scholarships for PhD students,
- NCN scholarships for students and PhD students, and

⁹ Students of first or second-cycle degree programme or uniform master's studies at universities in Poland.

¹⁰ 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.

- 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 total 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, shall not exceed PLN 6,500 per person per month.

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, shall not exceed PLN 5,000 per person per month.

C. Salaries for students and PhD students may be planned for employment pursuant to fulltime 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, shall 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 shall not exceed PLN 8,500 per month. This amount does not include the principal investigator's salary under PRELUDIUM.

2. Doctoral scholarships recipients

While receiving doctoral scholarships funded (a) by doctoral schools or (b) from external sources (including the NCN), PhD students 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 paid as set out in Point 2.1.3.C.

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

Project funds must not be used to finance or co-finance the purchase or manufacturing 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. 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. 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.

2.3.2. 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).

2.3.3. 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 (including business trips) critical to the completion of the research, e.g. library and archive 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 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. 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 above as not eligible.

2.3.5. Collective investigators – total cost of compensation for persons carrying out one-time responsibilities (e.g. interviewers,) and survey respondents. This category does not include technicians and lab managers as well as individuals with intellectual contribution to the research. The minimum number of such investigators is 5.

A detailed cost estimate must be submitted, including 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,
- costs of specialist publications/teaching aids,
- costs of publication of monographs that may be incurred once positively reviewed by the NCN.

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.

Prof. Dr hab. Tomasz Dietl
President of the Council
of the National Science Centre
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