



# National Science Centre

## Eligible costs in ERA - Nets and European Partnerships' calls

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**Costs in research projects  
funded by the National Science Centre  
under international calls  
carried out as multilateral cooperation**

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## Costs in research projects: general information

- The budget must include expenditures **eligible** for funding from NCN resources (eligible costs);
- The terms of the call **do not specify the minimum or maximum** (total) funds that may be requested by the Polish research teams;
- The project budget must be **justified** as regards the subject and scope of research and based on **realistic calculations**;
- The budget in the **NCN proposal** must be quoted **in PLN**, while the budget in the **joint proposal, in EUR**;
- The EUR budget for the Polish part of the research project in the joint proposal must be calculated according to the **exchange rate** specified for the call (published in the NCN call announcement);
- **Costs** of a project submitted to the OSF submission system must be **equal** with the costs in the project budget indicated in the joint proposal submitted on the international level.

# Costs in research projects: general information

## Eligible costs

- are critical to the completion of the project,
- have been incurred in the period of eligibility,
- are advisable and frugal,
- may be identified and verified,
- they comply with all rules and regulations, including the rules and regulations of the host institution and the rules and regulations of the NCN
- they are consistent with state aid Regulations (in the case of entities applying for state aid).

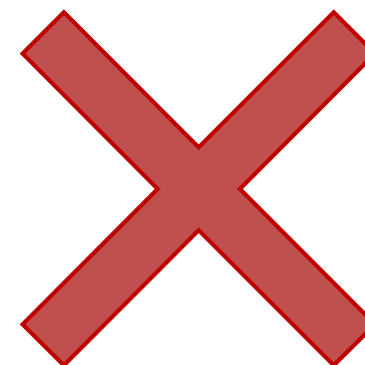


## Costs in research projects: general information

### Ineligible costs:

- costs of consultations and visits of collaborators from foreign research institutions that receive parallel funding of the research project from institutions co-launching the call;
- 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,
- VAT if the host institution is entitled to reclaim it,
- fees for pre-publishing reviews,
- cost of leasing of research equipment,

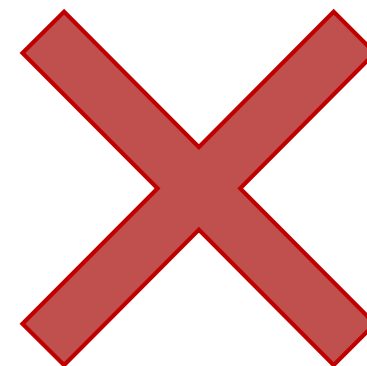
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## Costs in research projects: general information

### Ineligible costs:

- costs of NCN research scholarships and doctoral scholarships in the case of entities applying for state aid,
- cost of publication of monographs resulting from research projects which have not been positively reviewed by the NCN,
- Article Processing Charges in hybrid journals, as defined in the Open Access Policy of the NCN,
- publishing fees (i.e. editing, translation, copies, printed drawings in colour, submission fees) in the case of Open Access publications, as described in the NCN Open Access Policy.



## Costs in research projects: general information

- The project budget (eligible costs) include **direct and indirect costs**

### Direct costs include:

- salaries and scholarships;
- purchase or construction of research equipment; devices and software;
- materials and small equipment;
- outsourced services;
- business trips, visits and consultations;
- compensation for collective investigators
- other costs

**Please note: project costs of the Polish research team must be planned according to the national regulations, i.e., [Terms and regulations on awarding funding for research projects under international calls launched by the National Science Centre carried out as multilateral collaboration UNISONO.](#)**

### Indirect costs include:

- indirect cost of **Open Access** (up to **2%** of direct costs) that may be designated only for the cost of open access to publications or research data;
- **other indirect costs** (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.

**Please note: The costs of [open access](#) to publications may [only](#) be incurred [as indirect costs](#)!**

# Costs in research projects: cost categories

## Costs of salaries and scholarships:

- full-time remuneration,
- additional remuneration,
- salaries and scholarships for students and PhD students.

### Full-time remuneration

- may be planned under full-time employment contracts at the host institution for:
  - the principal investigator,
  - post-docs

### Additional remuneration

- may be planned for members of the research team to be employed pursuant to:
  - full-time contract,
  - part-time contract,
  - civil law contracts

### Salaries and scholarships

- may be planned for:
  - NCN scholarships for students and PhD students,
  - doctoral scholarships,
  - salaries for students and PhD students

**Please note:** if the principal investigator is also the coordinator of an international consortium submitting a joint proposal, the funds for the salaries and scholarships may be increased! => check UNISONO Terms and Regulations for further details (rates, limits, conditions, etc.)



## Costs in research projects: cost categories

### Research equipment:

- research equipment
- devices
- software

#### Research equipment:

Set of testing, measurement or laboratory apparatus of limited application and high technical parameters, as defined by the Central Statistical Office, belonging to the host institution's fixed assets

#### Devices:

devices outside the scope of the definition of research equipment which constitute the host institution's fixed assets

#### Software:

software purchased for the needs of the research project, which in accordance with the accounting policy of the host institution constitutes the host institution's intangible assets.

**Please note: 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.**

# Costs in research projects: cost categories

## Other direct costs:

- **Materials and small equipment** - costs of purchasing materials and consumables for direct use over the course of the project (office materials, raw-materials, reagents, small equipment, etc.)

**Please note: this category covers the materials and equipment not classified as fixed assets or intangible assets by the host institution.**

- **Outsourcing** - costs of services rendered by third parties, eg. costs of purchasing research services (laboratory analyses, statistical reports, surveys), costs of purchasing other specialist services (proofreading, editing, graphics, consulting, monitoring, etc.), costs of postal, courier and transport services, costs of manuscript translation and editing, costs of premises rental, catering, etc., as necessary for the completion of the research tasks that include subjects/respondents.

**Please note: 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).**

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# Costs in research projects: cost categories

## Other direct costs:

- **Business trips** - costs of business trips of research team members (daily allowances, insurance, conference fees, other costs (visas, vaccinations, etc.)

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

- **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

**Please note: 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 are ineligible.**

- **Collective investigators** - total cost of compensation for persons carrying out onetime responsibilities (eg. interviewers,) and participants in research. The minimum number of such investigators is 5. This category does not include technicians and lab managers.

**Please note: 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).**

- **Other costs** - costs that fall in none of the previous categories.

**Thank you for your attention**

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