

Annex 1 to the terms and regulations on awarding funding for research tasks funded by the National Science Centre under the MINIATURA call for research activities, as laid down in NCN Council Resolution No 50/2020 of 8 May 2020

COSTS IN RESEARCH ACTIVITIES FUNDED BY THE NATIONAL SCIENCE CENTRE UNDER THE MINIATURA CALL

§1. 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 research activity,
- 2) have been incurred throughout the research activity implementation period, i.e. from the day on which the funding decision becomes legally binding until the final date of the research activity's implementation,
- 3) are advisable and frugal;
- 4) may be identified and verified,
- 5) comply with the applicable 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.

§2. The following shall not be deemed eligible costs under the MINIATURA call for proposals:

- 1) 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,
- 2) VAT, if the host institution is entitled to reclaim it,
- 3) costs of proceedings related to conferment of academic degrees/titles,
- 4) costs of producing and publishing papers, costs of fees paid for pre-publishing reviews, including cost of open access,
- 5) costs of leasing, purchase, construction or manufacturing of research equipment¹, devices and software²,
- 6) costs of remuneration and scholarships, with the exception of remuneration for collective investigators³ who are not employees of the host institution for the research activity,
- 7) purchase costs of IT hardware and office equipment (e.g. computers, licensing costs and software development, printers, scanners, monitors, copiers),
- 8) costs of organising conferences, workshops, seminars and meetings,
- 9) costs of travel, accommodation, allowances, if not designated for a person to carry out a research activity and
- 10) costs of participation in seminars/conferences.

§3. The eligibility of costs is checked during the proposal evaluation.

§4. Eligible costs are subdivided into direct and indirect costs.

Indirect costs are costs that are related indirectly to the research activity and are essential for the proper implementation of the funding agreement. The maximum amount of indirect costs is **10%** cent of the direct costs.

¹ According to the definition of the Polish Central Statistical Office (GUS), *research equipment* shall mean a set(s) of testing, measurement and laboratory apparatus of limited application and high technical parameters (usually several orders of magnitude higher than typical apparatus used for production or exploitation purposes) classified, according to the accounting policy of the host institution, as fixed assets.

² *Other devices* not falling within the definition of research equipment classified, according to the accounting policy of the host institution, as fixed assets. *Software* shall mean any software classified, according to the accounting policy of the host institution, as intangible assets.

³ A collective investigator shall mean at least two persons with the same obligations, e.g. interviewers, research participants. This category does not include technicians and lab managers.



Direct costs are costs that are directly related to the completion of the research activity.

§5. The following expenditures cannot 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 firm),
- 2) costs of renovation of facilities,
- 3) costs of adapting/upgrading facilities so that they can meet the needs of the research activity,
- 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 directly connected with the research activity,
- 6) costs of cleaning, janitorial and security services to facilities,
- 7) costs of non-life insurance,
- 8) handling and administrative fees,
- 9) costs of depreciation of research equipment and instruments,
- 10) costs of banking services, including: opening and maintaining a sub-account or separate account for the research activity, bank fees,
- 11) costs of external audits,
- 12) costs of subscriptions (with the exception of the costs of data and access to data),
- 13) fees for membership in organisations, associations, etc. and
- 14) costs of participation in conferences.

§ 6. All expenses outlined above in points 1-14 may be planned to be covered as indirect costs.

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The English version of this Resolution does not constitute a sworn translation and has been prepared as an auxiliary document for your convenience. In the event of any doubts as to the interpretation of its provisions, the Polish version shall prevail.