

Annex 1 to the terms of 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 97/2024 of 12 October 2023

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

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

The budget must be well justified with regard to the subject and scope of the research activity, based on realistic calculations and must itemise expenses to be covered from the NCN resources, the so-called eligible costs.

§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 finding decision becomes final until the end date of the research activity,
- 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:

- 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,
- 5) Article Processing Charges in hybrid journals, as defined in the Open Access Policy of the NCN,
- 6) publishing fees (i.e. editing, translation, copies, printed drawings in colour, submission fees) in the case of Open Access publications, with the exception of Article Processing Charges in the press/ journals in compliance with routes 1 and 3 described in the Open Access Policy,
- 7) costs of leasing, purchase, manufacturing or upgrading of research equipment<sup>1</sup>, devices and software<sup>2</sup>,

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<sup>1</sup> 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.

<sup>2</sup> 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.

- 8) costs of salaries and scholarships, with the exception of salaries for collective investigators<sup>1</sup> who are not employees of the host institution for the research activity,
- 9) costs of purchasing IT hardware and office equipment (e.g. computers, licensing costs and software development, printers, scanners, monitors, copiers),
- 10) costs of organising conferences, workshops, seminars, meetings, exhibitions, competitions,
- 11) travel expenses, cost of accommodation, allowances, if not designated for a person to carry out a research activity and
- 12) costs of participation in training courses.

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

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

- 1) **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%** of the direct costs.

Indirect costs may be spent on eligible cost of open access to publications and research data.

- 2) **Direct costs** are costs that are directly related to the completion of the research activity.

The travel expenses 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.

§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, 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 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),

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<sup>1</sup> 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.

- 13) fees for membership in organisations, associations, etc.,
- 14) costs of participation in conferences, exhibitions and competitions and
- 15) cost of open access to publications and research data.

*The funds covered by the budget must be spent in accordance herewith and with the General Terms of the Funding Agreement for a Research Activity.*

Prof. Dr hab. Robert Hasterok  
President of the Council of the National  
Science Centre

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.