

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 105/2025 of 6 November 2025

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 funding 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 costs shall not be eligible under MINIATURA:

- 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) fees for pre-publishing review;
- 5) costs of leasing, purchase, manufacturing or upgrading of research equipment ¹, devices and software²,
- 6) costs of salaries and scholarships, with the exception of salaries for collective investigators³ and NCN Mentor⁴ who are not employed by the host institution for the research activity,
- 7) costs of organising conferences, workshops, seminars, meetings, exhibitions, competitions,
- 8) travel expenses, cost of accommodation, allowances, if not designated for a person to carry out a research activity and
- 9) costs of participation in training courses.

§3. The eligibility of costs shall be verified during the proposal evaluation.

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 Total cost of compensation for persons carrying out onetime responsibilities (e.g. interviewers,) and participants in research. This category does not include technicians, lab managers and individuals with intellectual contribution to the research. The minimum number of such investigators is 2.

⁴ Funds for NCN Mentor salaries of are not subject to any salary limits applicable to the research projects funded under NCN calls.

§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:

- directly related to the completion of the research activity,
- NCN MENTORING cost budgeted pursuant to the NCN MENTORING Initiative Regulations by the NCN Council

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 must not be funded 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),
- 13) fees for membership in organisations, associations, etc.,
- 14) costs of participation in conferences, exhibitions and competitions,
- 15) patent protection cost
- 16) purchase costs of IT hardware and office equipment that, according to the accounting principles of the participating entity for the research activity, are not classified as fixed assets, or purchase costs of licence and software that, according to the accounting principles of the participating entity for the project, are not classified as intangible assets,
- 17) 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 specialist services required by the publisher before peer-review submission (proofreading, translation, graphic design, etc.).

The expenditures listed in Points 1-17 above can be funded as indirect costs.

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.

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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.