

Eligible costs in the PASIFIC Call 1

Appendix No. 4 to the Terms and Conditions of the
PASIFIC Call 1



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Maria Skłodowska-Curie Actions

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1. Eligible cost

1.1 An eligible cost is a cost or expense eligible for funding from PASIFIC Call 1.

1.2 For costs or expenses to be considered eligible they must meet the following conditions, i.e., they must be:

1.2.1 actually incurred by the Host Institute

1.2.2 incurred during the Fellowship

Costs recording and settlement of all liabilities arisen during the Fellowship is possible until the date of submission of the Fellow's final report, but no longer than within 60 days after the completion of the Fellowship, in the event that it is necessary to pay adjustments to the allowance paid during the Fellowship resulting from the need to apply the exchange rate set out in Section 8.3(b) of the Terms and Conditions of the PASIFIC Call 1, at the latest one month after the end of the last period of calculation of the average exchange rate set out in Section 8.3(b) of the Terms and Conditions;

1.2.3 included in the estimated budget specified in the agreement between the PAS and the Host Institute;

1.2.4 identifiable and verifiable, accurately documented and properly recorded in the accounts in accordance with the Host Institute's common practice;

1.2.5 compliant with the regulations in force, including the Terms and Conditions of the PASIFIC Call 1 and the agreement signed between the PAS and the Host Institute, with the Host Institute's internal rules and common practice;

1.2.6 incurred in a purposeful and reasonable manner, following the principle of cost-effectiveness, i.e., obtaining the best effects from given resources;

1.2.7 necessary to conduct the Fellowship and the related tasks described in the agreement between the PAS and the Host Institute.

1.3 Eligible costs incurred by the Host Institute are divided into indirect and direct costs.

2. Non-Eligible cost

2.1 Non-eligible costs are costs or expenditures which do not meet the eligibility conditions set out in Article 1 of this Appendix to the Terms and Conditions of the PASIFIC Call 1.

2.2 Non-eligible costs include, but are not limited to:

2.2.1 costs related to the rate of return on capital;

2.2.2 liabilities and their management costs;

2.2.3 provisions for future losses or liabilities;

2.2.4 interest due

2.2.5 doubtful liabilities;

2.2.6 losses resulting from exchange rate differences;

2.2.7 excessive or unjustified expenditure;

2.2.8 costs incurred during the suspension of the Fellowship;

2.2.9 deductible VAT, i.e., VAT that is recoverable under national legislation. VAT which cannot be recovered by the beneficiary according to national legislation is an eligible cost.

- 2.3 In order to avoid double funding, costs declared under other projects funded from other sources, including Horizon 2020, Horizon Europe or Structural Funds projects, are also non-eligible.
- 2.4 The assessment of the eligibility of the costs is carried out during the proposal assessment, the evaluation of the annual report, the final report and the external control and audit.

3. Indirect costs

- 3.1 Indirect costs – are costs indirectly related to the Fellowship and necessary for the proper implementation of the funding agreement.
- 3.2 Indirect costs are accounted for by a flat rate and are treated as incurred. The amount of indirect costs is 20% of direct costs.
- 3.3 For the purpose of calculating indirect costs, the costs of applicant's allowance and family allowance referred to in Section 5.1(a) and (b) are converted into Polish currency according to the euro exchange rate announced by the National Bank of Poland in the Average Exchange Rate Table No. 088/A/NBP/2019 of 8 May 2019, the euro purchase rate for foreign currencies announced by Bank Gospodarstwa Krajowego S.A. in the first Exchange Rate Table No. 78 of 1 March 2020, i.e., EUR 1 = 4.2914
- 3.4 The Host Institute will enable the Fellow to co-determine how 1/5 of the indirect costs will be spent.
- 3.5 Indirect costs include:
- 3.5.1 remuneration costs of the administration and finance personnel (e.g., HR, legal and accounting services of the project, including costs of contracting accounting services to the accounting office, support and organisation of the Fellow's business trips);
 - 3.5.2 refurbishment and renovation costs,;
 - 3.5.3 costs of adapting premises to the extent necessary to carry out research tasks,
 - 3.5.4 costs of space utilisation, property taxes, etc.;
 - 3.5.5 utility charges (electricity, heating, gas and water and other industrial charges, transmission charges, sewerage, etc.;
 - 3.5.6 telecommunications services (telephone, Internet) and postal and courier services, except for those referred to in Section 13.2 other direct costs;
 - 3.5.7 costs of property cleaning services;
 - 3.5.8 costs of building security services;
 - 3.5.9 costs of property insurance;
 - 3.5.10 handling and administrative charges;
 - 3.5.11 banking costs, including: costs of opening and holding a separate sub-account for the purposes of the project in a bank account or a separate bank account, bank charges;
 - 3.5.12 costs of subscriptions (excluding data and access cost as indicated in Section 13.3);
 - 3.5.13 contributions due from individuals for membership in organisations, associations, etc.;
 - 3.5.14 costs of the procedures associated with awarding an academic degree/title;
 - 3.5.15 office supplies, stationery;
 - 3.5.16 other indirect costs not listed above.

4. Direct costs

4.1 Direct costs are costs directly related to the conduct of the Fellowship.

4.2 Direct costs include:

- 4.2.1 Fellow's allowances,
- 4.2.2 costs of research, including the expenditure described in Section 8.2.,

5. Fellow's allowances

5.1 The Host Institute may bear:

- a) costs of the Fellow's employment under a full-time employment contract for a period of 24 months in the amount of EUR 99,000.
- b) Family allowance cost of €7,200 for the Fellow who, on the closing date of the Call, have family commitments, i.e., are married or in a relationship equivalent to marriage according to the law of the country where the relationship has been formalised, have dependent children.

Entitlement to the family allowance is determined at the closing date of the Call and is not verified between the closing date and the end of the Fellowship. The allowance is due if the spouse(s)/partner(s) and/or child(ren) change their place of residence and come to Poland with the Fellow for a period of at least 3 months during the Fellowship.

5.2 The amounts in the currency (euro) set out in Section 5.1 (a) and (b) are converted into Polish currency at the higher of the rates indicated in Section 5.2 (a) and (b):

- a) euro exchange rate announced by the National Bank of Poland in the Average Exchange Rate Table No. 088/A/NBP/2019 of 8 May 2019
- b) average euro exchange rate (in foreign currency) announced by the European Central Bank

https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/eurofxref-graph-pln.en.html

- ◆ in the period from 1 March 2020 to 28 February 2022 for the period from 1 March 2020 to 28 February 2022
- ◆ in the period from 1 March 2022 to 31 August 2023 the period from 1 March 2022 to 31 August 2023
- ◆ in the period from 1 September 2023 to 28 February 2025 for the period from 1 September 2023 to 28 February 2025

5.3 Of the amounts indicated in Section 5.1 regarding allowances and other benefits, the Host Institute bears the costs of social and health insurance contributions and other allowance components financed by the Host Institute. Furthermore, the funds will cover the additional end-of-year bonus (the so called "trzynastka"), if the Host Institute is obliged to pay it.

5.4 During the period of the Fellowship, the Fellow may not receive any other remuneration in any form, including from entities other than the Host Institute.

6. Research funds

- 6.1 The Host Institute receives funds for the implementation of research by the Fellow in the amount not exceeding PLN 257,484.
- 6.2 The following types of costs may be incurred from the funds indicated in Section 6.1
 - 6.2.1 Remuneration of persons other than the Fellow who participate in the research
 - 6.2.2 Costs of purchasing research equipment, devices and software
 - 6.2.3 Costs of purchasing materials
 - 6.2.4 Travel costs
 - 6.2.5 Publication costs
 - 6.2.6 Workshop and conference costs
 - 6.2.7 Other direct costs

7. Remuneration of persons other than the fellow who participate in the research

- 7.1 Additional remuneration may be paid from the research funds to persons other than the Fellow involved in the research, as well as to participants of the research conducted by the Fellow.
- 7.2 Scholarships may not be funded from the research funds.
- 7.3 The maximum amount of funds specified in Section 7.1 may not exceed PLN 60,000, while one person may not receive more than PLN 36,000.
- 7.4 The additional remuneration referred to in Section 7.1 may be paid under a full-time or part-time employment contract or a civil-law contract.

8. Cost of purchasing research equipment, devices and software

- 8.1 This category of costs includes expenditure on the purchase or manufacture of research equipment, other devices and software necessary to carry out scientific work under the Fellowship, understood as:
 - 8.1.1 Research equipment (as defined by the Central Statistical Office) – 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), which, in accordance with the accounting principles (policy) in force at the Host Institute, is classified as fixed assets.
 - 8.1.2 Other equipment – other equipment which does not fall within the definition of research equipment, which, in accordance with the accounting principles (policy) in force at the Host Institute, is classified as fixed assets.
 - 8.1.3 Software – software purchased for the purposes of the Fellowship which, in accordance with the accounting principles (policy) in force at the Host Institute, is classified as intangible assets.

8.2 For research equipment, devices and software which are fixed assets or intangible assets depreciable in accordance with the provisions of the Accounting Act of 29 September 1994, the eligible cost is the purchase price or cost of manufacture of fixed assets or intangible assets, within the meaning of the said Act, including all costs incurred by the Host Institute up to the date of their commissioning.

9. Costs of purchasing materials

9.1 The costs of purchasing materials include the costs of purchasing materials and non-fixed assets intended for direct consumption in the implementation of the Fellowship, including, but not limited to:

- 9.1.1 raw materials,
- 9.1.2 semi-finished products,
- 9.1.3 reagents,
- 9.1.4 small laboratory equipment,
- 9.1.5 IT/office equipment (e.g., computer, software licensing and development costs, printers, scanners, monitors, photocopiers), if not included in fixed assets in accordance with the Host Institute's accounting principles (policy)
- 9.1.6 other equipment, insofar as it is not classified as fixed assets in accordance with the Host Institute's accounting principles (policy)

10. Travel costs

10.1 Costs of the Fellow's business trips include without limitation:

- 10.1.1 costs of participation in seminars/conferences relating to the topic of the research, excluding conference fees,
- 10.1.2 costs of business trips (including short research stays) necessary for the implementation of the research, e.g., queries, field research, etc.,
- 10.1.3 costs of participation in training and other meetings organised within the PASIFIC Programme,
- 10.1.4 if the organisation where the Secondment is carried out is located outside the workplace of the Fellow:
 - 10.1.4.1 accommodation costs at the place of the Secondment,
 - 10.1.4.2 travel costs from the place of work at the Host Institute to the place of the Secondment and back.

10.2 Travel costs include:

- 10.2.1 per diems and subsistence allowance in accordance with the rules laid down in the regulations issued pursuant to Article 775 § 2 of the Polish Labour Code,
- 10.2.2 personal insurance,
- 10.2.3 other reasonable and necessary travel costs, such as visas, costs of required vaccinations, etc.

11. Publication costs

11.1 Publication costs include:

- 11.1.1 costs of publishing scientific articles or open-access research data
- 11.1.2 purchase costs of specialist services necessary for the preparation of publications (proofreading, editing, graphic design),

12. Workshop and conference costs

12.1 Workshop and conference costs include:

- 12.1.1 costs of organising conferences, workshops, seminars, meetings, including, without limitation:
 - 12.1.1.1 hire costs of meeting and conference rooms,
 - 12.1.1.2 catering,
 - 12.1.1.3 travel and subsistence expenses of invited guests
 - 12.1.1.4 costs of organising workshops and conferences, other than remuneration costs
- 12.1.2 conference fees related to the participation of the Fellow in external workshops and conferences

13. Other direct costs

13.1 Other direct costs are other costs directly related to the Fellowship not included in above mentioned cost categories, e.g.:

- 13.1.1 costs of purchasing research services (laboratory analyses, statistical studies, surveys, etc.),
- 13.1.2 costs of purchasing other professional services needed for the proper conduct of the research

13.2 postal, courier or transportation costs directly related to the performance of the specific research task,

13.3 costs of purchasing or accessing data/databases.

14. Revenues related to the fellowship

14.1 Revenues related to the Fellowship do not include:

- 14.1.1 interest resulting from the management of the bank account that the Host Institute is obliged to open in connection with the Fellowship
- 14.1.2 exchange revenue from foreign exchange operations related to the Fellowship



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