

Summary of mark-ups of indirect costs by type of activity

Type of activity	Basis for calculating indirect costs	University-wide costs (%)	Faculty and institute costs (%)
full-time studies	N/A	results	
part-time studies	direct costs	15	15-20
postgraduate studies	direct costs	5	5-15
Doctoral School	direct costs (excluding scholarships)	10	N/A
Student Housing Complex	direct costs (without repairs)	5	N/A
social activity	direct costs	5	N/A
Publishing House, centres (excluding CLC and SC)	direct costs	5	N/A
interdisciplinary Rector's grants, "PhDBoost" programme, clusters of excellence	direct costs + capital expenditures	-	according to separate regulations
research tasks financed by a research grant	direct costs	-	25
SPUB	in accordance with the application	10	5-15
projects financed from external sources	maximum indirect costs determined in accordance with the rules of the competition/project or resulting from concluded contracts	35	65
training sessions and courses	direct costs	5	5-15
Conferences	direct costs	8	5-10
Other service activities	direct costs + capital expenditures	7	5-20
doctoral and postdoctoral procedures of people from outside Poznan University of Technology	direct costs	5	15
other	direct costs	5	15

1. Indirect costs, not settled for other activities at the end of the financial year, are transferred to the own expense of full-time studies.
2. The division of indirect costs into faculty and institute costs is made by the Dean.
3. When settling indirect costs, units covered by the central budget apply mark-up rates set for faculties, in particular by increasing the mark-up on university-wide costs.
4. Indirect costs charged by the University are in principle equal to the maximum possible rate specified for a given programme by a financing institution.
5. If a project allows indirect costs to be included in the budget, but their amount has not been specified in project documentation, they should be planned at the level of 20% of direct costs. In situations where the rationality of the budget calls for the use of another solution, the amount of indirect costs is determined in consultation with the Rector.
6. Separate regulations may limit the possibility of financing certain categories of costs from indirect costs.
7. If a project is implemented by more than one organizational unit, indirect costs attributable to each of these units are determined on the basis of direct costs incurred for the performance of specific tasks carried out in particular units. Heads of organizational units implementing a project may jointly determine, by way of agreement, a different algorithm for sharing costs between the units participating in the implementation of a project.
8. At paid conferences, university-wide costs are increased by 4%.
9. In the case of organizing a conference on the premises of PUT, where the financial operator is an external entity, no indirect costs are charged - the financial settlement takes place on the basis of an agreement.
10. For free-of-charge conferences, the cost of which does not exceed PLN 20,000, a project is not launched and indirect costs are not charged.
11. For editions of postgraduate studies, courses and training sessions as well as multi-annual projects, the same allowances for indirect costs are applied in individual years of their implementation.
12. In justified cases, the Rector, as the person responsible for the financial management of the University, may set different levels of indirect costs or decide to waive the rules for their calculation, in particular if their application would lead to an unjustified increase in the cost of implementing a given project.