

Eligible costs of research tasks under WIB

Contents presented in this article are preliminary information about the Virtual Research Institute (Polish: Wirtualny Instytut Badawczy - WIB) and are intended for potential Applicants to familiarize themselves with the Open Competition being prepared as early as possible.

In connection with the above, ŁUKASIEWICZ - PORT clearly informs that the presented responses cannot constitute the basis for formulating subsequent claims against ŁUKASIEWICZ - PORT as the Managing Entity.

This document provides information concerning the catalogue of eligible costs, the mandatory limits and other aspects important in the context of the budget of the Research Task. The terms of the call will not impose any financial envelope for Research Tasks except for one, specific maximum amount forming the allocation for the programme which, according to [the Communication of the Minister of Science and Higher Education of 2 July 2019 on the area of research activity financed from the resources of the Polish Science Fund and the amount and period of financing](#) is equal to PLN 450,000,000. The catalogue of the eligible costs includes the following categories:

DIRECT COSTS

- remuneration,
- costs of research equipment, fixed and intangible assets, including purchases, leasing, depreciation write-offs and the costs of paid use,
- costs of subcontracting and external services,
- other direct costs.

INDIRECT COSTS

- up to 15% of the total eligible direct costs excluding subcontracting and external services, research equipment, fixed and intangible assets.

The expenditures are eligible if they satisfy all of the following conditions:

- they are necessary for the Research Task to be carried out by the Research Team,
- they are consistent with eligibility rules set out in the competition documents and legal regulations,
- they were actually incurred in the period of eligibility,
- they are adequately documented and recognised in accounting books,
- they were incurred in a transparent, rational and effective manner with the observance of the principles of achieving the best outputs from specific inputs,
- they are included in the budget of the Application for funding the Research Team and are accurately described and justified.

The expenditures of Research Teams conducting research activity within WIB may be considered eligible in the period of performance of the Research Task set out in the Agreement for funding the Research Team. The period of eligibility of expenditure of Research Teams may begin no earlier than on the day following the day of submitting the application.

Public Procurement Law will apply to expenditures in respect of managing funds covered by that Law. If orders are not subject to the said law in terms of their amount or type, the Research Unit will be obliged to adjust the rules and regulations **securing openness and competitiveness** to the

extent that, as a minimum, ensured that the market is identified. To verify that the order is made at a price which does not exceed the market price, at least three proposals of potential contractors (if three potential contractors operate on the market) will need to be submitted. If it is impossible to obtain three proposals from potential contractors, the Research unit will be obliged to publish a call for proposals involving at least a 7-day period for submitting proposals.

DETAILED DESCRIPTION OF CATEGORIES OF COSTS

1. Remuneration

◦ Remuneration of Research Team Members

Research Team Members may be employed within the Research Task under a contract of employment or a civil-law contract. This category includes the employer's costs related to the employment of a Research Team Member, including the base pay, sickness pay, annual holiday leave pay, additional annual remuneration, if any, and premiums.

The maximum rates of remuneration for Research Team Members will result from the principles of competition and will have priority over the internal regulations adopted by the entity employing Research Team Members.

The programme anticipates the following allowed rates of remuneration for Research Team Members and the minimum level of their monthly involvement:

Type of a Research Team Member	Position in the Research Team	Maximum rate of remuneration under full-time employment (total employer cost) in PLN*	Minimum level of monthly involvement*
<i>Team Leader</i>	<i>Leader</i>	<i>35,000.00</i>	<i>0.7</i>
<i>Key Personnel</i>	<i>Senior researcher</i>	<i>25,000.00</i>	<i>0.50</i>
<i>Support Personnel</i>	<i>Junior researcher</i>	<i>15,000.00</i>	<i>irrelevant</i>
<i>Support Personnel</i>	<i>Technical support</i>	<i>12,000.00</i>	<i>irrelevant</i>
<i>Support Personnel</i>	<i>Student/Trainee/ PhD Student</i>	<i>8,000.00</i>	<i>irrelevant</i>

*the maximum hourly rate for civil-law contracts is the quotient of the maximum remuneration set out in the above table and 168 hours.

1.2. Remuneration of the management and administration personnel

The programme provides remuneration for the personnel of the management and administration within the direct costs of the Research Task, however, the amount of such remuneration may not be higher than 10% of the total value of remuneration for Research Team Members.

2. Costs of scientific-research equipment, fixed and intangible assets, including lease, write-offs and costs of paid use

This category includes mainly:

- purchase and leasing of equipment, fixed and intangible assets up to the net amount of PLN 100,000.00 (in total, for the entire Research Task),
- depreciation write-offs for equipment, fixed and intangible assets,
- the costs of paid use of equipment, fixed and intangible assets.

1. **Costs of subcontracting and external services**

This category involves the costs of subcontracting and other external services necessary for conducting research activities by the Research Team, directly related to the performance of the Research Task, e.g. costs of external research, laboratory analyses, costs of purchase of special services provided by external entities.

1. **Other direct costs**

This category includes, in particular:

- costs related to ensuring the appropriate quality of the premises,
- materials for direct use in carrying out the Research Task,
- costs of purchase of laboratory equipment not compliant with the definition of fixed assets or compliant with the definition of low-cost fixed assets,
- costs of publishing the results of research activities conducted by the Research Team and participation in conferences to present the results of the research activities of the Research Team and other conferences, visits and events (also outside the territory of the Republic of Poland),
- costs of auxiliary external services necessary for the performance of the Research Task but not compliant with the definition of the category of subcontracting and external services,
- costs of official and business trips,
- costs of purchase of data/databases or access to them,
- costs of transport services, etc.

IMPORTANT!

The evaluation of eligibility of expenditure will be made at the stage of evaluation of the Application for funding the Research Team and at the stage of the settlement of the incurred expenditure and evaluation of the Research Task. During the evaluation of Applications for funding, the potential eligibility of expenditure provided in the Application will be verified. Signing the Agreement for funding the Research Team does not mean that all expenditure provided in the Application and presented for the purpose of settlement is considered eligible. This expenditure will be verified on a case by case basis in terms of its compliance with legal regulations applicable to the stage of settlement.

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