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General eligibility rules for expenditures of Research Teams conducting scientific activities in the form of the Virtual Research Institute

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I. Purpose of the guidelines

This document stipulates the general rules on the eligibility of expenditures made by Research Teams conducting scientific activities in the form of the Virtual Research Institute (WIB).

II. Timeframe for expenditure eligibility

The expenditures by Research Teams conducting scientific activities in the form of WIB shall be eligible for the period of implementation of the Research Task as indicated in the Agreement for funding a Research Team. The period of eligibility of Research Team expenditures may begin at the earliest on the day following the date of submission of the Application for funding a Research Team.

Costs shall be recognised under reporting periods and disclosed in the submitted Interim Reports and in the Final Report. It is possible to record the costs and settle all obligations up to the date of drafting the Final Report, but no longer than within 45 days after the completion of the Research Task.

III. Expenditure eligibility

The assessment of the eligibility of expenditures is performed both at the stage of the evaluation of the Application for funding a Research Team, and at the stage of settling the incurred expenditures and the evaluation of the Research Task. During the assessment of the Funding Applications, the eligibility of the expenditures included in the Application is verified. Therefore, the conclusion of the Agreement for funding a Research Team does not mean that all the expenditures included in the Funding Application and then submitted for settlement will be considered eligible. The eligibility of any expenditure incurred will be determined by the result of the verification of compliance with the applicable laws and the rules specified in the documentation of the WIB Programme, including in particular those contained in the Funding Agreement and in the Competition Regulations. The above verification will be conducted each time at the expenditure settlement stage.

An expenditure is eligible if it meets the following cumulative conditions.

- a. It is necessary for the implementation of the Research Task by the Research Team.
- b. It is compliant with the eligibility rules defined in this document, the Agreement for funding a Research Team, and the applicable legislation.
- c. It was actually incurred during the eligibility period indicated in the Agreement for funding a Research Team.
- d. It was made in a transparent, rational, and effective manner, while observing the principles of obtaining the best results from specific inputs.
- e. It was duly documented and recorded in the accounts (only for direct costs).
- f. It was included in the cost estimate in the Application for funding a Research Team, and was duly described and justified.

Amendments to the structure of direct costs may be made under the terms of the Agreement for funding a Research Team provided they do not exceed the total amount budgeted for direct costs, are justified, and are directly linked to the research activities of the Research Team.

In the case of an invoice/other accounting document issued in a foreign currency, the value of the eligible expenditure should be converted into PLN at the average exchange rate of the said foreign currency announced by the National Bank of Poland on the last business day preceding the day on which the expenditure was incurred, and in accordance with the entity's adopted accounting policy, unless the law provides otherwise. If payment for an invoice/other accounting document issued in a foreign currency is made in tranches, the values of the individual tranches of eligible expenditure should be converted into PLN according to the above rules.

IV. Settlement of eligible costs

Expenditures actually incurred which were included in the Interim Reports, and in the Final Report on the implementation of the Research Task, will be settled and verified. The expression 'expenditure actually incurred' shall be understood as expenditure incurred in the cash sense, i.e. as a cash outflow from a payment account. Exceptions to this rule are depreciation costs and contributions to the Company Social Benefits Fund.

The accounting documents relating to the Research Teams' expenditure (for direct costs) shall contain a description on the original document, or a permanently attached appendix thereto, covering at least the following elements.

- a. A reference to the Agreement for funding a Research Team.
- b. The eligible amount financed from the Polish Science Fund.
- c. A justification of the expenditure and its association with the Research Task, including a reference to the categories of expenditure.

In invoices/other accounting documents expressed in foreign currencies, the exchange rate used for the conversion of the foreign currency into PLN should additionally be indicated in accordance with the rules specified in Section III of these Rules. If payment for an invoice/other accounting document issued in a foreign currency is made in tranches, the exchange rates for the subsequent tranches should also be stated.

The Applicant is obliged to keep separate accounting records, i.e. to use a separate accounting system or a separate accounting code with regard to the costs incurred by the Research Team, in accordance with the applicable national regulations and the principles established in the accounting policy (the obligation to keep separate accounting records does not apply to indirect costs).

The Applicant is required to open a separate a bank account for the exclusive purpose of Research Task performance.

V. Principle of competitiveness

The eligibility of all expenditures incurred by entities in which scientific activities are conducted by the members of the Research Team should be considered with reference to Article 44 section 3 of the Act of 27 August 2009 on Public Finance, and the Act of 29 January 2004 – Public Procurement Law (or the Act replacing it) or the internal regulations of entities, but at least in a competitive manner (in cases in which the provisions of the Act – Public Procurement Law do not apply to the entity) – depending on the amount of

the public expenditure. If the nature, amount, or type of purchases is not subject to the provisions of the aforementioned Acts, the Research Unit is obliged to follow the rules and regulations ensuring openness and competitiveness, requiring performing an assessment of the market as a minimum. In order to prove that the procurement has been conducted at a price no higher than the market price, it is necessary to submit at least three tenders from potential contractors (provided there are at least three potential contractors on the market) for the procurement in question. If three tenders cannot be obtained from potential contractors, the Research Unit is obliged to publish on its website a call for tenders with a deadline for submissions of at least 7 calendar days.

VI. Double funding

Double funding of expenditures is not allowed.

Double funding is understood as, among other things,

- the reimbursement of expenditure incurred from the resources of the Polish Science Fund, and at the same time from other domestic and foreign sources (including EU funds)
- the reimbursement of VAT costs from the Polish Science Fund, and subsequent recovery of this tax on the basis of the VAT Act of 11 March 2004
- the settlement of fixed asset depreciation costs with the participation of the Polish Science Fund, and subsequently the settlement of the depreciation costs of this fixed asset within other co-financed projects
- the purchase of a fixed asset with the contribution of domestic or foreign sources, and subsequently the disclosure of its depreciation costs in the Research Task under funding
- the purchase of a used fixed asset which has been co-financed by a national or EU grant during the seven previous years
- the settlement within the Research Task of expenditure incurred by a lessor for the purchase of the leased item under a finance lease, and then the settlement within the Research Task of instalments paid in connection with the leasing of that item
- the financing, under a civil-law contract, of the tasks of a person who is an employee of the Research Task which are within the scope of official duties resulting from the employment relationship of that person
- the settlement of the same expenditure in indirect costs and direct costs of the Research Task.

The catalogue of the above-mentioned cases is not complete.

VII. Catalogue of eligible costs

The following types of costs are eligible under the costs of Research Teams conducting scientific activities in the form of the Virtual Research Institute.

Direct costs, including:

1. **Remuneration**
2. **The costs of research equipment, fixed and intangible assets, including purchase leasing, depreciation charges, and the costs of paid use**
3. **The costs of subcontracting and external services**
4. **Other direct costs.**

Indirect costs

Direct costs

1. Remuneration

1.1. Remuneration of Research Team Members (Key Personnel Members, including the Leader and Support Personnel Members) indicated (in the case of Support Personnel - normally provided for by indicating the number of such Members) in the Application for funding, constituting an appendix to the Funding Agreement, determined in proportion to the employee's involvement in the implementation of the Research Task, i.e.

- a. remuneration costs (basic remuneration, sick pay, holiday entitlement, and annual leave allowance, and additional annual remuneration, if any)
- b. contributions to social insurance (including contributions to Employee Capital Plans), health, sickness, contributions to the Labour Fund, contributions to the Guaranteed Employee Benefits Fund.

The maximum rates of remuneration of the Research Team Members result from these Rules, and take precedence over the internal regulations of the entity employing the Research Team Members.

The eligibility of expenditure incurred on remuneration shall be considered in accordance with national legislation (e.g. labour, higher education and research) and the remuneration regulations in force in the entities in which the research activities are being conducted by Research Teams. The eligibility of the remuneration of the Research Team is also examined within the scope of the actual performance of the activities related to the performance of the Research Task by the Personnel.

The total professional engagement of individual members of the Key and Support Personnel (under an employment relationship, civil-law relationship, self-employment, and other forms of involvement) in the implementation of all professional activities, including the implementation of the Research Task under WIB, may not exceed 276 hours per month.

Adjustments to the amount of the planned remuneration of the Research Team Members are allowed, provided that the said adjustments:

- a. are justified
- b. do not exceed the amount included in the cost estimate in the Application for funding allocated for the total remuneration
- c. do not exceed the maximum amount for the role in the Research Team established in the competition documentation
- d. are in accordance with the remuneration regulations in force in the given entity.

Adjustments to the expenditure in the Funding Application shall be made under the conditions specified in the Agreement for funding a Research Team.

The permissible levels of remuneration are indicated in the Table below:

Type of Research Team Member	Role in the Research Team	Maximum level of remuneration within full-time employment (total cost to the employer, i.e. gross remuneration) in PLN	Minimum level of monthly commitment
<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>n/a</i>

Support Personnel	<i>Technical support/PhD Student</i>	12,000.00	n/a
Support Personnel	<i>Student/Trainee</i>	8,000.00	n/a

In the case of employing Research Team Members on the basis of a civil-law contract, the limits of remuneration in accordance with the Table above apply, with the simultaneous assumption that the maximum hourly remuneration for work is the quotient of the maximum remuneration determined in accordance with the Table above and 168 hours.

1.2. Remuneration of administrative personnel, including those managing the Research Task, in entities in which Research Team Members are employed, directly involved in the administrative handling of the Research Task, subject to the assignment of the scope of activities to the implementation of the Research Task. The remuneration of the above-mentioned personnel must not exceed 10% of the total value of the remuneration of the Research Team Members (the remuneration components specified in item 1.1 are eligible) and cannot be included in the indirect costs of the Research Task.

2. The costs of research equipment, fixed and intangible assets, including purchases, leasing, depreciation charges, and costs of paid use

Within the framework of the Virtual Research Institute Programme it is possible to strengthen and improve the quality of the available technical resources of Research Units. It should be remembered, however, that the idea of the WIB Programme is primarily to support Research Teams and conduct scientific research and development work with the emphasis on the use of the available equipment which is at the disposal of, among others, Polish research units, purchased from their own or external funds.

Within this category of expenditure, research equipment is understood as a fixed asset in accordance with the Accounting Act. Similarly, the definition of intangible assets is in line with any applicable legislation in this respect.

The following expenditure category includes these costs as eligible:

- 2.1. The purchase and leasing of equipment, and fixed and intangible assets up to PLN 100,000.00 net (total for the entire Research Task),
- 2.2. Depreciation write-offs on equipment, and fixed and intangible assets,
- 2.3. The costs of paid use of equipment, and fixed and intangible assets.

Costs related to leasing, depreciation write-offs and costs of paid use of the equipment, fixed and intangible assets (licence fees and similar) are eligible to the extent, and for the period, necessary to conduct scientific research and development of the Research Task under funding. *For example, if the equipment is used at 50% for stage 1 of the Research Task, and at stage 2 and 3 the equipment is used at 30%, the eligible cost depending on its nature (depreciation, leasing, operating costs, etc.) will be the value of the costs calculated proportionately and respectively for each stage of the Research Task.*

All expenditures should be properly justified in the Funding Application, taking into consideration, among other things, the reasonability of their use, the amount of costs and the degree of their use at individual stages of the Research Task implementation, which will be assessed as part of the verification of the Application for funding a Research Team.

Research equipment and other devices for scientific activities purchased as part of the Research Task shall become the property of the entities in which the scientific activities are conducted by the Research Team and for which they were purchased in accordance with the cost estimate of the Research Task. They may not be sold, leased, transferred or donated free of charge for the entire funding period.

It is allowed to conduct research using research equipment located outside the territory of the Republic of Poland, if it is necessary and appropriate for the scientific activities of the Research Team.

2.1. The purchase and leasing of equipment and intangible assets

Under the Virtual Research Institute Programme it is possible to fund the purchase and leasing of research equipment and intangible assets (**up to PLN 100,000.00 net in total for the whole Research Task**) – possible only if the Applicant proves that it is not possible or economically justified to use, for a fee, the equipment located in the entities where the research activity is conducted by the Research Team, as well as in external entities (domestic and foreign) - not belonging to the Consortium.

The aforementioned limit does not apply to depreciation and costs of paid use as described below.

The following may be included within this limit:

- expenditure on the purchase or leasing of research equipment,
- expenditure on the purchase or leasing of technical knowledge and patents, i.e. intangible assets in the form of patents, licences, know-how, unpatented technical knowledge, etc.,
- expenditure related to transport, installation and commissioning of research equipment purchased under the Research Task together with specialist instructions on its use, expenditure on inspection and testing of the research equipment purchased under the Research Task and the so-called technical assistance provided by the manufacturer in the first period of operation of the research equipment purchased under the Research Task, provided that such expenditure does not increase the initial value of the purchased fixed asset in accordance with the Accounting Act,
- costs of maintenance, overhauls and other necessary periodic technical activities related to the operation of the research equipment, fixed assets purchased under the Research Task, if the costs are justified and result from the recommendations of the manufacturer/supplier of the equipment, for example, ensuring their proper operation and maintaining the warranty,
- expenditure on the purchase of spare parts for the research equipment and fixed assets purchased under the Research Task if they are justified by the manufacturer's recommendations on the necessity of periodic replacement of individual parts.

2.1.1. Purchase of equipment, and fixed and intangible assets

The costs of purchase of the research equipment, fixed assets or purchase of spare parts are possible only if the Applicant proves that it is not possible or not economically reasonable for the Applicant to use, for a fee, the efficient, complete and adequate equipment located in the entities where the research activity is conducted by the Research Team, as well as in external entities (domestic and foreign) not being part of the Consortium.

The purchase of intangible assets for the implementation of the Research Task is possible in accordance with the rules concerning the Beneficiary's obligations related to the transfer of Intellectual Property developed under the Research Task, with simultaneous consideration of any Background IP, necessary to launch the processes of its protection and commercialisation under the WIB Programme.

2.1.2. Leasing of equipment and intangible assets (licence fees)

In the case of a lease (financial or operating), the eligible cost is the amount attributable to the part of the lease instalment issued to the Beneficiary relating to the payment of the principal (excluding interest and other charges) for the leased asset.

Expenditure incurred in connection with financial and operating leases shall also be eligible, provided that the item sold is not purchased with EU funds and/or national public funding.

For leasing costs, the maximum amount of eligible expenditure shall not exceed the market value of the leased good.

Therefore, the amount of eligible costs may not be higher than:

- a. the amount covered by the purchase proof issued to the lessor by the supplier of the financed goods - in the case of goods purchased not earlier than within 12 months before the submission of the Application for financing by the Beneficiary,
- b. the market value of the leased good determined in a valuation made by an authorised valuer or in a valuation made on the basis of the methodology presented by the Beneficiary – for goods purchased earlier than within 12 months before the submission by the Beneficiary of the Funding Application. The valuation may be replaced by documentation of the selection of the leased asset in a tender procedure ensuring fair competition.

2.2. Depreciation write-offs of equipment, fixed and intangible assets

Under the WIB Programme, the following depreciation write-offs are eligible:

- a. the research equipment and other fixed assets used for research and development within the Research Task,
- b. intangible assets obtained from third parties under market conditions in the form of patents (purchased or used under licence), licences, know-how, unpatented technical knowledge, expertise, analyses and research reports, etc., used to conduct research and development to the extent necessary and for the period required to perform the Research Task covered by funding. When including these costs in the cost estimate, the rules related to the transfer of the Intellectual Property developed under the Research Task should be observed, with simultaneous consideration of any Background IP, necessary to launch the processes of its protection and commercialisation under the WIB Programme.

Depreciation write-offs constitute eligible cost if the following cumulative conditions are met.

- a. At the moment of purchase, the equipment meets the definition of a fixed asset specified in Article 3 section 1 point 15 of the Accounting Act (as a rule: tangible fixed assets with an expected economic useful life of more than one year, complete, usable and intended for the needs of the entity)
- b. When equipment or intangible assets are necessary for the proper implementation of scientific research and development work of the Research Task and are used directly in connection with the Research Task
- c. When equipment, other devices for scientific research and development work of the Research Task is recorded in the register of fixed assets of entities purchasing it
- d. When depreciation write-offs were calculated on the basis of accounting regulations or tax regulations and in accordance with the entity's accounting policy
- e. When the eligible value of the depreciation write-offs relates exclusively to the period of research and development of the Research Task
- f. Where the equipment or intangible assets are also used for purposes other than the implementation of the Research Task, only that part of the depreciation write-off which corresponds to the proportion of the use of the assets in the implementation of research and development of the Research Task shall be eligible
- g. When the purchase of equipment or intangible assets was not co-financed by a national or EU subsidy
- h. When the purchase of the equipment or intangible assets was not settled as an eligible cost of the Research Task

- i. When depreciation write-offs relate to equipment or intangible assets which were purchased in a reasonable and effective manner, i.e. their prices were not inflated in relation to market prices and rates
- j. For finance leases where the amortisation period is longer than the term of the lease agreement, the eligible cost shall be the depreciation write-offs for the period of research and development of the Research Task.

The residual value of a tangible and intangible asset upon completion of the Research Task is not an eligible cost.

2.3. Costs of paid use of research equipment, and fixed and intangible assets

These costs may be taken into consideration as eligible costs.

- a. The costs of operating research equipment and other devices and intangible assets owned by entities involved in the implementation of the Research Task
- b. The costs of the paid use of research equipment and other devices settled with external entities, i.e. the costs of leasing the equipment, and fixed assets used for scientific research and development work under separate agreements with third parties.

The eligibility of the costs of the paid use of the research equipment and other devices held by the Applicant or other entities in the consortium in which the research activities are being conducted by the Research Team Members is admissible only at the cost of their operation and not at the rate of their rental on the commercial-services market. Such expenditure shall be eligible during the period and in proportion to its use for the implementation of the Research Task. If, on the other hand, the use, against payment, of equipment and fixed assets used for scientific research and development work is conducted using the technical resources of third parties (of entities not forming the Consortium), such an expenditure may be implemented at the cost of commercial services; however, the eligibility of the costs is admissible only if the Applicant proves that it is not possible to use the equipment located in the entities in which the research activities are being conducted by the Research Team, or that it is not economically justified to purchase or lease. Expenditure should be properly justified not only in the Funding Application, but each time at the stage of its settlement in the submitted Interim Reports.

2.3.1. Operating costs

Estimating and accounting for operating costs may be undertaken, inter alia:

- a. At the flat rate.
- b. At the actual costs.

2.3.1.1. Flat rate

The amount of operating costs may be included in the cost estimate according to the flat rate calculated on the basis of reliable calculations of the operating costs of the research equipment, and tangible and intangible assets used within the Research Task. *Calculations may, for example, be based on the average of the operating costs recorded in previous periods of use of the resources concerned with similar intensities.*

In the Application for funding a Research Team, the methodology for calculating the flat rate of operation cost should be presented, which should be confirmed in the documentation at the stage of the settlement of the Research Task.

2.3.1.2. Actual costs

In the case of the costs of operating research equipment, and fixed assets and intangible assets calculated on the basis of actual costs, the Beneficiary will be obliged to confirm each time the given cost on the basis of unambiguous, reliable, and legally compliant documents. *For example, reading the counter of a specific medium, assigned exclusively to the device/machine used within the Research Task.*

Every Application for funding a Research Team, and especially Interim Reports, shall clearly and unambiguously name and describe the individual cost items, so that the Managing Entity can clearly attribute a given cost to the individual stages, activities, and elements of the Research Task.

Each time, when estimating the costs, it should be remembered that all expenditures should be properly justified in the Funding Application, taking into consideration, among other things, the legitimacy of their use, the amount of the costs, and the degree of their use at individual stages of the Research Task implementation, which will be evaluated at the stage of the verification of the Application for funding a Research Team.

Furthermore, especially in the case of intangible assets, the guidelines of the WIB Programme concerning the protection and commercialisation of Intellectual Property, including the rules concerning the so-called Background IP, should be taken into consideration.

2.3.2. Costs of paid use of research equipment and other devices settled with external entities

Within the framework of the leasing of equipment, and fixed assets used for research and development work, as well as intangible assets, it is permissible to include the costs of:

- a. research equipment, and fixed assets used for research and development, owned by a third party
- b. intangible assets obtained from third parties under market conditions in the form of patents (purchased or used under licence), licences, know-how, unpatented technical knowledge, expert opinions, analyses, and research reports, etc.

In any event, it should be borne in mind that the costs of third-party resources should be determined on the basis of estimates of the necessary scope and duration of their use for the research and development of the Research Task.

In this case, it is important to remember to comply with the provisions of public procurement law, and to observe the principle of competitiveness.

The guidelines of the WIB Programme for the protection and commercialisation of Intellectual Property should be followed.

3. **Costs of subcontracting and other external services** necessary for the conducting of scientific activities by the Research Team directly related to the implementation of the Research Task. It should be understood to mean commissioning to a third party that part of the substantive work of the Research Task which is not performed on the premises and under the direct supervision of the Leader's entity or other entities comprising the Consortium, in which scientific activities are conducted by members of the Research Teams, e.g. the costs of external research, laboratory analyses, the costs of purchasing specialist services provided by external entities, including consultations, expert opinions and analyses, only if they cannot be performed by the Research Team or if, due to the specialisation of the subcontractor, they will be performed more efficiently. Subcontracting shall not be considered as ancillary activities relating to normal operating costs, such as legal or financial and accounting services. Contracts for specific work should also be accounted for under this category.

Entities forming part of the Consortium may not subcontract the work of the Research Task to each other.

Research Team Members may not perform the same work within the Research Task as a subcontractor.

4. Other direct costs

- Costs relating to the provision of accommodation (including rent, leasing) where necessary for the conducting of scientific activities by the Research Team, and the Research Unit, or another entity with no legal title to the premises
- Materials intended for direct consumption during the implementation of the Research Task, e.g. raw materials, semi-finished products, and reagents
- Costs of purchasing laboratory equipment which does not meet the definition of a fixed asset, or which meets the definition of a low-value fixed asset in accordance with national legislation in this field
- Costs of publishing the results of the Research Team's scientific activities, and participation in conferences to present the results of the Research Team's scientific activities, or other conferences, visits, and events (also outside the territory of the Republic of Poland), provided the participation is necessary and appropriate from the point of view of the Research Team's scientific activities and is in accordance with the guidelines of the WIB Programme concerning the publication and presentation of the results of the Research Team's work
- Costs of ancillary third party services which are necessary to perform the Research Task but do not correspond to the definition of subcontracting and external services
- Business trips and travel expenses directly related to the implementation of the Research Task,
- Costs of purchasing or accessing data/bases
- Costs of transport services necessary for the proper implementation of research work, etc.

The above examples of direct costs do not exhaust the catalogue of costs which may be covered by the direct costs envisaged for Research Teams, provided that such costs are directly related to the conducting of scientific activities by the Research Team, and are incurred in accordance with the accounting policy adopted by the entity concerned and this document, are documented and described in accordance with the principles defined in this document.

The Research Task may plan activities aimed at promoting the Research Task and its results. The costs to be incurred in relation to such activities (publications, conferences, promotional and information materials, website), provided they meet the eligibility conditions and are compatible with the other guidelines for the WIB Programme, shall be appropriately categorised as "Remuneration", "Costs of subcontracting and external services" or "Other direct costs".

Indirect costs

The financing of indirect costs is allowed. Indirect costs should be understood as costs indirectly related to the scientific activities of the Research Group covered by the Research Task but necessary for their proper implementation.

For indirect costs under the competition a **flat rate of up to 15%** of the total direct eligible costs incurred is envisaged, excluding:

- subcontracting/external services
- research equipment, and tangible and intangible assets.

The adoption of a flat rate means that the settlement of such costs does not require full documentation of expenditures. In this case, there is no obligation to collect and describe the accounting documents in order

to certify the expenditure incurred, or to keep a separate record of that expenditure. Only the use of an acceptable flat rate level will be verified, where the amount of direct costs underlying the calculation of indirect costs has been correctly demonstrated, and, in the event of a reduction in the amount of eligible direct costs, a proportional reduction in indirect costs has been made. The Management Entity's waiver of verification of the actual incurring of indirect costs does not release it from the obligation to comply with all the regulations applicable to the expenditure.

The percentage of the flat rate shall remain unchanged for the entire duration of the Research Task. The amount of eligible expenditure allocated to indirect costs may be subject to change because of its strict dependence on the amount of direct eligible costs, unless it is not possible to increase the amount of funding allocated.

The Applicant concluding an Agreement for funding a Research Team with the Managing Entity undertakes to ensure that the conditions for conducting the scientific activities covered by the Research Task are appropriate for the Leader, covering as indirect costs all expenditures relating to ensuring that the Research Team has the best-possible scientific capacity.

The catalogue of examples of eligible indirect costs includes

- a. The general operating costs of the entities employing members of the Research Teams in connection with their involvement in the implementation of the Research Task, e.g.
 - media costs
 - the costs of telecommunications, postal, and courier services
 - insurance costs
 - the cost of administrative charges
 - the costs of office equipment and materials
 - the costs of maintaining a separate bank account
- b. Expenditure related to maintaining the quality of research equipment, devices, and other components of laboratory equipment purchased outside the implementation of the Research Task financed under the WIB Programme, and necessary for its implementation, including but not limited to:
 - the costs of maintenance, overhauls, and other necessary periodic technical activities related to the operation of scientific and research equipment, devices, and other components of laboratory equipment purchased outside the Research Task financed under the WIB Programme
 - expenditure on the modernisation of scientific and research equipment, devices, and other components of laboratory equipment owned by the Beneficiary
 - expenditure on the purchase of spare parts for the Beneficiary's research equipment and other laboratory equipment
 - the repair of research equipment, devices, and other components of laboratory equipment owned by the Beneficiary if they are needed for the implementation of the Research Task
 - the costs of insurances guaranteeing the maintenance of the quality of research equipment, devices, and other components of laboratory equipment, purchased outside the Research Task financed under the WIB, and necessary for its implementation, in case of unforeseen events
- c. The costs of insurance, purchased within the framework of the Research Task, of research equipment, devices, and other components of laboratory equipment, in case of unforeseen events.

VIII. Ineligible costs

In particular, costs which are not eligible under the WIB Programme are:

- a. Expenditure incurred outside the eligibility period
- b. Costs unrelated to the objectives of the research task
- c. Undocumented or inadequately documented costs
- d. Value-Added Tax (VAT), if the entity is legally able to recover it
- e. Provisions for future liabilities
- f. Interest on debt and late payment charges

- g. Expenditure under a lease agreement other than the principal part of the lease instalment
- h. Funding costs
- i. Contractual penalties,
- j. Tickets, fines
- k. Any legal costs
- l. The costs of royalties for publishing reviews
- m. Certain remuneration and non-remuneration components
 - remuneration for overtime work
 - anniversary awards
 - severance pay
 - contributions to group insurance, unless they are financed by employees' remuneration and medical-expenses subsidies
 - contributions to the State fund for the rehabilitation of persons with disabilities
 - benefits provided by the company's social benefits fund
 - allowances and benefits financed from other sources
- n. Expenditure related to the preparation of the Application for funding.