

Recognition of costs for WWTF funding

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General Principles

1. Provisions of the Funding Guideline

“ Eligible costs are those that are directly attributable to the project and are of a reasonable amount in relation to the project and the relevant scientific field. In its funding, WWTF places a focus on financing additional staff, in particular early-career researchers.

Ineligible costs include those attributable to the applicant institution's basic infrastructure, those not directly related to the funding application, those incurred outside the project duration specified in the contract, as well as costs for the acquisition of land and buildings and costs for construction investments.

- Funding is provided in the form of non-repayable grants.
- Only project-specific personnel and non-personnel costs required for the implementation of the project can be applied for and charged.
- As a rule, WWTF does not finance existing infrastructure (see non-personnel costs) and in any case no basic equipment via projects/VRG/additional measures.
- The principles of adequacy and frugality apply to the use of funding.
- Indirect costs (Overheads) are usually (as specified in the call specifications) calculated as a fixed overhead rate.

The costs claimed are based on the scope of the project. The upper limits for claimable costs are specified in the respective Call Specifications. Funded parties may carry out larger-scale projects using their own funds and/or third-party funds (provided that the prohibition on double funding does not apply).

WWTF will not cover any costs that exceed the approved funding amount.

In case the call jury considers costs to be unjustified, WWTF reserves the right to reduce the costs requested as per recommendation of the call jury after the decision of WWTF boards. In extreme cases, incomprehensible cost planning can also be a reason for rejecting projects that would otherwise be eligible for funding.

2. Ratio of Personnel and Non-Personnel Costs

The ratio of personnel to non-personnel costs is determined on a call-specific basis prior to the call for proposals and is reflected in the Call Specifications and in the Funding Portal. The ratio is based on how equipment-intensive and, above all, consumption-intensive (laboratory materials, animal feed, etc.) a particular call is. For non-equipment-intensive calls, the proportion of non-personnel costs should not exceed 30%.

3. Reallocations Between Cost Categories During the Term of the Project

In the sense of a global budget, reallocations between cost categories are permitted. The reallocation of non-personnel costs to personnel costs does not require approval by WWTF office. The reallocation of personnel costs to non-personnel costs above the lower earnings limit of €3,000 must be approved by WWTF office and requires justification based on the achievement of the project goal and ensuring the success of the project. The request for reallocation of personnel to non-personnel costs can be submitted to WWTF office via e-mail.

Reallocations within cost categories do not require approval by WWTF office. However, reallocations must be documented in the annual or final reports. Every reallocation must contribute to the project's success.

4. Payments / Early Payments of Funding Installments

Funding installments are paid annually in advance based on the payment plan drawn up as part of the contract. Projects can apply for early payment of parts of the next installment. This must be justified in a plausible manner. The request for early payment can be submitted to WWTF office via e-mail.

5. Payment Mode

The funding installments are paid out automatically by WWTF. The installments do not have to be requested by the grantee's institution. The second and subsequent funding installments will only be paid out once a complete annual report has been submitted and approved by WWTF office. If the amount required is lower, the funding installments will be adjusted accordingly, and payment of the difference will be postponed. These deferred amounts can also be requested without submitting a report. An approved final report is required for the final installment to be paid out.

6. Costs Not to Be Reported

Only those costs covered by the funding must be reported. If the recipients have additional expenses that are attributable to the project but are paid for from other funds, these do not need to be reported. If own contributions are required, these must be reported to the extent agreed in the contract.

7. Valorization of Personnel Costs

The valorization in the proposals submitted to WWTF (shown in the budget section of the Funding Portal) is based on the overall economic environment, i.e., in particular, on the official inflation rate according to Statistics Austria and the forecasts for the coming years.

An automatic valorization of personnel costs is implemented in the Funding Portal for proposals:

- Until 2022 (ESS-22) call, it was 3%,
- for the years 2023-2024 it was 6%.
- For calls from ICT24 onwards, a valorization of 3.5% is envisaged.

It should be noted that the valorization rate should be handled as a planning variable for the proposal phase. The rate is intended to ensure that any cost increases due to inflation are considered in the planning process. Reporting is always based on actual costs. If actual inflation is lower than the planning figure, more resources will be available for the project. If inflation is higher than the planning figure, project plans need to be adapted accordingly.

8. Questions and Information

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Personnel Costs

Costs may be claimed and invoiced for personnel who are necessary for the implementation of the proposed project. The legal forms of employment permitted are employment contracts, freelance contracts ("freie Dienstverträge"), and part-time/marginal employment ("Geringfügigkeit"). Service contracts ("Werkverträge") are considered material costs.

1. Personnel Cost Rates

The salary rates used for budgeting in the proposal phase are based on one of the following contracts or specifications:

1. Applicable, currently valid collective agreement ("Kollektivvertrag")
2. Workplace agreements
3. FWF personnel cost rates
4. Existing employment contracts

Salaries higher than those specified in the relevant collective bargaining agreement must be justified in the application. Please note that you should apply for gross-to-gross costs (salary and payroll costs).

Overpayment is permitted if the salary is intended to attract or retain high-level researchers at the institution in Vienna. This applies in particular to the personnel funding scheme **Vienna Research Groups**.

2. Senior Personnel

For senior personnel whose position is fully funded at the time of application (but for whom there is insufficient basic funding) and whose employment is not directly triggered by the specific third-party funding of the potential WWTF project, the following applies: Senior personnel from institutions with low basic funding (no more than 40% of the institution's total budget) can apply for up to 20% of their actual salary costs (this applies to universities of applied sciences, AIT, etc. - a case-by-case review is necessary for each proposal).

Institutions with higher base funding (> 40%) cannot apply for salary costs for senior personnel.

3. Third-Party Funded Personnel

For third-party funded personnel who are hired specifically for the project, salary costs of up to 100% can be claimed.

4. Administrative Personnel

Costs for administrative personnel involved in project administration can be claimed as personnel costs. However, these costs may not exceed 5% of the total funding amount. This administrative

project personnel must be directly assigned to the WWTF-funded project (chain of command) and may not be part of the central administration. Central administration costs for the implementation of the WWTF project (e.g., payroll accounting, bookkeeping) are covered by overheads.

5. Employment Level

An employment level of up to 100% is permitted within the scope of the project. The total working time of funded employees may not exceed 100%. Restrictions on working hours arising from collective agreements (e.g., 30 hours for doctoral students) are permitted.

6. Accounting

- The actual gross-gross personnel costs including payroll costs that have been paid out, are invoiced, regardless of the planned costs.
- Only costs incurred within the project period as per contract and potential project extensions approved by WWTF office can be accounted for.

Non-Personnel Costs

I. General Provisions

1. Cost Shares Domestically and Abroad

As a general rule, no more than 20% of the total project budget may be allocated to institutions based outside Vienna (except projects funded under the “joint projects” mechanism with institutions in Lower Austria). Costs are allocated to regions (Vienna or outside Vienna) based on the respective organisation’s registration.

For non-personnel costs, it is therefore irrelevant whether the providers are based in Austria or abroad, as the location of the organisations of the grantees are the determining factor. As a general rule, preference should be given to providers from within the EU. However, the principles of cost-effectiveness must be attained to when deciding on a specific provider.

2. Internal Cost Allocation

It is possible to allocate costs for services provided by other organizational units (e.g., core facilities) within the same institution using cost rates (machine hours, employee hourly rates). This also applies to event spaces within the context of internal cost allocation (see below).

3. External Contracts and Service Contracts

The awarding of service contracts or the contracting of companies or other organizations within a funded project is permitted, given that the services cannot be provided internally or that external execution is significantly more cost-effective than internal execution.

For external contracts of €5,000 or more, at least one offer must be obtained, which must be made available to WWTF in the event of a project audit. For amounts of €30,000 or more, at least two comparative offers must be obtained. For even higher contract amounts, the applicable provisions of the [Federal Procurement Act \(Bundesvergabegesetz\)](#), must be adhered to. External contracts of these amounts must be specifically approved by WWTF office and are generally permitted only in exceptional cases.

II. Tangible and Fixed Assets

1. Tangible Assets

Funding is provided only for equipment that is specifically necessary for the respective project and without the possibility of utilizing existing infrastructure. Existing infrastructure is defined as the equipment that ensures that competitive basic research is possible in the first place. According to this definition, this includes basic IT and laboratory infrastructure. Therefore, no funds may be approved or claimed for this purpose.

For equipment with a purchase value exceeding €25,000 (including VAT), applicants must declare that shared use of existing equipment within a reasonable distance from the usual place of work is not possible. All procurement guidelines of the respective research institution must be adhered to. The research institution must also declare that the use, operation, and maintenance of the equipment are guaranteed beyond the project period. The aim is to ensure that WWTF funds are used efficiently and that cost-intensive purchases remain valuable for research even after the project has ended.

2. Fixed Assets and Depreciation

Funding for depreciable fixed assets is possible only for the duration of the project, based on the pro-rata depreciation rate. The normal service life of the fixed asset must be determined in accordance with the institution's internal rules. WWTF's share of funding is calculated based on the annual depreciation rate, the asset's service life within the project, and, if applicable—provided the asset is not used 100% of the time—the percentage of the purchased asset's use for the funded project.

The acquisitions become the property of the respective institution.

In accordance with the provisions of [§ 204 UGB](#) (Austrian Commercial Code), the acquisition costs of low-value assets (GWG) may be fully depreciated in the year of their acquisition and thus claimed as eligible costs. For WWTF projects, a limit of €1,500 net applies to low-value assets.

3. Equipment and Consumables

Project-specific consumables and small equipment with a purchase value of less than €1,500 (including VAT) are eligible. Proof is provided through relevant invoices attached to the annual reports or the final report.

4. Intangible Assets / Software

The allocation of software costs is permitted provided that the software is not part of the institution's standard software (firmware and standard applications on existing infrastructure). The cost of using standard software is considered to be covered by overheads.

For project-related software purchased with an unlimited service life, the annual depreciation rates are funded for the duration of the project.

5. Workstations

Accounting for workstations (e.g., in the form of workstation flat rates) is not permitted. Costs for workstations are covered by overhead costs.

III. Event Costs

1. Project-Related Events

Accounting costs for events is permitted provided that these events are directly related to the project and serve to achieve the project's objectives. The dissemination of project results with the scientific community and to the general public is in any case considered a project objective.

2. Venue rentals / room rentals

Project-related events can be held at centrally managed event venues at the research facilities of project participants, and these venues can be rented and accounted for. Internal cost allocation is permitted for events held at one's own institution. Venue costs should be in line with market rates. Very expensive, prestigious venues should be avoided. The same applies to venues rented outside one's own institution.

Project meetings held in rooms used as internal meeting spaces cannot be accounted for.

3. Meal Expenses During Project-Related Events

The purpose of providing meals is to ensure that nutritional needs are met during longer events (workshops/conferences) and that the event can take place without participants having to seek out other venues.

- A maximum contribution of €50 per person per day applies for food and beverages (as of 03/2026)
- Alcoholic beverages cannot be reimbursed for daytime events.
- Representation expenses apply to evening events.

4. Entertainment Expenses Related to Project-Related Events

Expenses for private evening events must be justified, and a list of participants must be submitted to WWTF upon request. The reimbursement of catering costs for public events related to a project is also permitted for up to 100 participants.

Entertainment expenses should be moderate and in line with local customs. The reimbursement of costs for alcoholic beverages is permitted, provided the amount remains within socially acceptable limits (up to 3 glasses of wine or beer per person). The upper limit per person for food and beverages at events is €70. (As of 03/2026)

5. Tips

Tips are permitted up to the customary local amount. For meals hosted in Austria, this is up to 10%.

IV. Travel Costs

Travel must be related to project-specific objectives. This includes travel related to:

1. Project collaborations: The duration and purpose of the travel in relation to the funded project must be plausibly documented.
2. Communication of project content (conferences, meetings, etc.)

3. Travel to collect empirical evidence (field research, interviews, etc.)

Travel expenses may only be claimed for individuals who (a) are employed by institutions participating in the project at the time of travel and are listed as project members; (b) are traveling for project purposes (e.g., invited experts from abroad for a workshop at an institution participating in the project).

1. Means of Transportation

Means of transportation should be selected with regards to environmental sustainability, and balancing environmental impact against efficiency (travel time). WWTF does not provide CO2 offsets for air travel, as the effectiveness of this measure is controversial.

Following rules apply:

Means of Transport	Travel Duration from Boarding to Disembarking	Regulations
Train travel	up to 8 hours	2nd Class / Economy Also includes train travel with Klimaticket according to the Federal Travel Expenses Regulations. Since no proof of railway use can be provided for routes covered by the Klimaticket (no ticket purchase takes place), a transportation allowance according to Section 7, Paragraph 4 RVG can be charged, similar to traveling by private car.
	more than 8 hours	1st Class / Business
Air travel	up to 6 hours	Economy
	more than 6 hours	Economy+
Private car		Reimbursement of mileage according to the regulations of the respective institution. If no regulations exist, BGBl. 133/155 iGF applies
Taxi		Public transport is to be preferred. Exceptions exist for countries that do not have an adequate public transport system or due to precarious security situations in public spaces. Taxi rides before 6:00 AM or after 8:00 PM are permitted in any case.

Public local transport		no restrictions
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If physical limitations exist, better transport categories may be selected. The burden of proof for this lies with the funding recipients.

The purchase of discount cards and subscriptions such as the Klimaticket is not eligible for funding.

2. Accommodation Costs

For accommodation within the EU, a guideline value of €180/night applies (as of 09/2024). For other regions, the respective purchasing power equivalent should be used. Exceptions to this rule are permitted for regions with particularly high accommodation costs and for regions with a precarious security situation. The duration of the business trip must be kept to a minimum. No accommodation expenses will be reimbursed for any vacation days or weekends immediately preceding or following a business trip (excluding the days of arrival and departure).

3. Per Diems

Per diem costs can be claimed. The regulations of the respective institution must be followed. If there are no regulations at the institution, the regulations for federal employees apply. The duration of the business trip must be kept to a minimum. No per diem expenses will be reimbursed for any vacation days or weekends immediately preceding or following a business trip (excluding the days of arrival and departure).

4. Other Costs Related to Business Travel

Vaccination costs are only eligible if they are incurred in connection with field research that is essential to the project's empirical work and is conducted as part of the project.

Travel cancellation insurance may be reimbursed. However, WWTF does not cover other types of travel insurance (travel health, travel accident, travel repatriation, travel baggage, or travel liability insurance).

V. Costs for Publications and Data

1. Publication Costs

Costs for publications incurred during the project period may be claimed. The rules of WWTF's [Open Science Policy](#) apply.

Costs for open access publications incurred after the project ends will be covered up to €10,000, provided that the full grant amount has not already been exhausted during the project period. After the project ends, WWTF will notify the grantee of the amount reserved for open access publications.

Any funds that have already been disbursed but not used by the end of the project must be returned to WWTF, or the final installment will be reduced by the reserved amount.

Within 30 months of the project's completion, the grantee may submit invoices to WWTF controlling up to the total amount of the specified Open Access costs. The invoice must include the following information: WWTF project number as specified in the grant agreement, DOI of the publication (WWTF must be named as the funding body in the publication, in accordance with standard contractual provisions), and the grantee's institutional account.

After the 30-month period following the end of the project has expired, grantees shall no longer have any claims against WWTF.

2. Costs for Data and Data Management

Costs associated with the purchase of data or the acquisition of data usage rights can be accounted for. Additionally, personnel and material costs for data management, data curation, and the publication of data in repositories may be funded through project funds. The specific rules can be found in the [Open Science Policy](#).

VI. Specific Regulations for female researchers in the Context of Funded Projects

Based on WWTF's [Gender Equality Strategy and Plan](#).

1. Costs for Career Coaching for female researchers

Career coaching costs for female researchers receiving funding are recognized as eligible expenses to a limited extent. The total costs for this category may not exceed €5,000 for the entire duration of the project, and no more than €3,000 may be claimed per person.

2. Childcare Costs

Childcare costs may be recognized as eligible expenses for female grantees. Costs up to €1,000 over the entire project duration are eligible. These costs can be claimed if childcare is required for the implementation of the project, but cannot be provided by regular arrangements, necessitating the use of a separate service.

VII. Specific Regulations for Vienna Research Groups

1. Costs for Further Training for Leaders of Vienna Research Groups:

Further training costs incurred by VRG leaders for the acquisition of leadership skills can be claimed up to a total amount of €10,000 over the duration of the project.

2. Costs for Moving to Vienna

Acceptance of the grant requires that the VRG leader relocate to Vienna (or the surrounding area). In order to reduce the personal costs and to provide an incentive to come to Vienna, the VRG leader can use up to €5,000 from the grant to finance expenses directly related to the relocation. This is considered a monetary benefit and is subject to income tax.

This includes, for example, the costs of transporting furniture, the costs of searching for new accommodation in Vienna (or the surrounding area), or the costs of giving up the old apartment at the place of origin.

Costs relating to furnishing the new apartment in Vienna (or the surrounding area) cannot be claimed. Renovation work on the apartment cannot be claimed either.

Overheads

If mentioned in the Call Specifications of the specific call for funding you applied for, WWTF funds a flat-rate allowance (overhead) of up to 20%. Overhead funding is intended to cover part of the indirect costs incurred related to the implementation of a funded project.

The following indirect costs are thus covered (albeit only partially) (list not exhaustive):

- Costs for electricity and heating,
- room rentals for offices or laboratories at the funded research sites,
- costs for common areas such as kitchens,
- all other costs incurred for buildings (facility management, cleaning costs),
- general telephone costs,
- costs for internet and general IT services (including the costs for standard office software),
- standard office supplies,
- workplace cost contributions,
- payroll, personnel administration, and project accounting costs of the central administration,
- costs for library access and journal subscriptions at the research facility.

Applicants may, but are not required to, apply for and charge this overhead of up to 20%.

If institutions waive all or part of the overhead funding, more direct costs can be funded by WWTF. In the case of VRG projects and other projects where a contribution of own resources (in-kind) is required, this waiver is considered a contribution of own resources.

There is no obligation to provide evidence of the overhead costs invoiced to the funding body. The same applies to overhead costs that benefit the project as a result of internal regulations.

For additional measures ("Ergänzende Instrumente") and projects based on special funding guidelines, an overhead rate must be specified separately in the Call Specifications. Overhead reimbursements may also be waived.

In-Kind Contributions

I. Vienna Research Groups

When applying for and receiving funding for VRG projects, in-kind contributions of at least 20% of the total funding amount must be provided by the funded research institution. The in-kind contributions must be declared already in the proposal.

The minimum share of 20% must be provided over the entire duration of the project, i.e., deviations from the budgeted share of own contributions in individual years are allowed.

In-kind contributions can be made in the form of personnel and non-personnel costs. Contributions in the form of funds transferred to the project account are also permitted.

The following costs can be recognized as contributions:

1. Personnel Costs for VRG Leaders

The personnel costs for VRG directors may be recognized in full as in-kind contributions.

2. Costs for Scientific/Technical Staff Working on the Project

Personnel costs for MA and PhD candidates as well as Postdocs who are financed by the research institution can be accounted for as in-kind contributions to the extent of their employment on the project. Personnel costs for technicians who perform services specifically for the funded project can also be listed as in-kind contribution. Proof must be provided where applicable.

3. Costs for Administrative Staff

Costs for administrative staff involved in project administration can be declared as in-kind contribution. However, the costs charged for this may not exceed 5% of the total funding. This administrative project staff must be directly assigned to the VRG project (chain of command) and may not belong to the central administration. The costs of the central administration for the implementation of the VRG project are covered by overheads.

4. Non-Personnel Costs

Non-personnel costs can also be contributed as in-kind contributions. WWT's general [Non-Personnel Cost Rules](#) apply here.

5. Non-eligible In-kind Contributions

- Costs for senior personnel of institutions that are predominantly funded from basic funding – i.e., specifically professors who act as proponents in VRG projects – cannot be counted as own contributions.

- Costs that are covered by the overhead rate of the project from WWTF funding cannot be contributed as in-kind contributions.
- Overheads on direct personnel and non-personnel costs are not recognized as overhead costs.

6. Sources of Financing for In-Kind Contributions

As a rule, in-kind contributions are financed from the research institution's own funds (e.g., global budget).

The reimbursement of overheads (in whole or in part) to the respective VRG project is considered an in-kind contribution. Partner institutions in the project can also contribute in-kind. In this case, the usual rules for personnel and non-personnel costs of WWTF apply.

Monetary contributions from private donors are allowed. These are not usually subject to the rule on double funding and can therefore be used to finance an existing project. Proof shall be provided, if necessary, by means of the relevant donation documents, which must show that the funds are not earmarked for another project distinct from the VRG project. It must therefore be clear that these donations either benefit the VRG project or that the VRG leader can use these funds freely. Funds from private donors who have made earmarked donations to WWTF and are therefore already named as donors in the WWTF funding contract cannot be cited as own contribution.

Contributions financed by other third-party funds cannot be recognized as own contributions. These are usually funds from other funding bodies (FWF, ERC, etc.), which in turn are allocated to a specific project that differs from the VRG. As this would result in costs being charged twice, these cannot be recognized as own contributions.

II. Projects from Additional Instruments with Own Contribution

The VRG funding rules apply here, except from the specifics of personnel costs for VRG leaders.

University Infrastructure Program (UIP)

For the University Infrastructure Program (UIP), the [UIP funding guideline](#) must be adhered to.