

# 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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