

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.

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