

Catalog of eligible expenses in Measure 2.1 of the FENG

International Research Agendas

I. ELIGIBILITY OF EXPENSES

1.1. Rules for qualifying expenses

- 1.1.1. Expenditures eligible for financing in the project are expenses necessary for the implementation of the project that meet the conditions specified in the Financing Agreement, in particular in accordance with the principles set out in *the Guidelines on the eligibility of expenses for 2021-2027* and with this Catalog of eligible expenses in Measure 2.1 of the FENG.
- 1.1.2. The beneficiary is obliged to prepare and conduct the contract award procedure under the project in a way that ensures fair competition and equal treatment of contractors - in particular in accordance with the procedures set out in subchapter 3.2 of *the Guidelines on the eligibility of expenditure for 2021-2027* (Principle of competitiveness).
- 1.1.3. In the project, expenses related to VAT are non-eligible expenses.

II. EXPENSE CATEGORIES

2.1. Salaries

- 2.1.1. Expenditures on remuneration of persons involved in:
 - for the implementation of R&D works of the project,
 - to perform the tasks of a knowledge transfer broker, i.e. the person responsible for the commercialization of research results obtained as part of the IRAP project,as Project Staff in accordance with the conditions set out in *the Guidelines on the eligibility of expenditure for 2021-2027* - in the part in which these remuneration are directly related to the implementation of the project covered by co-financing, subject to point 2.1.3.
- 2.1.2. The Head Researcher of the project and the Leaders of research teams should be employed in the IRAP unit in accordance with the conditions specified in the *Project Selection Criteria*, i.e.:
 - a) Head Researcher of the project at least 0.75 full-time equivalent¹

¹An exception may apply to a person implementing a European Research Council grant during the implementation of an IRA project. In this case, 0.5 full-time work in the IRAP unit is allowed.

b) Leaders of research teams apart from the Head Researcher, 1 full-time position ².

- 2.1.3. The costs of remuneration of the Project Manager/Coordinator and other personnel involved in project management, settlement, monitoring of the project or conducting other administrative activities in the project, in particular the costs of remuneration of these persons, their business trips and training, are fully eligible for indirect costs of the project.
- 2.1.4. This category also includes remuneration of persons based on civil law contracts, i.e. mandate contracts, including those signed with one's own employees. subject to the provisions of *the Guidelines on the eligibility of expenditure for 2021-2027*.
- 2.1.5. Remuneration for work carried out as part of the project should be planned in accordance with the internal regulations of the research organization - the Applicant, taking into account the achievement of the project objectives, including the implementation of the objective of applying good recruitment practices of project staff and ensuring competitive salaries on an international scale.
- 2.1.6. Employment or delegation of persons engaged under an employment contract to carry out tasks related to the R&D works of the project and the knowledge transfer broker is appropriately documented in the employment contract, agreement or scope of the employee's professional activities or in the job description by indicating in particular the tasks performed as part of the project, subject to point 2.1.3. Catalogue.
- 2.1.7. The eligible remuneration components of project staff engaged under an employment contract to implement the project are:
- gross remuneration and costs incurred by the employer in accordance with the relevant provisions of law, in particular social security contributions, income tax advances, the Labor Fund, the Guaranteed Employee Benefits Fund, contributions to the Employee Capital Plans or the Employee Pension Program and deductions for the Company;
 - remuneration for the period of annual leave - in proportion to the percentage of involvement of a given employee in the implementation of the project;
 - remuneration for the period of incapacity for work in accordance with applicable social security regulations - in proportion to the percentage of involvement of a given employee in the implementation of the project;
 - additional annual remuneration of the project staff, resulting from the provisions of labor law within the meaning of Art. 9 § 1 of the Labor Code, eligible under the project in the proportion in which the employee's remuneration is settled under the project.

²An exception may apply to a person implementing a European Research Council grant during the implementation of an IRA project. In this case, 0.5 full-time work in the IRAP unit is allowed.

- Social Benefits Fund;
- Project staff awards and bonuses (except for jubilee awards) may be eligible as long as they result from the remuneration regulations, which establish uniform rules for all employees (including those not involved in the implementation of projects co-financed by FENG), or work regulations, or other legal provisions work and are valid for at least 6 months before the date of submitting the application for funding; in the case of units that were established less than 6 months before submitting the application for funding, the basis for qualifying the cost will require additional explanation.

A project staff salary supplement may be eligible if:

- a) has been specified in the work regulations or remuneration regulations (if these regulations have been prepared) at least six months before submitting the application for project co-financing, unless the possibility of granting an allowance is provided for in generally applicable legal acts,
- b) potentially covers all employees, and the rules for granting it are the same for project staff and other beneficiary employees,
- c) is eligible only during the period of the person's involvement in the project,
- d) its amount depends on the scope of additional duties and results from the approved application for project financing.

If an allowance is granted in connection with the implementation of the Applicant's projects, this allowance is settled in proportion to the involvement in a given project.

2.1.8. If the employee's employment relationship only partially covers the performance of tasks under the project, the remuneration cost is eligible provided that:

- a) tasks related to the implementation of the project will be clearly separated in the employment contract, agreement or scope of the employee's professional activities or job description,
- b) the scope of tasks related to the implementation of the project is the basis for determining the proportion of the employee's actual involvement in the project implementation in relation to the working time resulting from the employee's employment contract,
- c) the cost of remuneration of the project staff corresponds to the proportion referred to in point b, unless the scope of responsibility, complexity or level of required competences in a given position justifies the difference in the share of the expense in the working time resulting from the employment relationship.

2.1.9. In addition, salary costs are eligible provided that:

- a) the burden resulting from a given person's professional involvement does not exclude the possibility of correct and effective implementation of all tasks entrusted to a given person,

- b) the total professional commitment of project staff is consistent with the provisions of the Guidelines;
- c) the process of engaging the person performing tasks in the Project was carried out in accordance with the provisions of the Project Financing Agreement, which is confirmed by an appropriate document, e.g. a recruitment protocol.

2.1.10. The cost of remuneration of the employee performing R&D work and the knowledge transfer coordinator cannot be partially settled in direct costs and partially in indirect costs of the Project.

2.2. Scholarships for PhD students

- 2.2.1. Qualification for a scholarship in the project is possible only on the basis of a scholarship agreement that will enable ³full social security rights or on condition of obtaining the prior consent of the IB in the event that involvement in the project based on an employment contract with a doctoral student is impossible under applicable national regulations.
- 2.2.2. Scholarships for doctoral students paid from project funds are eligible under this category, in accordance with *the Regulations for awarding scholarships FENG 2021-2027 in the scope of programs of the Foundation for Polish Science* .

2.3. And scientific and research equipment⁴

- 2.3.1. This category includes expenditure on the purchase of scientific and research equipment and other devices used for research purposes, which are fixed assets subject, due to their value, to the obligation to register fixed assets in accordance with the CIT Act ⁵.
- 2.3.2. The purchase of scientific and research equipment is eligible if it was accepted during the assessment of the Application for project financing or after accepting the Application for a change during the implementation of the project.
- 2.3.3. The expenditure for the purchase of scientific and research equipment may also include costs related to transport, assembly, installation and commissioning, fees for customs and tax liabilities and other

³ The beneficiary must recruit each eligible doctoral candidate under an employment contract or equivalent direct contract with full social security coverage (including sickness, parental, unemployment and invalidity benefits, pension rights, benefits in respect of accidents at work and occupational diseases) - similarly to the requirements MSCA Work Program 2023-2024 p. 82.

⁴In accordance with the wording of point c obligatory criterion No. 3 at the second stage of substantive evaluation of the project, if the equipment requested for purchase is not unique in Poland, the substantive and economic justification for the need to purchase it as part of the project will be verified at the application evaluation stage. The condition for accepting the purchase of the requested device will be the fact that objective conditions (organizational or technical) resulting from the nature of the planned experiments do not allow the use of devices of this type existing at the Applicant's or any other research organizations.

⁵ Pursuant to the wording of Art. 16 of the Act of February 15, 1992 on corporate income tax (Journal of Laws 2022.2587), current as of the date of publication of the Catalog, these are assets worth over PLN 10,000. PLN net

official fees related to the purchase and release of a fixed asset for use - as long as they do not increase the initial value of the fixed asset. in accordance with the Beneficiary's accounting policy.

- 2.3.4. The maximum value of eligible expenses in this category cannot exceed 20% of the value of eligible expenses in the project.

2.4. Subcontracting

- 2.4.1. This category covers the costs of external services commissioned to a third party, provided that they concern part of the substantive work in the project and are directly related to its implementation, and the performance of which was not possible using the resources owned by the Beneficiary. Subcontracting does not include ancillary activities necessary to perform project tasks, such as legal, tax, advertising or accounting services (this type costs are covered under indirect costs).
- 2.4.2. This category also covers all contracts for specific work, including those concluded with your own employees.
- 2.4.3. Expenditures within this category are eligible if they were accepted during the assessment of the Project Financing Application or after accepting the Change Application during the project implementation.
- 2.4.4. Expenditures in this category cannot exceed 20% of the value of eligible project expenses.
- 2.4.5. Costs settled in the Subcontracting category are excluded from the basis for calculating indirect costs.

2.5. Intangible assets

- 2.5.1. This category includes expenditure on the purchase of technical knowledge and patents, i.e. intangible assets (Intangible assets) as defined in the Accounting Act ⁶, in particular: obtained from third parties on market conditions in the form of patents (purchased or used on the basis of licenses), licenses, know-how, unpatented technical knowledge used to conduct research to the extent necessary and for the period necessary to implement the project.

2.6. Other direct costs - Costs of R&D and development of the IRAP Unit

- 2.6.1. This category of costs includes eligible expenses necessary for the implementation of R&D works planned in the project and related to the development of the IRAP Unit.
- 2.6.2. This category includes, among others : the following types of costs:
- a. costs of purchasing materials, consumables and similar products incurred directly in connection with the implementation of the substantive objective of the project;

⁶Accounting Act of September 29, 1994, Journal Laws of 1994 No. 121 item 591, as amended. died

- b. costs of purchasing laboratory equipment, elements of research infrastructure and its equipment, incurred directly in connection with the implementation of the project's research objectives, which do not fall within the definition of the category of scientific and research equipment (point 2.3 of the *Catalog*);
- c. depreciation deductions or costs of paid use (leasing/renting):
 - i. scientific research equipment and other devices used for research purposes;
 - ii. technical knowledge and patents purchased or used under licenses obtained from third parties on market terms, i.e. intangible assets (Intangible assets) as defined in the Accounting Act ⁷.

- only to the extent and for the period necessary to implement the project.
- d. costs of transport services related to the delivery and transport within the country or abroad of prototypes, equipment, materials, samples, products - necessary for the proper implementation of the planned research work under the project;
- e. costs of building a prototype, demonstrator or pilot installation, including the costs of purchasing elements used for construction and permanently installed in the prototype, provided that they have been accepted during the evaluation of the Application for project financing or will be accepted in the Application for changes during the project implementation and unless will be included in the initial value of the manufactured fixed asset in accordance with the applicable legal provisions;
- f. costs of patent applications, including: costs of analyses, research, tests and valuations necessary to assess the implementation potential of a given solution and its commercialization potential, costs related to obtaining and continuing patent protection, translation costs;
- g. costs of preparing and publishing the project results in the form of scientific publications in open access journals or in journals indexed in the JCR, including: translation costs, publication fees;
- h. costs incurred by the Beneficiary in order to conduct and establish scientific cooperation of the project (domestic and international) and cooperation with enterprises, i.e. costs of arrival and stay of representatives of institutions interested in establishing cooperation on the basis of the regulations for accepting guests in force in the IRAP unit and the costs of devices and software licenses for remote communication; Invoices for travel and stay should be issued to the Beneficiary.
- i. costs of implementing part of the project under the supervision of the Beneficiary's project staff in a partner unit abroad or in another unit cooperating in the project: in particular costs of access to

⁷Accounting Act of September 29, 1994, Journal Laws of 1994 No. 121 item 591, as amended. died

databases, library resources, consumption of materials - the scope of work and costs are regulated in the agreement/contract concluded in this respect between entities;

- j. costs necessary to organize meetings of the International Scientific Committee and other advisory bodies of the IRA Unit (i.e. costs of renting a room, catering or gastronomic services, costs of preparing materials and translations) and the costs of arrival and stay in Poland of persons involved in the implementation of the R&D project or the functioning of the International Research Agenda who are not employees or scholarship holders of the Beneficiary; Invoices for travel and stay should be issued to the Beneficiary;
- k. costs of conference fees for persons directly involved in the implementation of the project, including scholarship holders, in order to present the results of the project's research work in the form of an oral or poster presentation;
- l. delegation costs related to business trips of persons directly involved in the implementation of the project, including scholarship holders, incurred solely in connection with the implementation of the substantive tasks of the project - if they were accepted during the evaluation of the Application for project financing or will be accepted in the Application for changes during the project implementation as necessary for the proper implementation of the project;
- m. cost of renting laboratory space.
- n. cost of external audit (if applicable).

2.7. Project promotion

- 2.7.1. Within this category, the costs of project promotion and dissemination of project results are eligible, to the extent included and justified in the Application for project financing or in the accepted Application for a change during the project implementation.
- 2.7.2. Eligible costs in this category include the costs of creating and maintaining, during the project implementation period, the project website, articles/inserts in the press promoting the project, printing posters/posters promoting the project and its results at conferences, participation in fairs and other events promoting the project and its results, creating audiovisual materials promoting the project, conducting information and promotional campaigns in social media.
- 2.7.3. Expenditures within this category are eligible as long as they meet the conditions set out in the General Regulation ⁸(in particular Appendix IX Communication and Visibility) and are consistent with *the Guidelines on information and promotion of European Funds for 2021-2027* ⁹.

⁸ Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 (OJ EU.L.231 of 30/06/2021)

⁹Guidelines issued pursuant to Art. 5 section 1 point 10 of the Act of April 28, 2022 on the principles of implementing tasks financed from European funds in the financial perspective 2021-2027 (Journal of Laws, item 1079).

2.7.4. The amount of expenses in this category cannot exceed 1% of the value of eligible project expenses.

2.8. Development of R&D staff in the IRAP unit

- 2.8.1. The category includes eligible costs of foreign training services, including training, workshops, competence certification, etc. for project staff and scholarship holders. The category also includes the costs of research internships and the costs of participation in summer schools, only for members of research groups with the status of a student, doctoral student or young doctor, in accordance with the Financing Agreement.
- 2.8.2. The thematic scope of training services referred to in point 2.8.1, must concern the improvement of competences directly related to the R&D works specified in the project's Research Agenda, operation of specialized research equipment, commercialization of research results, protection of industrial property or management of scientific or R&D projects.
- 2.8.3. Only the costs of training services listed in point are eligible under this category. 2. 8.1, provided outside Poland in a remote or stationary form, with the exception of scientific internships and summer schools, which are qualified only in a stationary form outside the country.
- 2.8.4. The cost of research internships indicated in point 2.8.1 covers internships lasting from 3 to 6 months in scientific institutions abroad on the basis of a concluded contract or agreement on scientific cooperation with the host institution.
- 2.8.5. The costs of scientific internships include expenses related to subsistence allowances and the costs of: travel, commuting by local transport, accommodation, other necessary documented expenses, specified or recognized in accordance with justified needs, provided that they are provided for in the Beneficiary's regulations regarding the implementation of internships. scientific.
- 2.8.6. In order to document the expense related to the provision of a foreign training service, it is necessary for the Beneficiary to present a certificate, certificate or other equivalent document confirming the completion of the service, containing the information necessary to qualify the expense in accordance with the rules included in the Catalog.
- 2.8.7. Training conducted in order to comply with mandatory national regulations, in particular mandatory training in the field of occupational health and safety, as well as internal training conducted by the Beneficiary's employees employed on the basis of any form of employment and training services obtained by the Beneficiary free of charge, in particular due to for their financing from public or private funds and provided free of charge to the Beneficiary.
- 2.8.8. Expenditures under this category cannot exceed 15% of the value of eligible expenses in the project.

2.9. Indirect costs

- 2.9.1. Indirect costs will be settled using the simplified method in the form of a flat rate of 25% of the direct costs incurred, excluding subcontracting costs. Indirect costs calculated according to above flat-rate amounts are included in the total amount of Project funding
- 2.9.2. Each time in payment applications submitted in accordance with the Agreement, the amount of indirect costs will be settled and qualified in the above-mentioned form. height.
- 2.9.3. The catalog of eligible indirect costs includes expenses specified in *the Guidelines on the eligibility of expenses for 2021-2027*.