

Certified translation from the Polish language:-----

Catalogue of eligible expenditure

under Measure 2.2 FENG

First Team

I. ELIGIBILITY OF EXPENDITURE

1.1. Rules on eligibility of expenditure

- 1.1.1.** Expenditure eligible for financing in the Project is expenditure necessary for the implementation of the Project that meets the conditions set out in the Funding Agreement, in particular in accordance with the principles set out in the *Expenditure Eligibility Guidelines 2021-2027* and with this Catalogue of Eligible Expenditure in FENG Measure 2.2.
- 1.1.2.** The Beneficiary shall be obliged to prepare and carry out the procurement procedure under the Project in a manner ensuring the maintenance of fair competition and equal treatment of contractors, in particular in accordance with the provisions of the Public Procurement Law, the *Guidelines on the eligibility of expenditure for the years 2021-2027 (Competitiveness Principle)* and the internal procurement procedures applied in the Beneficiary's unit, including with regard to expenditures concerning commission contracts referred to in point. 2.1 of the Catalogue.
- 1.1.3.** In the Project, VAT expenditure is eligible expenditure.¹

II. CATEGORIES OF EXPENDITURE - Task 1. Conducting R&D work

2.1. Remuneration of R&D personnel

- 2.1.1.** Under this category, expenditure on the remuneration of: a) persons involved in the implementation of the Project's R&D work and b) persons performing the tasks of a technology/innovation broker as Project staff is eligible, as referred to in the *Guidelines on eligibility of expenditure for 2021-2027* - in the part in which these remunerations are directly related to the works in the Project covered by co-financing, including remunerations of people involved on the basis of civil-law contracts, i.e. mandate contracts (also concluded with own employees, in accordance with the provisions of the *Guidelines on eligibility of expenditure for 2021-2027* (Subchapter 2.3(1)(m)).

¹ In the event that VAT is considered eligible under the Project, control of double-financing of expenditures in respect of VAT costs recoverable by the Beneficiary will be carried out by the relevant tax services

- 2.1.2.** The salaries of Project staff are accounted for on the basis of actual expenditure incurred.
- 2.1.3.** Remuneration costs for the Project manager/coordinator and other staff involved in Project management, clearing, monitoring of the Project or carrying out other administrative activities in the Project, in particular their salary costs, business trips and training, shall be eligible in full under indirect costs accounted for on the basis of a flat rate of 15% of the eligible direct staff costs.
- 2.1.4.** The engagement of persons on the basis of civil-law contracts, i.e. mandate contracts, takes place on the basis of indicating a given person by name in the Funding Proposal or in a manner ensuring the maintenance of fair competition and equal treatment of contractors - in particular in accordance with the provisions of the Polish Public Procurement Law, the procedures set out in Subchapter 3.2 of the *Guidelines on Expenditure Eligibility for 2021-2027 (Competitiveness Principle)* and the internal procurement procedures applied in the Beneficiary's unit.
- 2.1.5.** The level of remuneration for Project staff should be planned and in accordance with the internal regulations in force in the Beneficiary's unit, taking into account the achievement of the objectives of the Project, including the objective of applying good practices in recruiting Project staff and ensuring internationally competitive salaries.
- 2.1.6.** Eligible components of the remuneration of Project staff engaged on the basis of an employment contract for the realization of the Project are:
- gross remuneration and the costs borne by the employer in accordance with the relevant legislation, in particular social security contributions, advance payments for income tax, the Labour Fund, the Guaranteed Employee Benefits Fund, contributions borne for Employee Capital Plans or the Employee Pension Scheme and deductions for the Company Social Benefits Fund;
 - bonuses and premiums of Project staff (except for jubilee bonuses), provided that they result from the salary regulations, which establish uniform rules for all staff (including those not involved in the implementation of Projects co-financed by the European Funds for a Modern Economy Programme), or the work regulations, or other labour legislation and have been in force for at least 6 months before the date of submission of the Funding Proposal;
 - an allowance for the remuneration of Project staff, insofar as:
 - a) was specified in the work regulations or remuneration regulations (if these regulations were drawn up) at least 6 months prior to the submission of the Funding Proposal, unless the possibility of granting the allowance was provided for in generally applicable legal acts,

(b) potentially covers all staff and the rules for its award are the same for Project staff and other staff of the Beneficiary,

(c) is eligible only for the period of the person's involvement in the Project,

(d) its amount depends on the extent of the additional responsibilities and results from the approved Funding Proposal.

Where the allowance is granted in connection with the Beneficiary's Projects, the allowance is settled in proportion to the involvement in the Project concerned.

- long-service allowance;
- holiday pay - in proportion to the percentage involvement of the employee concerned in the Project;
- payment for incapacity for work in accordance with applicable social security regulations - in proportion to the percentage of involvement of the employee concerned in the Project;
- additional annual remuneration of the Project personnel, resulting from the provisions of the labour law within the meaning of Article 9 § 1 of the Labour Code, eligible under the Project in the proportion in which the basic remuneration of the employee is settled under the Project.

2.1.7. The employment or secondment of persons engaged on the basis of an employment contract to perform tasks related to the R&D work of the Project shall be appropriately documented in the employment contract, agreement or scope of duties of the employee or in the job description by indicating in particular the tasks performed under the Project, subject to point. 2.1.3.

2.1.8. If the employment relationship of the Beneficiary's R&D staff only partly involves the performance of tasks within the Project, the salary cost is eligible provided that:

- a) the tasks related to the implementation of the Project will be clearly identified in the employee's contract of employment, agreement 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 in relation to the working time resulting from the employee's employment contract,
- c) the wage cost of the Project staff shall be in the proportion referred to in point (b), unless the responsibility, complexity or level of competence required for the post justifies a different ratio of the expenditure to the working time resulting from the employment relationship.

2.1.9. In addition, the salary cost is eligible provided that:

- a) the recruitment process has been carried out correctly, as evidenced by the protocol, which must be approved by the Institution, which may appoint external experts to assess it,
- b) the burden of a person's professional commitment does not preclude the proper and efficient performance of all tasks assigned to that person,
- c) the total professional involvement of Project staff in the implementation of all Projects financed from EU funds and activities financed from other sources, including the Beneficiary's own resources and other entities (regardless of the form of involvement) does not exceed 276 hours per month; the above limit includes the period of holiday leave and time of inability to work due to illness, while other employee's absences (e.g. unpaid leave, parental and maternity leave) are not included.

2.1.10. Before involving a person in the Project, the Beneficiary must verify the fulfilment of the conditions referred to in point 2.1.9(b) and (c) (verification may be done by means of a written declaration submitted by the person to be involved in the Project). This condition should be met during the whole period of eligibility of remuneration of a given person in this Project, however, in the case of irregularities concerning the fulfilment of this condition, remuneration of Project staff (in full or in part) in this Project, under which the engagement of Project staff resulted in the breach of this condition, will be considered ineligible.

2.1.11. The costs of remuneration of R&D staff are incurred in full from direct costs, subject to point 2.1.3, which results directly from the scope of tasks of R&D staff referred to in point 2.1.7. It is not possible to divide the remuneration of an employee indicated in R&D staff between direct and indirect costs, which would result from the proportion determined by the Beneficiary.

2.2. Scholarships

2.2.1. Under this category, scholarships are eligible for students and doctoral students involved in carrying out research in the Project, i.e. first- and second-cycle students, or unified masters students or equivalent, and doctoral students who are participants in a doctoral school or third-cycle studies.

2.2.2. The eligibility of a recruited person's scholarship is conditional, first and foremost, on the recruitment process being carried out correctly, as evidenced by the protocol, which must be approved by the Institution, which may appoint external experts to evaluate it.

2.2.3. Scholarships paid from the Project funds must be incurred in accordance with the Regulations for the award of scholarships constituting assistance for scholarship holders of the Project in Measure 2.2 First Team (European Funds for a Modern Economy Programme 2021-2027) of the Foundation for Polish Science.

2.3. Development of R&D staff

- 2.3.1.** As part of the direct costs of the Project, it is possible to cover expenses for upgrading skills only for persons involved in the Project and carrying out R&D work (including primarily the Principal Investigator of the Project, Students and PhD students and persons in the position of Young Doctor) under the conditions described below.
- 2.3.2.** The scope of all training services - both domestic and foreign - must concern raising competencies of personnel directly involved in R&D works indicated in the Funding Proposal (including those planned to be involved in the Project) and be directly connected with the Project, operation of specialised scientific and research equipment, commercialisation of research results, industrial property protection or management of scientific or R&D Projects.
- 2.3.3.** Within this category, ineligible is training carried out in order to comply with mandatory national legislation, in particular mandatory health and safety training, as well as in-house training carried out by the Beneficiary's own staff employed under any form of employment, and training services obtained by the Beneficiary free of charge, in particular because they are publicly or privately funded and provided free of charge to the Beneficiary.

2.3.4. National training billed on the basis of unit rates

2.3.4.1. Costs of training provided within the territory of the Republic of Poland, included in the Funding Proposal, will be settled on the basis of unit rates only. Eligible costs within the unit rate are costs directly related to training services provided in Poland, i.e.

- a. trainers' salaries (for the duration of the training and possible consultations after the training, if these are included in the duration of the training), trainers' operating costs such as travel costs, accommodation costs, depreciation of tools and equipment to the extent that they are used during the training;
- b. the cost of hiring training rooms with adequate tools and equipment for use during training;
- c. the cost of training materials, including translation costs related to the training;
- d. administrative costs of organising and operating the training, including coffee breaks and lunches / meals served during the training,

2.3.4.2. European Funds for a Modern Economy Programme adopted unit rates for training received in Poland:

Proposed rates per hour of training	(net)[PLN]	(gross) [PLN].
Open stationary training	117,00	121,00
Open remote training	94,00	98,00
Closed stationary training	211,00	211,00

Please note that this is a translation of the Polish version of the document. In the event of any discrepancy between the English and Polish versions, the Polish version shall be legally binding.

Closed remote training	169,00	170,00
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2.3.4.3. In addition, a unit rate of PLN 820.00 net/gross may be used to cover the costs of an examination to raise the level of competence of the staff and scholarship holders involved in the Project.

2.3.4.4. Expenditures settled by unit rates are treated as incurred expenditures, i.e. as costs incurred in relation to Project implementation which meet the criteria for reimbursement or settlement (in the case of the advance payment system) in accordance with the Project Funding Agreement.

2.3.5. Foreign training courses and summer schools billed on the basis of actual costs

2.3.5.1. Eligible under this category are the costs of overseas training services for R&D staff and fellows, including training courses and workshops, accounted for on the basis of actual costs incurred. Also eligible under this category are the costs of participation in summer schools exclusively in stationary form outside the country.

2.3.5.2. Mission costs of persons attending training abroad or summer schools are eligible under the category "Other direct costs".

2.3.5.3. In order to document the expenditure related to the implementation of the foreign training service and participation in the summer school, it is necessary for the Beneficiary to present an invoice or other financial document and, inter alia, a certificate, a certificate or other equivalent document confirming its completion, containing the information necessary to qualify the expenditure in accordance with the rules in the Catalogue.

2.4. Other direct costs

2.4.1. Under this cost category, expenditure necessary to carry out the R&D work envisaged in the Project is eligible.

2.4.2. The following types of costs, among others, are eligible under this category:

- a. costs for the purchase of materials, consumables and similar products directly related to the achievement of the Project's substantive objective;
- b. costs of purchasing laboratory equipment, elements of research infrastructure and its equipment, incurred directly in relation to the research objectives of the Project, which do not fall under the definition of the category "Purchase of research and development equipment" (point 3.1 of the *Catalogue*), i.e. with a value of up to PLN 10,000 net;
- c. depreciation or costs of use against payment (leasing/rental):
 - i. scientific and research equipment and other equipment used for research purposes;

ii. technical knowledge and patents purchased or used under licences obtained from third parties on market terms, i.e., intangible assets (T&E) as defined in the Accounting Act².

- only to the extent and for the period necessary for the implementation of 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 execution of the planned research work under the Project;
- e. costs for the construction of a prototype, demonstrator or pilot system, including costs for the purchase of components to be built and permanently installed in the prototype, if they were accepted during the evaluation of the Funding Proposal or will be accepted in the Change Request in the course of the Project and if they will not be included in the initial value of the developed fixed asset in accordance with the relevant legal provisions;
- f. costs of patent applications resulting from the First Team Project, i.e. mandatory translation costs for patent applications and costs related to obtaining and maintaining patent protection;
- g. the costs of analyses, studies, tests and evaluations necessary to assess the implementation potential of a solution and its commercialisation potential;
- h. expenditure on the purchase of technical knowledge and patents, i.e. intangible assets (T&E) as defined in the Accounting Act³, in particular: obtained from third parties on market terms in the form of patents (purchased or used on the basis of licences), licences, know-how, unpatented technical knowledge used to conduct research to the extent necessary and for the period necessary for the implementation of the Project;
- i. costs of publishing the Project results in open access journals or journals indexed in JCR. If the published results also originate from other Projects or the co-authors are persons not involved in the First Team Project, the costs of publication are billed in proportion to its percentage contribution to the First Team Project;
- j. in the case of an active inter-institutional cooperation agreement, only costs incurred by the Beneficiary in order to carry out and establish the scientific cooperation of the Project with a foreign scientific partner and the cooperation with the domestic economic partner⁴, indicated in points a-i, k-m under this category, will be eligible;
- k. conference fees for persons directly involved in the Project, including Scholarship Holders, to present the results of the Project's research work in the form of an oral or poster presentation;

² Accounting Act of 29 September 1994, Dz. U. 1994 No. 121 item 591 as amended.

³ Accounting Act of 29 September 1994, Dz. U. 1994 No. 121 item 591 as amended.

⁴ There is no state aid involved in the First Team Project, therefore no financial flows from the conduct and establishment of the cooperation may go to the national economic partner

- l. costs of business trips of persons directly involved in the Project, including Scholarship Holders, incurred exclusively in connection with the performance of substantive tasks of the Project and directly related to their participation in trainings and summer schools - if they are accepted during the evaluation of the Funding Proposal or if they are accepted in the Change Application in the course of the Project as necessary for the proper execution of the Project;
- m. the cost of renting laboratory space;
- n. the cost of the external audit (if applicable).

III. EXPENDITURE CATEGORIES - Task 2 Equipment

3.1. Purchase of scientific and research equipment

- 3.1.1. Expenditure on the purchase of scientific and research equipment and other equipment serving research purposes which are fixed assets, due to their value, subject to the obligation of recording fixed assets in accordance with the CIT Act⁵ is eligible under this category.
- 3.1.2. The purchase of scientific and research equipment is eligible if it is accepted during the evaluation of the Funding Proposal or after the acceptance of the Change Application during the course of the Project and meets the conditions indicated in Obligatory Criterion no. 3d of the second stage of the substantive evaluation. (Annex No. 6 to the Regulations for Project Selection).
- 3.1.3. Expenditure on the purchase of scientific and research equipment may also include costs related to transport, assembly, installation and commissioning, customs and other official fees related to the purchase and putting into service of the fixed asset - provided that they do not increase the initial value of the fixed asset in accordance with the Beneficiary's accounting policy.
- 3.1.4. The maximum value of eligible expenditure in this category may not exceed 25% of the value of the eligible expenditure in the Project.

IV. CATEGORIES OF EXPENDITURE - Task 3 Subcontracting

4.1. Subcontracting

- 4.1.1. This category includes costs of external services outsourced to a third party, provided that they relate to a part of the substantive work of the Project and are directly related to its execution, and that their performance was not possible using resources possessed by the Beneficiary. The subcontracting does not include auxiliary activities necessary for the

⁵ In accordance with the wording of Article 16 of the Corporate Income Tax Act of 15 February 1992 (Journal of Laws 2022.2587) current as at the date of publication of the Catalogue, these are assets with a value of more than PLN 10,000 net

implementation of Project tasks, such as legal, tax, publicity or accounting services (costs of this kind are covered under indirect costs settled on a flat-rate basis).

- 4.1.2. The 'Subcontracting' category also accounts for all commission contracts, including those signed with the company's own employees.
- 4.1.3. Expenditure under this category is eligible provided that it has been accepted during the evaluation of the Funding Proposal or after acceptance of the Change Application during the course of the Project.
- 4.1.4. Expenditure in the "Subcontracting" category may not exceed 15% of the Project's eligible expenditure.

V. CATEGORIES OF EXPENDITURE - Task 4. Project promotion

5.1. Project promotion

- 5.1.1. Under this category, costs of Project promotion and popularization of Project results are eligible to the extent included and justified in the Funding Proposal or in the approved Change Application during Project implementation.
- 5.1.2. Eligible costs in this category are the costs of creating and maintaining the Project website for the duration of the Project, articles/inserts in the press promoting the Project, printing 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 promotion campaigns in social media.
- 5.1.3. Expenditure under this category is eligible provided that it complies with the conditions set out in the General Regulation⁶ (in particular with Annex IX Communication and Visibility) and complies with the *Guidelines on information and publicity for the European Funds 2021 - 2027*⁷.
- 5.1.4. The amount of expenditure in this category may not exceed 1% of the value of the Project's eligible expenditure.

VI. CATEGORIES OF EXPENDITURE - Task 5. Indirect costs of the Project

6.1 Indirect costs of the Project

- 6.1.1. Indirect costs will be settled by a simplified method in the form of a flat rate of 15% of direct eligible staff costs (i.e. on the amount of remuneration and components of remuneration,

⁶ Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021. (OJ EU.L.231 of 30.06.2021)

⁷ Guidelines issued pursuant to Article 5(1)(10) of the Act of 28 April 2022 on the principles for the implementation of tasks financed from European funds in the financial perspective 2021-2027 (Journal of Laws item 1079).

including mandate contracts as referred to in point 2.1. of the *Catalogue*). The flat rate will be calculated on the basis of Article 54(b) of the General Regulation.

- 6.1.2. Under the flat rate, indirect costs are eligible, in accordance with the catalogue set out in the *Guidelines for the eligibility of expenditure 2021-2027*.
- 6.1.3. Costs settled by means of a flat rate are treated as expenditure actually incurred. The beneficiary is not obliged to collect invoices and other accounting documents of equivalent probative value to confirm that these expenses were incurred under the Project.
- 6.1.4. Expenditure is settled by means of a lump sum based on the direct eligible staff costs presented in the payment claim, which are the basis for calculating the rate (expenditure settled by means of a lump sum is also affected by any type of reduction, e.g. financial corrections).

VII. Non-eligible expenditure

- 7.1. The catalogue of ineligible expenditure is set out in the *Guidelines on the eligibility of expenditure 2021-2027*.
- 7.2. Ineligible expenditure referred to in para. 7.1 of the Catalogue, as well as those that do not meet the general conditions of eligibility referred to in Subchapter 2.2 of the *Guidelines on the eligibility of expenditure for the years 2021-2027*, may be determined at any stage of Project implementation by authorised institutions.

I, Marek Kądzielski, the undersigned duly commissioned Sworn Translator of the English language, in Warsaw Poland, do hereby certify the conformity of this true translation version with the original document in Polish presented to me on this twenty eighth day of January, A.D. 2026.-----

Warsaw, dated 28th January, 2026.-----

Repertorium nr 41/2026.-----

Pobrano opłatę zgodnie z obowiązującą taksą za dwadzieścia dwie (22) strony obliczeniowe.-----