FWF Austrian Science Fund

Cost Guidelines

for Applying for Research Funding

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Discovering what matters.

FWF Austrian Science Fund

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1 Introduction

These Guidelines are intended for FWF principal investigators and research institution staff, and cover:

- The breakdown of costs included in the application
- The use of funds during the project duration
- Accounting for funds

Please note that program-specific differences regarding eligibility for funding and reimbursement may apply. These may include both restrictions and additions in the eligibility of costs and are detailed in the respective application guidelines. In case of doubt, the provisions of the Grant Agreement, the General Terms and Conditions (AVB), and the program-specific application guidelines shall prevail over this Cost Guideline.

1.1 Eligibility requirements

Generally speaking:

- The funds must be necessary for achieving the project's objectives.
- There must be a clear connection to the project.
- The principles of efficiency, economy, and sustainability must be observed.
- No costs may be claimed that are excluded from funding under the FWF's current General Terms and Conditions (AVB) or the applicable program-specific application guidelines, even if they were requested in the application.
- Applicable regulations of the research institution must be followed, provided they do not conflict with the FWF guidelines.
- Please note that exaggerated cost projections may be grounds for rejection, even if a proposal is otherwise excellent.

1.2 Global budget

The principal investigator is responsible for preparing the budget. Reallocating funds between cost categories – for example, from personnel costs to material costs or vice versa – is permitted if this allows the scientific objectives and research questions outlined in the application to be achieved equally well or better. This means that changes to the proposed budget may be implemented in the course of the project by the principal investigator without FWF approval, provided the changes are in compliance with the Grant Agreement, the General Terms and Conditions (AVB), the program-specific application guidelines, and these Cost Guidelines. Program-specific approval requirements (e.g., for significant project changes) remain unaffected.

1.3 Application procedures

The lead research institution formally applies for funding, including any funds that, if the proposal is approved, will be passed on to associated research partners and, in the case of collaborative programs, to partner research institutions. For this reason, any specific requirements of these research institutions in terms of personnel, equipment, materials, and travel expenses must already be taken into account when the proposal is submitted, if applicable.

Applicants must provide a description of the resources required to carry out the research project in a separate section of the application, detailing both (a) the resources (including personnel) provided by the research institution(s) and (b) the funding requested from the FWF, listed and justified in a manner consistent with the project plan.

2 Personnel Costs

2.1 General information

Funding may only be requested for staff needed for the realization of the project and only to the extent required for the project. Requests for personnel costs must be based on the FWF's standard personnel costs (see section 2.2).

The research institutions' policies apply to payroll accounting, meaning that collective bargaining agreements or operational agreements must be observed at lead, partner, or associated research institutions. This may lead to deviations from the FWF personnel cost rates, resulting in higher or lower rates. If neither collective bargaining agreements nor operational agreements are in place at the research institutions, the FWF personnel cost rates must not be undercut. Any salaries higher than the FWF standard personnel cost rates that are not mandated by a collective bargaining agreement or an operational agreement must be justified in a transparent, project-specific manner.

Due to all of these factors, the actual personnel costs incurred may differ from the personnel costs originally requested.

Activities that go beyond project-related work (e.g., teaching) are not eligible for funding and must always be compensated by the research institution.

2.2 Standard personnel costs

The classification into personnel cost categories is based not only on individual career stages but must also align with the employees' project-specific activities.

The personnel categories listed below, including standard salary rates, can be found on the FWF website. Staff can be employed full-time or part-time; contracts for marginal employment (*geringfügige Beschäftigung*, GB) are also possible.

Senior postdoc

- The principal investigator's salary or, in the case of collaborative programs, consortium members' salaries, can be funded entirely or in part from project funds at the senior postdoc rate. This is possible regardless of whether an employment relationship already exists, provided that all legal requirements are met.
- Principal investigators in the career programs apply for and receive the senior postdoc rate, provided that this is stipulated in the respective program-specific application guidelines, regardless of the regulations of the research institutions.
- Principal investigators and consortium members must be employed for at least 5 hours per week at the lead research institution or partner research institution (for details, see the regulations in the respective application guidelines).

Postdoc

- Project staff with a doctorate
- Graduates with a medical degree awarded under the provisions of the curricula N, O, or Q 201; N, Q 094; N, O 790; or N 090

Doctoral candidate

- Project staff without a doctorate
    - **A maximum of 75%** employment (up to 30 hours per week) may be requested.

Scientific expert

- Personnel with special qualifications employed to perform project-specific scientific tasks (e.g., data stewards, programmers, clinical trial coordinators)

BMA: Biomedical analyst

CTA: Chemical-technical assistant, technical assistant

MTS: Medical-technical specialist, study nurse

TS: Technical specialist, mechanic, lab technician

Student employee (without a master's degree or similar qualification)

- **A maximum of 50%** employment (up to 20 hours per week) may be requested.

Marginal employment (statutory accident insurance only)

3 Equipment Costs (Use and Purchase)

Use of existing equipment, for example, in core facilities or at the research institution: When using existing equipment, only costs that are directly related to the project and directly attributable to it may be claimed and are eligible for funding. Indirect costs, particularly those related to depreciation, energy, maintenance, infrastructure, or administration, and markups are not eligible for funding.

Low-value assets: The FWF'S definition of low-value assets is based on § 7 of the Income Tax Act (*Einkommensteuergesetz*, EstG) (as of 2025: up to €1,000). Low-value assets must be listed as "material costs" in the application.

Purchase of project-specific equipment: The purchase of equipment is permitted only if it is absolutely necessary for the implementation of the project. Prior to the purchase, the research institution must be able to document that:

- No comparable equipment that could be used or shared is available within a reasonable distance
- Third-party (co-)financing options have been explored. Equipment with acquisition costs exceeding the threshold for low-value assets is eligible for funding only in proportion to its project-related usage (pro-rata depreciation).

Where appropriate, such equipment may be operated in a core facility. If the equipment has already been financed with public funds (e.g., the EU, federal states), it is no longer eligible for funding through depreciation. Proof must be provided upon request that no duplicate funding has been acquired, for example by submitting a logbook or similar documentation.

Repair costs: Costs for the repair of existing equipment are eligible for funding on a pro-rata basis, in accordance with the project-specific use of the equipment.

Procurement regulations: The research institutions' procurement guidelines apply as amended. If no institution-specific regulations are in place, the provisions of the Federal Procurement Act 2018, as amended, apply to the extent that they pertain to the acquisition in question.

4 Material Costs

"Materials" is defined as consumables (particularly laboratory and experimental materials) and small items of equipment (see section 3 – Low-value assets). Funding for project-specific material costs must be itemized based on the project's schedule, work plans, and experimental plans. Experience from previous projects is to be considered when making the calculations. Consumables for day-to-day operations and protective clothing required under labor law are not eligible for funding.

5 Travel Costs

Only travel that is necessary for the specific project (e.g., to conferences or for fieldwork) by project participants from the lead research institution and, where applicable, from the partner and/or associated research institution(s) is eligible for funding.

The application should specify a realistic **total amount for each planned trip**. The relevant in-house regulations of the research institution apply, provided they are consistent with the principles of efficiency, economy, and sustainability. If no such regulations are in place, the federal regulations governing travel costs, as amended, apply. The relevant regulations also apply to longer-term research stays.

In the interest of sustainable travel, resource-efficient options should be borne in mind when interpreting the regulations (e.g., giving priority to rail travel over air travel, where reasonable).

If no travel guidelines are in place at the research institutions, the following are considered particularly eligible for funding:

- Train travel, second class
- Couchette or sleeper car
- When abstaining from air travel: one additional night’s hotel stay, if necessary due to train travel times
- Traveling with a privately purchased Klimaticket: The price of a regular ticket (proof of travel required, e.g., seat reservation)
- Travel insurance
- ÖBB Vorteilscard, provided that it results in verifiable cost savings for the project

All costs must be documented in a transparent manner for accounting purposes.

Travel that is not project-related, as well as expenses that cannot be documented or do not comply with the rules, are not eligible for funding.

Travel expenses for individuals not employed by the participating research institutions

Justified travel expenses for individuals (including national and international cooperation partners) whose participation directly contributes to the project's success are eligible for funding. All such expenses must be reported and documented with receipts pursuant to applicable regulations.

6 Other Costs

Other costs include all eligible expenses that cannot be classified under the categories of personnel, equipment, materials, or travel expenses. For all procurements, the in-house guidelines of the respective research institution and the provisions of the Federal Procurement Act 2018, as amended, apply.

Other costs include, in particular:

- **Independent contractor agreements**
  Costs for work of clearly defined scope and content carried out by individuals, provided that they are scientifically justified in the context of the research project and cost-efficient; all relevant tax, social security, and public procurement laws and regulations apply.
- **External project-specific services**
  Costs resulting from project-related work performed by external third parties. Contracts must be awarded in accordance with the research institution's in-house guidelines and, where applicable, the Federal Procurement Act 2018, as amended.
- **Dissemination**
  Costs for measures for the public dissemination of project results; in most cases, up to €10,000 over the entire project duration, unless program-specific regulations provide otherwise. Results may be published on online platforms or similar services that are publicly accessible, free of charge, and have a persistent identifier.
- **Book publication costs**
  Costs for peer-reviewed book publications, provided they are published during the project duration period and are directly and simultaneously archived in an open-access format by a publisher or similar entity under a CC BY or CC BY-NC license. Publication costs include not only production and open-access publication, but also proofreading and/or foreign-language editing.
- **Research data management**
  Costs for the preparation, archiving, open access, and reuse of research data in repositories pursuant to FWF's Open-Access Policy, for a period of up to ten years after the end of the project
- **Conference fees and memberships**
  Fees for conferences relevant to the project, as well as for memberships, if they result in a reduction of said conference fees
- **Compensation**
  Compensation for test subjects and interview partners
- **Fees for guest speakers**
  Standard market rates for guest speakers at project-specific events
- **Monitoring and study-related activities** for clinical trials
  Patient management; organizational and administrative support for physicians engaged in

clinical and research work (including diagnostics, laboratory services, specimen shipping, and investigational medicinal products); collaboration with competence centers; trial-specific quality management, including submissions to ethics committees, training/SOPs, monitoring, audits, and regulatory inspections

- **Patient insurance**
- **Laboratory animals**
- **Disposal of hazardous waste**
- **Visa fees for research stays as part of the project**
- Additionally, for principal investigators and consortium members: Up to €2,000 in funding per year can be requested for **coaching/career development** and subject-specific continuing education (e.g., leadership and project management, teaching methods, scientific methods, conflict and problem resolution, research management).
- When **collaborating with researchers in developing countries**, compensation is based on local salary levels rather than FWF rates (for details, please see the FWF website).
- **Hospitality costs:** Hospitality expenses are eligible for funding only if they are clearly project-related and the event is attended primarily by external participants. This applies to both working meals and academic events such as workshops, conferences, or meetings. Individuals are considered external if they are neither project participants nor researchers employed at the participating research institutions. When requesting and accounting for hospitality expenses, the guidelines of the respective research institution apply. Strict compliance with the principles of efficiency and economy is particularly important. Alcoholic beverages and gratuities are never eligible for funding. If no specific guidelines are in place at the research institution, the following maximum limits are considered eligible for funding:
  - For work-related meals or half-day events: up to €30 per person
  - For events lasting longer than half a day or spanning multiple days: a maximum of €74.10 per person per day

  For events lasting one or more days, it should also be noted that, regardless of the event's total duration, no more than *one* dinner is considered eligible for funding.
- Some programs offer funding for **equality measures** and **internal events (retreats)**; if eligible, these are explicitly mentioned in the respective application guidelines. Otherwise, they are not eligible for funding.

7 General Project Costs

In most cases, 5% of the total costs are calculated and added to the total amount of funds requested or approved as general project costs, intended to cover unforeseen, project-specific expenses as well as actual personnel costs incurred.

General project costs are to be used exclusively for the implementation of the funded project in line with the existing cost categories. No justification for general costs is needed in the application. If the program guidelines stipulate that the number of reviews required is determined based on the amount of funding requested, general project costs are also included in this amount.

8 Non-Eligible Costs

Any costs **not directly** related **to the implementation of the project** are not eligible for funding.

These include but are not limited to:

- Basic equipment: This includes, in particular, an adequate workspace, including the necessary equipment such as laptops or computers, communication tools, facilities, supplies, equipment, and services to maintain ongoing operations, as well as standard software. Financing this basic equipment from project funds is not permitted.
- Operating and maintenance costs, as well as maintenance contracts
- Community building and social networking measures
- Tuition fees
- Costs incurred in connection with national and international collaborations (excluding specific services that can only be provided at the collaborating partner's research institution, as well as travel expenses; see section 5 above)
- Flat-rate costs
- Publication costs already covered by the Open-Access Block Grant, as well as articles in hybrid journals
- Personal living expenses, e.g.:
  - Relocation costs and visa fees for starting work in Austria
  - Therapies
  - Annual passes for public transportation
  - Translation of personal documents
  - Travel expenses and hospitality for job applicants
  - Gifts and tokens of appreciation
  - Language courses not specifically related to the project
- Venue rental fees for events held at the participating sponsoring, partner, or associated research institution(s)
- Technical staff for the ongoing maintenance of existing infrastructure
- Facility management, as well as IT and administrative staff (e.g., secretarial staff, accounting, financial control, public relations)

- Continuing education and training (excluding principal investigators and consortium members; see section 6)
- Office supplies
- Consumables for general operations and protective clothing required under labor law
- Use of external LLM and AI services
- Energy costs
- Costs for buildings, rooms, and communication facilities
- Other overhead expenses