



National Centre for Research  
and Development

# ELIGIBLE COSTS IN ERA-NETS AND EUROPEACH PARTNERSHIPS CALLS







# Cost eligibility guide

- **Fundamental part of call documentation**
- **All necessary information related to costs:**
  - Timeframe and eligibility rules
  - Catalog of eligible costs
  - Catalog of non-eligible costs
  - How to document incurred costs
  - VAT as an eligible cost
  - Beneficiary's own contribution
- **May be changed from call to call**
- **Available in call announcement**

## Dokumenty

### Dokumenty konkursowe

-  **Regulamin konkursu (Call Text)**  
1\_ERA4Health\_JTC1-HealthEquity\_Call-Text\_published.pdf 0.71MB
-  **National requirements - Poland**  
2\_National\_requirements\_-\_Poland.pdf 0.16MB
-  **Wzór wniosku międzynarodowego (pre-proposal)**  
3\_HealthEquity\_Guidelines-for-applicants\_Application-form.docx 0.11MB
-  **Przewodnik kwalifikowalności kosztów**  
4\_Przewodnik\_kwalifikowalnosci\_kosztow\_BZB\_2022\_bez\_audytu.pdf 0.53MB

# Eligible costs categories

- **Staff**
- **Subcontracting**
- **Other direct costs**
- **Indirect costs (overheads)**

# • **Staff (W - Koszty wynagrodzeń)**

- **Remuneration costs together with non-wage costs, including social and health insurance**
- **Personnel involved in the implementation of the project - project manager, researchers, technical staff and support staff,**
- **Only in the part in which remuneration is directly related to the implementation of the project covered by the grant.**

# • Subcontracting (E - Koszty podwykonawstwa)

- **subcontracted to a third party**
- **substantive project activities**
- **performed off-site**
- **without direct supervision of the Beneficiary**

# Other direct costs

## Op - Pozostałe koszty bezpośrednie

- **Costs of research equipment and intangible assets**
- **Purchase of land and real estate**
- **Other operational costs, incl.:**
  - Consumables and supplies;
  - Laboratory equipment;
  - Cost of an external audit, if it started after spent 50% of the planned expenses related to the project;
  - Costs of maintaining a separate bank account (commissions and other fees);
  - Project promotion costs (publications, website cost, etc.);
  - Costs of participation in conferences;
  - Travel costs.

# Indirect costs (overheads)

## O - Koszty ogólne (pośrednie)

- Amount cannot be clearly assigned to the project
- Assignment to the project requires the use of a distribution key.
- Lump sum:

$$O = (Op + W) \times 25\%$$

- Overheads settled as a lump sum are treated as incurred expenses.
- No obligation to collect or describe accounting documents



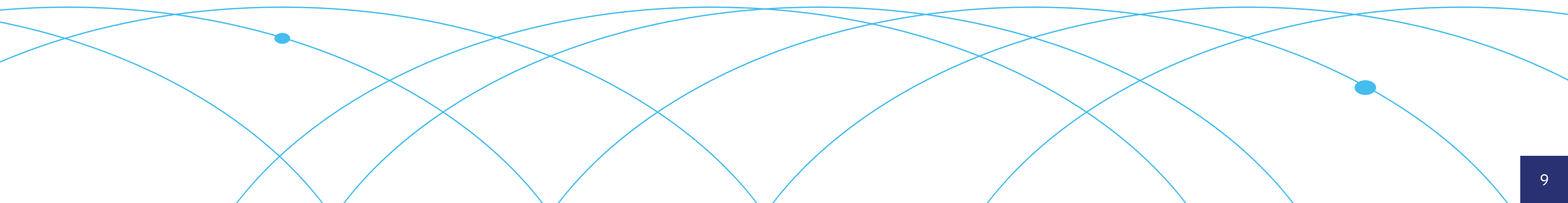
# Indirect costs (overheads)

## 0 - Koszty ogólne (pośrednie)

- **Examples:**
  - rental costs, rent, cleaning and security of premises’;
  - costs of utilities (electricity, gas, heating, water);
  - costs of remuneration of management and administrative, technical and support staff related to the permanent operation of the unit and only indirectly related to the implementation of the Project (heads of the unit, accounting, human resources, OSH);
  - postal, telephone, internet and courier services;
  - costs of office and stationery supplies, printing and photocopying services;
  - costs of office devices and equipment;
  - property insurance costs.



# Ineligible costs



# Thank you for your attention!

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