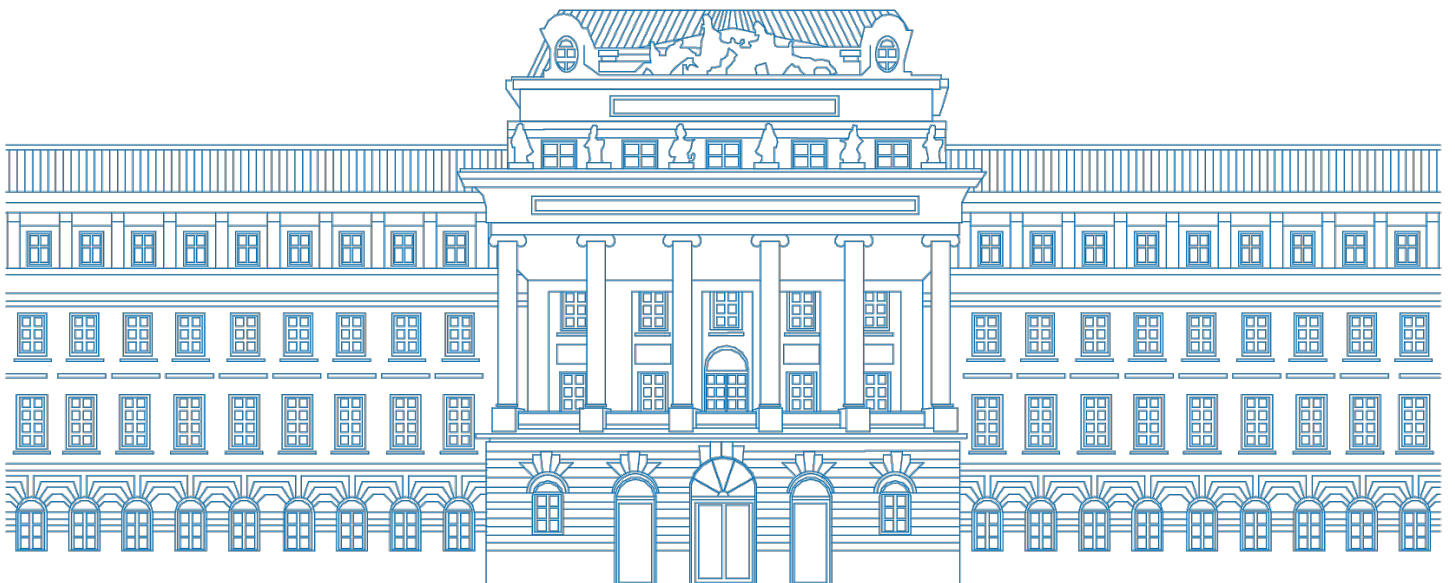




TECHNISCHE
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Guideline

of the Rectorate on the reimbursement of costs for re-
search projects pursuant to § 26 and § 27 UG



Announcement in the newsletter no. 37/2023 dated 14.09.2023

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This document was translated by an AI, only the German version has legal effect!

Document information

Resolution of the Rectorate on	12.09.2023
Clerks	Peter Karg
GZ:	30002.04/030/2023
Version dated:	07.09.2023

This guideline replaces the version published in the newsletter no. 04/2018 dated 01.02.2018 in its entirety.

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Preamble

- 1) This guideline regulates the reimbursement of costs for third-party funded projects in the context of research funding, contract research, research cooperations, as well as when carrying out investigations and findings on behalf of third parties. The regulation is based on §§ 26 and 27 of the Universities Act (UG).
- 2) The present cost reimbursement regulation serves to implement § 26 (3) and §27 (3) UG 2002. In addition, it aims to increase cost transparency in the area of third-party funding and thus provides guidelines for the calculation of certain types of third-party funded projects.
- 3) In addition to defining the new cost reimbursement regulation, this directive also determines the use of the revenue generated.
- 4) Exceptions to this guideline require a decision by the Rectorate.

§ 1 Definition of the two project categories: "A-Research Funding" and "B-Commissioned Research and Research Cooperation" for §27 UG

- 1) The term "**A research funding**" within the meaning of the guideline is used when the intended and recognizable purpose of a financial contribution is to support the recipient of the grant. The aim of this project category is exclusively to gain knowledge in the respective scientific field. Therefore, the project results are usually made available to the general public beyond the project consortium (e.g. open source, open data). "A-research funding" therefore only exists if TU Wien grants the funding body and/or project partners **a maximum of non-exclusive rights of use** to the results of the project that it alone has produced. Any exclusive granting of rights (including exclusivity limited in terms of subject matter, location or time or limited to certain results) or a transfer of ownership means that there is no "A research funding".
- 2) This also applies if the results are made available to the general public, including TU Wien, in such a way that ownership of the results is first transferred to the funding body, which then licenses these results to the general public or makes them available to the general public for unrestricted use in any other way.
- 3) However, the commitment to grant project partners exclusive rights to the results on reasonable terms for a maximum of 6 months after the end of the project (according to the TISS project database) does **not preclude** classification as "**A research funding**", **nor does the obligation of TU Wien or the right of the funding body to publish the results. "Reasonable conditions" must a) either cover at least 10% above the full costs (direct costs plus overhead surcharge) of TU Wien in the project concerned**, whereby financing contributions by the rights acquirer to the project costs of TU Wien can be taken into account, **or b) provide for an open-ended financial contribution** in favor of TU Wien from the exploitation of the project results by the rights acquirer.
- 4) Whether TU Wien or a project participant makes use of funding (e.g. FFG basic program, innovation check), or whether there is mixed funding from TU Wien's point of view (partly FFG, partly company), is irrelevant for the classification as "A-research funding".
However, Christian Doppler Laboratories and COMET projects are in any case considered "A research funding".
- 5) The project category "**B-commissioned research and research cooperation**" within the meaning of these guidelines always applies if there is no "A-research funding".
- 6) In unclear cases of allocation, the Research and Transfer Support department must decide on this, carefully weighing up all the circumstances of the individual case.

§ 2 Reimbursement of costs for projects pursuant to § 27 UG

- 1) Two forms of cost reimbursement are used to ensure transparent and fair collection and control of cost reimbursement for third-party funding activities:
 - the overhead contribution,
 - as well as the contribution to workplace costs for projects in category "A research funding" for which no overhead contribution can be collected (see paragraph (3))
- 2) The overhead contribution is calculated on all revenues and amounts to:
 - For "A research funding": 10 %
 - For "B contract research and research cooperation": percentage that corresponds to the quotient of 50% of the applicable overhead rate (see § 7) to the sum of 100% (direct costs) and overhead rate (full costs).
For example, with an overhead rate of 80%, the percentage is $40/180 = 22.2\%$.
- 3) This applies to "A-Research Funding" projects with the following restriction: In the case of projects that are (co-)financed by public funding bodies, the overhead contribution is only payable if the funding body grants overheads and/or permits the charging of permanent staff.
- 4) Amounts used to top up part-time positions in the global budget up to an amount corresponding to full-time employment are not subject to cost reimbursement.
- 5) Proceeds used for subcontracts are subject to cost reimbursement and are therefore not taken into account separately when calculating the pro rata cost reimbursement. However, for subcontracts that meet the following criteria, the reimbursement of costs paid for these will be refunded at least once a year by 31.12. of the year at the latest, subject to a corresponding application to the Department of Finance (Project Controlling and Support Division):
 - Order amount of at least EUR 10,000 gross for all subcontracts of the underlying project
 - Awarding to legal person(s) without use of TU Wien infrastructure (e.g. no implementation on TU Wien premises)
 - Written approval of each draft subcontract by the Research and Transfer Support department before the contract is awarded
- 6) Collective internal orders are not intended for project execution and are therefore not subject to cost reimbursement.
- 7) Internal orders for projects subject to full costs are blocked for revenue postings (creation of invoices) until the project calculation has been approved by the Project Controlling and Support department, the signed original contract(s) have been sent to the Document Protection and Data Management department and the necessary approval has been given by Research and Transfer Support.

§ 3 Workplace cost contribution for §27 UG

- 1) The workplace contribution is collected in accordance with the following provisions in "A research funding" projects if no overhead contribution is charged to the project, see § 2 paragraph (3). Otherwise it is included in the overhead contribution.
- 2) Workplaces for externally funded employees with an employment level of 50% or more are assessed with a uniform workplace cost contribution, which is determined by the Rectorate and is subject to valorization. From 1.1.2024, this cost rate will be EUR 120 per workplace and month.
- 3) Jobs for externally funded employees with an employment level of between 25 % and 50 % are valued at EUR 60, those with an employment level of less than 25 % at EUR 30.
- 4) In the case of employment relationships with mixed funding from §§ 26, 27 and global budget funds, the employment cost contribution is only charged pro rata for the third-party funding.
- 5) The contribution to workplace costs is valorized every five years. The contribution set at the start of the project remains valid for the entire duration of the project.

§ 4 Reimbursement of costs according to § 26 UG

- 1) For § 26 ad-personam projects, full reimbursement of costs for the use of personnel and material resources of the University shall be paid in accordance with § 26 (3) UG. Prior to the implementation of § 26 ad-personam projects at TU Wien, a cost calculation must be prepared with the Finance Department of TU Wien, with the exception of the projects mentioned in paragraph (2).
- 2) For FWF projects, the reimbursement of costs consists only of the processing fee recognized by the FWF in the respective current amount. The same applies to OeNB projects.

§ 5 Date of collection of the reimbursement of costs

The reimbursement of costs is charged on a quarterly basis, with booking dates of 31.3, 30.6, 30.9 and 31.12 for the respective quarter retroactively for each project or internal order based on revenue. The postings are made two weeks after the posting date and can be viewed in SAP and TUinsight. Separate reports on cost reimbursement are available in TUinsight.

§ 6 Use of funds

- 1) The funds collected are used for structural and profile-building measures at TU Wien in the area of third-party funded research and therefore benefit the projects in the sense of a return on investment. They are used to support TU Wien's research profile and (existing) support structures.
- 2) The distribution of the cost reimbursement collected (overhead contribution and workplace cost contribution) is based on the following key: 50% of the funds remain centrally at TU Wien. 50% of the funds are made available to the faculty at which the project is carried out. The use of these returns is determined within the framework of the target agreements between the faculties and the Rectorate. Administration is the responsibility of the dean.

- 3) In order to ensure transparency in the use of funds, the Rectorate submits an annual report to the Deans on the use of central funds from cost reimbursement. In return, the deans submit a report on the use of faculty funds to the Rectorate as part of the target agreement discussions.

§ 7 Calculation for "B contract research and research cooperation" projects

- 1) § 27 Projects in the project category "B contract research and research cooperation" must be calculated **at least at full cost**. The legal basis for calculating research projects at full cost is provided by European state aid law.
- 2) Calculation at full cost means that in addition to the direct costs of a project, the indirect costs (overheads) must also be taken into account in full. Direct costs are all costs that can be directly allocated to the project. The indirect costs (overheads) are taken into account by adding a standard percentage mark-up to the direct costs of the project for TUW. This overhead rate is valorized every five years and can be found in the current calculation basis. An overhead rate valid at the start of the project remains valid for the entire duration of the project.
- 3) In order to achieve market conformity, a market surcharge should be added to the full costs. This is highly dependent on the target group and the subject of the project. A recommended percentage is given in the cost calculation template.
- 4) The project calculation must be uploaded to the TISS project database before the contract is concluded.

§ 8 Entry into force/transitional provisions

- 1) This directive comes into force on January 1, 2024.
- 2) This cost reimbursement regulation applies to all projects whose application or offer was submitted or signed on January 1, 2024. All active projects (ongoing or in submission before 1.1.2024 according to the TISS project database) are subject to the previous cost reimbursement guideline until their specified project end date.
- 3) All collective internal orders will be exempt from charges as of 1.1.2024. In addition, a one-off 20% flat rate will be debited.

For the Rectorate:

The Rector:
Prof. Dr. Sabine Seidler