

## STAFF

CONSIDERED ELIGIBLE at the EU level (some costs may not be eligible based on programme/national rules)			CONSIDERED INELIGIBLE at the EU level (some of the costs may be eligible based on programme/national rules)		
Source/references	Expenditures	Comments/Questions	Source/Reference	Expenditure	Comments/Questions
EC Del. Reg. 481/2014	Salary payment		EC Del. Reg. 481/2014	Costs related to fluctuations of foreign exchange currency	
EC Del. Reg. 481/2014	Employment taxes				
EC Del. Reg. 481/2014	Costs falling into scope of social security branches covered Regulation (EC) No883/2004 of the European Parliament and of the Council: <ul style="list-style-type: none"> <li>- Sickness benefits</li> <li>- Maternity and equivalent paternity benefits</li> <li>- Invalidity benefits</li> <li>- Old-age benefits</li> <li>- Survivors benefits</li> <li>- Benefits in respect of accident at work and occupational diseases</li> <li>- Death grants</li> <li>- Unemployment benefits</li> <li>- Pre-retirement benefits</li> <li>- Family benefits</li> </ul>				
EC Del. Reg. 481/2014	Pensions				
	Compensation cost related to termination of an employment contract				

## OFFICE AND ADMINISTRATION

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Source/references	Expenditures	Comments/Questions	Source/Reference	Expenditure	Comments/Questions
EC Del. Reg. 481/2014	Office rent		Art.69.3 CPR 1303/2013	Recoverable VAT	
EC Del. Reg. 481/2014	Insurance related to the buildings where staff is located			Administrative charges included in contract with an external expert	Eligible under LB: External expertise and services
EC Del. Reg. 481/2014	Insurance related to the equipment of the office		EC Del. Reg. 481/2014	Cost related to fluctuations of foreign exchange currency	
EC Del. Reg. 481/2014	Taxes related to the buildings where staff is located				
EC Del. Reg. 481/2014	Electricity				
EC Del. Reg. 481/2014	Heating				
EC Del. Reg. 481/2014	Water				
EC Del. Reg. 481/2014	Other utilities				
EC Del. Reg. 481/2014	Office supplies				
Q&A on eligibility	Office supplies: pens, paper, photocopy toner				
Q&A on eligibility	Office supplies: coffee/biscuits for small project meetings				
Q&A on eligibility	Office supplies: education/guidance book				
EC Del. Reg. 481/2014	General accounting in the organisation				
EC Del. Reg. 481/2014	Archives				
EC Del. Reg. 481/2014	Maintenance				
EC Del. Reg. 481/2014	Cleaning				
EC Del. Reg. 481/2014	Repairs				
EC Del. Reg. 481/2014	Security				
EC Del. Reg. 481/2014	IT Systems				
EC Del. Reg. 481/2014	Telephone				
EC Del. Reg. 481/2014	Fax				
EC Del. Reg. 481/2014	Internet				
EC Del. Reg. 481/2014	Postal services				
EC Del. Reg. 481/2014	Business cards				
EC Del. Reg. 481/2014	Other office and administration costs related to communication				
EC Del. Reg. 481/2014	Bank charges for opening and administering the accounts where the implementation of the project requires a separate account to be opened				
EC Del. Reg. 481/2014	Charges for transnational financial transactions		EC Del. Reg. 481/2014	Charges for national financial transactions	This was clarified during the expert group meetings on the Delegated Act

## TRAVEL AND ACCOMMODATION

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Source/references	Expenditures	Comments/Questions	Source/Reference	Expenditure	Comments/Questions
EC Del. Reg. 481/2014	Bus tickets		Art.69.3 CPR 1303/2013	Recoverable VAT	
EC Del. Reg. 481/2014	Train tickets		EC Del. Reg. 481/2014	Costs related to fluctuation of foreign exchange currency	
EC Del. Reg. 481/2014	Flight tickets - economy class			Travel and accommodation costs of experts	Eligible under LB: External expertise and services
EC Del. Reg. 481/2014	Flight tickets - first/business class	Eligible in exceptional cases		Travel and accommodation costs of participants of events organised by the project, where participants do not contribute to the delivery of the project and they belong to the project target groups (final users of the project outputs)	
EC Del. Reg. 481/2014	Other travel tickets (public transport)				
EC Del. Reg. 481/2014	Travel insurance				
EC Del. Reg. 481/2014	Car insurance				
EC Del. Reg. 481/2014	Fuel (private car)				
EC Del. Reg. 481/2014	Fuel (company car)				
EC Del. Reg. 481/2014	Car mileage (private car)				
EC Del. Reg. 481/2014	Car mileage (company car)				
Q&A on eligibility	Taxi	Eligible in exceptional cases			
EC Del. Reg. 481/2014	Toll				
EC Del. Reg. 481/2014	Parking fees				
	CO2 compensations	Provided a fair and equitable method for calculating the cost and linking the cost with the project travels can be presented			
	Voucher for use of wifi in a hotel	for work related reasons			
EC Del. Reg. 481/2014	Other travel costs				
EC Del. Reg. 481/2014	Costs of meals				
EC Del. Reg. 481/2014	Accommodation				
EC Del. Reg. 481/2014	Visa				
EC Del. Reg. 481/2014	Daily allowance				
	Services contracted by beneficiaries for arranging the travel and accommodation of their own staff members (e.g. travel agencies)				

## EXTERNAL EXPERTISE AND SERVICES

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Source/references	Expenditures	Comments/Questions	Source/Reference	Expenditure	Comments/Questions
EC Del. Reg. 481/2014	Evaluations		Art.69.3 CPR 1303/2013	Recoverable VAT	
EC Del. Reg. 481/2014	Strategies		Art.69.3 CPR 1303/2013	Interest of debt	
EC Del. Reg. 481/2014	Concept notes		EC Del. Reg. 481/2014	Fines, financial penalties and expenditure on legal disputes and litigation	
EC Del. Reg. 481/2014	Design plans		EC Del. Reg. 481/2014	Costs related to fluctuation of foreign exchange currency	
EC Del. Reg. 481/2014	Handbooks			Consultant fees between beneficiaries for services and work carried out within the project	
EC Del. Reg. 481/2014	Other studies and surveys			Contracting of employees of the beneficiary organisation as external experts (e.g. freelancers)	
	External research			Advance payments not foreseen in the contract and/or not supported with an invoice or another document of probative value	
	Environmental impact assessment of an investment				
	Investment feasibility study				
	Other external expertise and services related to investments in infrastructure (e.g. hydrology study)				
EC Del. Reg. 481/2014	Training				
EC Del. Reg. 481/2014	Translations				
EC Del. Reg. 481/2014	Website development, modifications, updates				
EC Del. Reg. 481/2014	IT system development, modifications, updates				
	IT consultants				
EC Del. Reg. 481/2014	Promotion, communication, publicity, information				
	Design, edit, print, distribution of the project brochures, leaflets, publications, bags, etc.				
	Publishing of promotion articles, inserts in newspapers, press releases, etc.				
	Facilitation material for events, meetings, etc.				
	External speakers				
Q&A on eligibility	Gifts	Eligible provided total value of a gift does not exceed 50EUR and the gift relates to promotion, communication, publicity and information			

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Art.65.8 CPR 1303/2013	Awards	Eligible provided the link to the project is well justified			
EC Del. Reg. 481/2014	Rent of value				
EC Del. Reg. 481/2014	Catering				
EC Del. Reg. 481/2014	Interpretation				
EC Del. Reg. 481/2014	Other costs related to organisation and implementation of events or meetings				
EC Del. Reg. 481/2014	Registration fees				
EC Del. Reg. 481/2014	Other charges related to participation in external events				
	Project coordination				
EC Del. Reg. 481/2014	Legal consultancy	Expenditure on legal disputes and litigation is not eligible			
EC Del. Reg. 481/2014	Notarial services				
EC Del. Reg. 481/2014	Technical expertise				
EC Del. Reg. 481/2014	Financial expertise				
	Project financial management				
EC Del. Reg. 481/2014	Other consultancy services				
EC Del. Reg. 481/2014	Other accountancy services				
EC Del. Reg. 481/2014	Intellectual property rights				
EC Del. Reg. 481/2014	Control and audit of the project	Individual case. Some of countries has centralised system of audit and control - no costs. Check your situation in the programme documents			
	External first level controlers	Individual case. Some of countries has centralised system of audit and control - no costs. Check your situation in the programme documents			

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EC Del. Reg. 481/2014	Guarantees by a bank or other financial institutions	Provided it is required by the EU or national law, or programing document adopted by the MC			
EC Del. Reg. 481/2014	Travel and accomodation for experts				
EC Del. Reg. 481/2014	Travel and accomodation for speakers				
EC Del. Reg. 481/2014	Travel and accomodation for chairpersons of meetings				
EC Del. Reg. 481/2014	Travel and accomodation for service providers				
	Advance payments to external service providers, provided this is in line with national rules and has been agreed in the contract				
	Administration changes included in a contract with an external expert				
EC Del. Reg. 481/2014	Other	Provided if is needed for the project			

## EQUIPMENT

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Source/references	Expenditures	Comments/Questions	Source/Reference	Expenditure	Comments/Questions
EC Del. Reg. 481/2014	Office equipment		Art.69.3 CPR 1303/2013	Recoverable VAT	
EC Del. Reg. 481/2014	Furniture		EC Del. Reg. 481/2014	Costs related to fluctuation of foreign exchange currency	
EC Del. Reg. 481/2014	Fittings				
EC Del. Reg. 481/2014	IT hardware				
	Computers				
	Monitors				
	Printers				
	Scanners				
	Digital projectors				
	Digital / video cameras				
EC Del. Reg. 481/2014	IT software				
	License fees for software				
	Skype and other online applications	In line with security standards of the organizations.			
EC Del. Reg. 481/2014	Laboratory equipment				
EC Del. Reg. 481/2014	Machines				
EC Del. Reg. 481/2014	Instruments				
	Measuring instruments				
	Chemicals and other goods (e.g. planting seeds, fluids, oxygen, etc.)				
EC Del. Reg. 481/2014	Tools				
EC Del. Reg. 481/2014	Devices				
EC Del. Reg. 481/2015	Vehicles				
	Exhibition equipment				
	Maintenance and repairs of equipment				
	Fuel for equipment				

## INFRASTRUCTURES AND WORKS

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Source/references	Expenditures	Comments/Questions	Source/Reference	Expenditure	Comments/Questions
	Building material		Art.69.3 CPR 1303/2013	Recoverable VAT	
	Labour		Art.69.3 CPR 1303/2013	Purchase of land built on	Under investigation with EC
Art.69.3 CPR 1303/2013	Purchase of land, provided the land is built on and in the amount not exceeding 10% of the total eligible expenditure of the cooperation		Art.69.3 CPR 1303/2013	Purchase of land built on in the amount exceeding 10% of the total eligible expenditure of the operation	Does this concern the total eligible expenditure of the investment (part of the project) or the total eligible expenditure of the project?
	Building permits		EC Del. Reg. 481/2014	Costs related to fluctuation of foreign exchange currency	
	Specialised interventions (e.g. soil remediation, mine-clearing, etc.)				