

Annex No 1 – The Definition of Eligible Costs

		Categories of eligible costs pursuant to the methodology of eligible costs	Specification of eligible costs	Eligibility for activities (pursuant to point 1.1. of the Call)
INVESTMENT	TANGIBLE ASSETS	1. Project documentation	Externally purchased services of design engineers in the creation of documentation management, for implementing technology in production and for improvement of buildings, structures, machinery and equipment. Expenditures for design documents for a new building are eligible only for SMEs .	a), b)
		2. Engineering works under construction	Externally purchased services by authorized physical entities pursuant to Act No 360/1992 Sb. Expenditures for engineering works for a new building are eligible only for SMEs .	a), b)
		3. New buildings*	Expenditures for construction work and supplies for new buildings. - only for SMEs	a), b)
		4. Technical valuation of buildings*	The expenditures for construction projects and supplies for technical valuation of construction. Pursuant to Act No 586/1992 Sb. as amended, technical valuation of construction shall mean superstructures, annex buildings, construction works and renovations and modernizations.	a), b)
		5. Hardware and networks	Expenditures for purchasing servers, personal computers, printers, communication and network facilities and local networks.	a), b), c), d)
		6. Machinery and equipment (including sets)	Expenditures for purchasing and the technical valuation of machinery and equipment and operational sets both included and not included in new building budgets, building technical valuations. Technical valuation is defined by Act No 586/1992 Sb. on taxes, as amended.	a), b)
	INTANGIBLE ASSETS	7. Purchasing rights for the use of intellectual property	Procuring knowledge, procedures, authorizations for business activities (know how, licences, patents, company certificates, etc.). Eligible costs are not purchasing rights from a controlling/subsidiary company.	a), b), c), d)
		8. Software and data	The expenditures for purchasing software, programs and licences necessary for the use of hardware, purchasing data, databases and their updating.	a), b), c), d)
OPERATIONAL	SERVICES	9. Services of consultants, experts, studies	Externally purchased services for consultants, experts and essays, analyses, certificates, homologations, etc. produced by them. - only for SMEs	a), b), c), d)
		10. Special training	Expenditures associated with staff training in operational use of the procured technology or associated with the implementation of organizational or marketing innovations. - only for SMEs	a), b), c), d)
		11. Creating websites (de minimis)	Externally purchased services during the creation of websites associated with the creation of websites related to the implementation of organizational or marketing innovations. - only for SMEs	c), d)
		12. Mandatory publicity	Expenditures stemming from the obligations specified by the aid provider regarding the project's publicity.	a), b), c), d)
	PERSONNEL	13. Wages and insurance (de minimis)	Payments to key personnel participating in the project's implementation (only persons having a labour-law relationship with the applicant). Payments of social and health insurance (depends on the amount of wages). - only for SMEs	a), b), c), d)

*Expenditures for construction projects and supplies (points 3 and 4) are collectively eligible to a maximum amount of 20% of total eligible costs for other machinery and equipment and hardware and network (applies to aided activities a) and b)).