Exercise - Costs

Aim of the exercise
To identify expenditure as eligible or ineligible taking into account relevant Regulations (including ERDF /CF/ESF+) and national rules. Please respond in accordance with any guidance developed in your member state for 2021 2027 (or 2014-2020).

Item of expenditure	Eligible/ ineligible	Comment
Direct staff costs in an ESF+ project	Y	Usual remuneration practice Application national law Official statistics Unit costs or 20% ETC flat rate
VAT in operations with total costs of EUR 8 000 000	N	Only if non recoverable under national legislation
Phase 2 Costs related to a project 2014-2020 with worth total cost 9 Million EUR	Y	If second phase complies with 2021 rules If completed/operational in 2021-2027 (FAST CARE brings threshold down)
Second hand equipment purchased by a company	Y/N	You need a declaration that it has not been purchased with EU funds in last 5 years/you need 2 equivalent invoices (FR) or 7 years (BE)
Costs of purchasing land in 2020 worth 15% of the total eligible expenditure of the project	N	Only for derelict sites and those in former industrial use
Cost associated with a structural reform for reorganisation and efficiency of Justice Ministry	N	No TO 11 over to RRF Facility
Costs associated with Ministry employees attending language courses within and outside their member state	Y	Provided operation contributes to objective of the programme
A new passenger terminal at small regional airport to increase tourism in region Madeira	Y	Art 7.1.e ERDF for outermost regions
Purchase of clean vehicles for public purposes under the 2009 Directive	Y	Art 7 ERDF allows it
Cost of prizes for a completion for SMEs to develop innovative ideas	Y	Forms of support
Costs related to supporting an undertaking in difficulty	N	Only if under TFSA/DM
Provision of a 100 000 EUR grant for R&D&I to SME	Y	Can also be claimed as real cost
Costs related to a project completed before the submission of an application	N	CRII/CRII+ made exceptions and in 2021-2027 only in exceptional cases

Cost of archiving project documents until February 2030	N	Last date 31.12.2029= 1 month of ineligible expenditure
Costs related to grants given in the form of interest rate subsidy	Y	Art 64.1.a