## **Subsidies for associations** *Eligible costs factsheet*

Category	Explanations and eligibility requirements
1. Personnel costs	The staff assigned to the project (permanent or temporary employees of the project holder) must have a direct and decisive role in achieving the objectives and operational activities of the project linked to the grant application.  As specified in the terms and conditions, personnel costs related to the organization's daily business and functioning are not eligible. This amount will therefore not be included in the total cost to be taken into account for a possible grant.  Personnel costs must be itemized in the provisional budget, indicating in particular, staff roles and responsibilities, the number of staff and the rate of their assignment to the project.
2. Travel and subsistence costs	Travel costs cannot exceed the most reasonable market rates. Trips should be made by the most direct and cost-effective route and it is recommended to use free public transport whenever possible. The mileage allowance of 0, 30 euros/km will be applied for travel within the country by private car.
3. Equipment costs	Equipment costs must correspond to the actual equipment needed to carry out the planned project activities. The choice between renting or buying must always be based on the cheapest option. Certain goods are only eligible on the basis of a realistic depreciation.
4. Real estate rental costs	Rental of real estate is eligible if it is directly related to the objectives of the proposed project and if the property is used solely for the implementation of the project. Otherwise, only the cost share corresponding to the use for the project is eligible.
5. Consumables, supplies and general services	The costs of consumables, supplies and general services are eligible costs and can be included in the project budget as long as that they are based on real costs and have a clear link with the execution of the project. Their use must be exclusive and directly linked to the implementation of the project and not to the association's day-to-day activities.  Consumables are goods that can be consumed, whose use destroys or permanently alters them, making them unfit for consumption. They cannot be reused.  Supplies are consumables of general usefulness that often have a shorter period of use than equipment and machinery stored for recurrent use.  General services are services that apply to the association as a whole and are not limited to a particular department or function (e.g. security, cleaning, maintenance, etc.).
6. Experts and subcontractors	As a rule, project leaders must be able to manage projects themselves.  Project leaders who do not have the resources to carry out certain project- related tasks may delegate these to external service providers. The incurred  expert and subcontractor costs will then be paid by the project leader,

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	provided that the benefit of their contribution towards the project is clearly demonstrated.  Examples of subcontractor costs: external project coordination/financial management, website design and hosting, translation services, printing of manuals, brochure drafting, publications, etc.  Examples of expert costs: legal advice fees, notary fees, costs of technical and financial assistance directly related to project activities, etc.
7. Administrative costs	Administrative costs are expenses that are borne by the association but cannot be linked to the implementation of the activities carried out in the framework of the project. These expenses cannot be justified or measured separately, but they are necessary for the implementation of the project activities. In order for these to be eligible, they cannot be operating costs directly related the association's day-to-day activities. It is important to describe the nature of these costs in as much detail as possible.
8. Other costs	These are specific expenses in relation to the target populations that do not fall into any of the above categories.

Category	Clarifications regarding revenue
9. Own resources	Own resources describe the capital provided by the association itself for the implementation of the project
10. Other revenues	These are revenues provided by a third party. Any form of grant or financial support should be taken into account. It is also important to specify the nature of the revenue in the context of the project.