

Annex No. 2 – Eligible Costs

1. Eligible Costs - 3rd Call of the Potential Programme

Eligible costs categories according to the methodology of eligible costs				LIMITS	Aid intensity	Can be utilised by	
						SME	LE
INVESTMENT	Tangible	1	Purchase of land	Max. 10 % of total eligible investment costs	According to the Regional Map of State Aid Intensity valid for the period 2007-2013	YES	YES
		2.1	Preparation of land	Max. 40 % of total eligible investment costs		YES	YES
		2.2	Removal of constructions				
		2.3	Utilities networks and roads to buildings				
		2.4	Purchase of buildings				
		2.5	Project documentation				
		2.6	Engineering activities in construction				
		2.7	Technical appreciation of buildings				
		2.8	New constructions				
		3.1	Hardware and networks			YES	YES
	3.2	Other machinery and equipment		YES		YES	
Intangible	4.1	Intellectual property rights	Max. 50 % of total eligible investment costs (in the case of large enterprises)	YES	YES		
	4.2	Software and data		YES	YES		
NON-INVESTMENT	Services	5	Mandatory project publicity	De minimis (only for SME)	YES	YES	
		6.1	Consulting and expert services, surveys		YES	NO	
		6.2	Travel expenses				
	Personnel costs	6.3	Wages				
		6.4	Insurance				
Supplies	6.5	Material					

2. Special provisions for some eligible costs

Project documentation	<p>Implementing project documentation is an eligible cost together with documentation for issuance of the land-use ruling and building permit (construction and technological part).</p> <p>Costs expended on the formulation of project documentation for land-use and construction proceedings in the case of new structures and for the technical improvement of buildings and structures.</p> <p>The definition of the types of project documentation corresponds to:</p> <ul style="list-style-type: none"> - Decree No. 503/2006 Coll., on planning-permission proceedings and public-law contracts, i.e. documentation for the application for issuance of a ruling on the placement of a structure or facilities or ruling on the alteration of a structure and on the change of the structure's impact on land use and documentation for the application for issuance of a ruling on the change of land use. - Decree No. 499/2006 Coll., on construction documentation, i.e. project documentation for registering a structure, for the building-permit application and for notification of the structure in abbreviated construction proceedings and, furthermore, documentation for implementation of the structure on the basis of a land-use ruling, documentation of the actual configuration of the structure and documentation of demolition works.
Intangible investment costs	<p>In the case of SMEs, it is always possible to take into account the full amount of costs expended on intangible investments via the transfer of technology in the form of patent rights, licenses, know-how or non-patent-protected technical knowledge. In the case of large enterprises, these costs are eligible only up to the amount of 50% of total eligible investment costs of the project.</p>
Consulting and expert services, surveys	<p>Only for SMEs. Aid for these eligible costs is provided as de minimis aid pursuant to Commission Regulation (EC) No. 1998/2006. Costs expended on processing the aid application do not comprise an eligible cost within this Call.</p> <p>Externally purchased services of consultants and experts as well as studies, analyses and certifications conducted by them that do not have the character of permanent or repeated activities and serve exclusively for the needs of research, development and innovation activities within the project. These costs are eligible only during the period of project implementation.</p>

Travel costs	Only for SMEs. Aid for these eligible costs is provided as de minimis aid pursuant to Commission Regulation (EC) No. 1998/2006. Travel allowances provided by the employer to employees in accordance with Act No. 262/2006 Coll., the Labour Code, as amended, and the relevant implementing regulations to this Act, for the purposes of ensuring research, development and innovation activities, if such costs are incurred in direct connection with project implementation (e.g. for the purposes of involvement in international cooperation, obtaining new knowledge and experience useful in research, development and innovation activities within the project). These costs are eligible only during the period of project implementation.
Wages and insurance	Only for SMEs. Aid is provided for these eligible costs as de minimis aid pursuant to Commission Regulation 1998/2006. Wages paid to specialist employees performing development activities within the project (an employee is understood as a person engaged in an employment relationship with the applicant), including social-security and health-insurance contributions paid by the employer depending on the wage amount. These costs are eligible only during the period of project implementation.
Material	Payment of costs for materials demonstrably intended for production of a prototype. Materials demonstrably intended for production of a prototype must be specified in detail in the business plan with the aid application and such materials' necessity for project implementation must be duly rationalised. The necessity of such material will be evaluated by external assessors and by the assessment committee of the Potential Programme.

3. Abbreviations

SME – Small and medium-sized enterprises

LE – Large enterprise