

Specification of Eligible Costs – ICT and Business Support Services

1. Abbreviations

Subsidy Recipients: SME – small or medium-sized enterprise, LE – large enterprise

2. Eligible costs for the Programme – the Recipient itself shall select one of the variants in the Registration Application

Variant I – subsidies for tangible and intangible assets

		Categories of eligible costs according to the eligible-costs methodology		Limits	Other conditions	Can be drawn by	
						SME	LE
Investment	Tangible assets	1	Purchase of land	Max. 10% of total eligible investment costs.		X	X
		2	Preparation of land			X	X
		3	Removal of structures	Aggregate costs for the acquisition and technical assessment of buildings can amount to a maximum of 50% of total eligible investment costs.		X	X
		4	Utilities networks and roads to buildings			X	X
		5	Purchase of buildings			X	X
		6	Project documentation			X	X
		7	Engineering activities in construction			X	X
		8	Technical appreciation of buildings			X	X
		9	New construction			X	X
		10	Hardware and networks		X	X	
		11	Other machinery and equipment		X	X	
	Intangible assets	12	Software	In the case of large enterprises, max. 50% of total actual eligible investment costs.		X	X
		13	Intellectual-property rights			X	X
Non-investment	Services	14	Services of experts and consultants, studies	Max. CZK 3 mil.	Limited by the max. amount of aid according to the de minimis rule (max. EUR 200,000 over 3 years).	X	-
		15	Access to information and databases			X	-
		16	Non-storable supplies			X	-
		17	Leasing of land and buildings			X	X

Variant II – subsidies for personnel costs for employees in newly created jobs

		Categories of eligible costs according to the eligible-costs methodology		Limits	Other conditions	Can be drawn by	
						SME	LE
Non-investment	Personnel costs	1	Wages			X	X
		2	Insurance			X	X
	Services	3	Services of experts and consultants, studies	Max. CZK 3 mil.	Limited by the max. amount of aid according to the de minimis rule (max. EUR 200,000 over 3 years).	X	-
		4	Access to information and databases			X	-
		5	Non-storable supplies			X	-
		6	Leasing of land and buildings			X	X

3. Specific provisions for eligible costs

Purchase of land	Purchase of land for the purpose of construction activities in connection with project implementation. The price of land must be verified by an assessment from an expert for appraisal. This cost is eligible up to the amount of the acquisition price of the land stipulated by an expert assessment, though maximally up to the amount of 10% of the total actual eligible investment costs.
Preparation of land	Costs for externally purchased services and work in connection with preparation of land for construction, landscaping, laying of utilities networks (gas, electricity, etc.).
Removal of structures	Cost for externally purchased services for the purpose of demolishing structures as needed for implementation of new construction.
Utilities networks and roads to buildings	Acquisition price of connections for gas, water, sewerage, electricity, telephone service, and roads to building.
Purchase of buildings	Acquisition price of buildings for the purpose of project implementation. This cost is eligible maximally up to the amount stipulated by an expert assessment.
Project documentation	Externally purchased services of design engineers in the creation of documentation for land and construction management and for the technical assessment of buildings. It is possible to include in eligible costs expenditures only for the acquisition of documentation for buildings.
Engineering activities in construction	Externally purchased services of an authorised natural person pursuant to Act of the Czech National Council No. 360/1992 Coll., on Professional Practice by Certified Architects and on Professional Practice by Certified Engineers and Technicians in the Building Industry, as amended, Act of the Czech National Council No. 61/1988 Coll., Act No. 200/1994 Coll., on Surveying and Mapping and on Changes and Amendments of some Acts in Connection with its Implementation.

Technical appreciation of buildings	Acquisition price of the technical appreciation of buildings, including renovation or modernisation. Renovation is understood as alterations to an asset resulting in a change of such asset's technical parameters. Modernisation is understood as the expansion of equipment or utility of an asset. Within this item, costs having the character of repairs or routine maintenance are not eligible. Costs for the technical assessment of buildings must be entered in the accounting as costs for long-term tangible assets.
New construction	Purchase price of new structures.
Hardware and networks	Acquisition price of new – and technical appreciation of existing – servers, stationary and portable personal computers, printers, communication and network equipment (particularly transmitters, routers and switches) and specialised peripherals (mouse, tablet, scanner, camera, PDA, etc.), local networks and other ICT elements (e.g. bar-code readers, chip cards, communication equipment used for IP telephony and communication via the internet, etc.). This concerns the purchase price of the aforementioned assets including accessories, training, transport, assembly, connection to a network and minor structural modifications, whereas costs for construction works are acceptable in the minimum reasonable amount and only in cases when performance of construction works is technically related to the installation of the acquired movable asset or set of movable assets. Furthermore, this item includes costs for the services of consultants and experts, including costs for studies (externally purchased services of consultants and experts cannot have the character of a permanent or recurring activity and cannot be related to the usual operating costs of the enterprise) and other costs, though only provided that such costs are immediately related to installation and introduction of the given assets into operation and are included in the acquisition price thereof pursuant to Section 47 of Decree No. 500/2002 Coll.
Other machinery and equipment	Acquisition price of new – and technical assessment of existing – machinery and equipment intended for repair activities or office equipment not included in the hardware category (e.g. copiers, paper shredders, telephones, etc.).
Software	Acquisition price of programs and licenses necessary for the utilisation of hardware, i.e. basic software (operating system, database system, communication system), application software and software for modelling and creating information systems. This concerns the purchase price of the aforementioned assets including unavoidable costs for implementation (e.g. programming), training, costs for the services of consultants and experts, costs for studies and other costs, only provided that these costs are immediately connected with installation and introduction of the given assets into operation and are included in the acquisition costs thereof pursuant to Section 47 of Decree No. 500/2002 Coll.
Intellectual-property rights	Acquisition prices of licenses, patents and unpatented know-how which are necessary for the performance of the supported activities within the valid Call for the ICT and Business Support Services Programme. Costs for the acquisition of unpatented know-how may not exceed the usual price stipulated by an assessment from an authorised expert – as of the date of acquisition, such assessment may not be older than six months.

Wages and insurance	<p>Gross wages of employees in newly created jobs and the employer's mandatory contributions to social security, public health insurance and the state employment policy. The number of jobs is counted according to the number of full-time positions.</p> <p>The maximum amount of this eligible cost is stipulated according to the formula $A \cdot B$, where: "A" is the volume of wages and insurance (according to the definition above), calculated using the arithmetical average for one employee for a period of two consecutive calendar years within the project's implementation period, expended no earlier than on the date of project eligibility; "B" is the number of jobs newly created within the implementation of the project.</p> <p>If an employee's participation in the project implementation is not 100%, the eligible cost is the proportionate part of such employee's wages corresponding to the proportion of his/her working time demonstrably utilised in connection with the project and the total working period, including the relevant share of the annual entitlement to vacation pay.</p>
Services of experts and consultants, studies	<p>Costs for externally purchased services of consultants and experts which do not have the character of permanent or recurring activities and are not related to the usual operating costs of the enterprise, including costs for studies, analyses or expert assessments processed by them. Only costs that are directly related to the factual implementation of the project (e.g. consulting related to the selection of a suitable IS, services of a project manager, etc.) are eligible. Costs for processing the aid application are not eligible costs within this Programme.</p>
Access to information and databases	<p>Fees for connection to international information networks and databases, including maintenance fees in the maximum duration of the first twelve months; this must concern assets that are directly related to the supported project activities and development of ICT and IT management in the company.</p>
Non-storable supplies	<p>Payments for electricity, gas, water, telephone and internet service. This concerns cost for the consumption of media which are further invoiced to other customers connected to the network.</p>
Leasing of land and buildings	<p>Leasing of land, buildings, offices and other spaces in which the project will be realised. If the project is implemented in only part of the leased premises, it is possible to apply only the proportionate part of the leasing cost charged for the given space.</p>