

Annex 1

Categories of eligible expenditures, limits on certain eligible expenditures and required accounting and supporting documents

1) Groups of eligible expenditures

| Activity | Group of eligible expenditures |
|----------------------------|---|
| 1. Event organisation | <i>1.1 Costs of events organisation in Slovakia and/or in a donor state (renting premises, presenters, refreshments, technical services, interpreting services, etc.)</i> |
| | <i>1.2 Event publicity costs - costs for the promotion of the event, including costs of publicity of the bilateral fund, roles of donor states in EEA and Norway grants, etc.</i> |
| | <i>1.3 Travel expenses and allowances of organisers / experts</i> |
| | <i>1.4 Salary costs of experts from donor states or experts from Slovakia</i> |
| | <i>1.5 Preparation of expert / scientific materials, collections of texts, scientific studies, analyses as outcomes from the event.</i> |
| 2. Study tour | <i>2.1 Travel expenses related to a study tour to Norway, Liechtenstein or Iceland, or to Slovakia.</i> |
| 3. Participation in events | <i>3.1 Conference fees</i> |
| | <i>3.2 Travel expenses incurred in connection with the participation in the event</i> |

2) Overview of accounting and supporting documents and partial financial limits on certain types of expenditures

- Where the practice shows that some limits are overestimated or underestimated, or where the limit on such expenditure has shown counterproductive, or certain supporting documents turn out redundant or, conversely, necessary, the NFP will amend the annex accordingly.
- Upon beneficiary's request, the NFP may increase the limits in duly substantiated cases.
- The applicant and the partner with financial participation are required to archive accounting documents and supporting documents in a manner that allows their effective control by control bodies. The supporting documents on expenditures are prescribed; i.e., the applicant and the partner with financial participation must have all the aforementioned supporting documents at their disposal for individual expenditure.
- Where an accounting document or supporting document is written in a language other than Slovak or English, a brief summary (description) of that accounting / supporting document in the Slovak or English language is required, containing a description of basic data contained in the accounting document (name, financial data, items specified in the document, etc.).
- **Any derogation from the prescribed documentation must be consulted with the National Focal Point.** In the case of the implementation of any expenditure (beyond the scope of pre-defined types of eligible expenditure provided below), the mandatory accounting and supporting documents will form part of the Decision on the approval of the grant application. At the same time, the National Focal Point is entitled to request, during the evaluation process of the grant application / payment claim, that supporting documents be submitted beyond the scope of this annex in order to prove the eligibility of a particular expenditure / expenditures.

a) salary costs of expert speakers

Relevant to the group of expenditures:

1.4 Salary costs of experts from Slovakia or experts from donor states , or from the Council of Europe

Accounting and supporting documents to prove the eligibility of expenditures

| Salary and bonuses from employment / non-employment contract | Accounting document or a document of equivalent probative value and supporting documents ¹ |
|--|---|
| | 1. Worksheet |
| | 2. Salary decree, payroll slip |
| | 3. Confirmation of salary payment to employee |
| | 4. A CV of the employee and documents evidencing employee's expertise or experience, if relevant |
| | 5. An employment contract or a similar document evidencing the employment or civil service relationship or an agreement on non-employment relation, including a detailed description of working activities |
| | 6. A declaration of honour, signed by the employee, on the account to which the salary is paid by the employer, if the account number is not contained in the document referred to in point 5. |
| | 7. A monthly statement on social contributions and taxes paid |
| | 8. A statement from the bank account from which contributions to the Social Insurance Agency and health insurance companies and taxes to a tax authority were paid; this account may be different from that contained in the contract, in that case, a current account agreement must be submitted. |

Limits on salary expenditures and certain services

| Salary expenditures / Services | Employment contract ² and agreements ³ | Invoice ⁴ |
|---|--|---|
| | Eligible total labour cost | Eligible portion of the amount invoiced (including VAT) |
| Expert activities - experts, lecturers, consultants - at least 15 years of experience | max. EUR 35 / h | max. EUR 35 / h |
| Expert activities – experts, lecturers, consultants - at least 5 years of experience | max. EUR 25 / h | max. EUR 25 / h |
| Expert activities – experts, lecturers, consultants | max. EUR 20 / h | max. EUR 20 / h |
| Expert activities – experts, lecturers, consultants from donor states - at least 15 years of experience | max. EUR 70 / h | max. EUR 70 / h |
| Expert activities – experts, lecturers, consultants from donor states - at least 5 years of experience | max. EUR 50 / h | max. EUR 50 / h |
| Expert activities – experts, lecturers, consultants from donor states | max. EUR 20 / h | max. EUR 20 / h |
| Translators | EUR 20 / standard page | EUR 20 / standard page |
| Interpreters | EUR 30 / h | EUR 30 / h |
| Proofreaders in original language | EUR 4 / standard page | EUR 4 / standard page |
| Proofreaders in foreign language | EUR 8 / standard page | EUR 8 / standard page |

b) travel expenses and allowances of applicant / partner

Relevant to the group of expenditures:

1.3 Travel expenses and allowances of organisers / experts

2.1 Travel expenses related to study trips

3.2 Travel expenses incurred in connection with the participation in the event

¹ For salary expenditures implemented by the partner with financial participation from a donor state, only documents referred to in point 1 is submitted, along with a solemn declaration by the statutory representative of the partner institution from a donor state, attached as Annex 2. All such documents must also be archived in accordance with point 6 in part C of the Guideline.

² Employment contract pursuant to the Labour Code or similar labour law legislation (e.g., the Civil Service Act).

³ Agreements on the work performed outside employment contract.

⁴ The Commercial Code or other generally binding regulation - contractual relationships outside employment contracts.

Accounting and supporting documents to prove the eligibility of expenditures⁵

| | | |
|---|--|---|
| Business trips - travel and accommodation expenses | Accounting document or a document of equivalent probative value and supporting documents | |
| | COMMON DOCUMENTS ON BUSINESS TRIPS | |
| | 1. Settlement of business trip and document on the payment of travel and accommodation expenses | |
| | 2. Travel order signed by the employer and the employee | |
| | 3. Report from business trip ⁶ | |
| | 4. Photo documentation, invitation to an event, record from a meeting or other document evidencing the employee's participation in the event constituting the subject-matter of the working travel | |
| | Fuels | |
| | 5. Copies of a vehicle's registration papers and driver's license | |
| | Use of other than the employee's company car | Use of company car |
| | 6. A written agreement between the employee and the employer on the use of other than the employee's company car | 7. Logbook |
| | | 8. Travel request |
| | | 9. Report on the operation of company car |
| | SUBSISTENCE ALLOWANCES | |
| | 10. Referred to in point 1 - Settlement of business trip and document on the payment of travel allowances | |
| | ACCOMMODATION | |
| | 11. Accounting document (invoice) for accommodation services | |
| | 12. Pricelist of hotel services | |
| | 13. Document evidencing the payment of accommodation costs and a local fee | |
| | PARKING | |
| | 14. Accounting document for parking services | |
| | 15. Document evidencing the payment of parking fee | |
| 16. Reasons for the use of paid parking services | | |
| TRANSPORT COSTS | | |
| 17. Document evidencing the payment of flight ticket | | |
| 18. Copy of the ticket for train (1st as well as 2nd class), bus, public urban transport, or boarding card and electronic or hardcopy flight ticket, Document evidencing the payment of luggage fee | | |
| 19. Document evidencing the payment of taxi service costs and reasons for the use of taxi services | | |
| TRAVEL INSURANCE EXPENSES | | |
| 20. Individual travel insurance policy agreement | | |
| 21. Document evidencing the payment of travel insurance | | |

Limits on travel and accommodation expenses and costs

In accordance with the Regulation on the Implementation of the EEA Financial Mechanism and Regulation on the Implementation of the Norwegian Financial Mechanism, the application of flat rate reimbursements of travel and accommodation expenses from the bilateral fund at national level is allowed. The National Focal Point will apply them as follows:

- Flat rate reimbursement (per diem) of travel and accommodation expenses may be applied in the case of **experts from donor states, from international organisations or other involved foreign experts and for applicants and partners registered in Slovakia during their foreign working travel** that participate in the implementation of the activity;
- The per diems are set in accordance with applicable rates set by the European Commission and published at http://ec.europa.eu/europeaid/sites/devco/files/perdiem-2013-07-05_en.pdf which represent a rate per overnight stay or per working travel lasting more than 12 hours (even without an overnight stay) in the Slovak Republic or a donor state (or if no other state is specified in the Decision as an area eligible for the implementation of the activity);
- Per diems cover accommodation, meals and local travel (including transport from an airport to the place of accommodation);
- Per diems may only be applied in the period approved for the implementation of the activity and specified in the Decision.
- **Per diems do not cover flight tickets;**
- The claim to per diems is documented by a report on the foreign working travel which must be signed by the travel participant, contain information on the progress and results of the travel and must clearly indicate precise travel times (start and end of the foreign working travel - date and time);

⁵ This table is relevant only in cases if travel expenses and allowances are not implemented on the basis of lump-sum compensation (described in section "Limits on travel and accommodation expenses and costs");

⁶ The report needs be attached to the travel order and travel expense report for one type of expenditure only; i.e., no separate report needs be provided for subsistence expenses, no separate report needs be provided for accommodation expenses, no separate report needs be provided for travel expenses and/or for other expenses related to the working travel. Attaching photo documentation, attendance sheets, invitation to the event, etc, to the report is recommended.

- Per diems may also be applied in the case of **partners registered in Slovakia during their domestic business trips that participate in the implementation of the activity;**
- Per diems are calculated as follows:

Calculation of per diems for domestic business trips

| Type of expense | Specification | Flat rate | Method of calculation |
|--|---|------------------------|---|
| Accommodation (only if travel exceeds 24 hours) | Regional capitals | EUR 100 / night | Number of nights x flat rate |
| | Other cities and towns | EUR 85 / night | Number of nights x flat rate |
| Meals, out-of-pocket expenses, secondary expenses (urban transport) | For each, even commenced, day of travel | EUR 12 | Number of days x flat rate |
| Interurban transport expenses (excluding flight tickets) | All types of transport (except for urban transport) | EUR 0.1 / km | Basic rate x total number of kilometres calculated using www.maps.google.com (number of kilometres based on the fastest route) |

In order to calculate an overall amount of per diems, the report on domestic working travel must contain the place of overnight stay, precise timetable for the working travel and number of kilometres according to <http://www.maps.google.com> (calculated using the fastest route) with a maximum permitted deviation up to 10% of the calculated number of kilometres.

c) costs related to the organisation of events

Relevant to the group of expenditures:

1.1. Costs of organisation of events in Slovakia and/or a donor state

Accounting and supporting documents to prove the eligibility of expenditures

| Type of expenditure | Accounting document or a document of equivalent probative value and supporting documents |
|---|--|
| Rental of premises for conference and other events | <ol style="list-style-type: none"> 1. Invoice 2. Payment confirmation 3. Documentation evidencing the conference / event took place (e.g., invitation, attendance sheet, photo documentation, hypertext link where this documentation can be found, etc.) |
| Refreshments | <ol style="list-style-type: none"> 1. Invoice 2. Payment confirmation 3. Attendance sheet showing the number of participants 4. Order 5. Contractual documents (if relevant) |
| Presenters | <ol style="list-style-type: none"> 1. Invoice or documentation pursuant to point 1.4 2. Payment document 3. Contract on the provision of services, if relevant |
| Technical equipment (sound, lighting) | <ol style="list-style-type: none"> 1. Invoice 2. Payment confirmation 3. Contract on the provision of services |

Limits on costs related to the organisation of events

| Type of expenditure | Financial limit |
|---|-------------------------------|
| 1. Rental of premises of the beneficiary or partner | |
| Rental of premises for events organised in Slovakia and non-donor states | EUR 100 / day |
| Rental of premises for events organised in Norway, Iceland or Liechtenstein | EUR 150 / day |
| 2. Rental of third-party premises | maximum amount of expenditure |
| Rental of premises for events organised in Slovakia and non-donor states | EUR 350 / day |
| Rental of premises for events organised in Slovakia and non-donor states - workshops and other events | EUR 150 / day |
| Rental of premises for events and training courses organised in Norway, Iceland or Liechtenstein | 550 EUR / day |
| 3. Refreshment costs | max. EUR 20 / person |

| | |
|--|--------------|
| 4. Presenters' costs | max. EUR 700 |
| 5. Costs of technical equipment (sound, lighting, data projector and other equipment) | max. EUR 500 |

d) Ensuring publicity and preparation of materials / documents

Relevant to the group of expenditures:

1.1 Event publicity costs – costs for the promotion of the event, including costs of publicity of the bilateral fund, roles of donor states in EEA and Norway grants, costs of press conference, etc.

1.5 Preparation of expert / scientific materials, collections, scientific studies, analyses as outcomes from the event

Accounting and supporting documents to prove the eligibility of expenditures

| Type of expenditure | Accounting and supporting documents |
|--|---|
| Printed materials - related to publicity | Contract, invoice, payment confirmation - separate bank account statement, photocopy of a part of a printed material / sample of printed material |
| Advertising –related to publicity | Contract, invoice, photocopy of an advertisement, audio advertisement samples on CDs, payment confirmation - account statement |
| Promotional items | Invoice, contract on the provision of services / other relevant contractual documents, order for the supply of goods, payment confirmation, delivery protocol, sample of a promotional material (if relevant) / photo documentation |

Limits on expenditures on publicity and preparation of materials / documents

| Type of promotional / information material / measure | Limits (for Slovakia and non-donor states) | Limits (for Norway, Iceland and Liechtenstein) |
|--|--|---|
| Preparation and printing of promotional documents (including graphical design) - brochures, leaflets) | up to 10 pages, max. EUR 2.00/pcs more than 10 pages, max. EUR 4.00/pcs | up to 10 pages, max. EUR 5.00/pcs more than 10 pages, max. EUR 8.00/pcs |
| Preparation and printing of expert / scientific materials, documents (including graphical design) - studies, collections of texts, analytical reports, etc.) | up to 10 pages, max. EUR 2.00/pcs more than 10 pages, max. EUR 4.00/pcs more than 100 pages, max. EUR 7.00/pcs | up to 10 pages, max. EUR 5.00/pcs more than 10 pages, max. EUR 8.00/pcs more than 100 pages, max. EUR 14.00 / pcs |
| Preparation and printing of posters (including graphical design) | EUR 10 / pcs | EUR 20 / pcs |
| Rollups | Preparation (graphical design) – EUR 120 | Preparation (graphical design) – EUR 250 |
| | Production - EUR 85 / pcs | Production – EUR 130 / pcs |
| Pens (including printing) | EUR 0,9 / pcs | EUR 1,8 / pcs |
| Pencils | EUR 0,5 / pcs | EUR 1 / pcs |
| USB keys (including printing) | EUR 8 / pcs | EUR 20 / pcs |
| PE bags (including printing) | EUR 3 / pcs | EUR 4 / pcs |
| Other bags (shopping, for documents, etc.) | EUR 5 / pcs | EUR 12 / pcs |
| Umbrellas (including printing) | EUR 7 / pcs | EUR 18 / pcs |
| T-shirts, polo shirts, sweatshirts (including printing) | EUR 10 / pcs | EUR 20 / pcs |
| Advertisements (including graphical design) | Based on applicable pricelists | Based on applicable pricelists |
| Radio interviews and spots | Production – max. EUR 1,500 / spot | Production – max. EUR 2,500 / spot |
| | Based on applicable pricelists | Based on applicable pricelists |

| | | |
|------------------------|------------------------------------|------------------------------------|
| TV spots - regional | Production – max. EUR 2,000 / spot | Production – max. EUR 3,500 / spot |
| | Based on applicable pricelists | Based on applicable pricelists |
| TV spots - nation-wide | Production – max. EUR 3,000 / spot | Production – max. EUR 5,500 / spot |
| | Based on applicable pricelists | Based on applicable pricelists |

e) Conference fees, registration fees

Relevant to the group of expenditures:

3.1 Conference fees

Accounting and supporting documents to prove the eligibility of expenditures

| | |
|---------------------------------------|---|
| Conference fees, registration fees | Accounting document or a document of equivalent probative value and supporting documents |
| | <ol style="list-style-type: none"> 1. Invoice 2. Payment document 3. Supporting documents specifying the event (e.g., invitation, attendance sheet, specification of what exactly the conference fee covers, etc.) |

Limits on expenditures on conference fees and registration fees

| | |
|--|--------------------------|
| Type of expenditure | Limit |
| Conference fees, registration fees, participation fees | Fee set by the organiser |