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Direct costs - principles

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- **This is a common error** 
- **Costs must be actual + identifiable and verifiable (GA, eligibility criteria)**
  - Actual = real and not estimated or budgeted
  - Identifiable and verifiable = recorded

## Some examples

- Can I claim estimated personnel costs? **No, unless** it concerns period of time for which no actual data are available, in which case closest possible estimates (e.g. data of last year) may be used
- Can I claim estimated Subcontracting or Other Direct Costs (travel, equipment, other goods and services)? **In no way!** Claims must be based on invoices. Keep invoices!!
- Can I claim the costs (personnel or whatever) as indicated in the budget tables (DoA and Annex II)? **No**, these are budgeted costs
- Can I charge costs of administrative staff members doing project accounting? **Yes**, with time sheets
- Can I charge energy and power supply as direct in H2020? **Yes, if** I can measure it..
- Can I charge costs of “indirect” nature in general (water/gas/electricity, maintenance, insurance, supplies and petty office equipment, communication and connection costs, postage etc) as direct? **Yes, if** I can measure it...**but** if a beneficiary`s accounting system always considers a particular cost as an indirect cost, it must do so also for H2020 actions and should not charge it as a direct cost.

## Some examples

- Can I buy and claim spare parts? **Yes, but** only the actual consumption for the action
- Can I charge the depreciation of a multi-purpose or used in several activities and projects equipment to a FCH project as a % of total capacity based on my experience? **No.** I have to measure its use. In case of shared use, the time that the equipment has been used for the project must be recorded.

**THANK YOU FOR YOUR ATTENTION!**