



MASTER

Annex 5

MASTER 1st Open Call

March 2024

Submission of applications starts on 18th of March 2024, at 09:00 (CET)

Submission deadline: 31st of May 2024, at 23:59 (CET)



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1 Annex 5: Eligible and ineligible costs

1.1 Specific conditions for costs to be eligible

Costs are eligible if they comply with the general conditions of the EC, and the specific conditions set out below for each of the following budget categories:

- A. Direct personnel costs;
- B. Travel costs;
- C. Other direct costs;
- D. Indirect costs;

'Direct costs' are costs that are directly linked to the action implementation and can therefore be attributed to it directly. They must not include any indirect costs.

'Indirect costs' are costs that are not directly linked to the action implementation and therefore cannot be attributed directly to it.

1.2 General conditions for costs to be eligible

'Eligible costs' are costs that meet the following criteria: for lump sum costs:

- (i) *the eligible amount is equal to the amount set out in Sub Grant Agreement, and*
- (ii) *the corresponding tasks or parts of the action must have been properly implemented in accordance with Sub Grant Agreement.*

1.3 General conditions for costs to be ineligible costs

'Ineligible costs' are:

[...]

(b) costs declared under another EU or Euratom grant (including grants awarded by a Member State and financed by the EU or Euratom budget and grants awarded by bodies other than the Agency for the purpose of implementing the EU or Euratom budget); in particular, indirect costs if the beneficiary is already receiving an operating grant financed by the EU or Euratom budget in the same period, unless it can demonstrate that the operating grant does not cover any costs of the action.

