

ANNEX 1

Eligible R& D costs for the purpose of calculating the aid intensity

The costs set out below will be regarded as eligible for the purposes of calculating the intensity of R& D aid (where generated by other activities as well - in particular other R& D activities - they must be broken down by type of activity):

- 1** - personnel costs (researchers, technicians and other supporting staff employed solely on the research activity),
- 2** - costs of instruments, equipment, and land and premises used solely and on a continual basis (except where transferred commercially) for the research activity,
- 3** - cost of consultancy and equivalent services used exclusively for the research activity, including the research, technical knowledge and patents, etc. bought from outside sources,
- 4** - additional overheads incurred directly as a result of the research activity,
- 5** - other operating expenses (e.g. costs of materials, supplies and similar products) incurred directly as a result of the research activity.