

Dear

Overheads are a flat rate. They don't need to be justified. The maximum amount of overheads is 7% of the direct costs. However in your budget you filled out an amount of € 10 000 which corresponds to 4.66 % of the total direct costs of the action. Consequently, at the end of the project the total amount of overheads will need to be limited to 4.66% of the actual incurred direct costs. See point **3.2.3 Eligible indirect costs – Overheads** of the financial guidelines.

The laptops should have been foreseen under heading 4 Administration costs – Depreciation for purchase of equipment. (see page 8 of the financial guidelines).

*"Laptops used or bought for the project would only be eligible for the corresponding amount of depreciation for purchase of equipment : the purchase cost of equipment (new or second-hand) is eligible provided that it is written off in accordance with the tax and accounting rules applicable to the beneficiary and generally accepted for items of the same kind. Only the portion of the equipment's depreciation corresponding to the period of eligibility for Union funding covered by the grant agreement and the rate of actual use for the purposes of the action may be taken into account by the Commission. A justification for the need of purchasing such equipment is to be annexed to the budget estimate."*

I'm sorry to inform you that the costs of the laptops are in your case not eligible under administrative costs since they were not foreseen in the budget. This is one of the main criteria for eligibility (see point 3.2.1 (b) of the financial guidelines). On the other hand there is an amount of 4.66% of the direct costs for which you don't need a justification.

Best regards

Carla

Carla VAN OUDENHOVE  
Budget, Finance & Contracts

European Commission  
DG Employment, Social Affairs and Inclusion  
Unit D4  
B-1049 Brussels/Belgium  
+32 2 299 87 76  
[carla.van-oudenhove@ec.europa.eu](mailto:carla.van-oudenhove@ec.europa.eu)

-

**From:** I [mailto:isc@lumos.org.uk]  
**Sent:** Wednesday, March 21, 2012 3:21 PM  
**To:** VAN OUDENHOVE Carla (EMPL)  
**Cc:** MARCHETTI Ettore (EMPL)  
**Subject:** RE: Call for proposals VP/2010/007 agreement ref: VS/2011/0161

Dear Carla,

I have a question regarding overheads for expenses incurred for our project "Turning Words into Action".

Can you please clarify whether laptops for project staff/activities, visa costs and bank commissions can be included under overheads?

Thank you for your advice.

Warm regards,

**From:** [Carla.VAN-OUDENHOFVE@ec.europa.eu](mailto:Carla.VAN-OUDENHOFVE@ec.europa.eu) [mailto:Carla.VAN-OUDENHOFVE@ec.europa.eu]

**Sent:** 22 July 2011 12:12

**To:** 'La. ...'

**Subject:** Out of Office AutoReply: Call for proposals VP/2010/007 agreement ref: VS/2011/0161

Thank you for your message.

I am out of office until 25 July

During that period, your e-mail will not be read or automatically forwarded.

For urgent matters please call +32 2 29 90 502 or + 32 2 29 84 463

Thank you.

Kind regards,

Carla Van Oudenhove

