

Annex 1

Eligible expenditures

This English translation exclusively serves informational purposes and solely the German version of the document is binding.

All expenses that are necessary and appropriate for implementing an RIE research project are eligible for funding. In particular, this includes:

Human resources for implementing an RIE research project

Staff in Germany (employees of the grantee as per the collective agreement for civil service (TVöD), the collective agreement for civil service in the federal states (TV-L) or a comparable collective agreement)

- Research associates
- Student assistants
- Research assistants
- Other staff

In the case of transfer: staff abroad (employees of the partner university or public research institution in the context of a transfer, customary and appropriate remuneration, adhering to the *Besserstellungsverbot*, which prohibits paying employees more than comparable employees of the funding agencies)

- Research associates
- Student assistants
- Research assistants
- Other staff

Personnel costs comprise the gross salary. Annual special payments are only eligible for funding for the approved period and only insofar as the payment date lies in this period.

It is important that for all human resources the *Besserstellungsverbot* is adhered to.

Materials and equipment

- Travel expenses for RIE research project staff
 - Transportation costs and accommodation expenses (board and lodging) for employees of the grantee can be requested and claimed in accordance with the German Travel Expenses Act (BRKG) or federal state travel expenses act (LRKG).
 - In the case of transfer: transportation costs for employees of the foreign partner university or research institution (transfer recipient) must be claimed in line with the principles of efficiency and economy.
 - Only the transportation costs, based on the location of the partner university or research institution, are eligible for funding.
 - In the case of refunds for accommodation expenses (board and lodging), attention must be paid to the current valid version of the Allgemeine Verwaltungsvorschrift über die Neufestsetzung der Auslandstage- und Auslandsübernachtungsgelder (general administrative provision on the new stipulation of foreign per diem and travel allowances).

- External services
 - Companies that are commissioned to provide services, for example for data collection or translations (the statutory provisions on award of contracts must be adhered to)
- Other materials and equipment in Germany
 - Consumables (expenditure for printing and reproduction, toner, ink, office supplies and the like)
 - Economic assets (expenditure for the procurement of devices, software, items of equipment (including IT equipment) up to EUR 5,000 for the individual case (per item, or per purchase when a larger quantity is acquired))
 - Printing/publications/public relations work (such as expenditure for flyers or brochures)
 - Other
 - Visa fees
 - Necessary travel-related vaccinations and malaria prophylaxis
 - Bank charges
 - Telecommunication costs
 - Currency gains or losses