

#### 4.1 Eligible Project Costs

<ul style="list-style-type: none"> <li>• <b>Labour Costs</b></li> </ul>
Labour costs of directly employed staff (excluding general managerial costs, unless exclusive to project) and agreed at application
Defrayed on payment at an appropriate rate relative to the work carries out
<ul style="list-style-type: none"> <li>• <b>General Overheads</b></li> </ul>
Reasonable general overhead rates, agreed with the RDA at <100% of direct labour costs.
National Insurance, pension and healthcare (excluding surplus capacity)
HP and Leasing ( excluding interest charges)
<ul style="list-style-type: none"> <li>• <b>Capital Equipment and Materials</b></li> </ul>
Tooling Costs and depreciation of capital equipment
Material used solely for the project, less scrap value
<ul style="list-style-type: none"> <li>• <b>External Costs</b> (must be fully justified and normally &lt;25% of total grant)</li> </ul>
External consultancy and specialist input
Intellectual & associated facility i.e: use of laboratory equipment
Sub-contracting
Licensing in new technology
External trials
Preparing draft operating service/maintenance manuals
<5% of grant for Business Link Services that do not attract public funding
<ul style="list-style-type: none"> <li>• <b>IP</b></li> </ul>
Confidential agreements, patents, copyright, IPR protection
<ul style="list-style-type: none"> <li>• <b>Market Assessment</b></li> </ul>
<15% of total grant is allowable for costs of market assessment to identify future markets
<ul style="list-style-type: none"> <li>• <b>Training</b></li> </ul>
If specific and vital to successful completion of project