 

**I. ELIGIBLE ACTIVITIES/COSTS (EUSF - COVID 19)**

All types of assistance to the population (medical, health sector and civil-protection-type measures) and all measures taken to contain the spreading of the disease, such as (non-exhaustive list)[[1]](#footnote-1):

* Medical assistance, including medicines, equipment and medical devices, costs of healthcare or civil protection infrastructure;
* Laboratory analyses;
* Extraordinary measures and extra costs in health and medical care associated with the COVID-19 virus;
* Personal Protective Equipment;
* Special assistance to the population, especially to vulnerable groups (elderly, people with health problems, pregnant women, single working parents….);
* Special support to keep medical and other emergency services personnel operational
* Development of vaccines or medicines;
* Strengthening preparedness planning capacity and related communication;
* Improving risk assessment and management;
* Sanitation of buildings and facilities;
* Health checks, including at the borders;
* all related additional personnel costs.

Staff costs of the emergency services and of public administrations during the emergency and recovery phase are eligible only if they represent an effective cost clearly attributable to the operations financed by the EUSF. As with other cost items, this type of cost must be appropriately documented. Documentation supporting this expenditure includes payment slips or other relevant accounting documents of equivalent probative value (stating the nature of the work/service provided, the hours of work, salary paid for this work, with a clear distinction from the normal salary) and proof of the bank transfers made to the relevant staff.

**2. UNACCEPTABLE ACTIVITIES/COSTS[[2]](#footnote-2) (EUSF - COVID 19)**

* Double financing of the same operation with other EU instruments is not permitted.
* Expenditure to support businesses or the labour market may not be included.
* Guarantees, state income losses and other indirect costs may not be included.
* VAT may only be included if non-recoverable under national VAT-legislation.
* The use of overheads/indirect costs is to be avoided under the EUSF since the direct link to the natural disaster is usually difficult to prove.
* Normal salaries paid independently of the operations financed by the EUSF are not eligible.
* Costs related to drawing up the Solidarity Fund application are not eligible.
* Technical assistance for management, monitoring, information and communication, complaint resolution, and control and auditing, shall not be eligible for a financial contribution from the Fund. The same provision states that "costs relating to the preparation and implementation of the operations referred to in paragraph 2, including costs relating to essential technical expertise, shall be eligible as part of project costs." This means that technical assistance is eligible only insofar it refers to the technical and/or administrative preparation of individual operations and can therefore be considered part of the project cost.
* Personnel costs of public authorities involved in project preparation are not eligible unless they represent truly additional costs induced by the disaster (such as specific overtime).
1. Source: EUSF Guidelines for completing the application form for public health emergencies, Application guidelinesVersion 1 for Health Emergencies 01/04/2020, page 4. [↑](#footnote-ref-1)
2. Source: EUSF Guidelines for completing the application form for public health emergencies, Application guidelinesVersion 1 for Health Emergencies 01/04/2020, page 4. [↑](#footnote-ref-2)