The costs covered by this budget category must comply with the H2020 regulations and with those set forth in the RDL 3/2011 (amended Law on Public Sector Contracts). The implications are as follows:

1. All job vacancies must be publicly advertised via the EURAXESS Jobs Portal (or in other portals if necessary).
   
   Whether the potential staff member has been previously hired by the institution.
   
   The potential change of professional category and/or change of costs during the project.

2. Personnel costs must be calculated on the basis of last calendar year costs. The following factors should be considered in preparing the justification:

   - Depreciation: the purchase price (depreciable amount) must be allocated over 4 years (annual depreciation rate=25%).
   - Percentage of time devoted to the project: the total cost of the equipment will be funded only in those cases where it is essential to every phase of the project.

   (100% of the project).

   - Full Capacity: the EC only funds the actual time of use of the equipment, and therefore it is mandatory to declare the part of the equipment’s full capacity that will be actually used.
   - Timesheets: the time that the equipment has been used for the project must be recorded.

H2020 funding is not intended to cover the purchase of major equipment. In case this kind of equipment is essential to the project, the following factors regarding costs and their justification should be considered:

- Best Value for Money: the beneficiaries must provide evidence of best value for money.

- For every purchase between €1,000 - €17,999 three different estimates must be provided.

- For every purchase equal to or greater than €18,000 a formal public tender must be issued.

In case the services offered by the CCiT-UB are required, it will be mandatory to identify the specific services and their amount in order to calculate the budget according to the regulations set by the EC for the Horizon 2020 programme, which asks for a detailed breakdown of costs (personnel, use of equipment).