| Name of Qualified Expense | Limit of Co- financing % to total qualified expenses budget |
|---|--|
| Rent of audio-visual equipment in Georgia | |
| Rent of wardrobe/costumes | 15% |
| Service of hair and stage make-up studios | |
| Rent of requisites | |
| Rent of generator | |
| Rent of grip equipment (including its accessories) | 15% |
| Rent of illumination equipment (including its accessories) | 15% |
| Rent of pavilions, studios, rehearsal rooms, manufactories (property-room, joinery), workshops, sports storage spaces, stage, halls | |
| Rent of office space, office furniture and equipment | |
| Rent of air and water transport in Georgia | 15% |
| Rent, training, feeding, transportation of animals | |
| Rent of water tanks and mobile toilets | |
| Rent of special personnel and special technics subjected to state and private sector | |
| Rent of land transport, vehicles and all special transport for film-making | |
| Security and urgent medical assistance services | |
| Food and catering services on the territory of Georgia if it is in direct relation to the final project | 15% |
| Professional services rendered in Georgia – insurance, banking, accounting and legal services. Also, if necessary, the services provided by the interdependent person and in other cases provided by the legislation of Georgia, the service rendered by the expert to determine of the market price of | |
| Special effect services – specialists and equipment | |
| Special services – scuba diving, skydiving, rent of hang-glider and hire of instructor, mountainous services and all special services related to film-making | |
| Rent of filming places and cost of filming right – amount paid to owner (resident physical person of legal entity) of filming places related to audio-visual production on the territory of Georgia | |
| Decorations construction and /or arrangement services | |

| Name of Qualified Expense | Limit of Co- financing % to total qualified expenses budget |
|--|--|
| Travel expenses on the territory of Georgia of administrative personal of the program beneficiary – in accordance with the legislation of Georgia | 1% |
| Accommodation expenses in Georgia – hotel expenses for crew | 15% |
| Expenses of the personal, which includes – wages of personal working on full/half term, remuneration of contractor manpower, who must be the resident of Georgia, paying taxes to Georgian budget, hired under the legislation of Georgia and on the territory of Georgia. | 60% |
| Remuneration to be given to non-resident physical persons (the director, the actor, the main operator, production designer / chief designer, costume designer, the editor) by the beneficiary of the program | 15% |
| Travel costs (only in Georgia) | 5% |
| Fuel costs (in accordance with the rule established by the order N230 of April 18, 2011 of the Ministry of Finance of Georgia) | 5% |
| Utility bills | 1.5% |
| Telecommunication expenses – for telephone, cell phone, internet, fax bills in Georgia; Walkie-talkie rent | 2% |
| Image editing | |
| Animation | |
| Visual effects (VFX) services | |
| Colour correction | |
| Music recording | |
| Voice recording studio rent | |
| Image rendering | |
| Rent of voice recording studios (voice recording for films) | |
| Translation | |
| Subtitling | |
| Laboratory expenditure borne in Georgia | |
| Creation of & film related packages to distribution and sales companies (deliverables) | |