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2025 - 2032

COSTS ELIGIBILITY GUIDANCE

EEA CIVIL SOCIETY FUND SLOVAKIA

VALID AS OF: JANUARY 2026

Table of content

1. Scope and purpose ... 3
2. General principles of eligibility and costs categories ... 3
2.1 General principles on the eligibility of project costs ... 3
2.2 Direct eligible cost categories ... 4
2.2.1 Staff costs ... 4
2.2.2 Travel and subsistence ... 4
2.2.3 Consumables and supplies ... 5
2.2.4 Equipment costs ... 5
2.2.5 Costs of services (subcontracting) ... 5
2.2.6 Other direct costs ... 6
2.2.7 Special condition for real estate-related costs ... 6
2.3 Indirect costs ... 6
2.4 Ineligible costs ... 6
3. Simplified costs options ... 7
3.1 SCOs applied in the Programme ... 7
3.1.1 Flat rates ... 7
3.1.2 Unit costs (hourly rates for staff costs) ... 8
3.1.3 Lump sums ... 9
3.1.3.1 Lump sum financing for organisational grants ... 9
3.1.3.2 Funding project activities via Lump sums ... 9
3.2 Possible combination of SCOs ... 10
3.3 Eligible costs and budget options by type of grants ... 10
3.3.1. Project budgets ... 10
3.3.2 Budgets in the e-Grant System ... 11
3.3.3 Transfers within the Project Budget ... 12
4. Supporting documentation and verification by costs categories ... 12
4.3.1 Personnel costs Employees and natural persons ... 12
4.3.2 Travel ... 13
4.3.3 Consumables and supplies, equipment, subcontracting, and other direct costs ... 13
5. Procurement verification ... 13
6. Project accounting, no double funding ... 15
6.1 Project accounting ... 15
6.2 No double funding ... 15
7. Annexes ... 16

1. SCOPE AND PURPOSE

The Costs Eligibility Guidance for the EEA Civil Society Fund in Slovakia (hereinafter referred to as the "Guidance") defines the principles and criteria governing the eligibility of expenditures. It specifies the categories of eligible expenditures and the Simplified Cost Options applied under the EEA Civil Society Fund in Slovakia (hereinafter referred to as the "Programme").

This Guidance is binding for:

- all Applicants submitting a Grant Application under the relevant Calls;
- all Project Promoters and Project Partners during the implementation of projects, as stipulated in the concluded Project Contract.

The Fund Operator (Consortium of Ekopolis Foundation, Open Society Foundation, Carpathian Foundation, hereinafter referred to as the "FO") is entitled to amend or supplement this Guidance in line with changes to the rules and procedures for the implementation of Programme, in accordance with the provisions of the Programme Implementation Agreement and other generally binding legal regulations relevant for the implementation of the EEA Financial Mechanism 2021–2028.

The valid version of this Guidance is binding for all Applicants and Project Promoters (hereinafter referred to as the "PP") and is published on the official Programme website.

2. GENERAL PRINCIPLES OF ELIGIBILITY AND COSTS CATEGORIES

2.1 General principles on the eligibility of project costs

All eligible costs must meet all the following criteria

- Incurred within the eligibility period defined in the project contract;
- Directly related to the subject of the project;
- Indicated in the approved project budget;
- Proportionate and necessary for the implementation of the project;
- Compliant with the principles of economy, efficiency, and effectiveness;
- Identifiable and verifiable, and are recorded in the accounting records of the Project Promoter/Partner (not applicable to costs reported under SCOs);
- Compliant with applicable national legislation.

Eligibility period for project expenditures

Project expenditures are eligible from the date the grant is approved, or from a later date specified in the project contract. The project contract shall set the final eligibility date for expenditures, which must not be later than 30 April 2031. Project expenditures incurred after this date are not eligible.

Eligible project expenditures may take the following forms:

1. Real costs:

Reimbursement of actual eligible costs incurred by the Project Promoter and/or Project Partner for the purpose of successful completing of the Project. The Project Promoter must provide proof of expenses (e.g., the cost has been invoiced, the invoice paid, and the subject matter delivered or performed).

2. Simplified Cost Options (SCOs):

Pre-defined amounts or percentages that represent the best possible approximation of actual (real) eligible costs incurred in practice when implementing an action. SCOs are an alternative to reimbursement based on real costs. When SCOs are applied, tracing of every euro of expenditure to supporting documents is not required.

The following types of SCOs are applied:

- Unit costs – fixed amounts in advance (unit cost) for delivery of quantifiable outputs.
- Flat rate – fixed percentages applied in advance to calculate one or several cost categories in the project.
- Lump sums – fixed amounts established in advance linked to the delivery of pre-defined activity/output/result.

2.2 Direct eligible cost categories

2.2.1 Staff costs

Staff costs may include:

1. Employees working under employment contract (including social security charges and other statutory costs)
2. Natural persons working under a contract other than an employment contract, provided that:
   - The person works under the instructions and supervision of the project promoter/project partner.
   - The results of work belong to the project promoter/project partner.
   - The person is integrated in the project implementation similarly to regular staff.
   - The renumeration is comparable to employees performing equivalent tasks.
   - The person does not act as an external expert or subcontractor.

Personnel costs in the project can be calculated either as real costs or using Simplified Cost Options.

2.2.2 Travel and subsistence

Travel must be clearly linked to the delivery of the project and carried out by the staff of the project promoter/project partner and/ or project participant (including volunteers). When choosing transport and accommodation, costs should be reasonable and represent good value for money.
Travel expenses are reimbursed in line with Slovak Act no. Act 283/2002 Coll. on Travel Reimbursement.
Important:

- Travel and accommodation costs of participants of trainings/events should be budgeted for and reported under category “Consumables and supplies”
- Travel and accommodation costs of external experts and service providers should be budgeted for and reported under *Costs of services (subcontracting)*.

2.2.3 Consumables and supplies

Costs of consumables and supplies refers to expenses for materials, goods and items are eligible if:

- Are necessary for the implementation of the project;
- Are identifiable, directly assigned to the project;
- Are used exclusively for project purposes.

Examples of eligible costs under this cost category include laboratory chemicals and reagents used in research projects, raw materials required for prototype development. Additionally, items such as software licences for project-specific tasks, small tools, safety items (e.g., protective gloves) may also qualify, provided their use is justified and directly linked to project implementation.

Travel and accommodation costs of participants of trainings/events should be budgeted for and reported under this category.

All consumables should be:

- Kept safe and used for their intended purposes
- Duly and physically identified (e.g., by stickers, tag numbers, etc.)

2.2.4 Equipment costs

The cost of new or second-hand equipment is eligible provided that it is proportionate and necessary for the implementation of the project. The full purchase price of new or second-hand equipment may be eligible if it is proportionate and necessary for the implementation of the project.

There is no obligation for the equipment to be depreciated, but equipment must be charged to the project according to its **actual rate of use** for project purposes.

- **If the equipment is used 100% for the project**, the full cost (or the full remaining depreciable value) may be charged.
- **If the equipment is used only partially for the project**, only the proportion of costs corresponding to the actual use for project activities may be charged.

  The method for calculating this proportion (e.g., hours of use, output delivered, or another measurable allocation key) must be transparent, documented, and verifiable.

All the assets including equipment should be:

- Kept safe and used for their intended purposes
- Duly and physically identified (e.g., by stickers, tag numbers, etc.)

2.2.5 Costs of services (subcontracting)

Sub-contracting refers to contracts concluded for the externalisation of specific tasks or activities which form part of the project as described in the proposal. Such contracts must comply with the procurement rules applicable under this Guidance.

Important:

Subcontracting is not allowed between Project Partner and Project Promoter.

2.2.6 Other direct costs

Other costs directly arising from the project implementation as defined in the project contract. May include dissemination activities, report by an independent auditor, etc., provided that the corresponding services are purchased in accordance with the applicable rules on procurement.

Re-granting at project level is not eligible.

2.2.7 Special condition for real estate-related costs

Expenditures for renovation or refurbishment of real estate **shall not exceed 50%** of the total direct eligible costs of the project.

Additional rules:

- The real estate must be owned or leased by the Project Promoter;
- In case of lease, the lease must cover minimum five years after project completion;
- Such costs are not eligible for Project Partners;
- If the total of such costs exceeds EUR 50,000, the Project Promoter must guarantee that the property will be used to support the project objectives for at least five years after project completion.

2.3 Indirect costs

Indirect costs are expenses that are not directly attributable to a specific project activity but are necessary for the general operation of the organisation and project implementation. These may include overhead costs such as utilities, administrative staff, accountant, office rent, telephone, water, electricity expenses, IT support and so on.

Indirect costs are calculated using a flat rate - see Section 3.1.1.

2.4 Ineligible costs

The following costs are not eligible under the Programme:

- Interest on debt, debt service charges, and late payment penalties;
- Charges for financial transactions and other purely financial costs, except those related to accounts and financial services as required by the project contract;
- Costs related to the purchase of land or real estate;
- Provisions for losses or potential future liabilities;
- Exchange rate losses;
- Recoverable VAT;
- Costs already covered by other sources;
- Fines, penalties, and litigation costs (unless litigation is an integral and necessary component of the project);
- Excessive or reckless expenditure.

3. SIMPLIFIED COSTS OPTIONS

Approved Grants may take form of **real costs** (eligible costs actually incurred) and/ or **SCOs** (unit costs, lump sums or flat-rate financing).

The specific CSOs to be applied, their rates/amounts, and calculation methods are defined in advance and confirmed in the Project Contract and Partnership Agreement. Once agreed, SCOs cannot be modified during the project to compensate for under- or overspending.

Retrospective application of CSOs for projects already selected and being implemented based on real costs is not allowed.

3.1 SCOs applied in the Programme

3.1.1 Flat rates

Flat rates are used to calculate a certain cost category by applying a fixed percentage to other eligible cost category.

Flat rates for costs other than direct staff costs:

a/ 100 % of eligible direct staff costs to cover all remaining eligible costs including indirect costs of small grants up to €25,000.

b/ 40 % of eligible direct staff costs to cover all remaining eligible costs including indirect costs of a project grants.

In these cases, the project budget has only two cost categories:

- Staff costs, and
- All other eligible costs (calculated by applying the 100% or 40% flat rate) including indirect costs.

Notes:

Staff costs must always be calculated using unit costs (hourly rates) or actual costs, not a flat rate.

Indirect costs are included in the "all other eligible costs" covered by the flat rate and cannot be claimed separately.

Flat rates for indirect costs (if not covered above):

a/ 7 % of eligible direct costs
b/ 15 % of eligible direct staff costs

The flat rate base (eligible direct costs) must be clearly defined in the approved project budget.

In the case of a project with a partner, the same flat rate will be used for the Project Promoter and Partner. The Fund Operator should ensure equal treatment of partners, and if differentiated rates are used, they should be justified by the Fund Operator

3.1.2 Unit costs (hourly rates for staff costs)

Staff costs may be calculated using unit costs based on gross employment costs (employees) or annual gross remuneration (natural person under contract).

Two calculation methods are available:

Annual based calculation:

This method is based on the latest documented annual gross employment costs (for employees) or annual gross remuneration (for natural persons). The total number of hours per year is fixed 1,720 hours for full time work. For part time work, the corresponding pro-rata of 1720 hours is applied.

Example:
Let AG be the latest documented annual gross amount

- *Hourly rate for full time = AG/1720*
- *Hourly rate for part time= AG / (1720 x %) where % reflects the part- time capacity*

Monthly based calculation:

This method is based on the latest documented monthly gross employment /monthly gross remuneration costs (at the time of budget preparation) divided by the actual number of working hours in that month.
Example:
Let MG the latest documented monthly gross cost

- *If the working time in that month was 168 hours*
- *Hourly rate = MG/168*

Additional conditions:

- The total number of hours declared per person for a given year must not exceed 1,720 hours (or its pro-rata for part-time).
- If annual gross cost is not available, it may be calculated from monthly documentation or derived from the employment contract or another equivalent document, adjusted to a 12-month period.
- Only productive working hours may be reported using monthly timesheets.

Adjustment rule:

The hourly rates established in the project contract **may be adjusted** only if the official annual inflation rate of Slovakia, as published by the Statistical Office of the Slovak Republic (CPI index) exceeds 8%.

- The adjustment may be applied only once per calendar year.
- It must be based on the latest published CPI data.
- It requires FO approval and documentation through an official amendment to the project contract.

Adjusted rates must not lead to an increase in the total approved grant amount.

Important:

The Unit cost calculation for personnel costs under Simplified Costs Options (SCOs)– a tool for simplified reporting – is included as Annex 1 of this Guidance.

This table is a mandatory part of the project budget, including supporting documentation, when applying simplified cost reporting (SCOs) for personnel costs.

3.1.3 Lump sums

3.1.3.1 Lump sum financing for organisational grants

Lump sum financing will be used primarily for organisational grants. Applications for organisational grants shall be based on the applicant's multiannual organisational work plan or strategy and must explain how the grant will support its implementation. Applicants are not required to submit a separate project budget; however, the application must include the organisation's financial statements and general budget of the organisation for the project implementation period. Mandatory annexes for applications are listed in section 8.1.2 of the Guidelines for Applicants and Project Promoters of the EEA Civil Society Fund in Slovakia.

Lump sum payments shall be disbursed in accordance with the conditions set out in the project contract. Payments are subject to the following requirements:

a) The Project Promoter shall submit an annual narrative and financial report describing progress in implementing the organisational work plan and explaining any significant changes in strategic priorities.

b) The Fund Operator shall hold an annual meeting with each Project Promoter of an organisational grant to review and assess project progress.

c) At the end of the implementation period, the Project Promoter shall provide a final project report including a report from an external auditor confirming that the grant was used in line with the purpose and provisions of the project contract. If the Project Promoter already prepares statutory annual audit reports for other purposes, the audit report from the final year of implementation may be submitted, if it includes a specific statement regarding the use of Programme funds.

3.1.3.2 Funding project activities via Lump sums

The Programme offers the option to fund selected project activities using a lump sum. This model works by predefining the lump sum based on clearly defined and measurable activities and/or results of the activity. This approach shifts the focus from detailed financial reporting to the performance of agreed activities and or the achievement of agreed activity results.

Applicants must submit a detailed draft budget for the activity they wish to finance via lump sum using Budget Form B or C (see Section 3.3.) available in e-grant system, clearly marking the activity in the

budget. The Fund Operator will review the submission and, in agreement with the Project Promoter, set the lump sum amount for the activity, which will then be included in the project contract.

For activities funded via lump sum, detailed financial statements of actual costs are **not** required. However, payment of the lump sum is subject to the following conditions:

a) The agreed activity must be fully carried out, or the agreed results must be fully achieved (100%) as per the project contract.

b) Partial completion of the activity's result does **not** entitle the Project Promoter or Project Partner to a partial payment.

3.2 Possible combination of SCOs

Combination	7% indirect costs	15% indirect costs	Hourly rate staff costs	40%/100% all other costs
7% indirect costs	NA	No	Yes	No
15% indirect costs	No	NA	Yes	No
Hourly rate staff costs	Yes	Yes	NA	Yes
100% all other costs	No	No	Yes	NA
40% all other costs	No	No	Yes	NA

Legend:

NA = Not applicable

Yes = Can be combined

No = Cannot be combined

Budget A

Budget B, C

3.3 Eligible costs and budget options by type of grants

3.3.1. Project budgets

The Programme offers the following project budget options:

1. **Small grants**

   a/ budget option A. –100 % of eligible direct staff costs to cover all remaining eligible costs as flat rate.

   b/ budget option B. – direct costs budgeted based on eligible cost categories, indirect costs are calculated as flat rate of 7% of direct eligible costs

2. Project grants

a/ budget option A. - 40 % of eligible direct staff costs to cover all remaining eligible costs.
b/ budget option B. – direct costs budgeted based on eligible cost categories, indirect costs are calculated as fate rate of 7% of direct eligible costs
c/ budget option C. – direct costs budgeted based on eligible cost categories, indirect costs are as flat rate of 15% of eligible staff costs

Guidance for Selecting the Appropriate Budget Option

The choice of budget type primarily depends on the structure of the planned expenditures, i.e., the ratio of personnel costs to other direct costs of the project.

Proper planning and budgeting of personnel costs is crucial, as this determines the overall size of the project budget. Inadequately planned direct staff costs may lead to serious implementation problems and delays. During the assessment stage, the Fund Operator will verify whether the direct staff costs are adequate for delivering the planned outputs and results.

For most preferable budget option, use the calculator available in the e-grant section relevant for project.

The choice of budget option should reflect the structure of the project's planned costs:

- Option A is most suitable when personnel costs represent most of the total project budget.

  This option intended for both small and project grants. Other project costs (non-personnel) are calculated as a flat rate of 100% of declared personnel costs for small grants, and 40% for project grants. No supporting documentation is required for these other costs.

- Option B is recommended when most direct costs are non-personnel costs such as services, materials, or travel. Indirect costs are calculated separately according to the specified flat rate.
- Option C is also intended for projects where most direct cost are non-personnel costs but uses a different method to calculate indirect costs compared to Option B.

When deciding between Option B and Option C, applicants should consider whether personnel costs or other direct costs dominate the budget, as this proportion determines the allowable indirect costs.

3. Organisational grants

These grants use Lump Sum financing (see section 3.1.3.1)

3.3.2 Budgets in the e-Grant System

All budget types, templates, and supporting calculators for each grant type are fully integrated into the e-Grant system. This system includes:

- detailed descriptions and instructions for preparing the budget,
- step-by-step entry of individual budget categories,
- automated calculations of eligible costs, indirect costs, and applicable simplified cost options (SCOs),
- tools for estimating and selecting the most appropriate budget option for a given project.

Applicants are expected to use the e-Grant system's templates and calculators when preparing and submitting project budgets. These tools ensure compliance with the rules on eligible costs and facilitate accurate and transparent budget assessment by the Fund Operator.

3.3.3 Transfers within the Project Budget

For small and project grants using Budget Types B and C, transfers between budget categories of up to 10% are allowed without prior approval from the Fund Operator. For transfers exceeding 10% within budget items, the Project Promoter must request and obtain the Fund Operator's approval.

When using simplified cost options (i.e., hourly rates, unit costs, or lump sums), changes to the budget are not allowed. The amount, rate, and calculation method are determined in advance and confirmed in the project contract and partnership agreement.

Project extensions are subject to approval by the Fund Operator, provided that the maximum project duration specified in the relevant call is respected.

4. SUPPORTING DOCUMENTATION AND VERIFICATION BY COSTS CATEGORIES

4.3.1 Personnel costs Employees and natural persons

a/ SCOs – unit costs

Calculation of unit costs:

- Employment contract.
- Payslip(s) or equivalent documents to verify correct hourly rate calculation:
    - Latest documented gross annual remuneration ÷ 1,720 hours (or pro-rata), or
    - Latest documented monthly gross remuneration at the date of budget preparation.
- The unit rate set ex-ante by the FO is included in the PP/Partner budget and indicated in the project contract.

  Supporting documents:

    - Employment/work contract and project assignment letter if relevant (one-time check when staff costs are first reported).
    - Monthly working time registration (e.g., timesheets) covering 100% of working time across all activities and projects. Timesheets must record actual time spent on each project activity and must be signed by the staff member and approved by a supervisor.
    - Verification that working hours declared in timesheets do not exceed the basis used for hourly rate calculation (max. 1,720 hours/year).

b/ Real/incurred costs

Supporting documents:

- Employment/work contract and job description (one-time check).
- Monthly: payslips and bank statements proving salary and obligatory payments (employees). Timesheets are not required.

- Monthly: invoice and bank statement proving payment (natural persons under contract).

4.3.2 Travel

Supporting documents:

- Proof of expenditure for costs actually incurred (e.g., invoice of travel agent, plane tickets, e-tickets, boarding passes, meal receipts, list of participants, minutes, agenda, etc.)
- "Travel order form" (in line with Act No. 283/2002 Coll. on Travel Reimbursement), with a note on the purpose and results of the trip including per diem calculation
- Bank statements proving payment.

4.3.3 Consumables and supplies, equipment, subcontracting, and other direct costs

Supporting documents:

- Accounting document with clear identification of the subject of performance (invoice, delivery note, electronic cash register statement, order if relevant).
- Bank statement proving payment.
- Documentation related to procurement for costs above EUR 15,000 including VAT.
- Specification of costs for renovation or refurbishment of real estate, calculation of the summary such a cost with regard, that these costs shall not exceed 50% of the direct eligible costs of the project.

The above-mentioned documentation must be kept in the accounting records of the Project Promoter and the Project Partner for the period specified in the project contract and must be submitted to the Fund Operator upon request or during a control/audit.

Important:
Cash payments of expenses are permitted only exceptionally and subject to approval by the Fund Operator. Generally, all project expenses must be paid via bank transfer.

5. PROCUREMENT VERIFICATION

At every stage of the project implementation, the Project promoter/partner must comply with the principles of:

- Economy -ensuring efficient use of resources
- Transparency – making procedures and spending clear and auditable

The highest ethical standards must be observed during the procurement and performance of contracts. Project promoters/partners are obliged to implement appropriate and effective measures to prevent illegal or corrupt practices. No offers, gifts, payments or advantages may be accepted that would be interpreted or could be interpreted directly or indirectly as illegal or corrupt practices (e.g., inducements or rewards linked to the performance of a contract.)

General Procurement Rules:

Procurement, including all procedures prior to contract award, must comply with best economic practices and legal requirements. This includes:

- Ensuring full and fair competition between potential suppliers;
- Comparing actual prices to guarantee value for money and optimal use of the EEA and Norwegian Financial Mechanisms 2021-2028 resources;
- Including clear contractual terms, with attention to legal liability.

Threshold for formal price comparison:

- For any procurement of goods, services, or works **above €15,000 including** VAT, the Project Promoter/Partner must ensure fair competition by performing effective price comparison of at least three independent offers from suppliers.

Procedure for Effective Price Comparison:

This ensures transparency, fairness, and value for money when selecting suppliers without using formal procurement procedures.)

Step 1: Define the need

- Prepare clear technical specifications including quantity, delivery timeline, quality/performance standards, and any other relevant requirements.

Step 2: Prepare Terms of Reference (ToR)

Include:

- Description of the procurement subject
- Deadline for submission of offers
- Method of submission
- Assessment criteria

A ToR template will be provided by the FO.

Step 3: Contact at least three independent suppliers

Step 4: Collect and evaluate offers

Compare offers using:

- Price
- Compliance with ToR
- Delivery time
- Any additional criteria stated in advance

A standard assessment table template will be provided by the FO.

Step 5: Select the most advantageous offer and sign a contract

The contract must include at minimum:

- Description of goods/services
- Total price
- Delivery terms
- Payment conditions

Step 6: Submit for FO approval

For contract exceeding €15,000 (incl. VAT), the Project Promoter is required to submit documents demonstrating compliance with this process for FO approval before concluding the contract. The obligation to submit documentation also applies in the case of multiple contracts from one supplier whose total value exceeds €15,000 including VAT.

6. PROJECT ACCOUNTING, NO DOUBLE FUNDING

6.1 Project accounting

All eligible project expenses are recorded in the Project Promoter´s accounting records by accounting documents in accordance with the applicable legislation of the Slovak Republic, in particular in accordance with the Accounting Act No. 431/2002 Coll., as amended.

All invoices and other accounting documentation, whether in paper or electronic form, must bear the project's unique identification number. For electronic documentation, the identification must be applied directly within the document (e.g., in the header, footer, or visible annotation) and saved in a way that prevents alteration without leaving an audit trail. Marking in a non-permanent way (e.g., editable text without version control) is not acceptable.

The Project Promoter/Project Partner shall retain the originals of the charged documents and supporting documentation in its accounting records for at least 3 years from the date of approval of the final report of the Programme, indicatively until 31.12.2036. These documents shall be submitted upon request by the Fund Operator or made available during an audit or on-site verification provided by Financial Mechanism Office, EFTA Board of Auditors, Office if the Auditor General if Norway. Project Promoter is given at least two weeks' notice before such audits are carried out.

6.2 No double funding

The Project Promoter ensures that no expenditure is financed more than once from the Programme or from other public or private funding sources. This includes avoiding double funding within the same project or across different projects, and between different forms of cost reimbursement (real costs, flat rates, unit costs, lump sums).

Principles of no double funding:

- Expenditure covered by a flat rate, unit cost and lump sum are not reimbursed by other means (real costs or other SCOs).
- Costs must be declared only once and must be clearly linked to a specific cost category, form of reimbursement, and, where relevant, project phase.
- Costs categories covered by SCOs and those reimbursed using other forms of reimbursement must be clearly distinguished in the project budget, contract, and financial reporting templates.

- If successive project phases are used, there must be a clear demarcation between phases, including specific start and end dates, and the allocation of costs to the correct phase.
- The basis costs used for calculating an SCO must exclude any costs already covered by the same or another SCO, or by real cost reimbursement.

7. ANNEXES

Annex 1: **Unit cost calculation for personnel costs under Simplified Costs Options (SCOs)**