

### Small grants - eligible and ineligible costs

#### Ineligible costs:

- costs of ensuring infrastructure, its creation, adjustment, or maintenance (e.g., of computers);
- costs of hiring employees, remuneration for the project manager;
- expenses related to completing the application for funding;
- double-funded expenditures;
- expenses not included in the approved application for funding;
- expenditures incurred before the date of the co-funding award decision;
- specialised publications / scientific and professional aids;

#### Eligible costs

Costs may be considered eligible if all of the following conditions are met:

- it was actually incurred during the period when the project was taking place;
- it complies with applicable laws;
- it has been included in the approved application;
- it is necessary and was incurred in relation to the implementation of the project;
- has been made in a transparent, rational, and effective manner;
- it has been duly documented;
- it was incurred in accordance with the provisions of Public Procurement Law;
- it was incurred in accordance with Art. 44 section 3 of the Public Finance Act;
- it is not an ineligible cost.

Eligible costs are those consistent with applicable accounting principles, the principles of sound financial management, and applied practices (accounting policy).