Reporting of eligible expenditure
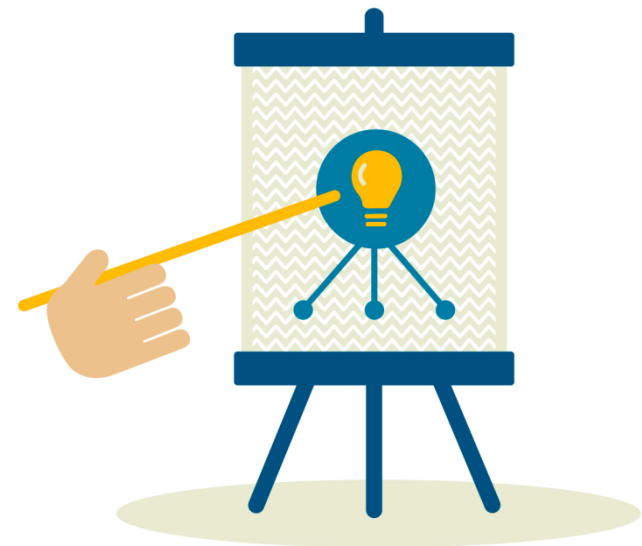
National Control (FLC) Workshop
24 October – 25 October 2017
Rome, Italy

Mattias Assmundson, Interact Programme

Eligible expenditure

Incurred and paid	**In the eligible area**
Within the eligible period	**Reported in Euro**
Reported under the correct budget line	**Justified by supporting documents**

Period of eligibility of expenditure

- EU rules concerning programme funds

1 January 2014   31 December 2023

- Programme rules

Different start/end dates for the eligibility of project expenditure between programmes.

Use of Euro

Art 28, ETC Reg.

(...) expenditure incurred in a currency other than the euro shall be converted into euro by the beneficiaries using the monthly accounting exchange rate of the Commission in the month during which that expenditure was either:

- Incurred

- Submitted for verification to MA or the controller

- Reported to the lead partner

Allocated under the correct budget line

Budget lines	1. Staff Costs
	2. Office and Administration
	3. Travel and Accommodation
	4. External Expertise and Services
	5. Equipment
	6. Infrastructure and Work

Matrix of Cost

- Guides on the allocation of eligible expenditure under different budget lines.

- Supports the harmonization of approaches between programmes.

- The Matrix of Costs is a living document.

Justified by supporting documents

Evidence of expenditure incurred and paid must be provided.

Simplified cost options:

- flat rate – 'paid' when costs that form the basis for calculation are paid

- standard scale of unit costs/ limp sums – no 'paid expenditure' in the usual sense

Audit trail – Staff costs

Required documents depending on the reimbursement option	Real costs					20 % flat rate	SSUC
	Full time	Part time			Hourly rate set in the contract		
		Fixed %	1720 hours/ year	Actual hours			
Employment/work contract	✓	✓	✓	✓	✓	✗	✓
Job description	✓	✓	✓	✓	✓	✗	✓
Payslips	✓	✓	✓	✓	✓	✗	✗
Data from time registration system	✗	✗	✓	✓	✓	✗	✓
Proof of payment	✓	✓	✓	✓	✓	✗	✗

Audit trail – Office and administration real costs (NOT flat rate)

List of (in)direct costs
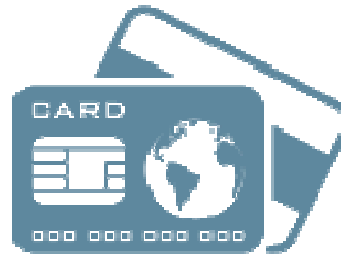
Paid invoices
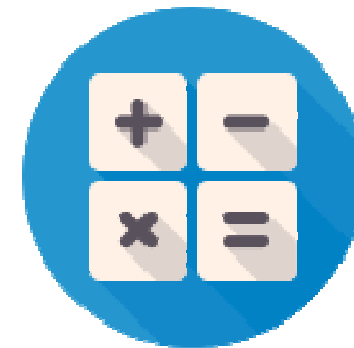
Proof of payment

Calculation method

Audit trail – Travel and accommodation real costs
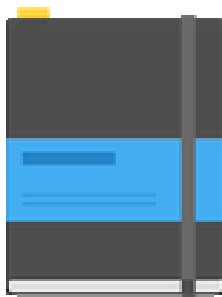
Agenda

Proof of participation
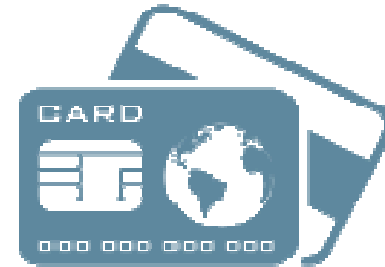
Paid invoices

Daily allowance

Proof of payment

Audit trail – 3 budget lines

real costs	External expertise and services	Equipment	Infrastructure and works
Selected offer / contract			
Invoices			
Proof of payment			
Evidence of work/ existence			
Calculation method, if necessary			

Cooperation works

All materials will be available on:

www.interact-eu.net

European Regional Development Fund