# Project Implementation - Reporting of eligible expenditure

Project Management training

22-23 November 2017 I  Nicosia, Cyprus

**Tsveta Aleksandrova, Interact**

# 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

**INTERact**  EUROPEAN UNION

## 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/ lump 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
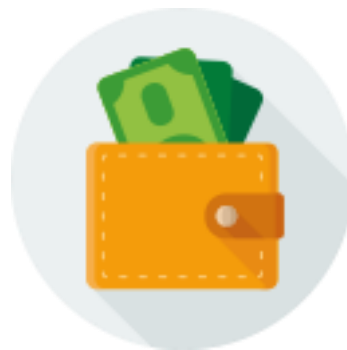
# Audit trail – Travel and accommodation real costs
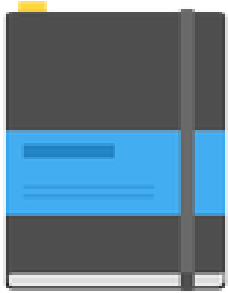
Agenda

Proof of participation

Paid invoices

Daily allowance

Proof of payment

# Audit trail – 3 budget lines

**INTERact** · EUROPEAN UNION

| 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**