




**INTERACT** 

## Project Implementation - Reporting of eligible expenditure

Interreg finance management camp  
20 - 23 March 2018 | Sofia, Bulgaria

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## Eligible expenditure

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

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## 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.

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## 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

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## 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 Works

### Matrix of Costs

- 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.

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## 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

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## Audit trail – Staff costs



**Required documents depending on the reimbursement option**

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

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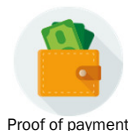
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## Audit trail – Office and administration real costs (NOT flat rate)




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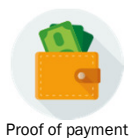
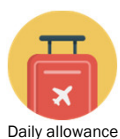
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## Audit trail – Travel and accommodation real costs




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## 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			

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## Cooperation works

All materials will be available on:

[www.interact-eu.net](http://www.interact-eu.net)




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