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EUROPEAN REGIONAL DEVELOPMENT FUND

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CBC RO CALARASI

## INTERREG V-A Romania-Bulgaria

# Eligibility of costs

Bucharest, 18th of April 2018





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## Budget lines

- 1. Staff costs
- 2. Office and administrative costs
- 3. Travel and accommodation costs
- 4. External expertise and service costs
- 5. Equipment costs
- 6. Infrastructure and works



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## Eligibility of costs

- a) directly related to the project, used for the sole purpose of the project under the principles of economy, efficiency and effectiveness, in line with co-financing contracts and applicable national and European legislation**
- b) do not exceed the ceilings set at Programme level**
- c) proved by delivery of works, services or supplies**
- d) paid (at the latest) in 2 months after the end of the project implementation period(except preparation costs)**
- e) recorded in the accounts of the beneficiary and justified by supporting documents(except cost calculated as flat-rate)**





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# Staff costs

Staff costs can be reported either by:

- a) Flat rate method (**5% or 15%** of total eligible direct costs (budget lines 3, 4, 5, 6) - the beneficiary does not need to document that the expenditure has incurred and paid. However, some information about staff involved in the project implementation is needed in order to justify other costs(e.g. travel and accommodation)
- b) Real costs method - real expenditure is reported and justified with supporting documents

The reporting method for staff costs cannot be changed throughout project implementation



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## Staff costs - Real costs

Project staff costs can be reported in one of the following ways:

**a) Full-time**

**b) Part-time:**

- i.** with a fixed percentage of time worked on the project
- ii.** with a flexible number of hours worked on the project
- iii.** hourly basis

Main documents available for control purpose (employment contract/appointment decision, job description, time-sheets)





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## Office and administrative costs

**Flat rate method (1% or 5% of total eligible direct costs: budget lines 3, 4, 5, 6)**

- **Office rent; Utilities (e.g. electricity, heating, water)**
- **Office supplies; Security; Communication**
- **General accounting provided inside the PP organisation**
- **Maintenance, cleaning and repairs**
- **IT services of general nature that support delivery of the project (maintenance of IT systems)**
- **Charges for transnational financial transactions**



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## Travel and accommodation costs

- Travel and accommodation costs must be clearly linked to the project and be essential for effective implementation of the project activities
- Travel and accommodation costs of external experts should be reported as *External expertise and service costs*
- Proof and reason of the travel (in relation to the project)
- Main documents available for control pupose (travel orders, agenda of the meeting, attendance list, mission report, invoices )



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## External expertise and services costs

- All costs are subject to applicable public procurement or specific Programme rules
- Costs for external services are eligible if the quality of the outputs is ensured (in line with the specifications from the AF)
- The price of the external service or expertise must not exceed the ceilings set at Programme level (where applicable)
- The external service provider (public/private body/natural person) is not part of the project (neither partner nor employee)
- Main documents available for control purpose (evidence of the selection process, contracts, invoice(s) and proof of payment, outputs of provided services)





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## Equipment costs

- **All costs are subject to applicable public procurement rules or specific Programme rules**
- **Technical characteristics and quantity in line with AF**
- **Ownership and the way of use cannot be changed**
- **Equipment must comply with Programme information and communication rules**
- **Main documents available for control pupose (evidence of the selection process, contracts, invoice(s) and proof of payment, acceptance protocols)**



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# Infrastructure and works

## Costs related to infrastructure and works:

- a) **Consultancy(surveys, studies, design and engineering, supervision of the works)**
- b) **Authorizations/approvals/endorsements needed for the main investment**
- c) **Main investment(construction/upgrading/rehabilitation of roads/buildings/river banks, ensuring utilities for the main investment, land planning/rehabilitation, forestation/reforestation for flood prevention)**
- d) **Building purchase**



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# Infrastructure and works

- 1. Costs foreseen in the AF**
- 2. Subject to applicable public procurement rules or Programme rules**
- 3. All investments in infrastructure must comply with the Programme information and publicity rules**
- 4. Main documents available for control purpose (evidence of the selection process, contracts, invoice(s) and proof of payment, technical documentation related to the works carried out)**



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BRCT CĂLĂRAȘI

# Thank you for your attention!



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