

# Eligibility and verifications – other budget lines

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National Control (FLC) Workshop  
8-9 May 2018  
Dubrovnik, Croatia

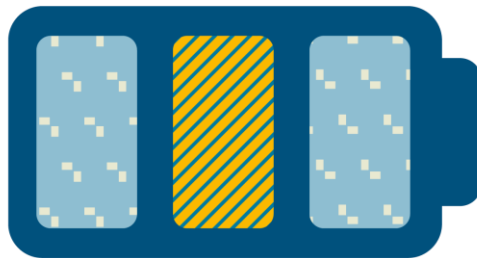
**Mattias Assmundson, Interact Programme**



# Office and administration

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eligibility of expenditure



# Office and administration

## Eligible cost

- Operating and administrative expenses of the partner organisation that support delivery of the project
- Exhaustive list of costs defined in Del. Reg. 481/2014

## Forms of reimbursement

- Real costs
- Flat rate

# Office and administration – Flat rate

## Art. 68.1, CPR

Indirect costs may be calculated at a flat rate of:

**Up to 25% of eligible direct costs**

fair, equitable and verifiable calculation method

**Up to 15% of eligible direct staff costs**

no calculation method required from the programme

- can apply on individual partner level
- partners do not need to provide any audit trail

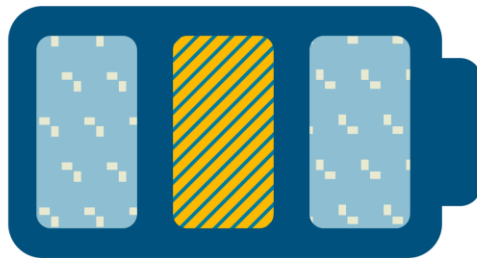


Can *Staff* costs calculated at a flat rate still form the basis for calculation of *Office and administration* costs at a flat rate of up to 15% of staff costs?

# Travel and accommodation

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eligibility of expenditure



# Travel and accommodation

## Eligible cost

- Travel and accommodation costs of **staff of partner organisations** that relate to delivery of the project
- Exhaustive list of costs defined in Del. Reg. 481/2014

## General principles

- Travel and accommodation of external experts under *External Expertise and Services*
- Daily rates for hotel and subsistence should be respected, in line with national legislation or internal policy of the partner organisation
- Cost related to travel outside the programme area (Art. 5, Del. Reg. 481/2014) – location of the partner



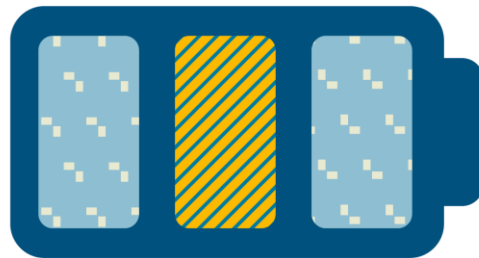
In the event of a cancelled trip, can the cost still be eligible?



# External expertise and services

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eligibility of expenditure



# External expertise and services



Eligible cost

- External expertise and services provided by a **public** or **private body** or a **natural person** outside of the partner organisation
- Open list of costs defined in Del. Reg. 481/2014  
*...; other specific expertise and services needed for operations*

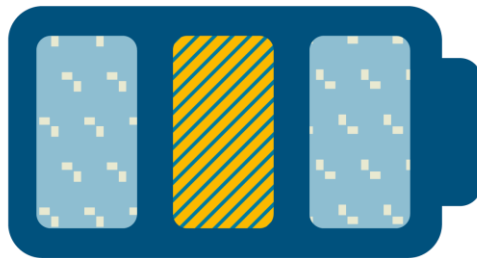


Under which category of costs should control costs be reported?

# Equipment

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eligibility of expenditure



# Equipment

## Eligible cost

- Equipment **purchased, rented or leased** by a partner, necessary to achieve objectives of the project
- May include costs of equipment already in possession by the partner
- Exhaustive list of costs defined in Del. Reg. 481/2014 *...; other specific equipment needed for operations*

## General principles

- Second-hand equipment is eligible (under conditions, Del. Reg. 481/2014), unless decided otherwise by the programme
- Depreciation is eligible (under conditions, Art. 69 CPR)

# Equipment – pro-rata cost and depreciation

## Full purchase cost of equipment is eligible, provided:

- Equipment is used solely for the project.
- The total economic and depreciable life-time falls within the period of support.

### Pro-rata

- Equipment partially used for the project  
(degree of use for the project)

*Share has to be calculated according to a justified and equitable method.*

### Depreciation

- Costs relate to the period of support for the project (period of use)
- Equipment purchased before the project approval and used for the project purpose

*Cost calculated in line with legislation or general accounting principles of the partner organisation.*



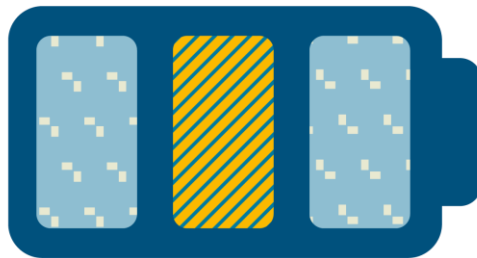
The cost of buying a cow  
figures on the list of  
expenditure of a project.

Is this eligible?

# Infrastructure and works

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eligibility of expenditure





# Types of activities and allocation of costs

## Types of activities supported by ERDF

Productive investment

Fixed investment in equipment

Investment in infrastructure

Networking, exchanges of experiences

Studies, preparatory actions, capacity-building



## Costs of activities : Budget lines

Staff costs

Office and administration

Travel and accommodation

External expertise and services

Equipment

Infrastructure and works

# Infrastructure and works

## Rules on eligibility of infrastructure expenditure

- Covers costs related to investments in infrastructure that do not fall into the scope of other budget lines
- Some general rules defined in CPR 1303/2013; e.g., purchase of land, durability of operations
- No specific rules defined in the Del. Reg. 481/2014

See the fact sheet on the budget line "Infrastructure and works"

# Cooperation works

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All materials will be available on:

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