

**INTERACT** 

## Project Implementation

### Reporting of eligible expenditures

Interreg Finance Management Camp  
6 - 9 November 2018 | Florence, Italy

**Florin Neculcea, Interact programme**



  
European Regional Development Fund

## Eligible expenditures

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

## Period of eligibility of expenditures

- EU rules concerning programme funds



- 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  
(BL)

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 sum – 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	✓	✓	✓	✓	✓	✗	✗
Timesheets	✗	✗	✓	✓	✓	✗	✓
Proof of payment	✓	✓	✓	✓	✓	✗	✗

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



List of (in)direct costs



Paid invoices



Calculation method



Proof of payment

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## Audit trail – Travel and accommodation real costs



Agenda



Proof of participation



Paid invoices



Daily allowance



Proof of payment

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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			

## **Cooperation works**

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All materials will be available on:

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

