



INTERREG Poland – Slovakia 2021-2027

Interreg
Polska – Slovensko



Współfinansowany przez
UNIĘ EUROPEJSKĄ
Spolu financovaný
EURÓPSKOU ÚNIOU

SPF management costs

Programme specific flat rate

The idea

Why

- Simplification for SPF beneficiaries
- Limited scope of controls
- Elimination of irregularities and mistakes
- Faster refunds

How

- Historical data - ratio: micro projects' expenditures/ management costs
- Flat rate calculated on the reported costs of small projects

Issues to address

- Lack of small project costs in the first phase of SPF implementation
- Extended period of pre-financing by SPF beneficiaries

The methodology

Cost categories covered by the flat rate

- Staff
- Office and administration
- Travel and accommodation
- External expertise and services
- Equipment

How we calculated the flat rate

Input data

- SPF management costs 2014-2020 incurred in 6 umbrella projects under Interreg PL-SK SPF (real costs)
- Validated by the controllers expenditures of microprojects implemented under the 6 umbrella projects (real costs and flat rates)

Calculation

- Ratio: $\text{SPF management costs 2014-2020} / \text{costs of microprojects} \times 100\% = 22\%$
- 22% calculated on the basis of validated costs of small projects = 18% of the total SPF budget (in line with the Interreg regulation, < 20% of the SPF budget)

Approval of the Audit Authority



Application and conditions

- Offered as an option to the SPF beneficiaries
- Advance payments to compensate lack/insufficiency of small project expenditures in the first stage of the SPF implementation



Thank you for your attention.