
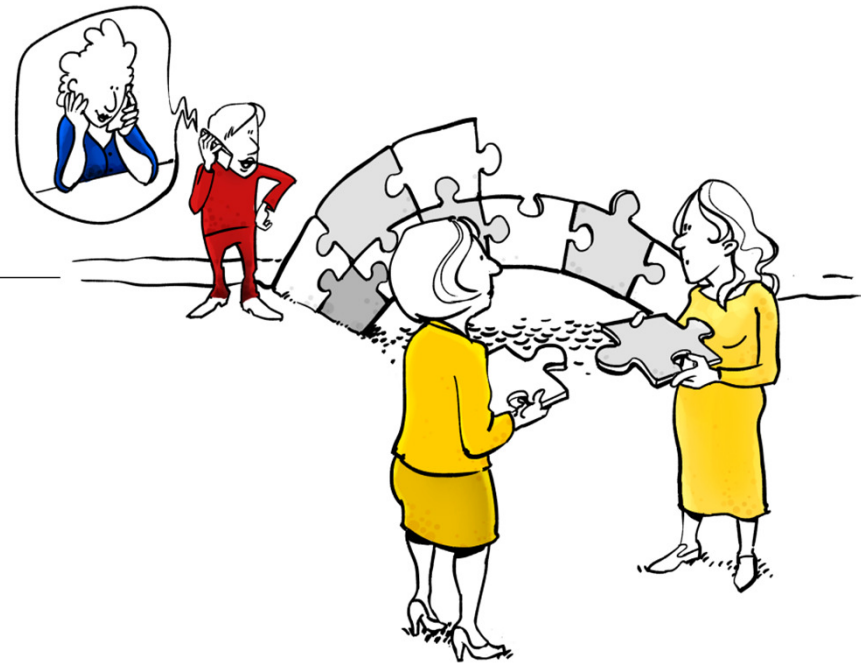


# Project Implementation - Reporting of eligible expenditure

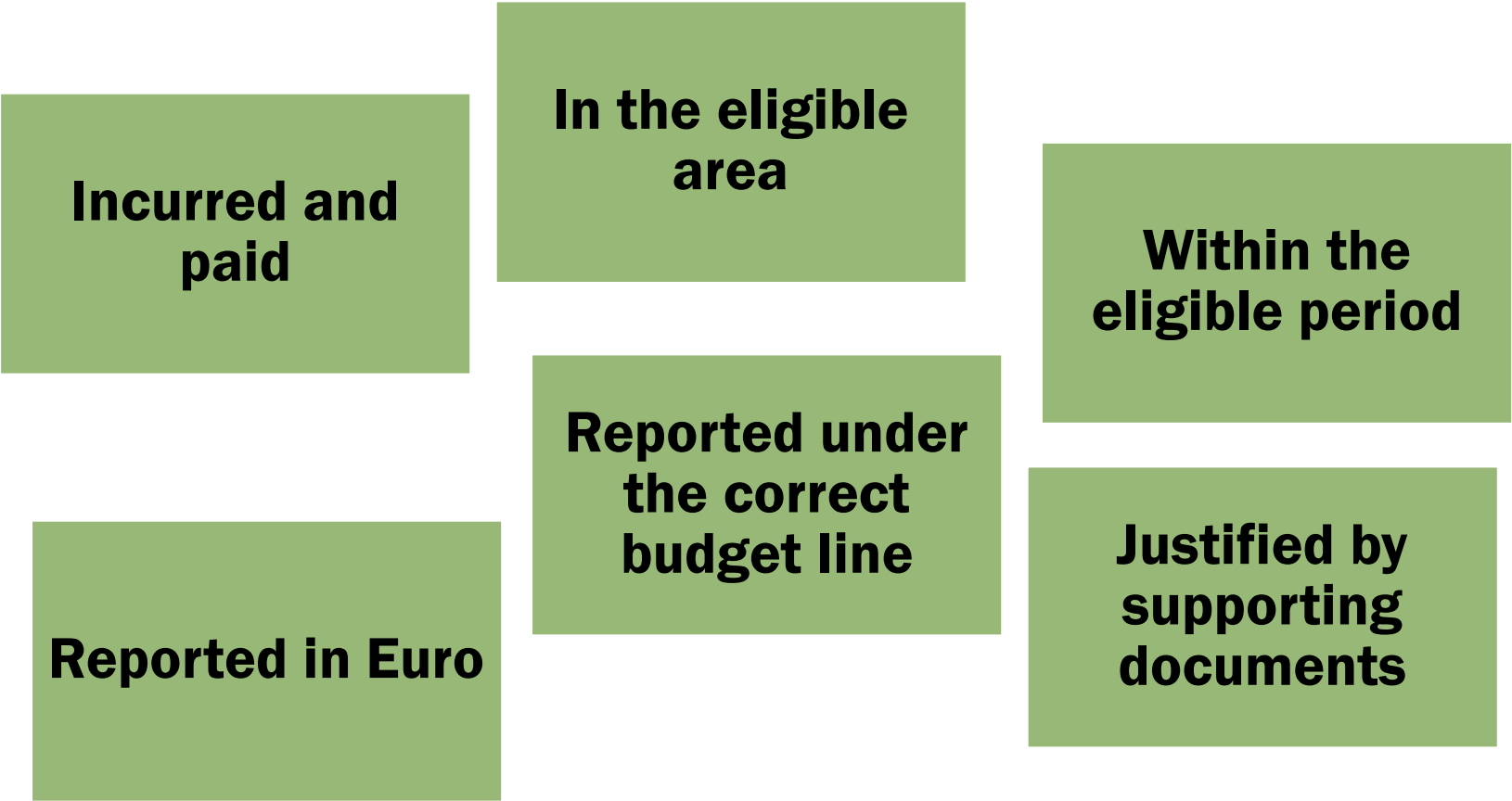
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Interreg Finance Management Camp  
29 February – 3 March 2017 | Athens, Greece  
 @InteractEU

**Karolina Bachmann, Interact Programme**



# Eligible expenditure



# Period of eligibility of expenditure

- 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

<b>Budget lines</b>	<ol style="list-style-type: none"><li>1. Staff Costs</li><li>2. Office and Administration</li><li>3. Travel and Accommodation</li><li>4. External Expertise and Services</li><li>5. Equipment</li><li>6. Infrastructure and Work</li></ol>
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## 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.



# Matrix of Costs exercise

For each of the expenditure items, you are asked to:

- Decide if the cost is eligible or not.
- When eligible, assign the expenditure to the correct budget line.
- Be prepared to justify your choice.



# 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



# 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	Monthly data			
Employment/work contract	✓	✓	✓	✓	✓	✗	✓
Job description	✓	✓	✓	✓	✓	✗	✓
Payslips	✓	✓	✓	✓	✓	✗	✗
Data from time registration system	✗	✗	✓	✓	✓	✗	✓
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



# Audit trail – Travel and accommodation real costs



Agenda



Proof of participation



Paid invoices


















Daily allowance



Proof of payment



# 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			
<i>Calculation method, if necessary</i>			



# Expenditure and audit trail exercise

You are the Project Partner *Business Support and Innovation Centre* (P5):

- Allocate all expenditure to the correct budget line.
- List all supporting documents to complete the audit trail.

Write down both on the back of the invoice.



# Cooperation works

All materials will be available on:

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

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**Contact: Karolina Bachmann, [karolina.bachmann@interact-eu.net](mailto:karolina.bachmann@interact-eu.net)**