

Eligibility of expenditure

- group work

Jasmina Lukic & Grzegorz Gołda/ Controllers workshop

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Group work

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Please read carefully each of the presented cases and discuss within your groups:

- eligibility of costs;
- what to check and what not to check?
- other relevant eligibility/SCO related issues.

Case no 1:

A project team consists of 4 persons. Two are working full time, two part-time dedicating respectively 70% and 80% of full time to the project. The staff costs were planned using an hourly rate, by dividing the latest annual gross employment costs by 1720 hours for persons working full time (Art 55(2)(a) CPR). The project reports twice a year. In the report covering first half of the year overtime was reported due to unexpected task that required immediate action. In the report for the second half of the year the need for organizing an additional meeting with project stakeholders popped up. On top of that one of the team members got sick and others had to replace and perform additional task during his absence.

Interreg Central Baltic Programme – from [the Programme Manual](#)

Conditions for reimbursement of the staff cost:

Project partners have to report the staff cost based on the number of working hours that their employees used for project implementation under following conditions:

- Project partner can report hours of an employee working under an employment contract or equivalent.
- A project partner cannot declare more than 1 720 hours per full time employee per calendar year. This maximum number of hours is reduced to a pro- rata of 1,720 hours for employees working part-time. This maximum number of hours is also reduced to a pro-rata of 1 720 hours for reporting periods shorter than 12 months. The check will be done through the Report of hours document per reporting period; for a 6-month period the maximum allowed hours per each project staff member/employee will be 860.
- A project partner can report only actual (productive) working hours dedicated to project related tasks. Non-productive hours related to holidays, sick leave, maternity leave, travelling time outside working time etc. are not eligible.

Interreg Central Baltic Programme

Interreg Baltic Sea Region tutorials

Reports of hours and employment confirmation

VIDEO TUTORIALS

Report of hours and employment confirmation

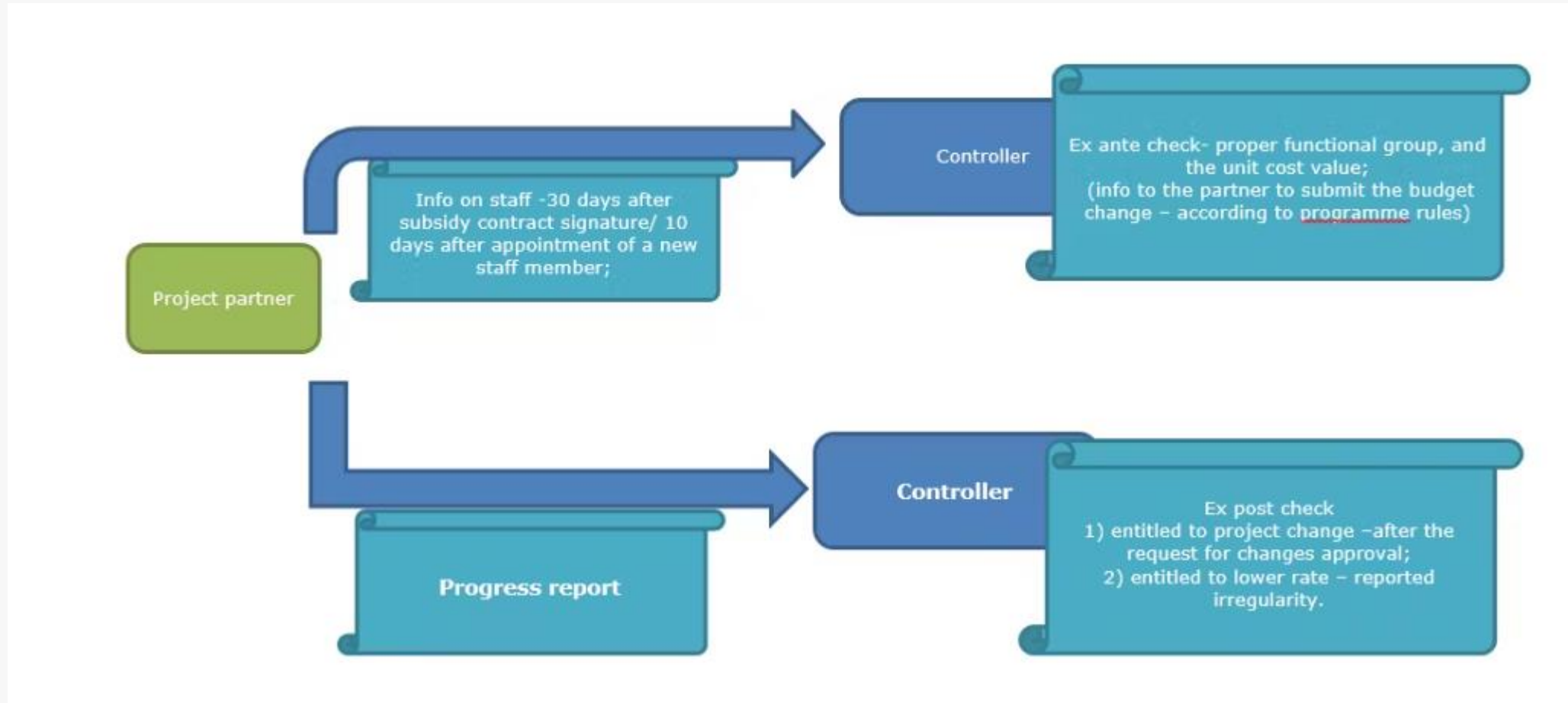
Staff costs documentation: in this tutorial you will learn how to document the staff costs in the obligatory template Report of hours and employment confirmation.



Case no 2:

A project team consists of 5 persons – a project leader, one senior expert, two junior experts and one project assistant. Staff costs of the project have been planned using a programme specific hourly rate for 4 functional groups (a project leader 60€/hour; a senior expert 50€/hour; junior expert 35€/hour; project support 25€/hour). There has been established strict programme criteria for each of the group. The project was planned for 3 years. In the middle of the second year one of the junior experts was promoted and his real salary has been increased. In the following report the project reported staff costs as follows: a project leader, two senior experts, one junior expert and one project assistant.

Interreg Czechia – Poland – [Programme manual](#) (pages 31-32)



Case no 3:

Project budget composes of two cost categories staff costs and other costs. The staff costs were planned using an hourly rate, by dividing the latest annual gross employment costs by 1720 hours for persons working full time (Art 55(2)(a) CPR) and the other costs are reported with the 40% flat rate. Project was planned for 2 years.

The project plans to set up a network for SMEs providing an ancillary services located around cross border biking trail to boost the cooperation and establish a joint brand. To achieve this ambitious goal, online mentoring, 15 workshops, joint portal, participation in tourist fairs were planned. The project reports twice a year. Up till the third report the staff costs have been reported in line with the original plan, yet the description of activities indicates some serious delays. Project problems have been described in rather vague manner.

Cooperation works

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