

Matrix of costs -update

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Interact



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Matrix of costs 2021-2027 – Interact's Library

- a **collection** of examples of costs per cost category from Regulations, programmes' practices, and clarifications from the EC;
- a **guide on the allocation of expenditure under different cost categories** supporting programmes in their discussions on eligibility cases;
- a **harmonisation tool** to streamline approaches between programmes and make it easier for the beneficiaries and different programme bodies to identify eligible expenditure under the appropriate cost category(ies);
- a **living** document.



New in the Matrix...

- for the first time (new worksheets - version log, Ineligible costs);
- refresh design (color coding and tables design);
- new elements after programmes' first review....

Not in the Matrix...

- repetition of eligibility **rules** described in the eligibility fact sheets (Matrix is a collection of examples!);
- programme-specific eligibility rules (in the eligibility community we'll collect such practices in a separate thread);
- 'risky' elements (open for interpretations).

Eligibility fact sheets

Interreg regulation, Articles 39-44

1. Staff costs
2. Office and administrative costs
3. Travel and accommodation
4. External expertise and services
5. Equipment
6. Infrastructure and works



6 fact sheets on cost categories (+ TA)

- WHAT costs
- HOW to calculate
- HOW justified

[Available on Interact website](#)

Matrix of costs 2021-2027 timeline for the second half of 2023

September	October	November/December
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Publication of the first version of the Matrix

Review by **all** programmes

Possible update with newly collected cases + work planning for 2024

+ Update of the [55 Q&A | Eligibility of expenditure in cooperation programmes](#) (cooperation with the EC) – planned for 2024

+ consultation of specific cases for the Matrix, if needed.

In-kind contributions/voluntary work in Interreg and Article 39 of IR



- Qualification for the staff - 2 conditions:
 - transfer of resources &
 - some kind of legal link between an employer and an employee.
- that means:
 - no voluntary work under the staff cost category &
 - voluntary work cannot be the basis costs for OTS flat rates for office & administrative costs and travel & accommodation cost categories;
- Nevertheless, voluntary work is eligible provided provisions of Articles 67(1) and 53(1)(a) CPR are respected – possible option for Interreg programmes – additional cost category.

External expertise and services costs - contracting staff of other partner organisation



Clarification – contracting other partner’s staff regardless of its involvement in a project in a partner organization is ineligible (e.g., a professor working for a university but for a different department not involved in a project).

All partner staff costs need to be planned under the staff cost category.

Eligibility cases



Compensation to landlords for using their property for the purpose of a project (to carry out work/ to build some infrastructure) – what are programmes' current practices?

- External expertise and services cost category – other specific;
- rental agreements (implementation and durability);
- objective evaluation of the land.

Eligibility cases



Investment purchase – retention payment post programme
eligibility period (31 Dec 2023)

- Is it eligible? if yes;
- what are possible solutions?

Eligibility cases



Reallocation costs of the staff - is it eligible?

- How about reallocation of the staff from the residence country of the staff to the location of the project's partner?
- Does it matter who arranges the reallocation costs (a beneficiary/ a member of the staff) ?
- Are there any limits in doing so (one time/ one time per year, etc.)

Eligibility cases



Wages/ compensations for artists and authors – programmers' experiences.

- When such expenditure is eligible?
- Is there any difference between local(amateur)/ professional artist/author?

**Do you have any
eligibility
questions/cases
to discuss?**



Eligibility cases – from registration



Programme purchase of new equipment was supported only.

In a project, purchase of a minibus for disabled people was planned, but there is no minibus on the market which is made for specially disabled people.

Some modifications, transformations were needed to obtain this special minibus.

The question: Can the minibus be accepted as a new one after performing all modifications?

The answer was yes, the costs of the minibus and the modification were validated.

Cooperation works

All materials will be available on:

Interact Library at www.interact-eu.net/library



Case study

Work in groups

Objectives:

- to discuss the eligibility of costs;
- to select the proper cost category
- to discuss any (pre)conditions, additional explanations needed.



Intro



A project team decided to organise a Christmas dinner. They searched through a competitive procedure for a provider of the dinner as well as a transport company (the location of the event is outside the partner's office). Two days before the event a project manager went for shopping and bought:

- Christmas tree decorations;
- Go pro 11 portable camera;
- Gingerbread;
- Mulled wine;
- Portable projector;
- Santa uniform;
- Portable loudspeaker;
- Gift vouchers.



All these costs were reported and claimed in the last partner project report under the external expertise and services cost category.

**Are these
expenditures eligible?**

Case study

Your task

You have received 10 case studies.

In your groups:

- Discuss and agree if certain costs are eligible, under which cost category, if any (pre)conditions, additional explanations will be needed;
- write the feedback on the flipchart;
- time 45 minutes

FEEDBACK

Appoint 1 person to present, listen to others and contribute to discussion;

