



Interreg 

Austria-Hungary 2014-2020

European Union – European Regional Development Fund



ELIGIBILITY HANDBOOK

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1. INTRODUCTION

1.1. Preamble

This volume of the Programme Manual is intended to provide financial managers and controllers of approved projects information and guidance aimed at ensuring that project costs are incurred by beneficiaries in compliance with the applicable legal framework. Moreover, also applicants are strongly advised to consult this document when preparing their project proposals.

These eligibility rules are applicable for all projects implemented under the INTERREG V-A programme Austria-Hungary 2014-2020. Exemptions for projects implemented under Technical Assistance will be mentioned in Annex 6.3.

Beside specific eligibility rules, this document also intends to give additional information, guidance and support to beneficiaries and controllers in order to ensure the sound financial management of projects at all levels.

The content of this document will be, whenever required, further developed and updated during programme implementation. The list of versions including the date of publication and the content of the update are available in the Annex 6.1. The eligibility rules are valid from the day of publication. Unless otherwise stated, for individual projects the version valid at the date of signing the ERDF contract is applicable.

1.2. Regulatory framework and hierarchy of rules

1.2.1. Legal framework

The regulatory framework applicable to the financial management of Interreg V-A AT-HU projects is based, as for any other EU-funded project, on the following two regulations:

- Regulation (EU, Euratom) No 966/2012 (Financial Regulation) of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002;
- Commission Delegated¹ Regulation (EU) No 1268/2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union.

Furthermore, being a programme co-financed from the European Regional Development Fund (ERDF), all general rules concerning the Structural Funds are also applicable:

- Regulation (EU) No 1303/2013 on common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and on general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (**Common Provisions Regulation**);

¹ A Delegated Act (regulation, decision) is a non-legislative act from the European Commission giving specific provisions on the implementation of regulations of the European Parliament and of the Council.





- Regulation (EU) No 1301/2013 on the European Regional Development Fund and on specific provisions concerning the Investment for growth and jobs goal and repealing Regulation (EC) No 1080/2006 (**ERDF regulation**);
- Regulation (EU) No 1299/2013 on specific provisions for the support from the European Regional Development Fund to the European Territorial Cooperation goal (**ETC regulation**);
- Implementing acts and delegated acts adopted in accordance with the aforementioned regulations;
- Other regulations and directives applicable to the implementation of projects co-funded by the ERDF.

Further guidance on matters of relevance for the project financial management and control of expenditure can be found in the following guidelines issued by the European Commission and available on:

http://ec.europa.eu/regional_policy/en/information/legislation/regulations/.

1.2.2. Hierarchy of rules

A clear definition of the hierarchy of eligibility rules applicable to projects funded within the European Territorial Cooperation objective of the Cohesion Policy 2014-2020 is defined by article 18 of Regulation (EU) No. 1299/2013 as follows:

1. **EU rules:** which include:

- Regulation (EU) No 1303/2013 (Common Provisions Regulation) where Articles 6 and 65 to 71 give specific provisions on applicable law as well as on eligibility of expenditure, and Article 120 defining maximum 85% co-financing rate for ETC;
- Regulation (EU) No 1301/2013 (ERDF regulation) where article 3 gives specific provisions on the eligibility of activities under the ERDF;
- Regulation (EU) No 1299/2013 (ETC regulation) where Articles 18 to 20 give specific provisions on eligibility of expenditure applicable to programmes of the European Territorial Cooperation goal;
- Commission Delegated Regulation (EU) No 481/2014 containing specific rules on eligibility of expenditure for cooperation programmes.
- The Commission Delegated Regulation (EU) No. 480/2014 Act (DA) – common provisions

2. **Programme rules:** additional rules on eligibility of expenditure set up by the monitoring committee (MC) for the cooperation programme as a whole.

3. **National** (including institutional) **eligibility rules:** which apply only for matters not covered by rules laid down in the abovementioned EU and programme rules.

The regulatory framework, as listed above, must be always applied according to its latest valid version, new versions are not specified here. / *Die angeführten Rechtsvorschriften sind in der gültigen Fassung anzuwenden, einzelne Neufassungen werden hier nicht angegeben. / A felsorolt jogszabályi előírásoknak a mindenkor érvényes változata alkalmazandó, az egyes újabb verziókat itt nem soroljuk fel.*





Warning!

Please note that, in line with Article 6 of Regulation (EU) No 1303/2013, all applicable EU and national rules, apart from eligibility rules, are on a higher hierarchical level than the rules set by the Programme and they must be obeyed (e.g. public procurement law).





2. THE AUDIT TRAIL

For the purpose of this document, an audit trail is a chronological set of accounting records and supporting documents that provide documentary evidence of the sequence of steps undertaken by the beneficiaries and programme bodies for implementing an approved project. According to this definition, the proper keeping of accounting records and supporting documents by the beneficiary and its responsible controller (FLC – first level control) plays a key role in ensuring an adequate audit trail.

2.1. Requirements of an adequate audit trail

At the level of each beneficiary, an adequate audit trail is composed of the following elements:

- The subsidy contract;
- The partnership agreement;
- The approved version of the application form;
- All modifications to the subsidy contract and the approved content of the application, including the documentation of the modification process (i.e. application, approval, etc.);
- Adequate documentation of all outputs and deliverables produced during the project lifetime;
- Documents proving, for each cost item claimed within the project, the expenditure incurred and the payment made (invoices or other documents of equivalent probative value, extract from a reliable accounting system of the beneficiary, bank statements, etc.);
- When relevant, adequate documentation of all (public) procurement procedures and the proof of the market price, according to the specific cost category specific provisions;
- Any other supporting document required in the cost category specific provisions;
- Progress and financial reports submitted to the responsible controller with the purpose of validating project expenditure;
- Documents issued by the responsible controller validating all expenditure claimed within the project;
- Project progress and the final report submitted to the MA/JS.

In the project start-up phase it is essential for each beneficiary participating in a project to set up adequate arrangements that allow ensuring the availability of:

- A separate accounting system or an adequate accounting code set in place specifically for the project;





- A physical and/or electronic archive which allows storing data, records and documents concerning the physical and financial progress of the project - as listed above – until the end of the retention period specified in section 2.2.

All documents composing the audit trail shall be kept either in the form of originals, or certified true copies of the originals, or on commonly accepted data carriers including electronic versions of original documents or documents existing in electronic version only. The certification of conformity of documents held on commonly accepted data carriers with original documents shall be performed in compliance with national rules on the matter.

In case of beneficiaries using e-archiving systems, where documents exist in electronic form only, the systems used shall meet accepted security standards that ensure that the documents held comply with national legal requirements and can be relied on for audit purposes.

2.2. Retention of documents

All supporting documents composing the audit trail must remain available at the premises of each beneficiary at least for a period of two years from 31 December following the submission by the MA of the payment claim to the EC in which the final expenditure of the completed operation is included². Documents referring to project activities and expenditure carried out in the framework of state aid may have different retention periods.

Other possibly longer document retention periods, according to the applicable national and internal rules remain unaffected.

For the entire period of availability of documents, all bodies entitled to perform controls and audits are entitled to have access to the project and to all relevant documentation and accounts of the project.

² See Art 140 1303/2013





3. ELIGIBILITY OF EXPENDITURE

3.1. General eligibility requirements

Expenditure is eligible for funding when it is in accordance with the regulatory framework above and fulfils the following requirements:

- It is related to costs of implementing a project as approved by the monitoring committee;
- It is essential for the achievement of the project objectives/outputs and it would not be incurred if the project was not undertaken (the additionality of costs incurred for project purposes is to be ensured);
- It is not financed by other EU funds or other financial contributions from third parties, except national contributions to the programme co-financing;
- It complies with the principle of real costs except for costs calculated as flat rates and lump sums;
- It complies with the principle of sound financial management as set out in chapter 7 of the Financial Regulation [Reg. (EU, Euratom) No 966/2012] that builds on the three principles of economy, efficiency and effectiveness;

Sound financial management:

As provided under chapter 7 of the Financial Regulation [Regulation (EU, Euratom) No 966/2012] the principle of sound financial management builds on the following three principles:

- The principle of **economy** requires that the resources used by the beneficiary in the pursuit of its activities shall be made available in due time, in appropriate quantity and quality and at the best price;
- The principle of **efficiency** concerns the best relationship between resources employed and results achieved;
- The principle of **effectiveness** concerns the attainment of the specific objectives set and the achievement of the intended results.

- It has been incurred and paid by the beneficiary in the period of eligibility;
- Beneficiaries have to maintain either a separate accounting system or an adequate accounting code for all transactions relating to the project³;
- When applicable, the relevant public procurement rules have been observed;

³ In continuation of the existing practice in 2007-13, it is recommended to register also staff costs in a separate accounting system or code (as in most cases it is the usual practise when drawing the annual accounts), but at least it has to be evident/traceable for the verification to what accounting system/code the staff costs are related.





- Expenditures have to be validated by the responsible controller specified in the ERDF contract.

3.2. The composition of project financing

Project related costs are financed by the following resources:

- a) programme (EU) co-financing (up to 85%)
- b) national contributions (at least 15% altogether) which may be available in the form of
 - b.a. own resources (public or private)
 - b.b. third party financial contribution (public or private)

The sum of these resources must equal the amount of project related expenditure (as detailed in the project budget); the involvement of other EU or third party resources in excess of the incurred expenditure reduces the programme financing, otherwise it is considered as **double financing**⁴ and is forbidden.

If more project related expenditure occurs at a beneficiary during implementation than foreseen in the approved budget (or in its valid modifications) this must be financed by national contributions. Such additional financing (matching additional expenditure with additional national funds) ensures the complete implementation of the project and is not considered as double financing. Project related additional expenditure shall be verified by the FLC without prejudice to approved amount of programme co-financing (ERDF).

Expenditure supported by national or regional subsidies⁵:

Financial contributions of third parties that may be used by the beneficiary to cover other costs than those eligible under the approved project, or that have been left over at project end and are not reclaimed by the third party, shall not be considered as financial contribution specifically assigned to the financing of project eligible expenditure (in line with article 184 of Regulation (EU) No. 1268/2012)

3.2.1. Costs shared between projects

Eine Kostenteilung von Aktivitäten zwischen zwei oder mehreren (Förder)projekten ist grundsätzlich möglich, allerdings nur dann, wenn ein plausibler Aufteilungsschlüssel und (wenn relevant) eine nachvollziehbare Berechnungsmethode samt einer fundierten Begründung so bald wie möglich zur Verfügung gestellt wird. Bei großen Infrastrukturprojekten muss diese Information bereits Teil des Projektantrags sein. Hingegen bei geteilten Kosten in kleinerem Ausmaß (wie z.B. gemeinsame Veranstaltungen, Veröffentlichungen) soll die geeignete Berechnungsmethode während der Berichtslegung mit dem Partnerbericht eingereicht werden.

⁴ Related to double financing, see also the sections on flat rate related to staff (5.1.4) and of office/administration (5.2).

⁵ Austria: "Basisfinanzierung".





Im Zuge der Antragseinreichung ist eine Auflistung aller nationalen und EU-geförderten Projekte (eingereicht und genehmigt), welcher der Projektträger in der Projektlaufzeit umsetzt, vorzulegen. Bei Änderungen (neues Förderprojekt) muss die Liste aktualisiert werden. Bei größeren Organisationen, wie z.B. Universitäten oder öffentlichen Institutionen genügt die Angabe auf Ebene der Abteilung, die im Projekt involviert ist.

Egyes tevékenységek költségeinek kettő vagy több (támogatott) projekt közötti felosztása alapvetően lehetséges, mindazonáltal csak abban az esetben, ha arról amint lehetséges, egyértelmű megosztási kulcs és (amennyiben releváns) áttekinthető számítási módszertan valamint megalapozott indoklás áll rendelkezésre. Nagy infrastrukturális projekteknél ez az információ a pályázat része kell, hogy legyen. Amennyiben a megosztott költségek kisebb mértékűek (pl. közös rendezvények, publikációk) a megfelelő számítási módszertant a jelentéstétel során, a partneri jelentéssel együtt kell benyújtani.

A pályázatban benyújtandó a projektgazda által a projekt időtartama alatt nemzeti és EU támogatásból megvalósítandó (benyújtott és jóváhagyott) projektek listája. Változás esetén (új támogatásból megvalósítandó projekt) a listát aktualizálni kell. Nagyobb szervezeteknél, mint például egyetemek és közintézmények, elegendő az adatokat a projektben részt vevő szervezeti egység szintjén megadni.

3.2.2. Costs shared between partners within a project

3.2.2.1. Invoices shared between partners

Gemeinsame Ausgaben innerhalb eines Projektes entstehen dann, wenn z.B. ein Partner eine bestimmte Maßnahme durchführt (z.B. Konferenz, Internetseiten, Projektverwaltung, Gewährung von Dienstleistungen, Produkten oder Arbeiten usw.), die auch von anderen Projektpartnern genutzt wird. In einigen Fällen kann es zweckmäßig sein, dass ein Partner für die anderen Partner handelt. Es entsteht eine Situation, in der die Buchhaltungsbelege auf einen Partner lauten, der die entstandenen Ausgaben bezahlt. Folgend zahlen die anderen Projektpartner ihren entsprechenden Anteil der Ausgaben an ihn.

Im Programm ist es nicht zulässig, dass die Projektpartner im Rahmen des Projektes untereinander Auftragnehmer sind. Gleichzeitig können sich Projektpartner grundsätzlich keine Ausgaben gegenseitig in Rechnung stellen. Allgemein gilt nämlich die Regel, dass der Projektpartner sämtliche Ausgaben in seiner Buchhaltung zu erfassen hat (siehe Kapitel 3.1). Im Falle einer Weiterverrechnung kann dies nicht erfüllt werden, da der Partner über die ursprünglichen Unterlagen nicht verfügt. Auf Basis dieser Problemstellung wird nachfolgend eine gesonderte Regelung für gemeinsame Ausgaben definiert.

Egy projekten belüli közös kiadásokról akkor beszélhetünk, ha pl. valamely partner olyan intézkedést valósít meg (pl. konferencia, weboldal, projektmenedzsment, szolgáltatások, eszközbeszerzés vagy építés, stb.), melyeket a többi projektpartner is használ. Elképzelhető olyan eset, amikor célszerű, hogy valamely partner a többiek nevében járjon el. Ilyenkor a számviteli bizonylatok egy partner nevére szólnak, aki a felmerült kiadásokat fizeti. Ezt követően a többi projektpartner neki fizeti ki a költségekből rájuk eső részt.

A programban szabályai alapján a partnerek a projekt keretében nem lehetnek egymás alvállalkozói. Ugyanígy a partnerek a kiadásukat alapvetően nem számolhatják el egymás felé. Az általános szabály szerint ugyanis minden partner könyvelésében dokumentálni kell a nála felmerült költségeket (ld. 3.1 fejezet). Továbbszámlázás esetén





ezt a szabályt nem lehet alkalmazni, mert a másik partner nem rendelkezik az eredeti dokumentumokkal. Az itt leírt probléma alapján a közös kiadásokra az alábbiakban meghatározott szabály alkalmazandó.

Um die ordnungsgemäße Abrechnung und die entsprechende Bestätigung der gemeinsamen Ausgaben für alle betroffenen Partner sicherzustellen ist folgende Vorgangsweise zu folgen:

- a) Die Ausgaben stehen mit der nationalen Gesetzgebung des Landes im Einklang, in dem der Projektpartner, der diese gemeinsamen Aktivitäten primär abrechnet, seinen Sitz hat.
- b) Es liegt eine schriftliche Vereinbarung zwischen den Partnern vor (z.B. Partnerschaftsvereinbarung – oder eine andere Vereinbarung über die Beteiligung der Partner an den Ausgaben), in dem folgendes geregelt werden muss:
 - b.a. die Auflistung, Art und Höhe der gemeinsamen Ausgaben,
 - b.b. die Beteiligung (inkl. Berechnungsschlüssel und Begründung) der Partner an diesen gemeinsamen Ausgaben,
 - b.c. die Festlegung der Verantwortung für eventuelle Unregelmäßigkeiten,
 - b.d. Bestimmung der Art des Beleges auf dessen die Projektpartner eine Umbuchung untereinander durchführen werden – Rechnung, Zahlungsaufforderung, usw.
 - b.e. Währung, in der die Abrechnung zwischen den Projektpartner zu erfolgen hat
 - b.f. Der Zeitpunkt der Zahlungen zwischen den Projektpartnern (z.B. vor oder nachdem der Partner, bei dem die gemeinsamen Ausgaben entstanden sind, gezahlt hat, beziehungsweise vor oder nach der Ausstellung des Prüfberichtes durch die Kontrollstelle).
- c) Die zuständige Kontrollstelle des Partners, der die gemeinsamen Ausgaben zahlt, muss im Voraus zur Aufteilung ihre Zustimmung erteilt haben und das GS muss die Vereinbarung über die geteilten Ausgaben im Voraus zur Information bekommen (falls diese kein Teil der Partnerschaftsvereinbarung ist).
- d) Der Projektpartner, der die gemeinsamen Ausgaben zahlt, hat diese in die Liste der Ausgaben im Finanzbericht einzutragen und als gemeinsame Ausgaben zu kennzeichnen. deklarierten Betrag gibt der Projektpartner den Betrag an, der seinen entsprechenden Anteil an den gemeinsamen Ausgaben darstellt.
- e) Die zuständige Kontrollstelle des Partners, bei dem die gemeinsamen Ausgaben entstanden sind und bezahlt wurden, stellt einen Prüfbericht für den Gesamtbetrag der gemeinsamen Ausgaben aus, und legt die entsprechenden Anteile der Partner an den gemeinsamen Ausgaben gemäß der Vereinbarung fest.
- f) Dieser Prüfbericht wird durch den Projektpartner, der die gemeinsamen Ausgaben getätigt hat, jenen Projektpartnern übermittelt, die sich an den gemeinsamen Ausgaben beteiligen.
- g) Die Projektpartner bezahlen ihren anfallenden Anteil an den gemeinsamen Ausgaben dem Partner, bei dem die gemeinsamen Ausgaben entstanden sind, und legen





diese Ausgaben ihrer zuständigen Kontrollstelle zur Kontrolle vor. Zur Prüfung sind noch folgende Unterlagen an die Kontrollstelle einzureichen:

- g.a. die Vereinbarung über die geteilten Ausgaben
 - g.b. Unterlagen vom Projektpartner, der die gemeinsamen Ausgaben getätigt hat, in denen der zu zahlende Anteil beziffert wird (z.B. Rechnung, Zahlungsaufforderung, usw.)
 - g.c. Nachweis der Bezahlung,
 - g.d. Prüfbericht über die gemeinsamen Ausgaben, der von der zuständigen Kontrollstelle des Partners, bei dem die gemeinsamen Ausgaben entstanden sind, ausgestellt wurde.
- h) Da die Abrechnung auf Partnerebene immer erst in der nächstfolgenden Periode erfolgen kann, muss der ursprüngliche Prüfbericht für die gemeinsamen Ausgaben spätestens im vorletzten Berichtszeitraum zur Verfügung stehen.
- i) Die Aufbewahrungspflicht für die entsprechenden Dokumente und Unterlagen obliegt dem Partner, der die 100% der gemeinsamen Ausgaben ursprünglich getätigt hat.
- j) Partner, die an den gemeinsamen Ausgaben teilnehmen, dürfen nicht auf die Einhaltung der für sie maßgebenden nationalen Regelungen verzichten.

Hogy a közös kiadások szabályszerű elszámolása és hitelesítése minden partner számára lehetővé váljon, a következő eljárásrendet kell követni:

- a) *A kiadásoknak összhangban kell állni annak az országnak a nemzeti jogszabályaival, ahol a közös tevékenységeket elsődlegesen elszámoló projektpartner székhelye van.*
- b) *A partnerek rendelkeznek egy írásos megállapodással (pl. partnerségi megállapodás, vagy más, a partnerek kiadásokban vállalt részét leíró megállapodás), melyben a következőket kell meghatározni:*
 - b.a. *a közös kiadások felsorolását, jellegét és nagyságát,*
 - b.b. *a partnereknek a közös tevékenységekben vállalt részét (beleértve a megosztás mértékét és indoklását),*
 - b.c. *az esetleges szabálytalanságokért vállalt felelősség meghatározását,*
 - b.d. *a projektpartnerek közötti elszámolás bizonylatainak jellegét – számla, fizetési felszólítás, stb.*
 - b.e. *a projektpartnerek közötti elszámolás pénznemét,*
 - b.f. *a projektpartnerek közötti fizetés időpontját (pl. azt megelőzően vagy azt követően, hogy az a partner, akinél a közös kiadások felmerültek, fizetett, illetve, a hitelesítési tevékenységre kijelölt szervezet által kiállított hitelesítési jelentést megelőzően vagy azt követően).*
- c) *A közös kiadásokat kifizető partner szerinti hitelesítési tevékenységre kijelölt szervezet a kiadások felosztását előzetesen jóváhagyja, a KT pedig tájékoztatásul*





megkapja a kiadások megosztásáról szóló megállapodást (amennyiben az nem része a partnerségi megállapodásnak).

- d) A közös kiadásokat kifizető projektpartnernek azokat a pénzügyi jelentésben szereplő kiadások listájába fel kell venni, és közös kiadásként megjelölni. Hitelesítésre benyújtott összegként a projektpartner azt az összeget adja meg, mely a közös kiadásokban vállalt saját része.*
- e) Annak a partnernek a hitelesítési tevékenységre kijelölt szervezete, amelynél a közös kiadások felmerültek, s amely kifizette azokat, hitelesítési jelentést állít ki a közös kiadások 100%-áról, és a Megállapodásnak megfelelően meghatározza a partnerek részét a közös kiadásokból.*
- f) Ezt a hitelesítési jelentést a közös kiadásokat kifizető partner átadja azoknak a partnereknek, melyek részt vállalnak a közös kiadásokból.*
- g) A projektpartnernek kifizetik a közös kiadásokból rájuk eső részt annak a partnernek, amelynél a közös kiadások felmerültek, és ezeket a kiadásokat benyújtják a saját hitelesítésre kijelölt szervezetüknek ellenőrzésre. A hitelesítési tevékenységre kijelölt szervezetnek a következő dokumentumokat kell ellenőrzésre benyújtani:
 - g.a. a megosztott kiadásokra vonatkozó Megállapodást,*
 - g.b. a közös kiadásokat kifizető partnertől kapott azon dokumentumokat, melyekben a kifizetendő összeget számszerűsítik (pl. számla, fizetési felszólítás, stb.),*
 - g.c. a kifizetés igazolását,*
 - g.d. a közös kiadásokról szóló hitelesítési jelentést, melyet az azokat kifizető partnerért felelős hitelesítési tevékenységre kijelölt szervezet állított ki,**
- h) Mivel a partnerszintű elszámolás legkorábban a követő időszakban történhet meg, a közös kiadásokkal kapcsolatos eredeti hitelesítési jelentésnek legkésőbb az utolsó előtti jelentéstételi időszakban rendelkezésre kell állni.*
- i) A kapcsolódó dokumentumok és bizonylatok megőrzési kötelezettsége arra a partnerre hárul, mely a kiadások 100%-át eredetileg kifizette.*
- j) A közös kiadásokban részt vállaló partnerek nem tekinthetnek el a rájuk vonatkozó nemzeti szabályok betartásától.*

Vergaberechtlichen Überlegungen bei gemeinsamen Ausgaben / Közbeszerzési szempontok közös kiadások esetén:

Bei der Aufteilung der gemeinsamen Ausgaben sollen weiterhin die folgenden vergaberechtlichen Überlegungen in Betracht genommen werden:

- a) die Mitgliedstaaten haben teilweise unterschiedliche Vergabe-Schwellenwerte,
- b) in Ungarn gilt die Regel der Aufsummierung, dadurch werden die einzelnen





Schwellenwerte ausdrücklich schneller erreicht.

Dementsprechend ist es empfehlenswert in allen Fällen öffentliche Vergabeexperten spezifisch zu konsultieren.

A közös kiadások felosztása során továbbá az alábbi közbeszerzéssel kapcsolatos szempontokra is figyelemmel kell lenni:

- a) *a tagországok részben egymástól eltérő közbeszerzési értékhatárokkal rendelkeznek,*
- b) *a magyarországi közbeszerzésekben létezik a beszerzések egybeszámításának kötelezettsége, az egyes értékhatárok ebből következően sokkal hamarabb elérhetők.*

Éppen ezért a partnereknek minden ilyen esetben ajánlott közbeszerzési szakértőtől egyedi tanácsot kérni.

3.2.2.2. Shared implementation of a public procurement procedure by two or more partners

Für den Fall, dass ein öffentlicher Auftrag durch zwei oder mehreren öffentlichen Auftraggeber (aus demselben Mitgliedstaat oder aus verschiedenen Mitgliedstaaten) vergeben wird, ist nach Art. 38 und 39 der Richtlinie 2014/24⁶ über gemeinsame öffentliche Auftragsvergabe, die durch die Mitgliedstaaten in die nationale Gesetzgebung übertragen wurde, folgender Vorgangsweise zu folgen:

- a) Die Projektpartner schließen vor der Eröffnung des Vergabeverfahrens eine schriftliche Vereinbarung über die Entstehung einer Gesellschaft ab, in der ihre gegenseitigen Rechte und Verpflichtungen, die mit dem Vergabeverfahren im Zusammenhang stehen sowie die Art und Weise des Handelns gegenüber dritten Personen geregelt werden.
- b) Nach der Durchführung des Vergabeverfahrens im Rahmen einer gemeinsamen Auftragsvergabe stellt der Auftragnehmer den eingebundenen Projektpartnern entsprechende Buchungsbelege aus.
- c) Die Projektpartner legen Rechnungen über die durch die gemeinsame Auftragsvergabe ausgewählten Auftragnehmer erbrachte Leistung zur Prüfung vor. Die Kontrollstelle des Partners, nach dessen Recht die gemeinsame Auftragsvergabe erfolgte, bescheinigt gegenüber der Kontrollstelle der anderen Partner die Rechtmäßigkeit des Verfahrens (Übereinstimmung mit der nationalen Gesetzgebung). Die Kontrollstellen können auf Grundlage des genehmigten Vergabeverfahrens die Förderfähigkeit der Ausgaben des Projektpartners anerkennen.

Abban az esetben, ha egy közbeszerzést két vagy több ajánlatkérő (ugyanabból a tagországból, vagy különböző tagországo kból) közösen kíván kiírni, a 2014/24/EU irányelvének a nemzeti jogszabályokba is átvezetett, 38. és 39. §-a⁷ alapján az alábbi eljárást kell követni:

⁶ Richtlinie 2014/24/EU des Europäischen Parlaments und des Rates vom 26. Februar 2014

⁷ Az Európai Parlament és a Tanács 2014. február 26-i, 2014/24/EU irányelve





- a) *A partnerek a közbeszerzési eljárás megnyitása előtt írásos megállapodást kötnek a társulás létrehozásáról, melyben a közbeszerzéssel kapcsolatban álló jogaikat és kötelezettségeiket, valamint a harmadik személlyel szembeni eljárás módját szabályozzák.*
- b) *A közös eljárás keretében lefolytatott közbeszerzést követően a nyertes ajánlattevő a résztvevő partnereknek kiállítja a megfelelő számlákat.*
- c) *A partnerek a közös eljárásban kiválasztott nyertes ajánlattevő által nyújtott szolgáltatásról kiállított számlákat benyújtják ellenőrzésre. Annak a partnernek a hitelesítésre kijelölt szervezete, melynek eljárásrendje szerint a közös eljárást lebonyolították, a többi partner hitelesítésre kijelölt szerve számára igazolja az eljárás jogszabályoknak való megfeleléseit (a nemzeti jogszabályokhoz való illeszkedést). A hitelesítésre kijelölt szervezetek a jóváhagyott eljárás alapján igazolhatják a partner kiadásainak az elszámolhatóságát.*

3.3. Expenditure categories

The Commission Delegated Regulation (EU) No 481/2014 sets out specific rules on eligibility of expenditure for cooperation programmes with regard to the expenditure categories listed below. Further specific requirements related to the expenditure categories without prejudice to the instructions of the Delegated Regulation are included in the respective chapter of this Eligibility Handbook.

- a) staff costs (section 5.1.);
- b) office and administrative expenditure (section 5.2.);
- c) travel and accommodation costs (section 5.3.);
- d) external expertise and services costs (section 5.4.); and
- e) equipment expenditure (section 5.5).

In addition to the categories above, for activities listed in annex II of the Directive 2014/24/EU the Programme defines the category:

- f) infrastructure and works (section 5.6.).

The expenditure categories a)-f) are primarily for the purposes of the planning and implementing of the projects financed by the Programme. These categories must be applied according to the relevant expenditure category specific rules of the programme, independent of the accounting and public procurement categories with similar or same denomination, without prejudice to the application of the relevant national/internal accountability rules or public procurement regulation.

3.4. General requirements for the documentation of expenditure

According to Article 140 of Regulation (EU) No 1303/2013 the documents shall be kept either in the form of the originals or certified true copies of the originals, or on commonly





accepted data carriers including electronic versions of original documents or documents existing in electronic version only^{8,9}.

To secure that there is no double funding, it is highly recommended to write the following information on original receipted invoices or accounting documents of equivalent probative value:

- Name of the programme
- Project number
- Project acronym

Normally, original paper invoices should be submitted to the FLC for control. Copies and e-invoices are only acceptable for control if the original invoice includes at least two out of the above three items, otherwise the control must be based on the original invoice and the FLC must void it with a stamp.

Eine Ausnahme bilden jene Fälle, wo der Buchungsvorgang diese Angaben nicht zulässt (z.B. Beförderungsdienstleistungen wie Flüge, Bahntickets). / *Kivételt képeznek azok az esetek, ahol (a foglalás során) ezek rögzítése nem lehetséges (pl. közlekedési szolgáltatások, mint repülő, vasút).*

Auf Belegen, die in mehr als einem Programm abgerechnet werden, sind all jene Programme anzuführen, in denen öffentliche Fördermittel fließen. Die Notwendigkeit der Nennung aller Projektkronyme und Projektnummern entfällt. / *Azokon a számlákon, melyeket egynél több programban számolnak el mindegyik programot fel kell tüntetni, melyben közpénz támogatásból részesülnek. Ezekben az esetekben nem szükséges az összes projekt rövid cím és projektazonosító feltüntetése.*

The division of expenditure must be explained as described oben in section 3.2.

3.5. Time wise eligibility of expenditure

Generally, the period of eligibility starts with 1st January 2015 the earliest and ends with 31th December 2022 the latest.

The implementation of the project must fall between the dates set in the application form (start and end dates). The start date cannot be earlier than the date of submission of the application form.

In case of resubmitted projects (if postponed by the MC, or following a formal rejection), project start cannot be earlier than the date of the new submission.

The eligibility period for the expenditure within the project starts in general with the start of implementation, except for preparation costs according to 3.6 below, and ends 2

⁸ For more information about the requirements related to e-invoices in Austria, see the following link:
https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/elektronische-rechnung_abgaeg2012.html

⁹ For more information about the requirements related to e-invoices in Hungary, see the following link:
http://www.nav.gov.hu/nav/ado/afa080101_hatalyos/elektronikus_szamla.html





months after the last date of implementation. Eligible are in general only those expenditures of which the legal basis (order) and the performance fall within the implementation period, except for projects involving infrastructure and works, where the earliest date of eligibility must be set according to 3.6.2 below. Invoices have to be issued and expenditures have to be paid until the last date of eligibility.

In case of projects registered for the first decision round of the MC, the MC may approve an earlier start of implementation than the date of submission, but this must not be earlier than the 1 July 2015.

3.6. Preparation costs

Preparation costs are eligible before the start date of the project and must be foreseen in the preparation work package.

3.6.1. Preparation costs in the form of a lump sum

Approved projects which successfully signed the subsidy contract with the MA are entitled to receive reimbursement of their preparation costs (costs that occurred before the start date of the project, as set in the application form) in the form of a lump-sum. Opposite, and where applicable, the reimbursement of preparation costs cannot take place if the project was not approved or did not manage to fulfil all conditions for approval set by the MC and listed in the written communication sent by the MA/JS to the lead partner following the conclusion of the project selection procedure (as outlined in Volume 2, Application Manual).

Preparation costs in the form of a lump sum must be foreseen in the preparation work package, in a distribution according to a decision within the partnership.

The reimbursement of a lump sum for preparation costs follows the principles detailed below:

- The lump sum amounts to 5 000 € of total eligible expenditure per project;
- The ERDF contribution effectively granted to the project is linked to the actual co-financing rate applicable to the partner(s) to whom the lump sum is allocated, as detailed in the approved application form.

The lump-sum will be transferred to the bank account of the lead partner together with the reimbursement of the expenditures included in the first report. It is then the lead partner's responsibility to transfer the share of the lump-sum to the respective project partners in compliance with the previous agreement of the partners and the approved application form.

Any difference between the granted lump-sum and the real costs occurred for preparation is neither checked nor further monitored by the programme and beneficiaries do not need to document that the expenditure has been incurred and paid or that the expenditure corresponds to the reality.

Projects that make use of the preparation costs for infrastructure projects as described in 3.6.2 below are not entitled for a lump sum reimbursement of their preparation costs.





In the occurrence that the project is not implemented following the signature of the subsidy contract, the MA may recover from the Lead Partner in part or in full the ERDF granted for preparation costs.

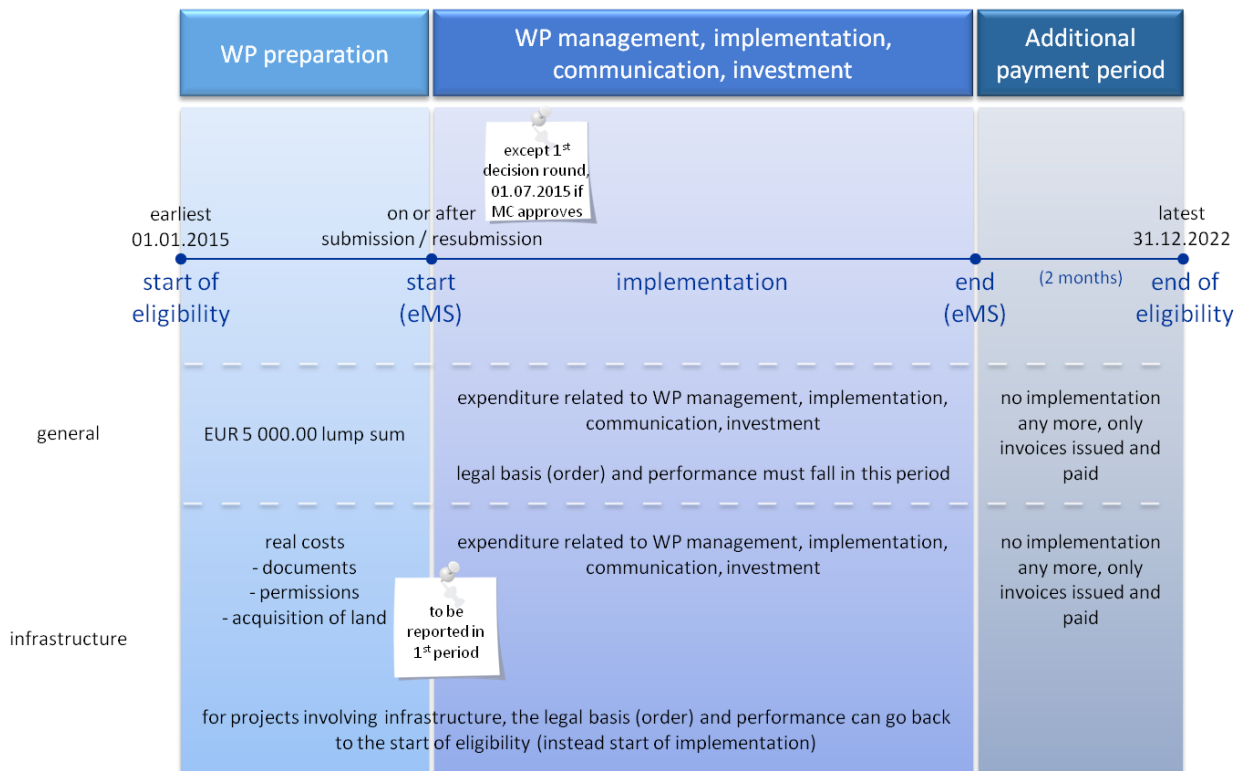
3.6.2. Preparation costs for projects involving infrastructure and works

For projects involving infrastructure and works, external services related to preparation of necessary project documentation and obtaining the necessary permissions as well as expenditures related to the acquisition of land may be eligible as preparation costs before the date of submission, but not earlier than 1st January 2015 on condition that the MC approves an earlier date of eligibility.

Preparation costs for projects involving infrastructure and works must be foreseen in the preparation work package, and they shall be reimbursed by the programme according to real costs. The financial report about the preparation costs of infrastructure must be submitted together with the report of the first period.

In case this possibility is used, the lump sum for preparation costs as described in 3.6.1 above cannot be applied.

In the occurrence that the project is not implemented following the signature of the subsidy contract, the MA may recover from the Lead Partner in part or in full the ERDF granted for preparation costs.





3.7. Geographic relevance

3.7.1. General principles

The programme area covers:

the Austrian NUTS 3 regions

- Nordburgenland,
- Mittelburgenland
- Südburgenland,
- Niederösterreich Süd,
- Wiener Umland/Südteil,
- Wien,
- Graz and
- Oststeiermark

and the Hungarian NUTS3 regions

- Győr-Moson-Sopron,
- Vas and
- Zala,

which, in combination, form the NUTS2 region Western Transdanubia.

As a basic principle, the programme supports cooperation between project partners **located in the programme area**. As a general rule, eligible expenditure shall be incurred in the programme area.

Costs of activities implemented **outside the programme area** may be eligible, provided that they are for the benefit of the programme area and contribute to the successful delivery of the programme objectives.

Concerning partners:

- The involvement of **partners outside** the programme area is only possible in duly justified cases, if the goals of the project could not be reached without that partner.
- Partners located outside the programme area that have legally defined competences or field of functions for certain parts of the eligible area are called "**assimilated partners**", and are considered to be inside the eligible area (e.g. ministry).

Concerning activities:

- **Activities outside** the programme area (i.e. related to missions, study visits and events) must be either explicitly foreseen in the approved application form or, if not, they have to be previously authorised by the MA/JS.





3.7.2. Application of the 20% geographical flexibility rule

According to Article 20 of Regulation (EU) No 1299/2013 the total amount allocated under the cooperation programme to operations located outside the (Union part of the) programme area must not exceed 20% of the support from the ERDF at programme level. The limit of 20% ERDF at the programme level does not apply to activities concerning promotional activities and capacity-building.

On project level the cost of activities implemented outside the programme area will be in principle fully eligible for ERDF co-financing. In order to be able to monitor that such costs on programme level do not exceed 20% of the support from the ERDF, the application must include an estimation of such costs, and expenditures outside the programme area must be marked in the financial reports.

Table 1 gives an overview about the application of the 20% rule for expenditure in all cost categories except travel and accommodation, depending on the location of the partners and the location of activities. You can read more about the application of the 20% rule in the cost category travel and accommodation in the respective section (5.3.3.3, Table 2).

Table 1. Application of the 20% rule in general (costs other than travel and accommodation)

| | | LOCATION OF PARTNERS | | | | |
|------------------------|--|---|---|---|---|--|
| | | AT/HU Inside (the Union part of) the programme area (Nord-, Mittel-, Südburgenland; Niederösterreich Süd; Wiener Umland/Südteil; Wien; Graz, Oststeiermark; Győr-Moson-Sopron; Vas; Zala) | AT/HU Outside (the Union part of) the programme area, but having legally defined competences or field of functions for certain parts of the eligible area (assimilated partners), (e.g. HU line ministry) | AT/HU Outside (the Union part of) the programme area (e.g. Salzburg, Heves) | EU country Outside (the Union part of) the programme area (e.g. Slovakia, Romania, Bulgaria, Croatia) | 3rd country Outside (the Union part of) the programme area (e.g. Switzerland, Belarus, Ukraine, Moldova) |
| LOCATION OF ACTIVITIES | Inside (the Union part of) the programme area | 20% rule does not apply | | | | |
| | Outside (the Union part of) the programme area | 20% rule applies <i>(Exception: promotional activities and capacity-building)</i> | | | | |





3.8. Conversion into euro

The budget of the project must be planned in euro.

Financial reporting of a project shall occur in euro and the programme will reimburse ERDF contribution in euro.

Expenditure incurred in a currency other than euro shall be converted into euro using the monthly accounting exchange rate of the European Commission¹⁰ in the month during which that expenditure was submitted for verification by the concerned beneficiary to the controller.

The date of submission is the day on which the beneficiary submitted for the first time to its controller the documents concerning certain expenditure, as documented through eMS or any other reliable system able to clearly and univocally prove this date. Further submission of missing documents, clarifications etc. on that expenditure shall not be considered.

3.9. Non eligible expenditure

The following costs are **not eligible**:

- a) Fines, financial penalties and expenditure on legal disputes and litigation;
- b) Costs of gifts, except those not exceeding net 20 € per gift if related to promotion, communication, publicity or information;
- c) Costs related to fluctuation of foreign exchange rate;
- d) Interest on debt;
- e) Recoverable VAT¹¹;
- f) Charges for national financial transactions;
- g) Costs for alcoholic beverages;
- h) Fees between beneficiaries of the same project for services and work carried out within the project;
- i) Unpaid invoice amounts or undrawn reduction of the price (cash discount, discount);
- j) Artists' fees;
- k) Purchase of land and other real estate¹²;

¹⁰ The monthly exchange rates of the European Commission are published on http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm

¹¹ VAT that is non-recoverable under national legislation is eligible.

¹² Exceptions can be made in well justified cases on a case by case basis by the MC, e.g. for flood prevention, acquisition of land within TO7 without prejudice to Art. 69 (3)(b) of Regulation (EU) No 1303/2013.





- l) Costs for food and beverages (catering) at internal partner meetings, except for project partner meetings where at least one Austrian and one Hungarian partner is represented if catering costs do not exceed net 10 € /participant;
- m) Tips;
- n) In-kind contribution¹³, incl. unpaid voluntary work;
- o) Sole proprietor payments (*Unternehmerlohn*).

Expenses not included in the list above are not automatically eligible.

¹³ In the meaning of Art. 69 (1) of Regulation (EU) No 1303/2013 Contributions the provision of works, goods, services, land and real estate for which no cash payment supported by invoices, or documents of equivalent probative value, has been made, is in kind contribution.



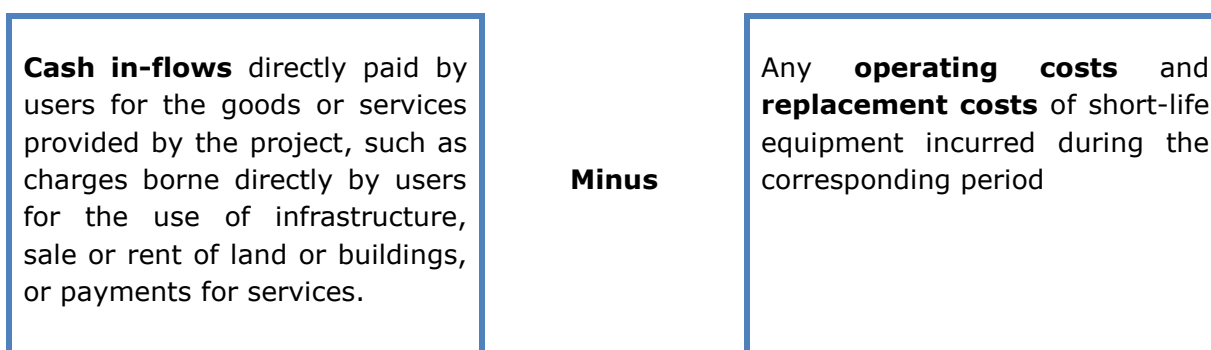


4. REVENUES

As a general principle, eligible expenditure of a project (and consequently the ERDF contribution) shall be reduced according to the net revenue generated by the project:

- **during its implementation** and
- assuming the total eligible cost of the operation before the reduction by the net revenues exceeds 1 000 000 €, **until the reference period appropriate to the sector or subsector** applicable to the operation.

Net revenues are:



Please note that **operating cost-savings** generated by the project shall be treated as net revenue unless they are offset by an equal reduction in operating subsidies (see Art 61(1) of Regulation (EU) No 1303/2013).

Net revenues have to be deducted from the project total eligible expenditure fully or on a pro-rata basis and shall consequently reduce the ERDF contribution to it.

According to Art 61(8) of Regulation (EU) No 1303/2013 if the (revenue-generating) infrastructure or activity is subject to state aid regulation (e.g. de minimis), the concerned partners do not have to report their revenues related to state aid relevant activities, provided that the state aid relevance is laid down in the ERDF contract.

Revenues generated by the project are monitored and treated by the MA/JS and the FLC throughout the project lifetime, as explained below.

4.1. Revenues foreseen at project application stage

For projects which have calculated the expected net revenues during the application stage and included the related amount in the application, the ERDF contribution to the project is already determined with consideration to the corresponding net revenue generated.

4.1.1. Revenues during implementation

If project related revenue during implementation (such as income linked to entry fee to events, books, media, etc.) is foreseen at the application phase, it must be included in the budget of the respective partner. Such income decreases the basis for co-financing and must be deducted from the total costs.





4.1.2. Revenues after implementation

The followings apply for projects with total eligible costs exceeding 1 000 000 €. In case of revenue-generating projects which generate net revenue after their completion, applicants have to calculate the expected net revenues following the method as provided for in Art. 61(3) paragraph b) of the Regulation (EU) No 1303/2013 and as further detailed under Articles 15 to 19 of the Delegated Regulation (EU) No 480/2014.

4.2. Revenues not foreseen/deducted at project application stage

4.2.1. Revenues during implementation

Each beneficiary is responsible for keeping account and documenting all revenues generated as a result of project activities for control purposes. The eligible expenditure shall be reduced by the net revenues which must be stated in the progress report. Beneficiaries have to provide their controllers with information on the revenues generated in the reporting period and support this with accounting documents or documents of equivalent nature.

If project related revenue occurs during implementation, independent whether it has been planned or not, it decreases the basis for co-financing and must be deducted from the total expenditure by the controller.

4.2.2. Revenues after implementation

The followings apply for projects with total eligible costs exceeding 1 000 000 €. Where it is objectively not possible to determine in advance the revenues that occur after project implementation, the net revenue generated within three years of the completion of an operation, or by the deadline for the submission of documents for programme closure, whichever is the earlier, have to be reported to the MA/JS. The corresponding ERDF contribution has to be either withheld from the last instalment to the project or reimbursed to the MA, and shall be deducted from the expenditure declared to the Commission (see Art 61 (6) of Regulation (EU) No 1303/2013).





5. COST CATEGORY SPECIFIC PROVISIONS

5.1. Staff

5.1.1. Definition

Expenditure on staff costs consists of the gross employment costs of staff employed by the beneficiary institution for implementing the project. Staff can either be already employed by the beneficiary or contracted specifically for the project.

Expenditure included under this cost category is limited to:

- a) **Salary payments** related to the activities which the entity would not carry out if the operation concerned was not undertaken, fixed in an employment document (employment contract, an appointment decision or any other equivalent legal agreement that permit the identification of the employment relationship with the beneficiary organisation) or by legislation relating to responsibilities specified in the job description of the staff member concerned.
- b) Any other **costs directly linked to salary payments** incurred and paid by the employer (such as employment taxes and social security charges including pensions) provided that they are:
 - fixed in an employment document or by legislation;
 - in accordance with the legislation referred to in the employment document and with standard practices in the country and/or institution where the individual staff member is working;
 - not recoverable by the employer.

With regard to point a) payments to natural persons working for the beneficiary under a contract other than an employment/work contract¹⁴ may be assimilated to salary payments and such a contract is considered as an employment document. Such costs are eligible if all the following conditions are respected:

- The person works under the beneficiary's instructions and, unless otherwise agreed with the beneficiary, on the beneficiary's premises;
- The result of the work carried out belongs to the beneficiary, and
- The costs are not significantly different from those for personnel performing similar tasks under an employment contract with the beneficiary.

Warning!

Please note that costs arising from a contract stipulated with a natural person that results to be not equivalent to an employment contract according to national/institutional rules belong to the external expertise and services budget line and have to comply with all provisions applicable to that budget line, including the respect of procurement rules.

¹⁴ Austrian specific, see the term "freie DienstnehmerInnen". Not applicable in Hungary.





5.1.2. Forms of reimbursement

Staff costs of the beneficiary organisation can be reimbursed by the programme on the basis of one of the following options:

- a) **Real costs**, where the beneficiary must document that expenditure has been incurred and paid out (as provided for in the following sections); or
- b) **Flat rate** up to 20% of direct costs other than staff costs; where the beneficiary does not need to document that the expenditure has been incurred and paid out.

Each beneficiary must choose a reimbursement option in the budget part of the application form. The chosen reimbursement option will be applied for the whole period of project implementation.

Warning!

The option chosen when submitting the application form cannot be changed by a lead partner and/or project partner during project contracting and/or implementation! However different partners in a same project may choose different options for reimbursing staff costs.

5.1.3. Real costs

5.1.3.1. Specifications, reporting and audit trail in the real cost option

The following principles apply to staff costs determined on a real cost basis:

- Salaries, other payments and benefits are only eligible if foreseen in the legislation, company internal regulation, collective wage agreements or in a Works Council agreement and they are in line with the employment policy of the beneficiary organisation (ad hoc regulations applicable only to the project are not allowed).
- Gross employment costs are the gross salary (salary plus ancillary labour costs), including the gross salary for overtime, further payments defined in the working contract and project relevant allowances.
- Unjustified ad-hoc salary increases or bonuses for project purposes are not eligible.
- Overtime is eligible, provided it is foreseen by the employment document, it is in conformity with the national legislation and with the standard practice of the beneficiary.
- The adequacy of staff costs to the realised project deliverables and outputs in terms of quality and/or quantity must always be ensured.
- Staff costs must be calculated individually for each staff member charged to the project.

If the beneficiary chooses the real cost option, the documents listed below must be available to the controller for each employee. The list applies to all reimbursement schemes (5.1.3.2.a-5.1.3.2.c)

- a) Employment contract or an appointment decision/contract considered as an **employment document**;





- b) **Job description** providing information on responsibilities related to the project (separate or as part of the employment contract);
- c) Documentation of the **monthly gross staff costs** (can be part of a) or b) above);
- d) **Proof of payment:**
 - d.a. **Netto-Gehaltkosten:** Auszug von gehaltsbezogenen Daten aus dem internen Buchhaltungs- bzw. Verrechnungssystem¹⁵ mittels Stichprobe (Stichprobengröße: 2 Monate/Jahr). / **Nettó bérköltség:** kivonat a belső könyvelési-, ill. elszámoló rendszer bérhoz kapcsolódó adataiból mintavétel alapján (a minta nagysága: 2 hónap/év).
 - d.b. **Lohnnebenkosten** (Sozialversicherungsbeiträge, Einkommenssteuer, etc.) / *Bérhez kapcsolódó járulékok* (társadalombiztosítási hozzájárulás, SZJA előleg, stb.):
 - d.b.a. entweder eine Bestätigung des Gläubigers, dass keine Außenstände bestehen (Nullmeldung) / a jogosult igazolása arról, hogy nincsenek kinnlevőségek (nullás jelentés);
 - d.b.b. oder Dokumente, die die Zahlung der Lohnnebenkosten nachweisen in der oben (d.a) angeführten Stichprobengröße / vagy a bérhoz kapcsolódó járulékok befizetését igazoló dokumentumok a fenti (d.a) mintavételhez illeszkedően.

5.1.3.2. Reimbursement schemes within the real cost option

Beneficiaries, who choose the real cost option, can apply the following schemes for the settlement of the costs related to the individual employees:

- a) **Full-time** in the project (employee working 100% of the working time on a project, regardless to the amount of hours having been hired);
- b) **Part-time** in the project (employee working additionally in other projects or fulfils non-project related duties in the institution):
 - b.a. Part-time with a **fixed percentage** of time per month dedicated to the project
 - b.b. Part-time with a **flexible number of hours** worked per month on the project
- c) Contracted for project purposes on an **hourly basis**.

It is to be underlined that the above schemes refer to the relation of the employee vis-à-vis the project and not the employer.

¹⁵ Verwendete Computersysteme müssen anerkannten Sicherheitsstandards genügen, die gewährleisten, dass die gespeicherten Dokumente den nationalen Rechtsvorschriften entsprechen und für Prüfungszwecke zuverlässig sind; siehe VO EU 1303/2013, Art. 140(6) / Az alkalmazott számítógépes rendszereknek meg kell felelniük az elfogadott biztonsági szabványoknak, amelyek biztosítják, hogy a tárolt dokumentumok megfelelnek a nemzeti jogszabályok által előírt követelményeknek, és megbízhatóan felhasználhatók audit céljára; Id. 1303/2013/EK §140(6).





Example:

An employee is working full-time in the beneficiary institution but is working only part of her/his time on a project financed by the Programme. From the perspective of the reimbursement of his/her staff costs this is considered to be "part-time" employment and not "full-time".

On the contrary, an employee working in the beneficiary institution with a reduced-time contract (e.g. 20 hours per week) but working all his/her time on an project financed by the Programme, is to be reimbursed as "full-time".

It is highly recommended that the chosen scheme for the settlement of costs related to the individual employees is kept for the whole project implementation. Justified changes are, however, possible in the following cases:

- between full time employment and part time employment with a fixed percentage
- different percentage within the scheme part time employment with fixed percentage
- replacement of an employee

It is not allowed to change between part time with fix percentage and part time with a flexible number of hours.

Additional to the general requirements regarding the application of the real cost option (see section 5.1.3.1) the followings apply to the individual reimbursement schemes:

5.1.3.2.a. Staff employed full-time on the project

For individuals employed by the beneficiary to work full-time on the project, the total gross employment costs incurred by the employer shall be regarded as eligible as far as they are in line with the general provisions on eligibility (see section 3.1) and the additional eligibility requirements provided for staff costs determined on a real cost basis (see section 5.1.3.1).

In addition to points a)-d) in section 5.1.3.1 the following requirements apply to the audit trail on partner level:

- a) Sufficient **evidence** must be provided to establish **that the person works 100% on the project** either in the employment document or in the job description;
- b) A **periodic staff project report** (see Annex) must be attached to each partner report, containing a summary description of the tasks carried out and the outputs achieved by the employee in the project reporting period must be submitted to the controller. The periodic staff report must be signed both by the employee and her/his supervisor;
- c) **No time-sheets** need to be submitted¹⁶.

¹⁶ In case of doubt data from the time registration system (according to national law) can be required by the responsible controller.





5.1.3.2.b. Staff employed part-time on the project

5.1.3.2.b.a. Part-time employment with fixed percentage of time per month dedicated to the project

For individuals employed by the beneficiary to work part of their time on the project according to a fixed percentage of time per month, staff costs shall be regarded as eligible as far as they are in line with the general provisions on eligibility (see section 3.1) and the additional eligibility requirements provided for staff costs determined on a real cost basis (see section 5.1.3.1). The reimbursement of staff costs shall be calculated by applying the percentage stipulated in the employment document (and/or an official assignment of the employee to the project) to the monthly gross employment cost.

The percentage of the employee's working time on the project must be specified in the application (budget/description related to the cost item). / *Das Beschäftigungsausmaß muss bereits im Projektantrag dargestellt werden (Budget/Beschreibung des Kostenpostition). / A foglalkoztatási hányadot a pályázatban rögzíteni kell (kölségvetés/tétel leírása).*

In addition to points a)-d) in section 5.1.3.1 the following requirements apply to the audit trail on partner level:

- a) The employment document, the job description or an official assignment of the employee to the project:
 - a.a. must specify the **percentage of the employee's working time on the project**;
 - a.b. must include a **description of the main tasks** to be performed by the employee within the duration of the assignment to the project, making reference to the outputs and deliverables as foreseen in the application form;
 - a.c. include, in the case that the employee is involved in **other EU and/or national co-funded projects**, name and funding reference of the concerned project(s) as well as the percentage of the employee's working time on each co-funded project;
 - a.d. must be **reviewed in case of changes** in the assignment (e.g. shift of tasks or change in the percentage of time worked in the project).
- b) A **periodic staff project report** (see Annex) must be attached to each partner report, containing a summary description of the tasks carried out and the outputs achieved by the employee in the project reporting period must be submitted to the controller. The periodic staff report must be signed both by the employee and her/his supervisor.
- c) **No time-sheets** need to be submitted¹⁶.

5.1.3.2.b.b. Part-time employment with a flexible number of hours worked on the project per month

For individuals employed by the beneficiary to work part-time on the project with a flexible number of hours per month, the reimbursement of staff costs shall be calculated on





the basis of real worked hours in the project in the concerned month, as resulting from the time-record of the total time worked by the employee (time-sheets).

Costs to be claimed in the project are then calculated multiplying the hourly rate by the number of hours actually worked on the project. The two methods for calculating the hourly rate are described in the subsequent headings.

5.1.3.2.b.b.i. Hourly rate based on monthly working time

Staff costs shall be regarded as eligible as far as they are in line with the general provisions on eligibility (see section 3.1) and the additional eligibility requirements provided for staff costs determined on a real cost basis (see section 5.1.3.1). In addition to points a)-d) in section 5.1.3.1, the following requirements apply to the audit trail on partner level:

According to method <i.> staff costs to be reimbursed must be calculated by multiplying the hourly rate and the number of hours actually worked on the project, where:

- a) The **hourly rate** is to be calculated dividing the monthly gross employment cost by the monthly working time fixed in the employment document expressed in hours.

$$\text{Hourly rate} = \frac{\text{Monthly gross employment costs}}{\text{Monthly working time fixed in the employment document (hours)}}$$

As the working time is not fixed on a monthly basis either in Austria, or in Hungary, the denominator is to be calculated as follows:

In Austria the monthly working time is calculated according to the following formula:

$$\text{Monthly working time} = \frac{\{\text{Weekly working hours}\} * \{\text{Average working time in a year in weeks}\}}{12} + \text{overtime}$$

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- average annual public holidays AT during the programme period in weeks
- annual holiday entitlement for the person concerned in weeks

Average working time in a year expressed in weeks for the person concerned

In Hungary the monthly working time is calculated as the product of the daily working hours fixed in the employment document, multiplied by the working days in the (actual) month. Vacation days are calculated proportionate according to the share of actual project related working time in the month.

- b) The **number of hours actually worked on the project** is to be established on the basis of data gathered from work time registration system covering 100% of the working time of the employee, e.g. time sheets, providing information on the number of hours spent per month on the project incl. activities, as well as on the hours with no project relevance.





The respective documentation (calculation, time sheets, etc. must be available for control).

5.1.3.2.b.b.ii. Hourly rate based on a standard number of 1720 hours per year

Using method <ii.>, the hourly rate is to be calculated according to the following formula:

$$\text{Hourly rate} = \frac{\text{Latest documented annual gross employment costs}}{1720 \text{ hours}}$$

The latest documented annual gross employment costs used for the calculation must comply with the general provisions on eligibility (see section 3.1) and the additional eligibility requirements provided for staff costs determined on a real cost basis (see section 5.1.3.1). Moreover, the latest documented annual gross employment costs do not have to refer to the calendar year: the latest available data must be used¹⁷.

In the case that data on the latest documented annual gross employment costs of the concerned employee is not available until contracting, costs cannot be calculated with this method – in such cases the method 5.1.3.2.b.b.i above must be applied.

Please note that:

- The denominator of the formula for the calculation of the hourly rate (i.e. 1.720 hours) cannot be changed irrespective to the contractual conditions applicable to the employee to be accounted in the project (e.g. the 1.720 hours denominator must be used also for employees working on a reduced time-basis *vis-à-vis* the employer).
- The hourly rate calculated on the basis of the formula set out above is to remain the same as from when it has been firstly calculated until the end of the project implementation period.

The followings must be provided to the controller once in the first reporting period when the costs of the concerned employee are to be claimed in the project:

- a) Documents referred to at points a)-d) in section 5.1.3.1;
- b) **Proof of the latest annual gross employment costs** through accounts, pay roll reports, payslips, etc. which allow proof of payment of gross employment costs (e.g. extract from a reliable accounting system of the beneficiary, confirmation of tax authority, bank statement);
- c) Document issued by the beneficiary showing the **calculation of the hourly rate**;
- d) The **number of hours actually worked on the project**, which is to be established on the basis of data gathered from work time registration system covering 100% of the working time of the employee, e.g. time sheets, providing information on the number of hours spent per month on the project incl. activities, as well as on the hours with no project relevance.

¹⁷ The latest available data may refer to the last calendar year or the last business year.





In the subsequent reporting periods only a shorter list of documents is to be provided to the controller:

- a) Data gathered from **work time recordings**, e.g. time sheets, providing information as well as on the number of hours spent per month on the project incl. activities and on the hours, with no project relevance.
- b) **Proof of payment** of salaries and the employer's contribution, according to 5.1.3.1, point d).

5.1.3.2.c. Staff contracted for project purposes on an hourly basis

For individuals employed by the beneficiary on an hourly basis, staff costs shall be regarded as eligible as far as they are in line with the general provisions on eligibility (see section 3.1) and the additional eligibility requirements provided for staff costs determined on a real cost basis (see section 5.1.3.1). In addition to points a)-d) in section 5.1.3.1 the following requirements apply to the audit trail on partner level:

Staff costs to be reimbursed must be calculated multiplying:

- a) the **hourly rate** agreed in the employment document (incl. directly linked costs acc. 5.1.1.b) by
- b) the number of **hours actually worked on the project**, which is to be established on the basis of data gathered from work time recordings, e.g. time sheets, providing information as well as on the number of hours spent per month on the project, incl. activities and on the hours with no project relevance (100% of the working time of the individual).

The respective documentation (calculation, time sheets, etc. must be available for control).

5.1.4. Flat rate

If the beneficiary chooses the flat rate option in the application, staff costs are calculated as a percentage of direct costs incurred and paid by the beneficiary in the reporting period excluding staff costs.

5.1.4.1. Applicable percentage for the flat rate reimbursement of staff costs

The applicable percentage for the reimbursement of staff costs on a flat rate basis is:

- a) 20% in general, but
- b) 10% for beneficiaries having costs in the category infrastructure and works.
- c) For projects with no other direct costs but infrastructure and works it is not possible to choose the staff flat rate option (Bei reinen Infrastrukturmaßnahmen kommt die Berücksichtigung einer Personalkostenpauschale nicht in Betracht. / Tisztán infrastrukturális projektek esetén átalány alapú személyi költség nem választható.)

The percentage applied to the calculation of the beneficiary's staff costs has to be determined in the application and approved by the MC. It cannot be changed in the contracting phase or during implementation.

The staff flat rate cannot exceed 400 000 € per project partner.





5.1.4.2. Specifications, reporting and audit trail in the flat rate option

All expenditure incurred by the beneficiary and validated by the controller under the following budget lines are to be regarded as direct costs for the purposes of the calculation of the flat rate financing for staff costs¹⁸:

- external expertise and services;
- equipment;
- infrastructure and works.

The preparation costs reimbursed as a lump sum in the first reporting period are not considered as direct costs; therefore these are excluded from the calculation of the staff flat rate.

Documented direct costs that form the basis for the staff costs calculation must be incurred and paid by the partner institution as real costs and must not include any indirect costs that cannot be directly and fully allocated to the project. In the occurrence that direct costs used as calculation basis for determining staff costs are found to be ineligible, the determined costs for staff must be re-calculated and reduced accordingly.

For staff costs calculated through flat rate, beneficiaries do not need to document that the expenditure for staff costs has been incurred and paid or that the flat rate corresponds to the reality. Accordingly, no documentation on staff costs is required to be provided to the controller, nor do controllers need to check anything (incl. double financing, or if the amount refers to the principle of economy, efficiency and effectiveness) beyond the calculation of the flat rate based on the direct costs.

However, the beneficiary has to submit as part of the application a **proof¹⁹ that it has at least one employee**, and repeat it in the first report. On request of the responsible controller a repeated proof can be requested later again. The veracity of the document that the beneficiary has employee(s) may be checked by any of the bodies entitled to perform controls and audits.

¹⁸ This list does not include "office and administration" since expenditure in this category is always calculated as a flat rate of 15% of the staff costs.

¹⁹ Declaration of the relevant institution about the number of employees covered by social insurance (in Hungary: Kormányhivatal Családtámogatási és Társadalombiztosítási Főosztály, Egészségbiztosítási Osztály, in Austria: Krankenkasse)





5.1.5. Summary of options and schemes for the reimbursement of staff costs

REAL COST OPTION

a) Staff employed full-time (100%) on the project

- Full cost can be charged
- Periodic staff report +
- Time-sheet -

b) Staff employed part-time on the project

b.a. Fixed % of time per month

- Cost calculated according to fixed % as in employment document
- Periodic staff report +
- Time-sheet -

b.b. Flexible number of hours per month

- Cost calculated according to number of hours worked on the project
- Hourly rate:
method <i.>: monthly gross empl. cost/contractual hours
method <ii.>: latest doc. annual gross empl. cost/1720 hours
- Periodic staff report -
- Proof of the latest annual gross employment costs +
- Time-sheet +

c) Staff contracted for the project on an hourly basis

- Costs calculated according to number of hours worked on the project
- Hourly rate = as agreed in employment document
- Periodic staff report -
- Time-sheet +

FLAT RATE OPTION

% of direct costs excl. staff costs

- % in general: 20%
- % if there's infrastructure at the partner: 10%
- % if there's only infrastructure at the partner: 0%
- Documentation of direct costs +
- Documentation of staff costs -
- Periodic staff report -
- Time-sheet -





5.2. Office and administration

5.2.1. Definition

The budget category “office and administration” covers operating and administrative expenses of the beneficiary organisation necessary for the implementation of the project. They are to be calculated as a flat rate of 15% of the staff costs.

Expenditure included under this cost category shall be limited to the following elements:

- a) Office rent;
- b) Insurance and taxes related to the buildings where the staff is located and to the equipment of the office (e.g. Fire, theft insurances);
- c) Utilities (e.g. electricity, heating, water);
- d) Office supplies;
- e) General accounting provided inside the beneficiary organisation;
- f) Archives;
- g) Maintenance, cleaning and repairs;
- h) Security;
- i) IT systems (operating/administrative IT services of general nature, linked to the implementation of the project);
- j) Communication (e.g. telephone, fax, internet, postal services, business cards);
- k) Bank charges for opening and administering the account or accounts where the implementation of the project requires a separate account to be opened;
- l) Charges for transnational financial transactions.

The above list is exhaustive.

Cost items accounted under the office and administration cost category cannot be reimbursed under any other cost category.

5.2.2. Forms of reimbursement

Office and administration expenditure occurred by the beneficiary shall be reimbursed by the programme according to a **flat rate of 15%** of eligible direct staff costs.

Office and administration expenditure has to be calculated as flat rate regardless of the form of reimbursement applied under the staff cost category. In the circumstance that the beneficiary accounted staff costs through a flat rate of up to 20% of direct costs excluding staff, the so calculated staff costs amount is the basis for the calculation of office and administration expenditure.

5.2.3. Specifications, reporting and audit trail

In terms of documentation only the certified staff costs are needed in order to calculate the office and administration flat rate.





Beneficiaries do not need to document that the office and administration expenditure has been incurred and paid or that the flat rate corresponds to the reality. Accordingly, no documentation on office and administration expenses is required to be provided to the controller, nor do controllers need to check anything (incl. double financing, or if the amount refers to the principle of economy, efficiency and effectiveness) beyond the calculation of the flat rate based on the direct costs.

If direct staff costs used as calculation basis for determining office and administration expenditure is found to be ineligible, or if staff costs calculated on a flat rate basis are reduced because some of the direct costs serving as a basis for calculation are found to be ineligible, the determined office and administration costs must be re-calculated and reduced accordingly.

5.3. Travel and accommodation

5.3.1. Definition

The budget category “travel and accommodation” refers to expenditure on travel and accommodation costs of staff of partner organisations for missions necessary for the project implementation (e.g. participation in project meetings, project site visits, meetings with the programme bodies, seminars, conferences, etc.), except if those costs are covered in another budget category (e.g. costs of a travel agency in the external expertise and services). Travel and accommodation costs must be in line with the internal “business-trip” (or other similar) regulation of the employer, if relevant.

Travel and accommodation costs shall be limited to following elements:

- a) Travel costs:
- b) Accommodation costs
- c) Visa costs
- d) Daily allowances

The above list is exhaustive. Moreover, any element listed in points a) to c) which is covered by a daily allowance shall not be reimbursed in addition to the daily allowance.

If the beneficiary chooses the staff flat rate option, it is not entitled to have travel and accommodation costs.

5.3.2. Forms of reimbursement

Travel and accommodation costs of the staff of the beneficiary organisation shall be reimbursed by the programme on a real cost basis.

5.3.3. Specifications, reporting and audit trail

5.3.3.1. Specific eligibility requirements

In addition to the general provisions on eligibility (see section 3.1) the following applies:

- a) Travel and accommodation costs must be clearly linked to the project and be essential for the projects effective implementation.





- b) Travel and accommodation costs must be definitely borne by the beneficiary. Direct payment of costs by a staff member of the beneficiary must be supported by a proof of reimbursement from the employer.
- c) With respect to the principle of sound financial management, the most cost-efficient mean of transportation shall be used, e.g.:
 - c.a. no business or first-class tickets for air transport are eligible (irrespective the fact that this may be allowed by the internal rules of the beneficiary institution);
 - c.b. business-or first class train tickets are allowed if they are the most economic travel option when booking the ticket (e.g. through screen shots of booking web pages);
 - c.c. local transfers with taxi shall be regarded as eligible only in case they represent the most efficient travel solution in terms of time and/or price;
- d) The duration of the mission must be clearly in line with the purpose of it. Moreover, the duration of a mission cannot be longer than from the day before to the day after the concerned meeting. Costs for any longer duration of the mission are eligible if it can be demonstrated that the additional costs (e.g. extra hotel nights, extra per diems, additional staff costs) do not exceed the savings eventually made in the costs for transportation.
- e) Daily allowances must be in line with national and internal rules of the beneficiary, but must not exceed those set at Council Regulation (EC, Euratom) No 337/2007²⁰.
- f) Travel and accommodation costs occurred outside the programme area are eligible only if they have been authorised by the MA/JS (unless already foreseen in the approved application form).
- g) Travel and accommodation costs of external experts and service providers can be reimbursed only under the external expertise and services cost category.
- h) The reimbursement of daily allowances must be reduced in those cases in which concerned costs have been partially covered by third parties according to the institution's internal rules (e.g. lunch or dinner paid by the organisers of a meeting/event).

5.3.3.2. Documents for the audit trail

The following documents must be provided to the controller:

- a) Authorisation of mission of the employee(s) travelling, bearing information on the destination and the start and end date of the mission;
- b) Proof of expenditure and of mission (e.g. invoice of travel agent, flight or train ticket, boarding pass);
- c) Documentation related to the reimbursement of costs borne by the employee either based on daily allowance or on real costs, according to the beneficiary organisa-

²⁰ See:

http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2007.090.01.0001.01.ENG





tion's internal rules. When claiming on a real cost basis all documents proving the costs occurred must be included (e.g., bus or metro tickets, meal receipts);

- d) In case of travel by car (either employee's car or company car), mileage calculation sheet with statement of the distance covered, the cost per unit according to national or institutional rules and total cost;
- e) Other supporting documents (e.g. invitation, agenda);
- f) Proof of payment of costs directly paid by the beneficiary and/or proof of reimbursement to the employee (e.g. extract from a reliable accounting system of the beneficiary, bank statement).

5.3.3.3. Application of the 20% geographical flexibility rule for travel and accommodation costs

In the case of **travel and accommodation costs outside the programme area**, the reporting and audit trail shall be organised following the general principle that the cost is to be accounted according to where the cost occurred. The following applies:

- a) Costs referring to the travel of staff of beneficiaries located in the programme area from their seat to destinations outside the programme area (e.g. flight or train tickets) as well as costs of daily allowances shall not be accounted under the 20% geographical flexibility rule;
- b) Costs referring to local transports, meals and accommodations outside the programme area shall be accounted under the 20% geographical flexibility rule irrespective to the location of the beneficiary;
- c) Travel and accommodation costs occurred by beneficiaries located outside the programme area shall be accounted under the 20% geographical flexibility rule irrespective whether the mission occurred inside or outside the programme area.
- d) Travel and accommodation costs incurred outside the (Union part of the) programme area and related to promotional activities and capacity-building should not be monitored against the 20% ceiling.

Depending on the location of the partners and the location of activities, expenditure in the cost category travel and accommodation falls under the 20% rule according to Table 2 below.





Table 2. Application of the 20% rule for travel and accommodation costs

| | | LOCATION OF PARTNERS | | | |
|---|--|---|--|---|---|
| | | AT/HU Inside (the Union part of) the programme area (Nord-, Mittel-, Südburgenland; Niederösterreich Süd; Wiener Umland/Südteil; Wien; Graz, Oststeiermark; Győr-Moson-Sopron; Vas; Zala) | AT/HU Outside (the Union part of) the programme area, but having legally defined competences or field of functions for certain parts of the eligible area (assimilated partners), (e.g. HU line ministry) | AT/HU Outside (the Union part of) the programme area (e.g. Salzburg, Heves) | EU country Outside (the Union part of) the programme area (e.g. Slovakia, Romania, Bulgaria, Croatia) |
| LOCATION OF ACTIVITIES (Destination) | Inside (the Union part of) the programme area | 20% rule does not apply | | 20% rule applies | |
| | Outside (the Union part of) the programme area | 20% rule does not apply <i>(Exception: costs that occur at the destination, [i.e. outside the programme area], like for e.g. costs of meals, accommodation and local transport if not covered by daily allowances. Such costs fall under the 20% rule.)</i> | | 20% rule applies <i>(Exception: promotional activities and capacity-building)</i> | |
| TRAVEL AND ACCOMMODATION COSTS | | | | | |

5.4. External expertise and services

5.4.1. Definition

External expertise and services are provided by a public or private body or a natural person outside of the beneficiary organisation. The “external expertise and services” category covers costs paid on the basis of contracts or written agreements and against invoices or requests for reimbursement to external experts and service providers subcontracted to carry out certain tasks or activities directly linked to the implementation of the project.

Expenditure on external expertise and service costs shall be limited to the following elements:

- a) Studies or surveys (e.g. evaluations, strategies, concept notes, design plans, handbooks);
- b) Training (e.g. venue and trainers);
- c) Translation;
- d) IT systems and website development, modifications and updates;





- e) Promotion, communication, publicity or information;
- f) Financial management);
- g) Services related to the organisation and implementation of events or meetings (including rent, catering or interpretation);
- h) Participation in events (e.g. registration fees);
- i) Legal consultancy and notarial services, technical and financial expertise, other consultancy and accountancy services;
- j) Intellectual property rights;
- k) Verification and validation of expenditure according to Article 125(4)(a) of Regulation (EU) No 1303/2013 and Article 23(4) of Regulation (EU) No 1299/2013 (first level control);
- l) Certification and audit costs on programme level under Articles 126 and 127 if Regulation (EU) No 1303/2013;
- m) Provision of guarantees by a bank or other financial institution where required by the Union or national law or in a programming document adopted by the MC;
- n) Travel and accommodation for external experts, speakers, chairpersons of meetings and service providers;
- o) Other specific expertise and services needed for the project.

5.4.2. Forms of reimbursement

External expertise and service costs shall be reimbursed by the programme on a real cost basis.

5.4.3. Specifications, reporting and audit trail

5.4.3.1. Specific eligibility requirements

In addition to the general provisions on eligibility (see section 3.1) the following applies:

- a) External expertise and services must clearly link to the project and be essential for its effective implementation.
- b) Eligibility of costs for external expertise and services is subject to the full respect of national public procurement rules, according to the thresholds, and for the type of entities as defined in the national law²¹.
- c) In order to ensure compliance with market prices, procurement procedure for institutions not falling under the scope of the public procurement laws must follow a procedure similar to the applicable EU or national procurement norms (e.g. with regard to the minimum number of offers, formulation of selection/awarding criteria). In any case, it has to be demonstrated that the procedure conducted is sufficient and adequate to pursue the principles of sound financial management as mentioned

²¹ In-house subcontracting is exempt from the applicable public procurement rules in the meaning of Art. 12 of the Directive 2014/24/EU of the European Parliament and of the Council.





in chapter 3.1 above, especially regarding the contract value. In order to comply with the principles of transparency, such tender notices and/or related documents should be published following the requirements of the procurement norms (i.e. on websites or newspapers taking into account the subject-matter of the contracts, their estimated values and the specifics of the sector concerned as well as the geographical location of the place of performance).

- d) The procurement of external expertise and services must comply with the basic principles of transparency, non-discrimination and equal treatment.
- e) Where applicable, deliverables and outputs produced by experts/service providers must respect the relevant publicity requirements.
- f) Sub-contracting between partners within the same project is not allowed.
- g) The following rules shall be applied for related enterprises and personal relations:

for Austrian partners:

- g.a. Equipment and services between related enterprises and partner enterprises, both defined according to Annex I of the Regulation 651/2014 are eligible if they are accounted on the basis of own expenditure without any profit. If these cannot be determined with reasonable effort, it must be verifiable that the cost of the equipment or service is less than in the case of an external procurement. Independent of the funding rate and the amount of the invoice the adequacy of the price must be proven in this case by three written offers of independent bidders. Not using such proof of market price must be justified and documented.
- g.b. In case of equipment and services between enterprises, associations or individual entrepreneurs, having organs or shareholders bearing a function both at the contractor and the bidder, the rules for related enterprises must be applied.

for Hungarian partners:

- g.c. The rules related to conflict of interest laid down in the contract for the automatic national financing contribution are to be applied.

5.4.3.2. Documentation for the audit trail

The following documents must be provided to the controller:

- a) Evidence of the selection procedure, in line with EU, programme or national public procurement rules, depending on the amount contracted and the type of beneficiary.
- b) For expenditures where no public procurement procedure is required by the national law (below national threshold):
 - b.a. Above 5 000 € (excl. VAT): beneficiaries must perform and document the execution of adequate market searches (e.g. through collecting bids – at least





three independent²² offers requested, using centralised e-procurement services.)

- b.a.a. This is meant to provide a sound knowledge and sufficient information on the relevant market allowing for a sound comparison of offers in terms of price and/or quality and a profound assessment of the adequacy of the price to be paid.
 - b.a.b. Consequently, the value and the complexity of the service should be reflected in the specification and breakdown of the terms of reference, as well as in the respective offer.
 - b.a.c. Die Einholung von drei Preisauskünften kann in Wiederholungsfall dann entfallen wenn gleichartige Leistungen zugleich bleibenden Konditionen beauftragt werden, deren Preisangemessenheit bereits einmal innerhalb der letzten 36 Monate ermittelt wurde. / Ha hasonló szolgáltatást rendelnek meg azonos feltételek mellett, az összehasonlító árajánlatok ismételt beszerzésétől el lehet tekinteni abban az esetben, ha a piaci ár igazolására már egyszer sor került az elmúlt 36 hónapban.
- b.b. Below 5 000 € (excl. VAT): no further documents are required, but the principles of sound financial management must be applied. If shortcomings are detected by the controllers in the financial management, additional documentation or evidence can be requested (e.g. internet research, market research, best practice evidence based on screenshots or other forms of documentation). Note that procurement must not be split artificially to circumvent the 5 000 € threshold.
- c) Contract or written agreement laying down the services to be provided with a clear reference to the project and the programme. For experts paid on the basis of a daily/hourly fee, the daily/hourly rate together with the number of days/hours contracted and the total amount of the contract must be provided.
 - d) Invoice or request for reimbursement providing all relevant information in line with the applicable accountancy rules as well as references to the project and the programme and adequate description of the services provided in line with the contents of the contract. For experts paid on the basis of a daily/hourly fee, the invoice must include a clear quantification of the days/hours charged, price per unit and total price.
 - e) Deliverables produced (e.g. studies, promotional materials) or, where applicable, documentation of the delivery (e.g. in case of events: agenda, list of participants, photo-documentation, etc.).
 - f) Proof of payment (e.g. bank statement, extract from a reliable accounting system of the beneficiary).

²² Independent (Autonomous): see EC 800/2008 Annex 1, Art. 3 (1)-(3).





5.5. Equipment

5.5.1. Definition

The budget category “equipment expenditure” refers to the costs for the financing of equipment purchased, rented or leased by a beneficiary other than those covered by the cost category “office and administration expenditure” and necessary for the implementation of the project.

Expenditure on equipment shall be limited to the following elements:

- a) Office equipment;
- b) IT hardware and software (clear project relevance is necessary);
- c) Furniture and fittings;
- d) Laboratory equipment;
- e) Machines and instruments,
- f) Tools or devices;
- g) Other specific equipment needed for the project.

Equipment shall be distinguished according to its purpose:

1. Equipment for **general (office) use** as computers, office furniture, etc. which is used for the daily work of the project staff and which is not already included under the “office and administrative expenditure” budget line.
2. **Thematic equipment** directly linked to (or forming part of) the project outputs or deliverables, which will be used by beneficiaries and target groups in line with project objectives. Thematic equipment may be also linked to the investment and works budget line²³.

Examples:

- An **equipment of general (office) use** could be a laptop to be used by a staff member of the lead partner appointed as project manager (while e.g. stationary and small office tools that are used for the everyday work of that project manager should be financed in the frame of the **office and administration** flat rate).
- A **thematic equipment** could be a thermal camera used for monitoring energy losses of a building, purchased by the beneficiary in relation to the refurbishment of a public building aimed at improving its energy efficiency. In this case the thermal camera belongs to the “equipment” budget line. Other building installations purchased for the refurbishment as e.g. heating equipment such as a boiler belong to the

²³ Equipment forming part of an infrastructure/work realised within the project shall be reported under the “equipment” budget line when it cannot be categorised under the “infrastructure and works” budget line, i.e. it does not belong to the items listed in Annex II of the Directive 2014/24/EU of the European Parliament and of the Council of 26.02.2014. For further details please see section 5.6





“infrastructure and works” budget line.

5.5.2. Forms of reimbursement

Equipment expenditure shall be reimbursed by the programme on a real cost basis.

5.5.3. Specifications, reporting and audit trail

5.5.3.1. Specific eligibility requirements

In addition to the general provisions on eligibility (see section 3.1) the following applies:

- a) Equipment must be clearly linked to the project and be essential for its effective implementation.
- b) All equipment items have to be clearly described in the Application Form or if not the case, must be agreed by the MA/JS according to the modification rules.
- c) Eligibility of costs for equipment is subject to the full respect of national public procurement rules, according to the thresholds, and for the type of entities as defined in the national law²⁴.
- d) In order to ensure compliance with market prices, procurement procedure for institutions not falling under the scope of the public procurement laws must follow a procedure similar to the applicable EU or national procurement norms (e.g. with regard to the minimum number of offers, formulation of selection/awarding criteria). In any case, it has to be demonstrated that the procedure conducted is sufficient and adequate to pursue the principles of sound financial management as mentioned in chapter 3.1 above, especially regarding the contract value. In order to comply with the principles of transparency, such tender notices and/or related documents should be published following the requirements of the procurement norms (i.e. on websites or newspapers taking into account the subject-matter of the contracts, their estimated values and the specifics of the sector concerned as well as the geographical location of the place of performance).
- e) The procurement of equipment must comply with the basic principles of transparency, non-discrimination and equal treatment.
- f) Equipment expenditure cannot refer to items already financed by other subsidies (e.g. EU, national or regional) and must not be already depreciated.
- g) Die Anschaffung gebrauchter Ausrüstung ist nach Maßgabe des oberen Absatzes und unter folgenden weiteren Bedingungen förderfähig / *A használt eszközök beszerzése a fentieken kívül a következő feltételek figyelembevételével lehetséges:*
 - g.a. Die Ausrüstung wurde nicht anderweitig aus öffentlichen Mitteln gefördert. / *Az eszközt korábban nem finanszírozták közpénzből;*

²⁴ In-house subcontracting is exempt from the applicable public procurement rules in the meaning of Art. 12 of the Directive 2014/24/EU of the European Parliament and of the Council.





- g.b. ihr Preis übersteigt nicht den auf dem betreffenden Markt allgemein üblichen Preis. / *Az eszköz ára nem haladja meg az adott területen szokásos piaci árakat;*
- g.c. sie weist die für das Projekt erforderlichen technischen Eigenschaften auf und entspricht den geltenden Normen und Standards. / *Rendelkezik a projekthez szükséges műszaki/technikai paraméterekkel és megfelel az érvényes normáknak és szabványoknak.*
- h) Abschreibungskosten von Ausrüstungsgegenständen/-gütern sind förderfähig, wenn folgende Bedingungen erfüllt sind / *Az eszközök/javak értékcsökkenési leírása a következő feltételek teljesülése esetén elszámolható:*
 - h.a. Die tatsächlichen Anschaffungskosten des Abschreibungsguts sind durch Rechnungen ordnungsgemäß nachgewiesen und übersteigen den Betrag der nationalen Regelung zum "geringwertigen/ -fügigen Wirtschaftsgut" / *A leírandó eszköz beszerzésének tényleges költségét számlával igazolják, s az meghaladja a kis értékű tárgyi eszközök nemzeti szabályozás szerinti értékét;*
 - h.b. Full purchase cost of equipment is eligible if that equipment is not depreciable according to national and internal accountancy rules (e.g. low-value asset);
 - h.c. Die Abschreibungskosten sind beschränkt auf Zeitraum und Umfang der Nutzung des Ausrüstungsgegenstandes für das Projekt während der Projektlaufzeit / *Az értékcsökkenési leírás az eszköz projekt céljaira való felhasználásának idejére és mértékére korlátozódik, a projekt időtartama alatt;*
 - h.d. Bilanzführende Projektteilnehmer haben das Abschreibungsgut im Anlagevermögen aktiviert. / *A számlavezető projektpartner a leírandó eszközt a tárgyi eszközök között aktiválta.*
- i) Where applicable, if the equipment purchased forms a deliverable or an output of the project, the relevant publicity requirements must be respected.
- j) Equipment cannot be purchased, rented or leased from another partner within the project.
- k) The following rules shall be applied for related enterprises and personal relations:
for Austrian partners:
 - k.a. Equipment and services between related enterprises and partner enterprises, both defined according to Annex I of the Regulation 651/2014 are eligible if they are accounted on the basis of own expenditure without any profit. If these cannot be determined with reasonable effort, it must be verifiable that the cost of the equipment or service is less than in the case of an external procurement. Independent of the funding rate and the amount of the invoice the adequacy of the price must be proven in this case by three written offers of independent bidders. Not using such proof of market price must be justified and documented.
 - k.b. In case of equipment and services between enterprises, associations or individual entrepreneurs, having organs or shareholders that bear a function both





at the contractor and at the bidder, the rules for related enterprises must be applied.

for Hungarian partners:

- k.c. The rules related to conflict of interest laid down in the contract for the automatic national financing contribution are to be applied.
- l) Eligibility requirements for equipment of general (office) use:
 - l.a. Equipment of general (office) use shall be reimbursed as depreciable asset in compliance with national accountancy rules and internal accountancy policies of the beneficiary. The full cost of such equipment is eligible solely in the case that the depreciation period is shorter than the time lap between the purchase of the equipment and the end of the project;
 - l.b. Equipment for general (office) use for which the exclusive use in the project cannot be demonstrated is not eligible.
- m) Eligibility requirements for thematic equipment:
 - m.a. In case of "thematic equipment" the full purchase cost is eligible;
 - m.b. Thematic equipment for which the exclusive use in the project cannot be demonstrated shall be charged pro-rata on the basis of a transparent method set in place by the beneficiary for allocating the share of use in the project.

5.5.3.2. Documentation for the audit trail

The following documents must be provided to the controller:

- a) Evidence of the selection procedure, in line with EU, programme or national public procurement rules, depending on the amount contracted and the type of beneficiary.
- b) For expenditures where no public procurement procedure is required by the national law (below national threshold):
 - b.a. Above 5 000 € (excl. VAT): beneficiaries must perform and document the execution of adequate market searches (e.g. through collecting bids – at least three independent²⁵ offers requested, using centralised e-procurement services.)
 - b.a.a. This is meant to provide a sound knowledge and sufficient information on the relevant market allowing for a sound comparison of offers in terms of price and/or quality and a profound assessment of the adequacy of the price to be paid.
 - b.a.b. Consequently, the value and the complexity of the service should be reflected in the specification/breakdown of the terms of reference, as well as in the respective offer.

²⁵ Independent (Autonomous): see EC 800/2008 Annex 1, Art. 3 (1)-(3)





- b.a.c. Die Einholung von drei Preisauskünften kann in Wiederholungsfall dann entfallen wenn gleichartige Leistungen zugleich bleibenden Konditionen beauftragt werden, deren Preisangemessenheit bereits einmal innerhalb der letzten 36 Monate ermittelt wurde. / *Ha hasonló szolgáltatást rendelnek meg azonos feltételek mellett, az összehasonlító árajánlatok ismételt beszerzésétől el lehet tekinteni abban az esetben, ha a piaci ár igazolására már egyszer sor került az elmúlt 36 hónapban.*
- b.b. Below 5 000 € (excl. VAT): no further documents are required, but the principles of sound financial management must be applied. If shortcomings are detected by the controllers in the financial management, additional documentation or evidence can be requested (e.g. internet research, market research, best practice evidence based on screenshots or other forms of documentation). the principles of sound financial management must be applied. Note that procurement must not be split artificially to circumvent the 5 000 € threshold.
- c) In case of thematic equipment contract or written agreement including adequate technical specifications and sufficiently detailed financial information about the purchase of equipment, with a clear reference to the project and the programme.
- d) Invoice (or a supporting document having equivalent probative value to invoices, in case of depreciation) providing all relevant information in line with the applicable accountancy rules, documentation of inventory and, where applicable, references to the project and the programme.
- e) In case of assets subject to depreciation, a calculation scheme of depreciation.
- f) Proof of payment (e.g. bank statement, extract from a reliable accounting system of the beneficiary)

5.6. Infrastructure and works

5.6.1. Definition

Expenditure for the financing of works²⁶ refers to costs occurred by the beneficiary for the execution of an infrastructure. Works expenditure may refer either to an object (e.g. building) that will be set up *ex-novo* or to the adaptation of an already existing infrastructure.

Works expenditure shall be limited to elements listed in annex II of the Directive 2014/24/EU.

Costs of feasibility studies, environmental impact assessments, architectural/engineering activities and any other expertise needed for the realisation of the infrastructure and not comprised in the aforementioned Directive shall be allocated under "Staff" or "External expertise and services" cost category (depending whether carried out internally by the beneficiary or with the support of external suppliers, respectively).

²⁶ Article 2(1) of the Directive 2014/24/EU of the European Parliament and of the Council of 26.02.2014 defines a "work" as "*the outcome of building or civil engineering works taken as a whole which is sufficient in itself to fulfil an economic or technical function*".





5.6.2. Forms of reimbursement

Works expenditure shall be reimbursed by the programme on a real cost basis.

5.6.3. Specifications, reporting and audit trail

5.6.3.1. Specific eligibility requirements

In addition to the general provisions on eligibility (see section 3.1) the following applies:

- a) Works must clearly link to the project and be essential for its effective implementation.
- b) Works have to be duly described in the Application Form or in its valid modifications.
- c) Full cost for realising infrastructure and works within the project is eligible, i.e. no depreciation is necessary;
- d) Costs for infrastructure and works outside the programme area are not eligible.
- e) Eligibility of costs for works is subject to the full respect of national public procurement rules, according to the thresholds, and for the type of entities as defined in the national law²⁷.
- f) In order to ensure compliance with market prices, procurement procedure for institutions not falling under the scope of the public procurement laws must follow a procedure similar to the applicable EU or national procurement norms (e.g. with regard to the minimum number of offers, formulation of selection/awarding criteria). In any case, it has to be demonstrated that the procedure conducted is sufficient and adequate to pursue the principles of sound financial management as mentioned in chapter 3.1 above, especially regarding the contract value. In order to comply with the principles of transparency, such tender notices and/or related documents should be published following the requirements of the procurement norms (i.e. on websites or newspapers taking into account the subject-matter of the contracts, their estimated values and the specifics of the sector concerned as well as the geographical location of the place of performance).
- g) The procurement of works must comply with the basic principles of transparency, non-discrimination and equal treatment.
- h) Furthermore, and depending on the nature of the intervention linked to the works to be carried out, all compulsory requirements set by Community and national legislation on environmental policies or other relevant policies released by national/regional/local authorities (e.g. building permission), must be fulfilled. In particular, any requirement deriving from the different Directives in force must be strictly observed.
- i) The land and/or buildings where the works will be carried out must be in the ownership or long term use of the beneficiary.

²⁷ In-house subcontracting is exempt from the applicable public procurement rules in the meaning of Art. 12 of the Directive 2014/24/EU of the European Parliament and of the Council.





- j) Infrastructure and works expenditure cannot refer to items financed by other subsidies (e.g. EU, national or regional) and must not be already depreciated.
- k) In the case of works being part of a larger infrastructural investment, the part realised by the Interreg V-A AT-HU project must be clearly and univocally identifiable.
- l) Where applicable, infrastructure and works realised by the project must respect the relevant publicity requirements.
- m) Requirements concerning durability, including ownership and maintenance, as provided for in Article 71 of Regulation (EU) No. 1303/2013 apply to infrastructures realised by the project.
- n) The existence of infrastructure and works realised by the project and their clear identification to the project must be verified on-the-spot by controllers for each realised item.
- o) The following rules shall be applied for related enterprises and personal relations:
 - for Austrian partners:
 - o.a. Equipment and services between related enterprises and partner enterprises, both defined according to Annex I of the Regulation 651/2014 are eligible if they are accounted on the basis of own expenditure without any profit. If these cannot be determined with reasonable effort, it must be verifiable that the cost of the equipment or service is less than in the case of an external procurement. Independent of the funding rate and the amount of the invoice the adequacy of the price must be proven in this case by three written offers of independent bidders. Not using such proof of market price must be justified and documented.
 - o.b. In case of equipment and services between enterprises, associations or individual entrepreneurs, having organs or shareholders that bear a function both at the contractor and at the bidder, the rules for related enterprises must be applied.
 - for Hungarian partners:
 - o.c. The rules related to conflict of interest laid down in the contract for the automatic national financing contribution are to be applied.

5.6.3.2. Documentation for the audit trail

The following documents must be available for the audit trail.

- a) As annex of the Application Form:
 - a.a. Legal documents specifying the ownership or permission to use of land and/or buildings where the works will be carried out (in exceptional cases²⁸ documents which refer to the procedure of acquisition of the ownership).

²⁸ In line with footnote 4 of the Selection criteria V2.0.





- a.b. Plans that enable a proper cost calculation (available draft plans if applicable, if not, a sufficient description of the works, in case of renovations a short technical specification of the works).
- a.c. In case of income generating infrastructure a proper cost-benefit analysis (for more details see section 4).
- b) Until ERDF contracting, but not later than 6 months after the approval by the MC:
 - b.a. For cases where at submission only the procedure related to the acquisition of the ownership was documented²⁹, documentation of the actual ownership. Non-fulfilment of this condition annuls the approval.
 - b.b. Necessary permissions for the execution of the works, issued by the relevant national/regional/local authorities³⁰.
 - b.c. Feasibility study related to the infrastructural investment (if relevant, i.e. prescribed by national legislation or part of the general business procedures for the type/size of infrastructure concerned)³¹.
- c) During implementation:
 - c.a. Evidence of the appropriate selection procedure, in line with EU, programme or national public procurement rules, depending on the nature of the concerned works and of the amount contracted.
 - c.b. Contract or written agreement including the required technical specifications and sufficiently detailed financial information about the supply of the works, with a clear reference to the project and the programme.
 - c.c. Invoice providing all relevant information in line with the applicable accountancy rules as well as references to the project and the programme and a detailed description of the works carried out in line with the contents of the contract.
 - c.d. Proof of payment (e.g. bank statement, extract from a reliable accounting system of the beneficiary).
 - c.e. If applicable, after the finalisation of the works, but at latest with the final partner report the usage permit issued by the relevant authority.

²⁹ According to the exception defined in brackets in the section a.a above, in line with footnote 4 of the Selection criteria V2.0.

³⁰ This requirement is not applicable, if the acquisition of the necessary permissions for the execution of the works is planned as part of a work package implementation/investment.

³¹ This requirement is not applicable, if the preparation of the feasibility study is planned as part of a work package implementation/investment.





6. ANNEXES





6.1. Versions of the eligibility handbook

| Version number | Date | Content of the update |
|----------------|------------|--|
| 1. | 23.09.2015 | - |
| 1.1 | 04.02.2016 | <ul style="list-style-type: none"> • clarification on preparation costs and the start of eligibility (3.5 and 3.6) • clarification on the applicability of the 10% staff flat rate (5.1.4.1.1) |
| 2 | 06.12.2016 | <ul style="list-style-type: none"> • TA rules moved to Annex 6.3 • updated rule about expenditure supported by national or regional subsidies (textbox changed and moved from 3.2.1 up to 3.2) • definition of rules regarding the application of shared costs (3.2.2) • clarification regarding invoices submitted in several programmes (3.4) • clarification regarding the earliest start of eligibility (timing of legal basis and performance) and regarding the earliest start of implementation (3.5) • overview graph about time-wise eligibility included • clarification regarding change between staff cost options (5.1.2) • definition of gross employment costs (5.1.3.1.) • clarification regarding proof of payment for wage related costs (5.1.3.1) • clarification regarding the calculation of the hourly rate based on the monthly working time (5.1.3.2.b.b.i) • clarification regarding the availability of data on the latest documented annual gross employment costs (5.1.3.2.b.b.ii) • clarification regarding the eligibility of local transfer by taxi (5.3.3.1) • clarification regarding the application of the 20% rule for travel and accommodation costs (5.3.3.3 – table 2) • clarification regarding the application of public procurement rules for private bodies (5.4.3.1.c; 5.5.3.1.d; 5.6.3.1.f) • rules about related enterprises and personal relations added (5.4.3.1.g; 5.5.3.1.k; 5.6.3.1.o) • clarification regarding the documents required for the audit trail in case of expenditure for infrastructure and works , in line with the decision of the MC01 (5.6.2) |





2.1 01.03.2018

- clarification on the requirements related to a separate accounting system or an adequate accounting code (3.1)
- clarification on the possibility for the MC to approve an earlier start of eligibility than the date of submission (3.5)
- figure related to the eligibility in time (timeline) corrected in line with the text about the eligibility of preparation costs, and moved to the end of section 3.6
- clarification in the wording related to staff cost options and schemes (5.1.3.2)
- clarification related to the documentation of the annual gross employment costs of employees reported according to the 1720 method (5.1.3.2.b.b.ii), in line with the regulation
- clarification of the content of direct costs as basis for the calculation of staff flat rate – travel and accommodation deleted, as it is ineligible if the staff flat rate option is chosen (5.1.4.2)
- clarification related to repeated proof for flat rate of having at least one employee – “and” added (5.1.4.2)
- updated figure for the overview of options and schemes for the reimbursement of staff costs, incl. clarification in the wording (5.1.5)
- clarification for the travel and accommodation costs 5.3.1
- clarification related to the required documentation for infrastructure and works; the followings are added: 1) reference to the “Selection Criteria”, 2) cross references within the section, 3) clarification about when permissions and feasibility studies are required (5.6.3.2)





6.2. Annex – Periodic staff Report for staff working in the project full time or part time with fixed %

Version 1.0

| General information | |
|---------------------|--|
| Project number: | |
| Project acronym: | |
| Partner no: | |
| Institution: | |

| Personal and contractual information | |
|--|---|
| Name of employee: | |
| Main function: | |
| Working full-time in the project: (Ref. to 5.1.3.2.a point of the Eligibility Handbook) | <input type="checkbox"/> |
| Working part-time in the project according to a fixed % of time per month (Ref. to 5.1.3.2.b.a point of the Eligibility Handbook) <i>(Please also specify the planned % per month as in the employment document and/or in the official assignment to the project)</i> | <input type="checkbox"/> (__ %) |
| Involvement in other projects funded by EU or national subsidies: <i>(If yes please specify the project(s) name, the funding programme(s) and the % of time allocated to such project(s))</i> | <input type="checkbox"/> YES <input type="checkbox"/> NO - - - |





| Report of the period | | | |
|---|----------------------|--------------------|--------------------|
| Reporting period No.: | | | |
| From: | | dd.mm.yyyy | |
| To: | | dd.mm.yyyy | |
| Description of activities carried out in the period under the relevant work package(s) <i>(at least 1000 characters)</i> | | | |
| Contribution to deliverables/outputs listed in the application form <i>(at least 500 characters)</i> | | | |
| Specification of missions occurred in the period: | | | |
| Destination | From (dd.mm.yyyy) | To (dd.mm.yyyy) | Reason for mission |
| | | | |
| | | | |
| | | | |
| | | | |

Date: _____ Signature of the employee _____

Date: _____ Name of the supervisor _____

Signature of the supervisor _____

