



## Reporting and eligibility

# Frequently asked questions

### Staff costs

#### **Should the staff costs be documented with timesheets as it was for ASP 2007-2013?**

Timesheets are not requested by the Interreg Alpine Space programme 2014-2020. The type of supporting documents to be provided depends on the option selected in the application form for the calculation on staff costs.

In case of real costs: the staff costs have to be documented by a project assignment issued for each single staff member involved in the project (including an indication on the percentage of assignment that will be the further basis for the calculation of the staff costs) and by six-monthly task reports provided for each single assignment per staff member.

In case of the flat rate: no staff-specific documentation is required (20% of the direct costs reported in the budget lines “travel and accommodation costs”, “external expertise and services costs” and “equipment expenditure” will be calculated automatically in the eMS ). It has only to be proven that the beneficiary has at least one employee (e.g. by providing a registration at the social insurance agency). For more details please check factsheet 1.4, chapter A.

#### **Can one person have more than one assignment per project?**

Yes, employees can have more than one assignment per project. There are no restrictions as regards the duration (1 – 36 months) or extent (in %) of a project assignments.



**What to do if the calculated extent of assignment was considerable overestimated for one period?**

If the assignment is valid for the whole project period (and therefore the extent of assignment was calculated as an average of 36 months), the actual involvement will in many cases not reflect the extent of assignment for single reporting periods (in some it might be less in others higher). This shall not be of any relevance as long as it reflects the actual involvement of the person seen in relation to the whole project duration.

**How to make a plausibility check on the extent of assignment?**

The FLC can request more details as regards the calculation of the extent of assignment (e.g. detailed estimation of working hours on single WP activities). On the basis of that a plausibility check should be feasible.

**How to deal with project assignments in case of staff changes?**

The assignments are always linked to a person/employee. If there is a staff change, a new assignment has to be set up and signed.

**Is a sick or maternity pay eligible?**

Sick or maternity pay is eligible as long as it is definitely paid and borne by the PP institution and only within the extent of assignment.

## **Travel and accomodation**

**Can observers ask for a reimbursement of their travel and accommodation expenditures?**

Yes, project partners can reimburse the travel and accommodation costs of observers (including daily allowances) if agreed in advance (written agreement, information on the expected input of the body, the estimated amount and procedure of reimbursement). These costs can then be reported to the programme (under the budget line “external expertise and services costs”).

**Are travel and accommodation costs of bodies considered as target groups related to the participation in project related activities (workshop/event) eligible?**

The travel costs of bodies considered as target groups are eligible if the workshop/event demonstrates a transnational added value and if the participation of this body is necessary for the implementation of the workshop/event. Either the costs are directly paid by the project partner or pre-financed by the body considered as target group. In case of the latter, the reimbursement shall be agreed in advance (written agreement on the expected input of the body, the estimated amount and procedure of reimbursement).



These costs can be reported to the programme (under the budget line “external expertise and services costs”).

## Preparation costs

### **Should the lump sum for preparation costs be included in the list of expenditure?**

Yes, the respective share of the preparation costs as indicated in the AF shall be included in the LoE under Period 0. PP should add the value as a *lump sum* expenditure item and report it in the budget line as planned in the AF (from call 2 on “external expertise and service costs” only - so to avoid any flat rates).

## Reporting

### **Under which period should expenditure incurred in June but paid in July be reported?**

PP should agree with the FLC on the approach to be applied and shall follow this agreement for the entire project implementation period. Generally, expenditure incurred and invoiced in June could also be reported for the period January-June as long as the payment was effected within a minor delay after the reporting period concerned and well in advance of the first level control. As concerns the staff costs, it is recommended that staff costs for the month of June are considered for the period January to June even if the payment of the salary took place in July.

### **Can a project partner report expenditure that incurred before but paid after project closure date?**

Yes, the eligibility rules clearly state: “expenses based on payments initialised with a minor delay after the project implementation period can be accepted as long as the activities have been implemented and the invoices/payslips have been issued before the project closure date (time period to be agreed with the FLC body responsible)”.

### **How can the PP correct the partner report if the FLC spots wrong or insufficient information?**

The FLC can reject a partner report and revert it to the PP for corrections. By using this function the PP needs to resubmit the partner report and the FLC starts with the verification procedure from the beginning again.

The PP cannot change *any submitted* partner report. However, the FLC has a possibility to enter corrections and/or additional information in some parts of the eMS such as the list of expenditures and the FLC report.



No specific instructions are set for the communication between FLC and PP. For more details please check the eMS technical guidance for controlling.

## FLC related questions

**How shall project partners provide to the FLC the relevant documentation of expenditure (e.g. original invoices; proofs of payment public procurement documentation)? Can these documents be uploaded in the eMS?**

The documents shall either be forwarded to the FLC by regular mail (or e-copies by e-mail) or checked by the FLC on the spot. They should not be uploaded in the eMS.

**Shall the FLC certificate be printed from the eMS, signed by the authorised person and sent to the partners by hardcopy? Or is the e- submission in the eMS sufficient?**

An e-verification in the eMS is sufficient. If in a member state e.g. signatures of superiors are necessary, the person in charge could anyhow print the certificate and request a signature of the hardcopy before providing with an e-verification in the eMS.

**What is the retention period for the FLC documentation?**

The subsidy contract foresees that the project participants shall “retain for audit purposes all files, documents and data about the project until the MA informs that keeping of documents is no longer required for the project. Other possibly longer statutory retention periods as might be stated by national law remain unaffected by this regulation”. Usually the files are retained on the level of the beneficiary (and not the FLC) and all relevant FLC work results are documented in the eMS, thus the FLC should not be concerned by the regulation on retention periods.

## Project changes

**How to proceed if there is a shift between budget lines “external” and “staff” and more staff costs could be reported than actually calculated according to the assignment?**

The budget is to be considered as the plan and framework but has no consequences on the eligibility of expenditure. There might be more or less staff costs certified than actually planned (and more or less staff assigned than actually planned). Please consult also factsheet 4.6 on project changes.



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**What consequences do changes in the national contribution of project partner have (e.g. national subsidy not foreseen in the AF granted)?**

There are no consequences as long as double financing can be excluded (see factsheet 1.4. p. 3: if national public subsidies are in total higher than 15%, the ERDF contribution is reduced correspondingly). There is no need to change the AF as the information on the actual national funding should anyhow be updated regularly within the framework of the partner report and finally confirmed by the FLC within the final report.