



# Financial aspects - quick review

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Training session for beneficiaries of the First Call  
CCDR-Norte, I.P. - Porto | 24.01.2024

# Eligibility - general criteria

- Incurred during the eligible period: from the date of approval of the project by the Monitoring Committee until its official ending date;
- Incurred and paid by the partner;
- Essential for the achievement of the project objectives/outputs;
- Registered in the beneficiary's accounts through a separate accounting system;
- NOT related to contracts between project partners;
- Observe all relevant procurement rules if applicable;
- Supported by invoices and proofs of payment or documents of equivalent probative value;
- Respect the rules of branding and communication established by the European regulations and the Programme;
- Registered in SIGI in euros.

# Cost categories & reimbursement option

## Staff

- 20% flat rate
- real costs (full time or fixed % of time/month)

## Office and administrative

- 15% flat rate for real staff costs

## Travel and accommodation

- 15% flat rate
- real costs (justified cases+staff flat rate)

## External expertise and services

- real costs

## Equipment

- real costs

## Small infrastructure and works

- real costs

# Staff costs

## 20% Flat rate

- **NO controller verification** is needed **BUT:** Evidence of at least **one person** of staff or a natural person working for the partner under a contract, according to Article 39 of the Interreg regulation (e.g., by providing registration at the social insurance agency or annual payroll, self-declaration of the partner).
- Travel are reimbursed on a real cost basis.

## Real costs

- **Staff employed by the partner** who is directly working on the project;
- **Salary payments and other costs directly linked to salary** payments incurred and paid by the employer;
- **Daily allowances** and any other travel and accommodation costs cannot be included under this cost category;
- **Full-time/fixed % per month** must be stated in the employment or Task Assignment documents.
- No **timesheet** is required;
- **Key documents** must be available for control (contract, payslips, etc.).

# Office and Administrative costs

## 15% Flat rate

- Base = real staff costs.
- Automatically calculated by the system.
- **NO** controller verification is needed.
- **NO** office expenditures for 20% Staff flat rate.

# Travel and Accommodation costs

## 15% Flat rate

- Base = real staff costs.
- Automatically calculated by the system.
- **NO** controller verification is needed **BUT:**
  - evidence at least for one trip in the project's lifetime: mission order, report, recording, etc.

## Real costs

- **Staff employed by the partner.**
- Includes **daily allowances.**
- **Key documents** must be available for control (agenda, travel tickets, etc.).
- Travel costs for **external experts** (including speakers and invited experts), can only be claimed under the cost category External expertise and services.

# External Expertise and Services costs

## Real costs

- Expenditures items included: check the Programme Manual;
- Includes travel costs for **external experts (except Associated partners)**;
- **Key documents** must be available for control (selection procedure, contract, deliverables produced, etc.);
- **Public procurement** transparency and evidences are key points;
- Subcontracting **between partners** carried out within the project is **NOT** eligible.

# Equipment costs

## Real costs

- Expenditures items included: check the Programme Manual;
- Equipment can be: **purchased, rented or leased;**
- Allocation to the project: **full cost/pro-rata/depreciation;**
- Clearly **linked to the project/foreseen in the Application Form;**
- **Evidence** of deliverables/installation/use;
- Purchase, rent or lease from another partner carried out within the project are **NOT** eligible;
- General rule: full purchase cost of the equipment should be made in principle during the **first 12 months** of the project;
- Full purchase is eligible only if the depreciation period is within the project lifetime (expenditures  $\geq 2500\text{€}$ , will be compulsory **checked by the controller**).



# Small Infrastructures & Works costs

## Real costs

- Expenditures items included: check the Programme Manual;
- Infrastructure can be: **new/adaptation;**
- Clearly **linked to the project/ foreseen in the Application Form;**
- **Evidence** of deliverables/installation/use;
- Feasibility studies, environmental impact assessments, architectural or engineering activities and any other **expertise** needed fall under the cost categories “Staff costs” or “External expertise and services costs”;
- **Key documents** must be available for control (selection procedure, contract, other legal documents, etc.).

# Specific questions on eligibility?



- ✓ Check the Programme Manual
- ✓ Check the matrix of costs (Interact).
- ✓ Check with your controller/  
National Authority
- ✓ Consult the Joint Secretariat  
(via LP)

# Progress reports circuit and cash flow



Cash flow issues may arise from lengthy payment procedures due to possible controls, audits, legal proceedings, etc. In such cases, partners (and not only the private ones) should consider higher liquidity levels.

# Contact Us



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