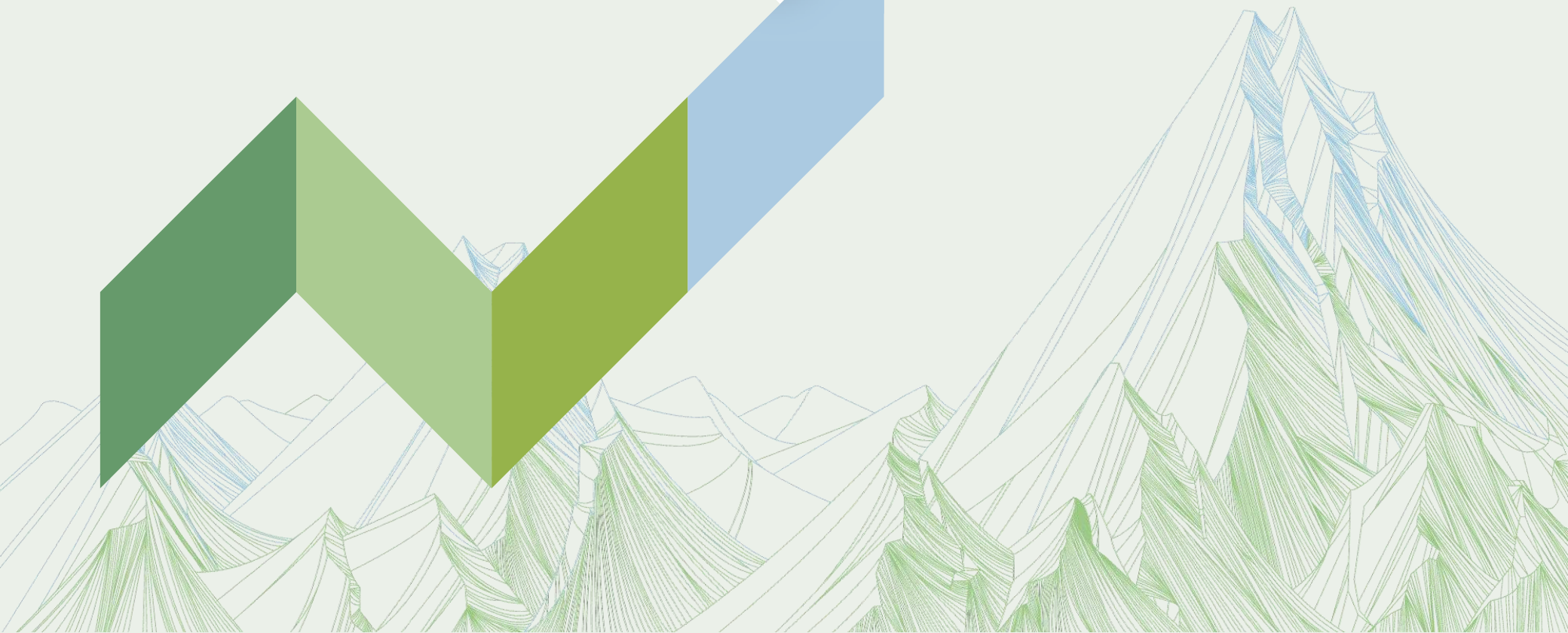




Q&A Eligibility

online | 26.01.2022

21/27



Q&A rounds

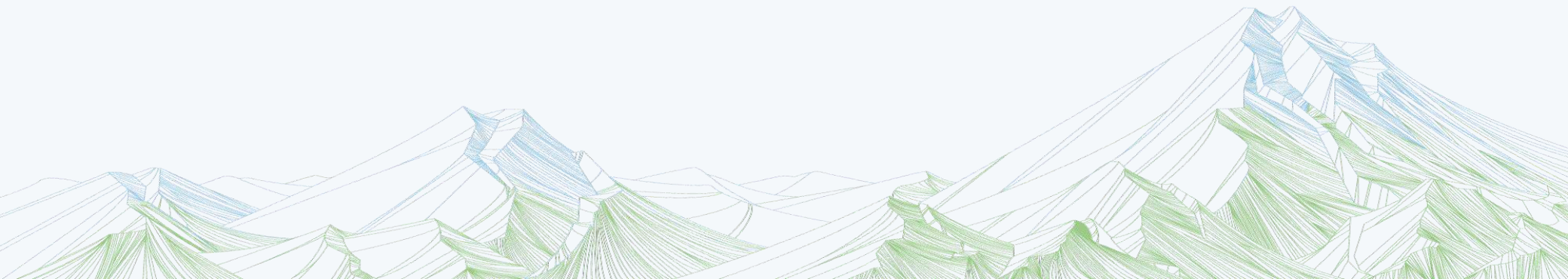


- 1st round: General eligibility aspects
- 2nd round: Cost categories and related calculation options
- 3rd round: Details on cost categories



New eligibility rules 2021-27

- Based on the rules and experiences 2014-20
- Use of simplified cost options
- Harmonisation with other programmes
- Embedded in programme manual



Legal framework

- Articles 63 - 67 of the regulation (EU) 2021/1060 on common provisions on the European Structural and Investment Funds
- Articles 37 - 43 of the Interreg regulation (EU) 2021/1059
- Articles 5 and 7 of the ERDF regulation (EU) 2021/1058

- Financial regulation of the European Union
- National law

Hierarchy of rules

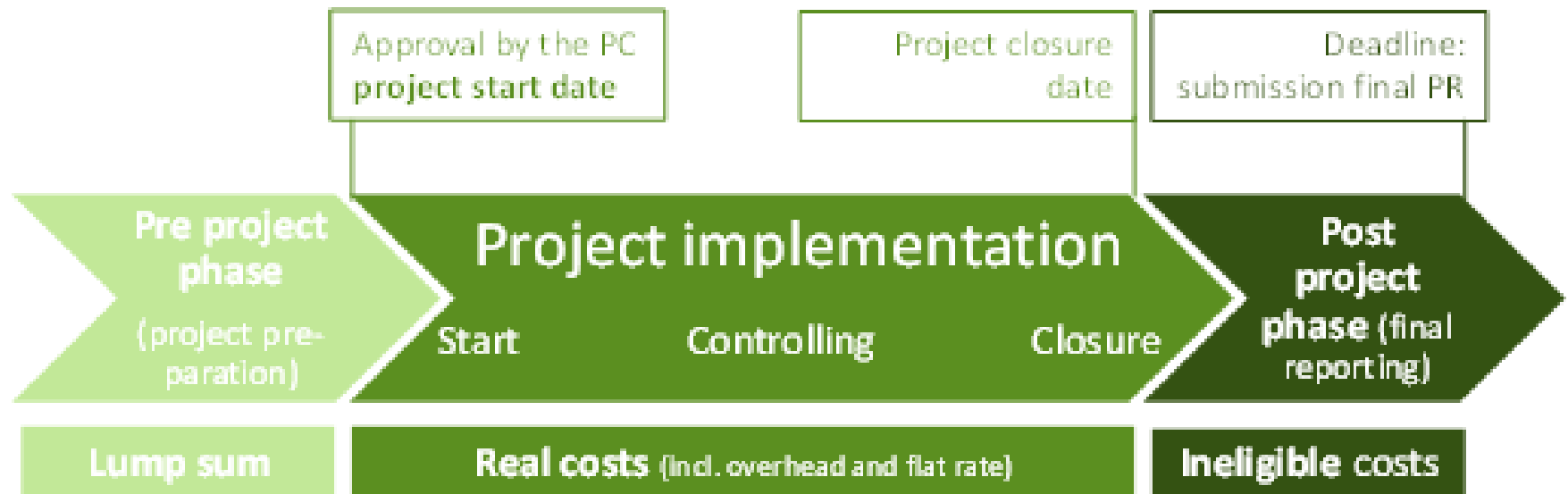
Article 37(3) Interreg regulation

For matters not covered

- by the eligibility rules laid down in the regulations
- or specified and complemented by the programme in the programmes eligibility rules (see programme manual)

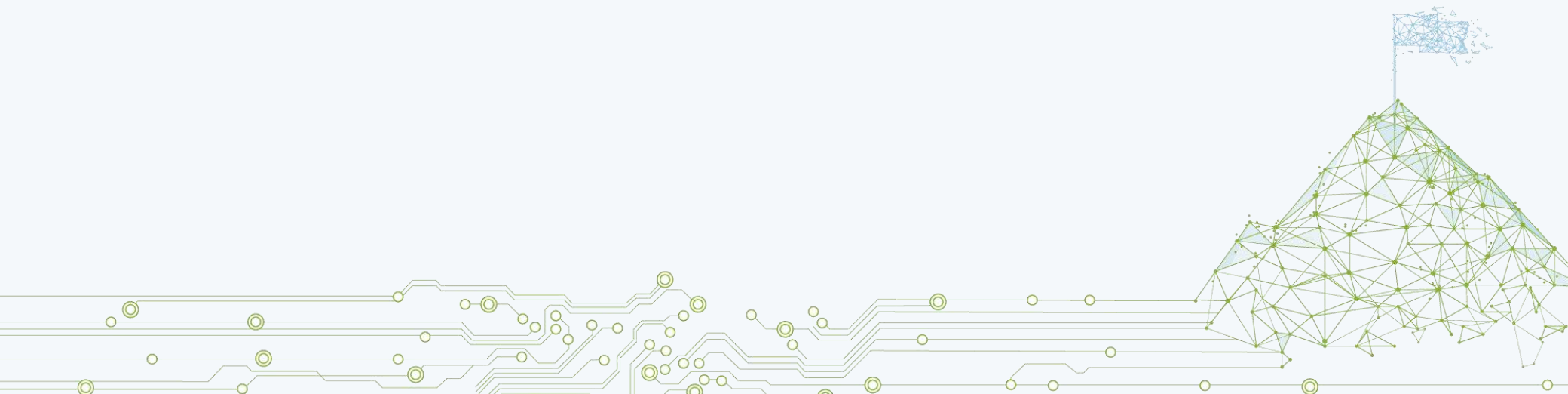
the national rules of the country in which the expenditure is incurred shall apply.

Project phases



5 Cost categories

- Staff costs
- Office and administration costs
- Travel and accommodation costs
- External expertise and services costs
- Equipment costs



Calculation options for cost categories

cost category	real cost options	flat rate options	
staff costs	calculation as a fixed percentage of the gross employment costs	flat rate of 20 % on basis of external expertise and services costs as well as equipment costs	
office and administration costs	-	flat rate of 15 % of eligible direct staff costs	flat rate of 40 % of eligible direct staff costs to cover the remaining costs
travel and accommodation costs	-	flat rate of 10 % of eligible direct staff costs	
external expertise and services costs	real costs	-	
equipment costs	real costs	-	

Calculation options shall be fixed for each single beneficiary in the final application form.

The choice cannot be modified any more during the entire project duration!

Combination options

cost categories	option a)		option b)		option c)	
	real costs	flat rate	real costs	flat rate	real costs	flat rate
staff costs	fixed percentage method			20% of external expertise/services and equipment costs	fixed percentage method	
office and administration costs		15% of staff costs		15% of staff costs		40% of staff costs
travel and accommodation costs		10% of staff costs		10% of staff costs		
external expertise and service costs	real costs		real costs			
equipment expenditure	real costs		real costs			

- Classic projects: all combination options (a-c) are possible
- Small scale projects: only the combinations b) or c) can be applied

ASP budget simulation

planned eligible real expenditure

staff costs	121.000
external expertise and services costs	23.000
equipment costs	9.000

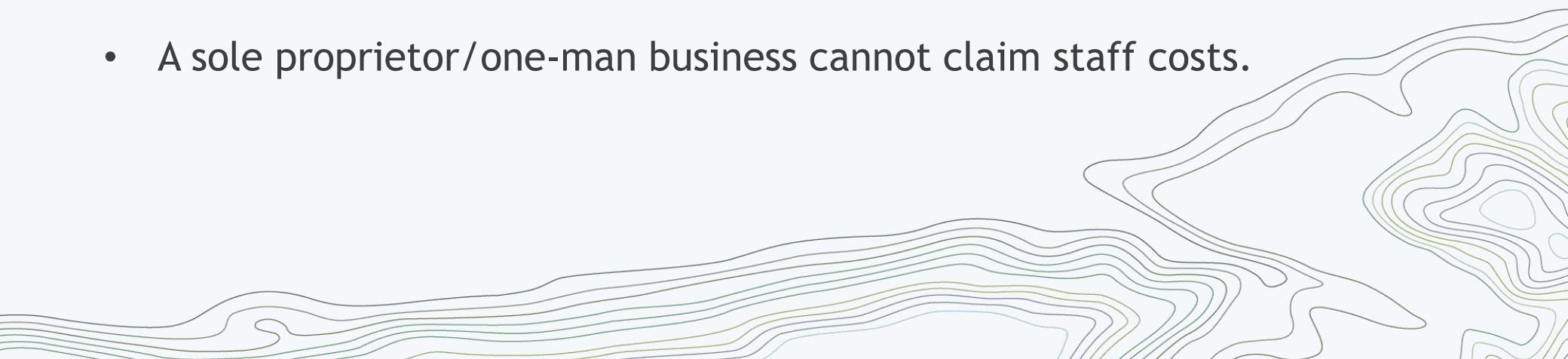
cost category	calculation method according to ASP eligibility rules									
	option a)			option b)			option c)			
	available for classical projects only!			available for classical and small scale projects			available for classical and small scale projects			
	staff, external expertise and services as well as equipment costs on real cost basis; office and administration costs as a flat rate of 15% based on eligible staff costs and travel and accommodation costs as a flat rate of 10% based on eligible staff costs			external expertise and services as well as equipment costs on real cost basis; staff costs as a flat rate of 20% based on the two afore-mentioned cost categories; office and administration costs as a flat rate of 15% based on eligible staff costs and travel and accommodation costs as a flat rate of 10% based on eligible staff costs			staff costs on real cost basis and a 40% flat rate based on eligible staff costs covering all other cost categories			
	real costs	flat rate	eligible expenditure	real costs	flat rate	eligible expenditure	real costs	flat rate	eligible expenditure	
staff costs	x		121.000		x	6.400	x		121.000	
office and administration		x	18.150		x	960			48.400	
travel and accommodation costs		x	12.100		x	640				
external expertise and services costs	x		23.000	x		23.000		x		
equipment costs	x		9.000	x		9.000				
total eligible expenditure				183.250			40.000			169.400

Staff costs calculation based on real costs

- Calculation method : fixed percentage of gross employment costs
- for each employee an assignment shall be issued per reporting period
- Attention: payments (e.g. personal draw) to self-employed persons are ineligible (e.g. company owners without any employment contract cannot charge any staff costs).
- Attention: the assignment shall be issued and signed before the respective assignment period!
- Assignment lays down in detail the project related tasks and the time involvement planned (in percent of the total working time according to the employment contract = assignment percentage)
- Attention: please document, how the percentage was determined!
- Eligible staff costs = Assignment percentage x gross employment costs for the reporting period
- NEW: no six-monthly task reports needed any more!



Staff costs calculation based on flat rate


- Staff costs are calculated as a flat rate of 20 % of the direct costs other than the direct staff costs (= external expertise and services costs as well as equipment cost).
 - Precondition: It must be proved that the beneficiary has at least one employee (e.g. registration in social insurance system)
 - No need to document that the expenditure was incurred and paid!
 - A sole proprietor/one-man business cannot claim staff costs.
- 

Office and administration costs - flat rate

- Flat rate of 15 % of the reported staff costs
- No need to document that the expenditure was incurred and paid!
- To be requested in the initial version of the AF!
- Office and administration costs cannot be reported on a real cost basis



Travel and accommodation costs - flat rate

- Flat rate of 10 % of the reported staff costs
 - No need to document that the expenditure was incurred and paid!
 - To be requested in the initial version of the AF!
 - Travel and accommodation costs cannot be reported on a real cost basis
- 

External expertise and services costs

- Basis: real costs
- As legal basis, the existence of a written contract (or any document of equivalent probative value) between beneficiary and service provider specifying the service to be delivered is a precondition
- Contracts concluded between project partners of the same project are ineligible!
- Publicity rules to be observed!
- Relevant procurement rules must be respected!



Equipment costs

- Basis: real costs
- Equipment is eligible if it is listed in the AF or if it is approved in advance and in written by the JS
- Equipment is eligible if it is not covered by the office and administration costs
- Costs of equipment which is purchased, rented or leased from another beneficiary are not eligible!
- Only depreciation costs are eligible.
- Publicity rules to be observed!
- Relevant procurement rules must be respected!



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