

FACTSHEET

Guidance on how to fill-in the list of expenditure
per budget line.

Version 1
10 2016

This factsheet has been developed by the Interreg CENTRAL EUROPE Programme (Interreg CE) to support and guide the beneficiaries in the filling-in of the “List of expenditure” in the partner report. It provides information on what to include in the description boxes for each budget line. The Joint Secretariat (JS) is hereby setting the minimum requirements. Should the information being requested by the JS be deemed as not sufficient by the national controllers then the beneficiaries are to fill-in the list of expenditure in line with the requirements set by both the JS and the national controllers.

ATTENTION:

Beneficiaries are recommended to verify with their national controllers if the information requested by the JS is sufficient.

In general, the list of expenditure is to be filled in at the level of the single invoice (where applicable). In cases where there are no invoices e.g. public transport tickets, costs can be grouped as one expenditure item (if they relate to the same BL and same WP).

In the figure below you can find some information on how to fill in certain parts of the list of expenditure:

| Edit expenditure | | | |
|--|--|----------------|---------------------|
| List of expenditure (automatic indexing) | | | |
| PP | Budget line | Drop down menu | Description 1 |
| | Work package | Drop down menu | Max. 255 characters |
| | Internal reference number | | |
| | Invoice number | | |
| | Invoice date | | Description 2 |
| | Date of payment | | Max. 255 characters |
| | Currency | Drop down menu | |
| | Total value of item in original currency | | |
| | VAT | | Partner comment |
| | Declared amount in original currency | | Max. 255 characters |
| Expenditure outside (the Union part of the programme area) | Tick box | | |

Optional - only to be included if institution has its own ref. Numbering system

Total value of the item being claimed (including VAT)

The amount inserted here is the amount that is to be declared to the controller and therefore should only include eligible amounts e.g. If VAT can be recovered then the amount should exclude VAT

BL1 Staff Costs

Staff costs should be grouped in one expenditure item per Work package (WP). This means that staff costs of all the employees working on one and the same WP are grouped together and included in one expenditure item. It is to be noted that the fields invoice number and invoice date are not relevant for the BL 1 Staff Costs.

Example:

| Edit expenditure | | | |
|---|--|-----------------------|--|
| List of expenditure (<i>automatic indexing</i>) | | | |
| PP | Budget line | <i>BL1Staff costs</i> | Description 1 |
| | Work package | <i>M management</i> | <i>Staff costs for all the employees working on WP M during the reporting period</i> |
| | Internal reference number | <i>45</i> | |
| | Invoice number | | |
| | Invoice date | | Description 2 |
| | Date of payment | | |
| | Currency | <i>EUR-Euro</i> | |
| | Total value of item in original currency | <i>4.538,46</i> | |
| | VAT | <i>0,00</i> | Partner comment |
| | Declared amount in original currency | <i>4.538,46</i> | <i>Max. 255 characters</i> |
| | Expenditure outside (the Union part of the programme area) | <i>Tick box</i> | |

BL2 Office and administrative expenditure

Given that the office and administrative expenditure is calculated through a flat rate of 15 % of eligible direct staff costs, the list of expenditure does not need to be filled in and it is automatically calculated by the system.

BL3 Travel and accommodation costs

The JS requests that in Description 1 the following information is included:

- Deliverable(s) number(s) linked to the travel. The number must be related to the WP under which the cost is being claimed (as listed in Section D of the application form, e.g. D.M.1.1, D.T2.3.1)
- Reason for travel
- Place of travel
- Start/end date of travel

The JS requests that in Description 2 the following information is included:

- Type of the cost (e.g. travel costs, daily allowances etc.) and the description

Example:

| Edit expenditure List of expenditure (automatic indexing) | | | |
|--|--|-----------------------|--|
| PP | Budget line | BL3 Travel and accom. | Description 1 |
| | Work package | M management | D.M.1.2 Kick-off meeting, Vienna Austria 04-05.10.2016 |
| | Internal reference number | 25 | |
| | Invoice number | 1234 | |
| | Invoice date | 09.09.2016 | Description 2 |
| | Date of payment | 12.09.2016 | Travel cost - flight ticket |
| | Currency | EUR-Euro | |
| | Total value of item in original currency | 125,34 | |
| | VAT | | Partner comment |
| | Declared amount in original currency | 125,34 | Travel of Mr. Smith |
| | Expenditure outside (the Union part of the programme area) | Tick box | |

BL4 External expertise and services costs

The JS requests that in Description 1 the following information is included:

- Deliverable(s) number(s) related to the WP under which the cost is being claimed (as listed in Section D of the application form e.g. D.M.1.1, D.T2.3.1).
- Description of the service

The JS requests that in Description 2 the following information is included:

- Name of the expert/company
- Total amount as per contract (both in EURO and in the national currency)

Example:

| Edit expenditure List of expenditure (automatic indexing) | | | |
|--|--|--------------------------------|--|
| PP | Budget line | BL4 External exp. And services | Description 1 |
| | Work package | C communication | D.C.3.1 and D.C.3.2 Layout and print production of leaflets and brochures. Printing is for the first batch of leaflets and brochures |
| | Internal reference number | 05 | |
| | Invoice number | 333 | |
| | Invoice date | 10.10.2016 | Description 2 |
| | Date of payment | 31.10.2016 | ABC Printing Co. Ltd Total amount contracted: €5.500 (excluding VAT) |
| | Currency | EUR-Euro | |
| | Total value of item in original currency | 2.520,00 | |

| | | | |
|--|--|----------|------------------------|
| | VAT | 420,00 | Partner comment |
| | Declared amount in original currency | 2.520,00 | Max. 255 characters |
| | Expenditure outside (the Union part of the programme area) | Tick box | |

BL5 Equipment expenditure

The JS requests that in Description 1 the following information is included:

- Deliverable(s) number(s) related to the WP under which the cost is being claimed (as listed in Section D of the application form e.g. D.M.1.1, D.T2.3.1).
- Type (i.e. equipment for general office use or thematic equipment)
- Description of the purchased equipment
- Quantity

The JS requests that in Description 2 the following information is included:

- Name of the supplier
- Total amount as per contract (both in EURO and in the national currency)
- If equipment is depreciated or not and if thematic equipment is claimed pro-rata or in full.

Examples:

| Edit expenditure List of expenditure (automatic indexing) | | | |
|--|--|---------------|---|
| PP | Budget line | BL5 Equipment | Description 1 |
| | Work package | M management | D.M.2.1 1 laptop for general office use. Used for project purposes only |
| | Internal reference number | 787 | |
| | Invoice number | 2450 | |
| | Invoice date | 30.09.2016 | Description 2 |
| | Date of payment | 26.10.2016 | DEF Electronics Co. Ltd Total amount contracted: €1.399 (excluding VAT) Depreciation costs claimed. |
| | Currency | EUR-Euro | |
| | Total value of item in original currency | € 1.678,80 | |
| | VAT | €279,80 | Partner comment |
| | Declared amount in original currency | € 135,46 | Max. 255 characters |
| | Expenditure outside (the Union part of the programme area) | Tick box | |

| Edit expenditure List of expenditure (automatic indexing) | | | |
|--|---------------------------|---------------|---|
| PP | Budget line | BL5 Equipment | Description 1 |
| | Work package | T1 | D.T1.1.3 Thematic equipment: 3 thermal cameras for the monitoring of energy losses of buildings. Equipment is used for project purposes only. |
| | Internal reference number | | |
| | Invoice number | 565656 | |

| | | | |
|--|---|--------------|---|
| | Invoice date | 20.10.2016 | Description 2 |
| | Date of payment | 24.11.2016 | PKP TTT Co. Ltd Total amount contracted: €10.390 (excluding VAT) 44.900,00 zł The full costs are being claimed - Claimed in full (used for project purposes only) |
| | Currency | PLN -zloty | |
| | Total value of item in original currency | 54.778,00 zł | |
| | VAT | 9.878,00 zł | Partner comment |
| | Declared amount in original currency | 44.900,00 zł | VAT can be recovered and therefore it is not being claimed |
| | Expenditure outside (the Union part of the programme area) | Tick box | |

BL6 Infrastructure and works

The JS requests that in Description 1 the following information is included:

- Deliverable/s number/s related to the WP (as listed in Section D of the application form e.g. D.T2.3.1).
- Description of the infrastructure and works the cost of which is being claimed.

The JS requests that in Description 2 the following information is included:

- Name of the supplier
- Total amount as per contract (both in EURO and in the national currency)

| Edit expenditure List of expenditure (automatic indexing) | | | |
|--|---|-------------------------|--|
| PP | Budget line | BL6 Infrastr. And works | Description 1 |
| | Work package | I1 investment in an.... | D.T2.1.3 installation of 4 smart metering systems in 4 buildings and the installation of cables and devices, connection to the server |
| | Internal reference number | | |
| | Invoice number | 067 | |
| | Invoice date | 30.09.2016 | Description 2 |
| | Date of payment | 26.10.2016 | JKY co. Ltd Total amount contracted: €6.200,50 (excluding VAT) |
| | Currency | EUR-Euro | |
| | Total value of item in original currency | € 7.440,60 | |
| | VAT | € 1.240,10 | Partner comment |
| | Declared amount in original currency | € 7.440,60 | Max. 255 characters |
| | Expenditure outside (the Union part of the programme area) | Tick box | |