

Interreg



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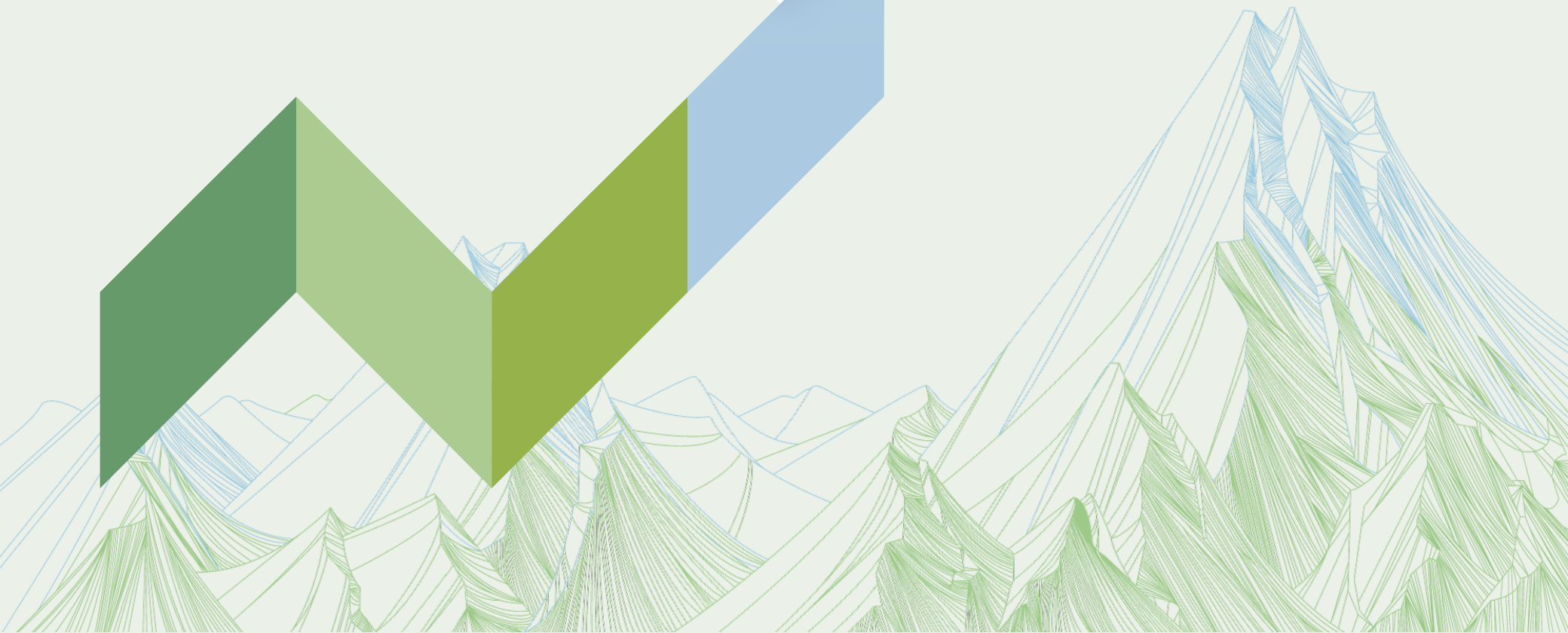
Alpine Space

Financial Control

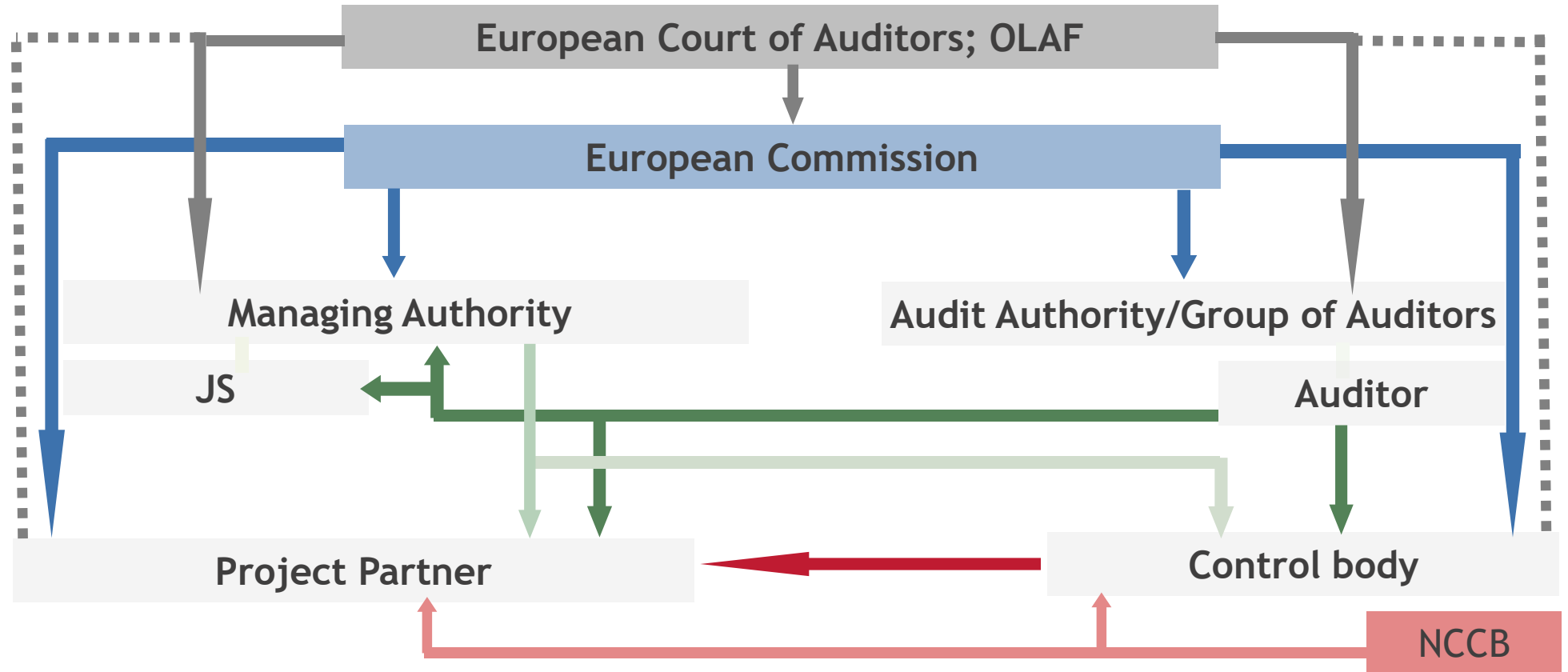
Salzburg | 23 June 2026






21/27

Anna Strigl
Magdalena Friedwagner-Maislinger



Financial control



-  Control of all expenses and certification of eligible ones => **FIRST LEVEL**
-  Quality checks by the National Control Coordinating Body (NCCB)
-  Verification of MA/JS on the basis of project reports/payment claims
-  Audit of the programme's system, the annual accounts and operations (projects) => **SECOND LEVEL**
-  Audits of the EC, the ECA or OLAF to verify the functioning of the system and the regularity of the expenditure

National control systems - verifications



Article 46 (6) of the Interreg regulation: „Each Member State... shall ensure that the expenditure of a beneficiary can be verified within a period of three months of the submission of the documents by the beneficiary concerned.”

According to Article 46 (8) and (9) of the Interreg regulation, controllers shall meet the following requirements:

- either a national or regional authority or a private body or a natural person
- in case of a private body or a natural person:
 - be a member of a national accounting or auditing body or institution (which is a member of International Federation of Accountants (IFAC) or is at least committing to carry out the management verifications in accordance with IFAC standards and ethics) or
 - be registered as a statutory auditor in the public register of a public oversight body in a Member State

National control system - France



Decentralised system:

- The beneficiary is free to appoint its controller, but only from a shortlist of controllers made available by the French National Control Coordinating body.
- Further questions?
ACP and NCCB:
Région Auvergne-Rhône-Alpes
Sarah Poupart (**temporary replacement**)
Sara.POUPART@auvergnerhonealpes.fr

National control system - Slovenia



Centralised system:

- One central body (Ministry of Local Self-Government, Cohesion and Regional Development) was appointed to carry out the controls in accordance with article 46(3) Interreg regulation.
- Further questions?
ACP: Danijela Kos
danijela.kos@gov.si

National control system - Austria



Decentralised system:

- Control only by nominated controllers (predefined list)
 - The control costs have to be borne by the Austrian beneficiaries
 - Info on responsible controller will be sent by ACP to AT partners via e-mail
 - Further info
<https://www.oerok.gv.at/kooperationen/info-service-oesterreich-ncp/finanzkontrollsystem-in-oesterreich>
-
- Further questions?

ACP AT: Martina Bach
phone: +43 1 535 34 44 22, e-mail: bach@oerok.gv.at

National Control Coordination Body (NCCP) AT:
Federal Ministry of Agriculture, Forestry, Regions and Water Management
Contact: Adrijana Pejic, adrijana.pejic@bmluk.gv.at

National control system - Germany



Decentralised system:

The beneficiary is free to appoint its controller, but:

- The latter must be authorized by the StMUV (Bavarian State Ministry of the environment and consumer protection).
- For private partners external controllers are obligatory, public partners can use external or internal controllers (internal revision).
- Preconditions as specified in the Interreg regulations to be met!
- German partners will receive an e-mail with the regulations and documents to appoint the controller.

More information & contact:

Bayerisches Staatsministerium für Umwelt und
Verbraucherschutz, Rosenkavalierplatz 2
81925 München

ACP: Florian Ortanderl
acp@stmuv.bayern.de

National control system - Italy (1/2)



Decentralised system:

- The project partner makes a request to the Department of Cohesion (roster.cte@pec.governo.it) for the assignment of a first level controller.
- The DPCOE randomly draws 5 names from a certified list of controllers (the so-called ROSTER) and communicates the result of the draw to the PP. These 5 controllers are ranked from 1 to 5.
- The PP contacts the first name on the list and enters into a contract with him (in case the deal is not possible the beneficiary contacts the second FLC of the list and so on).
- Once the contract is signed, the PP, within 7 days, informs the DPCOE with the contractual details.
- The expenditure for the controller must not exceed 2% of the PP's budget.

National control system - Italy (2/2)



NOTE: This procedure is valid only for individual controllers. The previous procedure of the Commissione Mista is instead still valid for internal controllers (possible only for the Public Administration) and audit institution.

You can find all the practical information at these web pages:

- [Per i beneficiari - Alpine Space Programme](#)
- [Validazione dei controllori di I livello](#)
- [Roster Nazionale Controllori di primo livello](#)

Switzerland & Liechtenstein



Contact Points

- **ACP Switzerland: Christian Wirz**
christian.wirz@are.admin.ch, +41 58 467 1217
ARE - Bundesamt für Raumentwicklung

- **ACP Liechtenstein: Henrik Caduff**
henrik.caduff@llv.li, +423 236 64 94
Amt für Hochbau und Raumplanung



FINANCIAL IMPLEMENTATION - COST CATEGORIES AND ELIGIBILITY RULES

Interreg



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Cost categories - 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 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			

- For classic projects all combination options (a-c) are possible; option c) the one selected most
- The single cost categories are detailed in the programme manual

Staff costs calculation based on real costs



- Staff costs must be calculated individually for each staff member
- Calculation method: fixed percentage of gross employment costs
- Eligible staff costs = assignment percentage x gross employment costs
- Relevant documents:
 - Employment contract
 - Pay slips
 - Project assignment
 - In case of recruitments: evidence on consideration of internal provisions

Please consider:

- Payments (e.g. personal draw) to self-employed persons are ineligible
- Special payments (e.g. 13th/14th salary) shall be considered pro-rata only
- Voluntary payments (e.g. rewards) are ineligible
- Only staff costs of **assigned employees of the PP** are eligible (=> assignment obligatory)

Staff costs calculation based on real costs



Project assignment:

- Programme template to be used
- To be issued per single employee and per reporting period
- **To be issued and signed before the respective assignment period!**
- Informs about project related tasks and the estimated working time dedicated to the project (in percent of the total working time according to the employment contract = assignment percentage)
- Please document how the assignment percentage was determined!



Project assignment

Identification of project and project partner

Project acronym	
Name of project partner	

Assigned employee

Name of employee		
Assignment period	Please indicate starting and end date of the assignment. Please consider that the assignment period shall correspond with the reporting period.	
	Starting date	End date
Version N°		

Confirmation

With this task assignment, it is confirmed that the above-mentioned employee works on the above-mentioned project.

In case that he/she is involved in other public funded projects (please specify in the table below the relevant project acronyms and the funding programmes/sources), it is confirmed that there is no double financing, as not more than 100% of my working time will be reported.

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How to calculate the extent of the assignment



Step 1: list the main project related tasks to be implemented by the employee within the assignment period in question

(you may define employee-specific tasks for the single activities defined in section C.4 of the AF)



Step 2: estimate the related working hours for the defined tasks (estimated hours per task)



Step 3: calculate the pro-rata of the estimated project-related working hours in relation to the total working hours

(annual reference value total working hours: 1.720 hours for full-time employment)

Please note:

- The percentage remains applicable for the whole duration of the assignment!
- The documentation of the calculation should be uploaded as part of the expenditure documentation on Jems.

Flat rates



- Staff costs: 20 % of the direct costs other than the direct staff costs (= external expertise and services costs and equipment cost).
please consider: requirement of at least one employee
 - Other costs: 40% of staff costs
 - Office and administration costs: 15% of staff costs
 - Travel and accommodation costs: 10% of staff costs
- ⇒ No need to proof with single invoices
- ⇒ To be requested in the initial version of the AF (cannot be changed after the approval)
- ⇒ Office & administration costs and travel & accommodation costs can only be reported as flat rates

External expertise and service costs



- Basis: real costs
- Written contract (or any document of equivalent probative value) between beneficiary and service provider required
- Contracts concluded between project partners of the same project ineligible
- Relevant procurement rules must be respected and procurement properly documented
- Even for small services, offers of different service providers should be requested/market prices should be compared (to be documented)
- Publicity rules to be observed
- Proof of outputs and services required

Equipment expenditure



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

Group Exercise



- **Exercise 1 - team work**

Please calculate the assignment percentage for Ms. Laura BUSY who is staff member of PP DILIGENT in the Alpine Space project EAGER and complete her assignment accordingly.

- **Exercise 2 - team work**

Please calculate the eligible staff costs for Ms. BUSY in reporting period 1.

Group exercise



He/she carries out the following project-related tasks in this assignment period:

Project assignment

Identification of project and project partner

Project acronym	EAGER
Name of project partner	DILIGENT

Assigned employee

Name of employee	Laura BUSY	
Assignment period	01.07.2026	31.12.2026
<small>Please indicate starting and end date of the assignment. Please consider that the assignment period shall correspond with the reporting period.</small>	Starting date	End date
Version N°	1	

Confirmation

With this task assignment, it is confirmed that the above-mentioned *employee* works on the above-mentioned project.

In case that he/she is involved in other public funded projects (please specify in the table below the relevant project acronyms and the funding programmes/sources), it is confirmed that there is no double financing, as not more than 100% of my working time will be reported.

Project MOTIVATED - Interreg Central Europe

- WP1, activity 1.1 - Planning and organisation of the project's kick-off event: 112 hours
- o Procuring venue & catering (internetsearch, requesting/comparing offers, contracting) => 8 hours
 - o Fixing agenda and invitation (coordination with LP, PP 2&6, contacting of experts) => 12 hours
 - o Procuring moderation (internet research, requesting/comparing offers, contracting) => 8 hours
 - o Organising welcome dinner (internet research, comparing offers, contracting) => 4 hours
 - o Organising registration (set-up online tool, list of participant, answering requests) => 8 hours
 - o Preparing input for event (preparation of networking game, ppt on input WP 1) => 24 hours
 - o Preparing location ahead of the meeting => 8 hours
 - o Participating the kick-off event => 16 hours
 - o Post-processing (preparation of report on results and photo documentation, checking of invoices and preparation of payment procedures to external experts and service providers) => 24 hours

WP1, activity 1.1 - Participation in two project steering group meetings: 34 hours

- o PSG 1: preparation for and post-processing of the meeting => 6 hours
- o PSG 1: participation to the meeting => 8 hours
- o PSG 2: preparation for and post-processing of the meeting => 6 hours
- o PSG 2: travel to the meeting (2x3 hours) => 6 hours
- o PSG 2: participation to the meeting => 8 hours

WP1, activity 1.2 - Preparation of a procurement: 32 hours

- o First drafting of tender documents (i.a. internet research, draft specification of services, first cost estimation, timeline, procedure) => 16 hours
- o Internal coordination (i.a. exchange with legal experts, exchange with internal PM, agreement on draft line and procedure to be applied) => 8 hours
- o Finalisation of tender documents => 8 hours

WP2, activity 2.1 - First arrangements for a pilot activity: 56 hours

- o Drafting of timeline and workplan => 8 hours
- o Organisation and implementation of an internal workshop => 12 hours
- o Preparation of an "expert round" with stakeholders (organisation of venue, invitation of stakeholders,



- drafting of preparatory documents) => 12 hours
- o implementation of expert round => 8 hours
- o Post processing of expert round => 4 hours
- o Drafting of detailed concept => 12 hours

He/she is assigned with the following share of his/her working time in this period to carry out the tasks as described above.

Assignment percentage ¹	36%
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Mary Boss	Laura Busy
Name of employer	Name of employee

30.06.2026



Date² and employer's signature

30.06.2026



Date² and employee's signature

¹ As regards the calculation of the extent of the assignment please refer to annex VIII of the programme manual "How to calculate the assignment percentage".
² According to the programmes eligibility rules the project assignment has to be issued and signed before the starting date of the assignment period



Calculation of assignment percentage:

$$234 / (860 * 0,75) = 0,36279 = \underline{36\%}$$

(project-related working hours/total working hours)

Staff costs:

$$\text{total eligible staff costs} = 30.750$$

$$(4.800 * 6 + 3900 / 12 * 6)$$

$$\text{project-related eligible staff costs} = \underline{11.070}$$

$$(30.750 * 0,36)$$

Financial control - main findings



- Documentation and calculation of staff costs
 - Project assignments missing or signed too late
 - Calculation of the extent of assignment insufficiently documented
 - Inconsistencies in the staff costs calculation
 - Ineligible salary components included
- Procurement of external experts
 - Weak procurement documentation (e.g. missing market research, price comparison for small projects)
 - Non-observance of procurement rules (e.g. non-compliance with time limits for receipt of tenders)

Further findings (examples only):

- Publicity requirements not properly observed
- Missing project relevance of expenditure

Further information & contact



Please study the programme manual carefully:

https://www.alpine-space.eu/wp-content/uploads/2024/06/20240619_ASP_Programme_manual_June_2024.pdf



In case of any questions:

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Thank you for your attention

 Next: Procurement

