

Secondment Contracts

The general rule at the programme level is that staff costs can only be claimed for persons directly employed by the project partner. An hourly rate is determined based on the payslip, which serves as the basis for calculating the eligible costs under the project.

The only exception to this general rule is seconded staff.

The salary costs for staff seconded by a third party to a beneficiary to carry out project activities are eligible in the same way as the salary costs of regular staff, provided that the project partner covers the salary costs itself on a non-profit basis.

This means that the salary cost of personnel seconded by a third party to a partner organisation to implement project activities is eligible, provided the partner pays the third party solely the actual salary costs incurred, without any profit margin. The project partner must therefore restrict any compensation to the real costs borne by the original employer.

Substantiation

The secondment must therefore be substantiated by:

1. a secondment contract which must:
 - include the name of the seconded individual;
 - clearly outline the tasks assigned to the employee (including start and end dates), and these tasks must reasonably cover the activities of the Interreg project;
 - and the financial compensation by the project partner to the legal employer (amount per hour).
2. The pay slip issued by the third party

The hourly rate calculation method outlined in the cost catalogue must be applied when determining the cost claimed for seconded staff. This implies that the hourly rate is derived from the payslip issued by the original employer of the seconded individual.

In each reporting period, the project partner must report:

- corresponding timesheets
- invoices paid to the legal employer.

The secondment must be genuine and comply with all relevant legal requirements. Any cost claimed for a person who is not directly employed and not seconded under a valid legal arrangement must be reported under external expertise and services.

Summary

To summarise: The salary cost of staff seconded by a third party to a partner organisation to carry out project activities is eligible and should be calculated using the same method as that applied to regular staff, provided the partner can demonstrate the secondment is made on a non-profit basis.

Project partners can by no means use secondment to circumvent public procurement provisions.