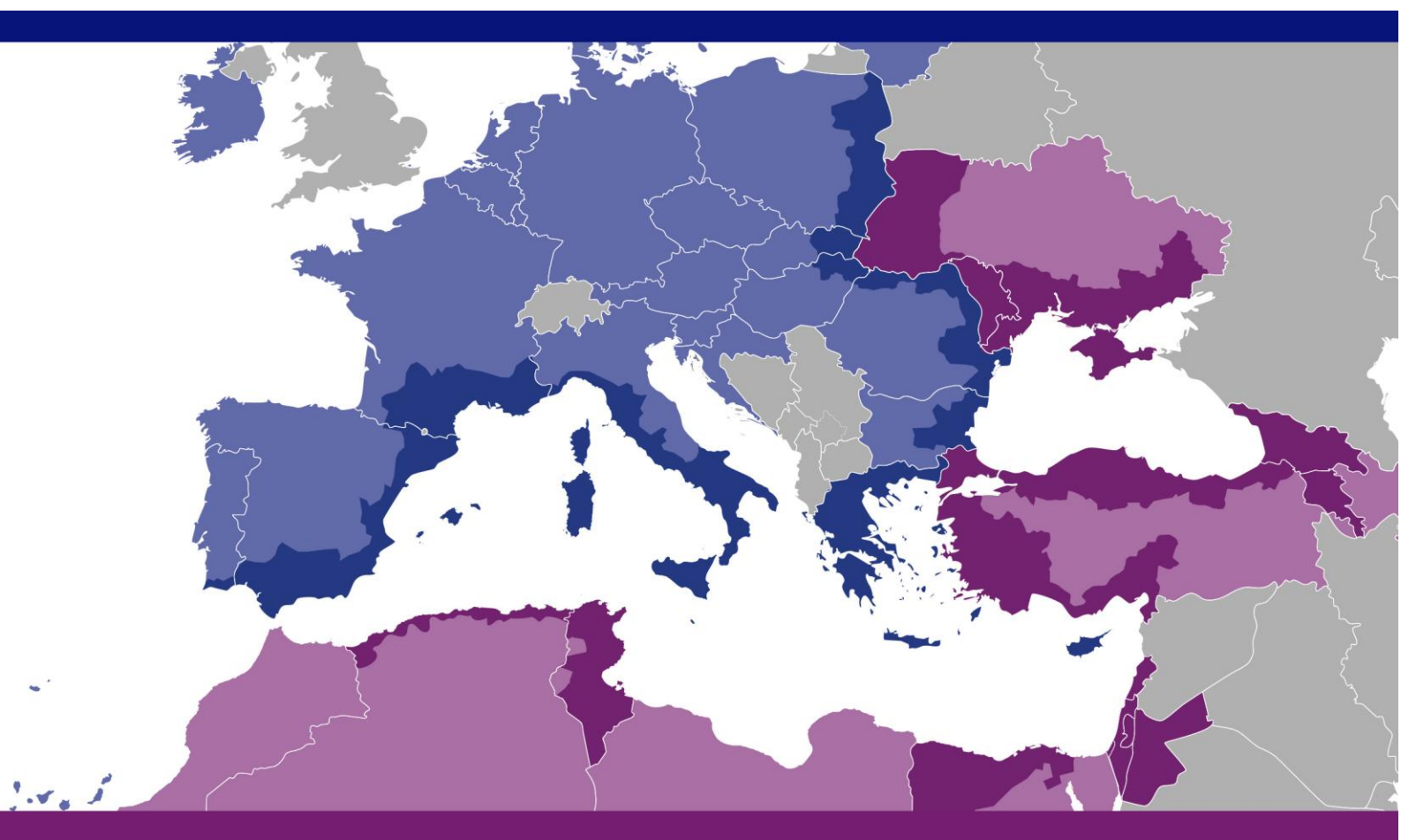


Guidelines for controllers of Interreg NEXT projects on civil law contracts in the Republic of Moldova

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Introduction

The purpose of this document is to provide guidance to the Moldovan controllers who are responsible for verifying the eligibility of expenditure on projects implemented in the Romania-Republic of Moldova and Black Sea Basin Interreg NEXT Programmes. This guidance explains how payments to individuals under civil law contracts in Republic of Moldova are handled by these programmes.

Reminder of eligibility of staff costs in the Interreg Regulation

Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021, provides in Article 39 paragraph 2 that:

“Staff costs shall be limited to the following:

- (a) salary payments related to the activities which the entity would not carry out if the operation concerned was not undertaken, provided for in an employment document, either in the form of an employment or work contract or an appointment decision, or by law, and relating to responsibilities specified in the job description of the staff member concerned;*
- (b) any other costs directly linked to salary payments incurred and paid by the employer, such as employment taxes and social security including pensions as covered by Regulation (EC) No 883/2004 of the European Parliament and of the Council (20), on condition that they are:*
 - (i) provided for in an employment document or by law;*
 - (ii) in accordance with the legislation referred to in the employment document and with standard practices in the country or the organisation where the individual staff member is actually working, or both; and*
 - (iii) not recoverable by the employer.*

With regard to point (a) of the first subparagraph, payments to natural persons working for an Interreg partner under a contract other than an employment or work contract may be assimilated to salary payments, and such a contract shall be considered to be an employment document.

In the Republic of Moldova, the method of contracting a natural person (without entrepreneur status) other than individual employment contract is through a service contract concluded in accordance with the Civil Code (“**civil contracts**”).

Payments to individuals and budget headings

All payments to individuals who are not entrepreneurs are taxed equally in Moldova. For this reason, payments to individuals through service contracts shall be allocated in the project budget under the budget heading “Staff costs”, even in the framework of



the use of simplified cost options, where no verification on supporting document is needed for staff when a flat rate is applied.

IMPORTANT!

In the case of civil law contracts, the procurement rules must be respected regardless of which budget heading the costs are allocated to.

Civil contracts shall be considered in the category of "Staff costs" according to the rules of the Romania-Republic of Moldova and Black Sea Basin Interreg NEXT Programmes.

IMPORTANT!

Cost allocation under the incorrect budget heading according to programme rules shall cause cost ineligibility

Moreover, in case project beneficiaries are assigning staff under civil law contracts and staff costs are reimbursed as a **flat rate**, they cannot declare the same civil law contracts under other budget lines, such as "External expertise and services", as it would constitute double financing.

Programme rules

Below is a summary of the programme rules with links to the sources of information.

Programme	Summary of the rules	Where to check the information
Romania-Republic of Moldova	Payments to individuals under civil law contracts must be allocated to the budget heading " Staff costs ".	https://ro-md.net/en/funding/calls-for-proposals (Programme manuals in the section "Funding")
Black Sea Basin	Payments to individuals under civil law contracts must be allocated to the budget heading " Staff costs ".	https://blacksea-cbc.net/interreg-next-bsb-2021-2027/programme-documents (Programme documents)