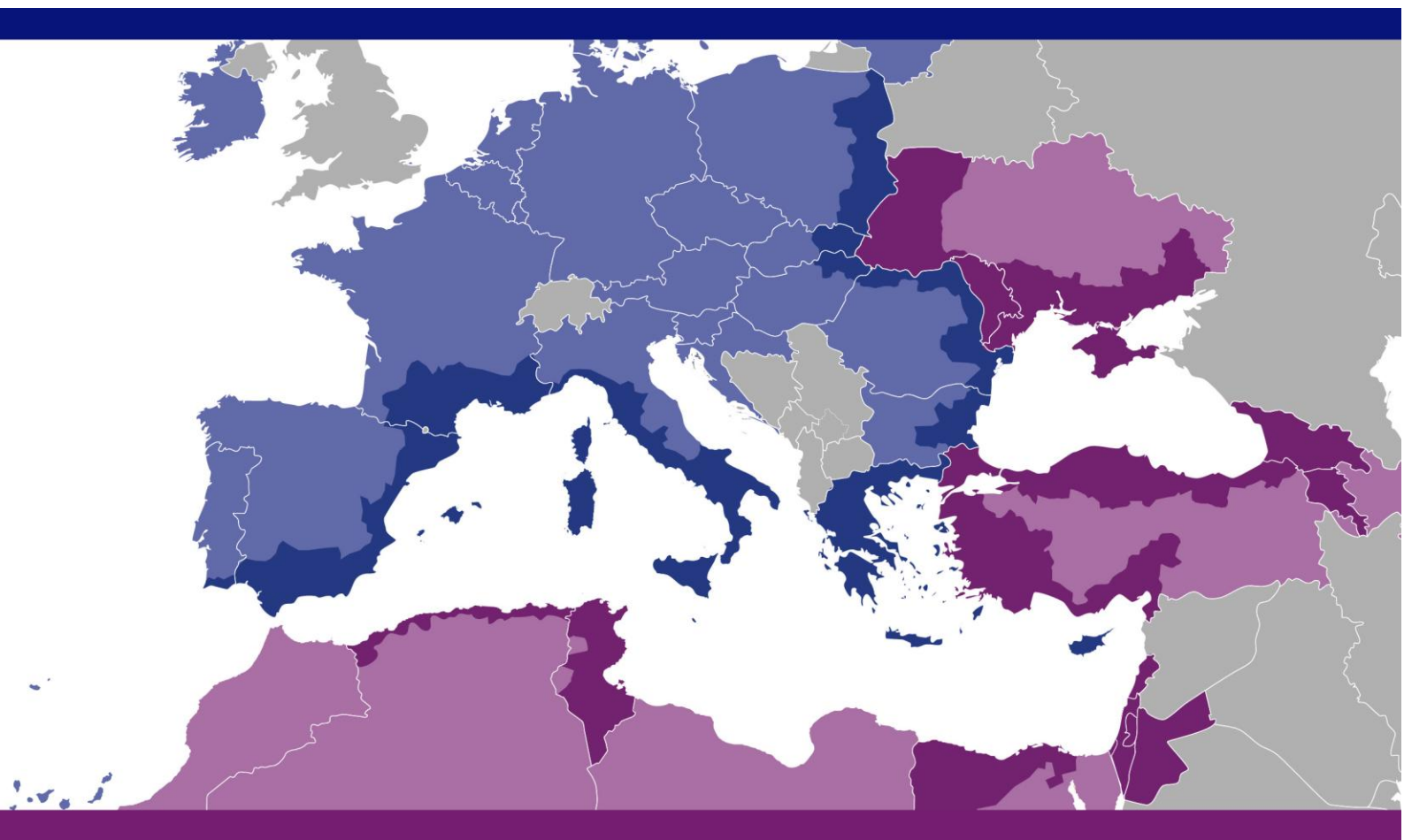


# Guidelines for controllers of Interreg NEXT projects on civil law contracts in the Republic of Moldova

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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 an individual employment contract is through a **service contract** concluded in accordance with the Civil Code (“**civil contracts**”).



**May civil law contracts signed with a natural person be assimilated to employment contracts and reported under the budget heading "Staff costs" in the Interreg NEXT programmes Black Sea Basin and Romania-Republic of Moldova?**

Some elements must be considered before to answer this question:

- The use of the civil code requires compliance with **procurement procedure** in accordance with the requirements of Annex II of the Financing Agreement. These contracts are considered service contracts under the Moldovan legislation and shall be allocated to **"external services and expertise"**.
- The costs of project staff contracted after a **recruitment procedure** and finalised with the signing of an employment contract shall be allocated to the **"staff" category**.

**IMPORTANT!**

**In all cases, civil contracts CANNOT BE ASSIMILATED to staff costs and must be reported under the category "external services and expertise".**

## 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
<b>Romania-Republic of Moldova</b>	Payments to individuals under civil law contracts may not be allocated to the budget heading <b>"Staff costs"</b> .	<a href="https://ro-md.net/en/funding/calls-for-proposals">https://ro-md.net/en/funding/calls-for-proposals</a> (Guidelines for applicants)
<b>Black Sea Basin</b>	Payments to individuals under civil law contracts may not be allocated to the budget heading <b>"Staff costs"</b> .	<a href="https://blacksea-cbc.net/interreg-next-bsb-2021-2027/calls-for-proposals">https://blacksea-cbc.net/interreg-next-bsb-2021-2027/calls-for-proposals</a> (Guidelines for applicants)