

Vouchers schemes

I. What is a voucher?

Vouchers can be considered as small lines of credit provided by the project partners to external organisations to purchase services or obtain goods from different sources of knowledge or expertise providers. The purpose of these vouchers is to introduce new or optimised products, processes or services in the organisation's business operations. The voucher scheme can be therefore defined as an instrument which serves to confirm a certain transaction and the cost declared in the project will be the cost incurred for the service/action represented by the voucher.

A voucher can be distributed to recipients **(1) for free** or **(2) against partial or full payment** for the service provided. Secondly, the service that is represented by the voucher can be provided **(1) directly by the partner organisation itself** or **(2) by an external service provider**.

II. Are vouchers eligible within the 2 Seas Programme?

Yes, both free as (partially) paid for vouchers are eligible within the 2 Seas Programme, on condition that they fulfil with the following requirements:

1. Their added-value is clear and they are necessary to realise the planned outputs and results,
2. They are foreseen in the Application Form and explained in the work package concerned,
3. The budget is included under the right work package and budget line for the partner(s) concerned,
4. Public procurement is respected in case the service is not provided by the partner organisation directly (see section IV),
5. The procedure to declare revenues is respected in case the voucher is partially or fully paid for by the recipients (see section V),
6. Rules regarding state aid (second level de minimis, application of a specific GBER exemption) have been respected (see section VI).

III. How to foresee vouchers in the Application Form

When a project foresees a voucher scheme, this should be explicitly mentioned in the Application Form. It should be clear in which work package the vouchers are integrated, which partner is responsible for them and what kind of costs the vouchers will represent in the partner(s) budget (internal expertise so BL1 or external expertise so BL4). The real costs attributed to the vouchers will have to be allocated to the corresponding budget line of the partner organisation that has put in place the voucher scheme.

Example 1: one project partner foresees a voucher scheme related to innovation consulting undertaken by external experts. The costs for the advice provided to the final recipients will be declared by the partner as external expertise costs (Budget Line 4) in the work package concerned.

Example 2: one partner foresees a voucher scheme where the innovation advice is provided directly by the partner itself as part of their own expertise. The cost should be declared as staff costs (Budget line 1) in the work package concerned.

As a general consideration, the partner responsible of the voucher scheme will be only able to declare the costs that were actually spent on the vouchers under the dedicated budget line(s). More information is available in factsheet 8 of the Programme Manual.

When incorporating the voucher scheme in the project application, an answer to the following questions should be provided:

- What is the purpose of the voucher scheme?
- What services / products will a single voucher cover?
- What kind of recipients will be reached? (E.g. SMEs, NGOs etc.). Which sector(s) will be concerned?
- How many recipients will be reached with vouchers?
- What will be the (range) amount of a single voucher?
- What will be the total budget planned to spend on vouchers?
- Do the participating recipients have to (partially) pay for the voucher?
- Which area will the recipients come from? (E.g. specific Member State, 2 Seas area, European Union)
- What is the application procedure (when does the procedure start, finish, is there an application form, what are the selection criteria, when are partners going to assess the proposals, who will assess the proposals)?
- Where are you going to advertise the voucher scheme?
- How should recipients report after the use of the voucher?
- What will partners do if the interest in the vouchers is less than expected?
- Do you consider this voucher scheme as state aid relevant and if yes, how do you plan to deal with state aid? (See section VI)
- Do similar voucher schemes already exist at national or regional level?
- Is it opportune/justified that this partner set a new voucher scheme?

IV. Voucher schemes and public procurement

When the services of goods are provided by an organisation that is external to the partner organisation distributing the voucher, partners have to comply with public procurement rules. This is the case for both free vouchers as vouchers for which a partial or full contribution is asked by the project.

Example: one project partner foresees a voucher scheme related to innovation consulting undertaken by external experts. The external experts should be selected through the applicable public procurement rules by the project partner concerned.

V. Voucher schemes and revenues

In case a project partner distributes vouchers to external recipients in return for a partial or full contribution, any payment will be treated as revenue for the project partner responsible for the voucher scheme.

If there are no operating costs related to the voucher scheme (e.g. the cost of an external expert providing services) the payment of the recipient will be treated as a net revenue and will have to be reported. It will consequently reduce the Total Eligible Costs and proportionally the ERDF payment to the partner. In that case, the partner must comply with factsheet 10 – Revenue-generating projects.

Example: one project partner awards a recipient with a voucher related to innovation consulting that has a value of 1000€. The participating recipient is asked for a contribution of 500€ (50%). If there are no operating costs, the amount of 500€ should be declared as net revenue by the partner concerned.

VI. Voucher schemes and state aid

Voucher schemes can be considered as a state aid relevant intervention and state aid provisions (e.g. Second level de minimis) might therefore apply in relation to the recipients participating in the voucher schemes (specifically if there is a clear selective process and it targets enterprises).

In case of de minimis this means that prior to granting the voucher, the partner responsible for the voucher scheme will need to check how much de minimis aid was granted to the enterprise (Programme non-mandatory template available on the 2 Seas website). Furthermore, after the voucher is issued, the partner responsible for the voucher scheme will have to provide a letter to the enterprise stating the amount of de minimis granted. The documents regarding individual de minimis aid have to be retained for 10 years.