



# Radionica za projektne partnere u Bosni i Hercegovini koji implementiraju projekte u okviru prvog poziva

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# Budžetske kategorije

Budget expenditure category	Costs reimbursement model		
	Real cost basis	Flat rate	Other
Staff cost*	✓	✓ up to 20% of eligible direct costs other than the staff costs	-
Office and administrative expenditure**	-	✓ up to 15% of eligible staff costs	-
Travel and accommodation costs	✓	-	Per diem or Daily allowance
External expertise and services costs	✓	-	-
Equipment expenditure	✓	-	-
<b>Additional expenditure categories</b>			
	Real cost basis	Flat rate	Other
Infrastructure and works expenditure	✓	-	-
Preparation and closure costs	-	-	Lump sum

Maks. 30% ukupno prihvatljivih troškova

Maks. 15% prihvatljivih troškova osoblja

# 1. Troškovi osoblja – Stvarni troškovi

Dostavljaju se uz prvi izvještaj, te u sljedećim samo ukoliko dođe do promjena

## REAL COSTS

### General supporting documents mandatory for all staff costs based on real cost basis<sup>2</sup>

1. List of personnel working on the project (filled in eMS/ Project Management section)
2. Employment document
3. Job description or other relevant document providing information on tasks and responsibilities related to the project (annex to the employment document or decision on assignment of tasks on project, etc.)
4. Proof of payment of gross salary cost (e.g. payslip, payroll, bank statement) and accounting record

Partner Report - Attachments

- Payslip
- Bank statement
- Accounting Record

Partner Report – List of expenditure – Specific expenditure

Partner Report - Attachments



# 1. Troškovi osoblja – Puno radno vrijeme na projektu

Type of engagement on project	Calculation method	Specific supporting documents
<b>Full-time on the project</b>	Staff member is contracted specifically for the project implementation and works 100% of its working time on the project (full time or part-time contracts are acceptable).	Periodic staff report with a summary description of the tasks and missions carried out by the employee during each of reporting periods* <i>*Template is available in Programme Rules on Eligibility of Expenditures as Annex 3.</i>
<b>Example:</b>	<p><u>The calculation:</u>                      Staff costs = total gross salary amount                      Monthly gross salary cost = EUR 1,500                      Staff cost claimed in 6 month reporting period = EUR 9,000</p>	

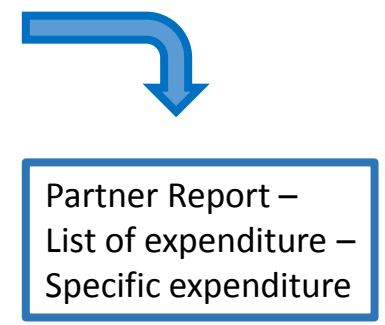


Partner Report –  
List of expenditure –  
Specific expenditure

# 1. Troškovi osoblja –

Nepuno radno vrijeme sa fiksnim brojem sati rada na projektu

<p><b>Part-time with a fixed percentage of time worked on the project per month</b></p>	<p>An individual dedicates a fixed percentage (%) of his/her working time to the project. Staff cost = fixed percentage of the gross salary cost</p>	<p>Periodic staff report with a summary description of the tasks and missions carried out by the employee in each reporting period * <i>*Template is available in Programme Rules on Eligibility of Expenditures as Annex 3.</i></p>
<p><b>Example :</b></p>	<p>Staff member works 40 % of his/her work time on the project (stated in his/her employment document).</p> <p><u>The calculation:</u> Monthly gross salary amount = EUR 1,500 % of time worked in the project = 40% Staff cost claimed = EUR 1,500 * 40% = EUR 600 X 6 months (reporting period) = EUR 3,600 per reporting period.</p>	



# 1. Troškovi osoblja –

Nepuno radno vrijeme sa fleksibilnim brojem sati rada na projektu

<p><b>Part-time with a flexible number of hours worked on the project per month</b></p>	<p>Staff cost = cost calculated according to number of hours actually worked on the project.</p> <p><b>Calculation method:</b></p> <p>A) Hourly rate = Monthly gross salary amount / Monthly working time expressed in hours</p> <p style="text-align: center;"><b>or</b></p> <p>B) Hourly rate = Latest documented annual gross salary amount / 1720 hours</p>	<p>Monthly data from the working time registration system (Time-sheets), covering 100% (full month) of the actual working time of the staff.</p> <p>Calculation methodology of the cost for the related reporting period</p>
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# 1. Troškovi osoblja – Nepuno radno vrijeme sa fleksibilnim brojem sati rada na projektu

<p><b>Example:</b></p>	<p>One staff member has 2 years of experience in the beneficiary institution. His employment document/job description state his assignment to the project, without establishing fixed percentage of time worked per month. The calculation of the cost will depend on <u>the number of hours worked per month on project activities.</u></p> <p>For reporting purposes and documenting the costs following calculation methods may be applied:</p> <ul style="list-style-type: none"><li>A) For calculation of hourly rate based on monthly gross salary timesheets will be used calculating working hours and data (hours) from payslip/payroll for each month worked.</li><li>B) In case that hourly rate is calculated based on <u>historical data</u> (person working more than 12 months within partner organisation) following calculation may be used:<ul style="list-style-type: none"><li>▶ HRK 300,000 (annual gross salary – latest available data covering 12 months period)/ 1720 = 174,41 HRK/hour (this is unit cost of an working hour)</li><li>▶ Timesheets calculating number of hours worked during the reported month (e.g. 125 hours in 1 month period)</li><li>▶ Total cost claimed for 1 month (in 6 month reporting period) in <b>national currency</b>: 125X174,41 HRK = 21,802.32 HRK</li><li>▶ Calculation should be repeated for all 6 months covering reporting period (if applicable)</li><li>▶ Total cost calculated in national currency (HRK) will be automatically recalculated in EUR in eMS.</li></ul></li></ul>
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## 1. Staff costs – Metoda na osnovu satnice

- Nije moguće koristiti ovu metodologiju u Bosni i Hercegovini





# 1. Troškovi osoblja – Fiksna stopa

FLAT RATE		
<b>General supporting documents mandatory for all staff costs based on flat rate</b>		
<ul style="list-style-type: none"> <li>▶ Supporting documentation is <b>not mandatory</b> for verification of the costs</li> <li>▶ Supporting documentation must be recorded within partners organisation accounting system and filled as project documentation</li> </ul>		
Type of engagement on project	Calculation method	Specific supporting documents
<b>A) Full-time in the project</b> <b>B) Part-time with a fixed percentage of time worked on the project per month</b> <b>C) Part-time with a flexible number of hours worked on the project per month</b> <b>D) On an hourly basis</b>	up to 20% of eligible direct costs other than the staff costs	N/A

NB: Korisnik mora dokazati da je makar jedna osoba radila na projektu u toku izvještajnog perioda.

## 2. Kancelarijski i administrativni troškovi

- Obračunavaju se na osnovu fiksnog procenta (maksimalno 15%) od troškova osoblja.\*
- Procenat koji je odobren u aplikacionom formularu ne može se mijenjati tj. ostaje isti do kraja projekta.



### 3. Putni troškovi i troškovi smještaja

Eligible costs	Calculation method	Specific supporting documents
Travel costs (e.g. tickets, travel and car insurance, fuel, car mileage, toll, and parking fees)	Real costs basis	Invoice and other relevant supporting documentation (including report from travel mission and travel order/ travel invoice). <sup>6</sup> <ul style="list-style-type: none"> <li>▶ Proof of expenditure for all costs incurred (e.g. invoice of travel agent, plane tickets, e-tickets, boarding pass, bus or metro tickets).</li> <li>▶ In case of <b>traveling by private car</b>, the costs have to be in line with the calculation method in travel sheet indicating the distance covered, the cost per unit according to national or institutional rules/legislation and total cost planned in Application (budget section).</li> <li>▶ In case of <b>traveling by institution's car</b>, the calculation formula given in <i>Programme Rules on Eligibility of Expenditures as Annex 2</i> (template) should be applied.</li> </ul>

- Stvarni troškovi
- Osoblje institucije korisnika (Projektni tim)
- Nema dvostrukog finansiranja
- Troškovi predviđeni u AF u cilju realizacije projekta
- Putovanja van programskog područja moraju biti predviđena u AF
- ! • Troškovi taksija i putovnje prvom klasom samo u opravdanim slučajevima
- Plaćeni od strane korisnika
- „Sound financial management“



### 3. Putni troškovi i troškovi smještaja 2

Costs of meals	Real costs basis	Invoice and other relevant supporting documentation (including report from travel mission and travel order/ travel invoice).
Accommodation costs	Real costs basis	Invoice and other relevant supporting documentation (including report from travel mission and travel order/ travel invoice).
Visa costs	Real costs basis	Visa invoice and other relevant supporting documentation.
Daily allowances	Real costs basis	Approved/signed travel order/ travel invoice of the institution (internal usual template) according to the national law. Other supporting documents (e.g. report from travel mission, invitation, agenda, list of participants, minutes).
Per diem	Method approved in application	Approved travel order/ travel invoice of the institution (internal usual template) according to the national law. Other supporting documents (e.g. report from travel mission, invitation, agenda, list of participants, minutes, invoice for overnight stay, etc.) stating that minimum requests for per diem (overnight stay) are met.

- Obračunavaju se prema nacionalnim / institucionalnim pravilima te se prilaže dokumentacija propisana naprijed navedenim pravilima
- Putni nalog, dokumentacija o nastalim troškovima (računi hotela, putarine, *boarding* karte i sl.)
- Izjveštaj
- Dokaz o aktivnostima (pozivno pismo, agenda, lista učesnika, zapisnik sa sastanka, fotografije i sl.
- Dokaz o isplati sredstava uposleniku
- Aneks 2. u slučaju korištenja službenog vozila  
Partner Report – List of expenditure – Specific expenditure
- Dokaz da je trošak računovodstveno odvojen  
Partner Report - Attachments

## 4. Vanjska ekspertiza i usluge

Eligible costs	Calculation method	Specific supporting documents
<ul style="list-style-type: none"> <li>▶ Studies or surveys (e.g. strategies, concept notes, design plans, handbooks, brochures, surveys),</li> <li>▶ Training services (e.g. lecturers fees), travel and accommodation for external experts, speakers, chairpersons of meetings, service providers and stakeholders, external researches,</li> <li>▶ Translation services,</li> <li>▶ IT systems and website development, modifications and updates, promotion, communication, publicity or information services linked to the project,</li> <li>▶ Financial management, legal consultancy and notarial services,</li> </ul>	Real costs basis	<ul style="list-style-type: none"> <li>▶ Evidence of the procurement procedure in line with Programme procurement rules set in this document.</li> <li>▶ Contract/order form laying down the services to be provided, with clear reference to the project and the Programme.</li> <li>▶ An invoice or a request for reimbursement providing all relevant information in line with the applicable accountancy rules, as well as references to the project and the programme and a detailed description of the services provided in line with the contents of the contract.</li> <li>▶ For experts paid on the basis of a daily/hourly fee, the invoice must include a clear quantification of the days/hours charged, price per unit and total price.</li> </ul>

- Podliježe pravilima javnih nabavki
- Elementi vidljivosti (*Visibility*)
- Dokaz o provedenoj proceduri javnih nabavki
- Ugovor
- Račun
- Dokaz o obavljenim aktivnostima (output)
- Dokaz o isplati
 

Partner Report – List of expenditure – Specific expenditure
- Dokaz da je trošak računovodstveno odvojen
 

Partner Report - Attachments

## 4. Vanjska ekspertiza i usluge 2

<ul style="list-style-type: none"><li>▶ Services related to the organisation of events or meetings (organisation or participation),</li><li>▶ Technical and financial expertise,</li><li>▶ Other consultancy and accountancy services, intellectual property rights,</li><li>▶ Environmental impact assessment studies, feasibility study, other external expertise and services related to the investments in infrastructure, etc.</li></ul>		<ul style="list-style-type: none"><li>▶ Any changes to the contract must comply with the programme procurement rules and must be documented.</li><li>▶ Outputs of the work of external experts or service deliverables, respecting the publicity/visibility rules, where applicable.</li><li>▶ Proof of payment (e.g. a receipt, bank account statement, etc.) and accounting record (e.g. extract from a reliable accounting system of the beneficiary), etc.</li></ul>
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## 5. Troškovi opreme

Eligible costs	Calculation method	Specific supporting documents
<ul style="list-style-type: none"> <li>▶ Office equipment,</li> <li>▶ IT hardware (computers, monitors, printers, scanners, digital projectors, digital/video cameras, etc.) and software,</li> <li>▶ (office) furniture and fittings, laboratory equipment, machines and instruments, tools or devices,</li> <li>▶ vehicles,</li> <li>▶ spare parts/equipment for machines, tools,</li> <li>▶ measuring instruments, exhibition equipment,</li> <li>▶ guarantee for the thematic equipment,</li> </ul>	<p>Real costs basis</p>	<ul style="list-style-type: none"> <li>▶ Evidence of the procurement procedure applied in line with programme procurement rules.</li> <li>▶ Contract/order form laying down the equipment to be purchased, with clear reference to the project and Programme (if applicable). Any changes to the contract must comply with the Programme procurement rules and must be documented.</li> <li>▶ An invoice or a request for reimbursement providing all relevant information in line with the applicable accountancy rules, as well as references to the project</li> </ul>

- Realni troškovi
- Podliježe pravilima javnih nabavki
  
- Dokumentaciju o provedenoj javnoj nabavci
- Ugovor
- Račun
- Dokaz o isporuci i instalaciji opreme
- Dokaz o plaćanju
- Izjava o vlasništvu

Partner Report – List of expenditure – Specific expenditure

- Dokaz da je trošak računovodstveno odvojen

Partner Report - Attachments

## 5. Troškovi opreme

- ▶ purchase of consumables necessary for the operation of laboratory equipment, machines and instruments, and other tools or devices (e.g. chemicals, reagents, fuel, protective clothing, etc.) and
- ▶ other specific equipment needed for project implementation.

- and the Programme.
- ▶ Proof of payment (e.g. a receipt, bank account statement) and accounting record (e.g. extract from a reliable accounting system of the beneficiary).
  - ▶ Proof of existence for all items of equipment (e.g. deliverable note, picture).
  - ▶ Proof of respect of Programme publicity/visibility rules and where relevant, EU and national legislation in terms of environmental impact.
  - ▶ Ownership statement (free form)

- Mora biti predviđena u odobrenom AF
- Mora biti nova
- Nema amortizacije
- Nema duplog finansiranja
- Pravila vidljivosti



## 6. Troškovi infrastrukture i radova

Eligible costs	Calculation method	Specific supporting documents
<p><b>A)</b> Consultancy, surveys preparation, technical assistance related to infrastructure and works, organisation and preparation of the site designed to the project, land preparation – any works aiming the preparation of the project;</p> <p><b>B)</b> Main investments, including building material and labour, natural landscape and environment protection related activities, specialised interventions, supervision of works, in line with relevant national legislation.</p>	<p>Real costs basis</p>	<ul style="list-style-type: none"> <li>▶ Evidence of the appropriate procurement procedure applied (in line with programme procurement rules),</li> <li>▶ Contract or written agreement laying down the infrastructure/works to be provided with a clear reference to the project and the programme. Any changes to the contract must comply with the applicable procurement rules and must be documented;</li> <li>▶ Invoice or interim payment certificate<sup>7</sup> or final payment certificate providing all relevant information in line with the applicable accountancy rules as well as references to the project and the programme and a detailed description of the infrastructures/works carried out in line with the contents of the</li> </ul>

- Realni troškovi
- Podliježe pravilima javnih nabavki
- Dokumentaciju o provedenoj javnoj nabavci
- Ugovor
- Račun
- Dokaz o izvršenim radovima – Izveštaj nadzora
- Dokaz o plaćanju
- Fotografije

Partner Report – List of expenditure – Specific expenditure

- Dokaz da je trošak računovodstveno odvojen

Partner Report - Attachments

## 6. Troškovi infrastrukture i radova 2

		<p>contract. For contracts including also a daily/hourly fee, the invoice must include a clear quantification of the days/hours charged, price per unit and total price;</p> <ul style="list-style-type: none"><li>▶ Proof of payment (e.g. a receipt, bank account statement) and accounting record (e.g. extract from a reliable accounting system of the beneficiary),etc.</li><li>▶ Proof of visibility requirements for investments (e.g. photographs of visibility plate, pano, etc.)</li></ul>
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- Mora biti predviđena u odobrenom AF
- Nema duplog finansiranja
- Pravila vidljivosti

# Javne nabavke

## Summary of procurement procedures for Interreg IPA CBC Croatia – Bosnia and Herzegovina- Montenegro 2014-2020 project partners

Thresholds	Rules to be applied	Procedure to be applied
≤ 2.500 EUR	Programme rules	Payment against invoice
≤ 20.000 EUR	Programme rules	Single tender procedure
> 20.000 EUR	Programme rules/ National public procurement Law, if more restrictive	Programme procedures respecting thresholds/national rules (tender procedures), if more restrictive

- Roba vrijednosti preko 100.000 € mora imati porijeklo u prihvatljivim zemljama
- Eksperti mogu biti bilo kojeg državljanstva
- Pravila vidljivosti
- Zabranjeno je retroaktivno zaključivaje ugovora

### Important!

Although, the project partners may choose between two options of rules that may be applied for procurement procedures, i.e.:

1. Programme rules (for all procurement procedures), or
2. Programme rules (for procurements with thresholds ≤ 20.000 EUR) and National public procurement Law<sup>14</sup>, if more restrictive,

Please note that, each project partner should choose only one of the above options **for all procurement procedures** relevant for project.

## Javne nabavke

- Ugovori/plaćanja manja ili jednako 2.500 €
  - Istraživanje tržišta
  - Račun
  - Dokaz o plaćanju
- *Single tender procedure* (manja ili jednako 20.000 €)
  - Preporuka najmanje 3 ponuđača
  - Komisija za evaluaciju nije obavezna
  - Mora se dostaviti *Negotiation report*
  - Mora se predvidjeti dovoljan broj dana za ponudu (preporuka najmanje 10)

# Najčešće greške

- Procedura javnih nabavki (vrijednost  $\leq 20.000\text{€}$ ) se ne obavlja po programskim nego po nacionalnim pravilima,
- Dokumentacija u eMS nije dovoljno vidljiva,
- Dokumentacija vezana za pojedine troškove se prilaže uz *Activity report*, uz opšti *Attachment*, a ne uz pojedine troškove
- Neki dokumenti se prilažu više puta, na primjer: dokaz o isplati plate za jedan mjesec za više osoba koje rade na projektu,
- Nedostaju potrebni dokumenti,
- Pokrivaju se bitni elementi putnog naloga (vrijeme odlaska i povratka sa sl puta pokrije se računom za gorivo, bording kartom i sl.)
- Nedostaje dokaz o otvaranju posebnog koda u računovodstvu institucije,
- U kalkulaciji korištenja vlastitog ili službenog vozila ne koristi se kilometražna sa web stranice *via michelin*
- U kalkulaciji se uključuje cijena goriva bez PDV-a a treba puna cijena,
- Za opemu se ne dostavlja Izjava o vlasništvu (*Ownership statement*),
- Kalkulacija plate dostavljena u kunama a ne u KM,
- Nepotpisani dokumenti Annex 1 i Annex 3,

# Najčešće greške

- Kod obračuna osoblja, često se prijavljuje manje od obračunatog iznosa,
- Nedostaje *Assignment orders* ili *Periodic staff reports*,
- Nedostaju kalkulacije,
- Nedostaju fotografije nabavljene opreme,
- Lista osoblja nedostaje ili nije ažurirana,
- Nedostaju analitičke kartice,
- Na originalnim dokumentima nema elemenata vidljivosti, naznake da je trošak sufinansiran iz IPA CBC HR-BH-CG programa, nije upisan naziv programa i akronim projekta,
- Prijavljivane su stavke sa datumom plaćanja koji ne pripada izvještajnom periodu
- Pogrešno obračunati troškovi putnog naloga kad je korištenje privatnog auta u pitanju
- Pogrešna budžetska linija
- Nedostatak vidljivosti projekta na dostavljenim računima
- Preporuka korisnicima da se službena putovanja prijavljuju pojedinačno tj. svako službeno putovanje posebno

# Preporuke

- Na bankovnim izvodima koji se dostavljaju kao dokaz o plaćanju označiti (zaokružiti, podvući, osjenčiti) plaćanje koje se dokazuje
- Dokumentaciju koju posjedujete u elektronskom formatu pretvoriti u PDF a ne skenirati
- Dokumentaciju koja služi kao dokaz za pojedinačan trošak zipovati u jedan folder (ne skenirati kompletnu dokumentaciju kao jedan dokument)
- Skenirane dokumente nazvati tako da se lako mogu prepoznati npr. platna\_lista\_AK\_June i sl.
- Dokumentaciju koja služi kao dokaz za pojedinačni trošak priložiti uz konkretan trošak čak i u slučaju kada ista priložena u dijelu Progress Report

## Troškovi osoblja

- Dokumenti koji se ponavljaju više puta u Listi troškova npr. Periodic Staff Report priložiti uz prvi trošak i napraviti referencu u svakom sljedećem
- Kalkulaciju za osoblje priložiti u excell formatu uz prvu prijavljenu plaću i napraviti referencu gdje se kalkucija nalazi u svakom sljedećem trošku plaće za istu osobu

## Preporuke 2

### Putni troškovi

- Dokumente ne skenirati kao jedan PDF dokument već zipovati i nazvati svaki skenirani dokument na način da bude lako prepoznatljiv
- U slučaju kada više osoba putuje dokumente koji su zajednički (npr. pozivno pismo, agenda, lista učesnika, fotografije, zapisnik i sl.) priložiti uz prvi prijavljeni trošak a za sve ostale osobe napraviti referencu gdje su dokumenti priloženi
- Kalkulaciju troškova goriva dostaviti u izvornom PDF formatu

### Javne nabavke

- Dokumentaciju grupisati i zipovati u srodne grupe npr. Istraživanje trzista, tender dosije, ponuda 1, ponuda 2, evaluacija, izvršenje i sl.





**HVALA!**

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