



Croatia - Bosnia and Herzegovina - Montenegro

Budget planning:



Project Management Tips December, 2016



Eligible expenditure categories:

- 1. Staff cost
- 2. Office and administrative expenditure
- 3. Travel and accommodation cost
- 4. External expertise and services costs
- 5. Equipment expenditure
- + two additional expenditure categories:
- 6. Infrastrucure and works
- 7. Preparation and closure costs

Human resources

→ are considered as staff members employed by the beneficiary, who are formally engaged to work on the project. Staff can either be already employed by the beneficiary or employed specifically for the project in line with beneficiary internal rules.



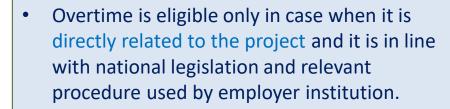
Staff cost refers only to employees of the beneficiary and its project partners involved in the project. All costs of external associates/contactors related to project activities must be indicated in the budget under the category of 4. External expertise and services costs.



Staff cost

Eligible costs:

- Full-time and part-time work on the project
- Salary payments and other costs (additional benefits) linked to salary Payments incurred and paid by the employer (employment taxes, social security) that are not recoverable by the employer and are fixed in the employment document/law
- Salaries related to responsibilities specified in the job description











Forms of reimbursement:

- 1. On a real cost basis ——> proven by the employment document and payslips
- 2. As a flat rate of up to 20% of direct costs of that Project

Each potential beneficiary must decide on the **reimbursement option** and indicate the choice in the Application form.



The chosen reimbursement option will apply to all staff memebers of the beneficiary institution working on the project and will be set for the entire implementation period.



However, different project partners (beneficiaries) in the same project may choose different option for reimbursing staff costs.





1. Real costs

Expenditure category		Budget line		Wp P - Preparati	on	Wp M -	Management	Wp T1	•	Wp C - Communication	Sum
Staff costs	+	Project Manager UV Pelješac /	> 1	⊘ €	0.00	②	€ 28 800.00	Ø	€ 0.00	€ 0.00	€ 28 800.00
		Project assistant UV Pelješac /	⊘ 1	⊘ €	0.00	(2)	€ 16 800.00	0	€ 0.00	€ 0.00	€ 16 800.00
		Financial assistant UV Pelješac /	⊘ 1	⊘ €	0.00	②	€ 1 890.00	②	€ 0.00	€ 0.00	€ 1 890.00
		Sum		€	0.00		€ 47 490.00		€ 0.00	€ 0.00	€ 47 490.00

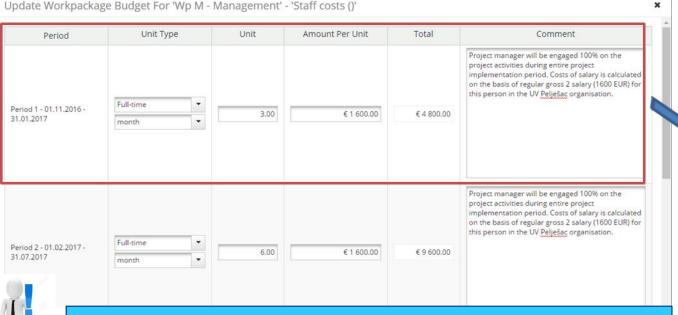
Work package Wp M - Management



Max 30% of the total eligible cost of the Project

(1st CfP limitation)

Explain the cost calculation for each period



No time-sheet is required for staff working full-time on the Project!





2. Flat rate

Expenditure category	Budget line	Wp P - Preparation	Wp M - Management	Wp T 1 -	Wp C - Communication	Sum
Staff costs	Staff costs / Staff costs	€ 0.00	€ 150.40	€ 5 452.00	€ 0.00	€ 5 602.40
	Sum	€ 0.00	€ 150.40	€ 5 452.00	€ 0.00	€ 5 602.40

eMS automatically generates the amount based on the selected percentage of flat-rate



Flat rate: max 20% of the direct cost of the project (other than staff costs)



- Applicant (potential beneficiary) does not allocate costs to the budget lines
- No delivery of relevant documentation will be required (payslips, bank statements)





Travel and accommodation

Refer to the expenditure on travel and accommodation of the **staff** of the beneficiary organisation for tasks related to the delivery of the project.

They cover: travel costs, accommodation costs, costs of meals, visa costs, daily allowances/per diems.

Reimbursement : on a real cost basis



Travel and accommodation of external experts → under External Expertise and Services budget category!

More details at → Programme rules on eligibility of expenditures:

http://www.interreg-hr-ba-me2014-2020.eu/wp-content/uploads/2016/03/Programme%20Rules%20on%20Eligibility%20of%20Expenditures HR-BA-ME final 09032016.pdf





Select Daily allowances **or** per diem-a (important for implementation)

Work package Wp M Management

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Expenditure category	Budget line		Wp P - Preparation	Wp M - Management	Wp T1 -	Wp C - Communication	Sum			
	Kick off meeting Dubrovnik - daily allowances	/ 🛈	€ 0.00	€ 60.00	€ 0.00	€ 0.00	€ 60.00			
accomodation	Kick-off meeting Dubrovnik - travel	(*)	€ 0.00	€ 50.00	€ 0.00	€ 0.00	€ 50.00			
	Project monitoring meetings - Budva - daily allow	vances 🕜 💼	€ 0.00		€ 0.00	€ 0.00	€ 270.00			
	Project monitoring meetings - Dubrovnik - daily a	allowances 🕜 🗃	€ 0.00	€ 180.00	€ 0.00	€ 0.00	€ 180.00			
	Project monitoring meetings Budva - travel	(*)	€ 0.00	€ 300.00	€ 0.00	€ 0.00	€ 300.00			
	Project monitoring meetings Dubrovnik - travel	(*)	€ 0.00	€ 150.00	€ 0.00	€ 0.00	€ 150.00			
	Study visit to Budva - daily allowances	(*)	€ 0.00	€ 90.00	€ 0.00	€ 0.00	€ 90.00			
	Study visit to Budva - travel	(*)	€ 0.00		€ 0.00	€ 0.00	€ 100.00			
	Sum		€ 0.00	€ 1 200.00	€ 0.00	€ 0.00	€ 1 200.00			

Update Workpackage Budget For 'Wp M - Management' - 'Travel and accomodation (Kick-off meeting Dubrovnik - travel)' × Unit Type Unit Amount Per Unit Total Comment Period Travel to the Kick-off meeting will be conducted by the official car of the organisation. All project team members will attend the meeting. Period 1 - 01.11.2016 -€ 0.25 200.00 € 50.00 per km 31.01.2017

Explain the cost calculation

Interreg - IPA CBC (Section 2) Croatia - Bosnia and Herzegovina - Montenegro

Joint Secretariat for Interreg IPA Cross-border Cooperation Programme Croatia-Bosnia and Herzegovina-Montenegro 2014-2020

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