**HELLENIC REPUBLIC**

**MINISTRY OF ECONOMY, DEVELOPMENT & TOURISM**

Specification of Budget Costs

Manual

Interreg IPA II CBC Programme

Greece – Albania 2014-2020



**Table of Contents**

[1 INTRODUCTION 5](#_Toc442088837)

[2 How to fill in the “Specification of Budget Costs” file 6](#_Toc442088838)

[2.1 “Budget” 6](#_Toc442088839)

[2.1.1 Budget Category: Staff Costs 8](#_Toc442088840)

[2.1.2 Budget Category: Office and Administration Costs 13](#_Toc442088841)

[2.1.3 Budget Category: Travel and Accommodation 19](#_Toc442088842)

[2.1.4 Budget Category: External Expertise and Services 24](#_Toc442088843)

[2.1.5 Budget category: Equipment 28](#_Toc442088844)

[2.1.6 Budget category: Infrastructure and Works 31](#_Toc442088845)

[2.2 “Sources of Funding” 32](#_Toc442088846)

# INTRODUCTION

The present guide describes how the file ‘Specification of Budget Costs’ (SoBC) has to be filled in, in order to provide the correct information.

The aim of this file is to provide a wider and in-depth analysis of the budget stated in the Application Form. The beneficiaries have to state all details according to each budget categories/ cost category aiming to support their budget estimations and realism.

This file is submitted as part of the Application Package and has to be signed and stamped by the Legal Representative of the Lead Beneficiary. It is, hence, a very important binding document that has to be fully respected and followed during the project implementation.

The SoBC file is an excel file, which contains several functions and for this reason the beneficiaries should be very careful during elaboration. Damaged files will not be accepted.

# How to fill in the “Specification of Budget Costs” file

The SoBC contains 2 different sheets, which require different level of budget analysis:

1. Budget & Justification
2. Sources of Funding

**Before adding any amount to this file, the beneficiaries should consult the Programme and Project Manual and the respective documents concerning the verification of the expenditures and the Regulation EU No. 481/2014.**

## “Budget”

The information and analysis in this sheet should be according to the budget categories in the application form, per deliverable and beneficiary, but also analysed in more specific categories. This will allow the evaluator to understand what each deliverable includes and how it is budgeted.

In general, the analysis requested in this sheet is based on specific fields for all budget categories:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Annex III. Specification of Budget Costs (1)** | **All Years** | | | | | | | **All Years** | |
| **Costs** | **Beneficiary** | **Deliverables** | **Outside** | **Unit** | **# of units** | **Unit rate  (in EUR)** | **Costs  (in EUR) (3)** | **Clarification of the budget items** | **Justification of the estimated costs** |
|  |  |  | **Eligible Area11** |  |  |  |  |

The column **“Costs”** includes the analysis of each budget category. There is room for additional analysis under the cells “Other”. The file is prepared for an average project with 6 beneficiaries. In case there are more beneficiaries in the project, more rows can be added. Extra attention should be paid when adding rows, in order not to damage the file. It is strongly suggested not to delete any rows, even if not used.

The column **“Beneficiary”** concerns the selection of the beneficiary, whose expenses is described in the respective row. The beneficiary is selected through a drop-down list. Only one beneficiary can be selected for each cost/row, therefore the analysis should be per beneficiary.

The column **“Deliverables”** concerns the definition of the deliverables assigned to the specific cost described in the specific row. The deliverables are added manually; hence more than one deliverables can be assigned in each cost/ row.

The columns **“Costs”**, **“Beneficiary”** and “**Deliverables”** should be strictly completed as stated in the application form. There should be no deviations.

The column **“Outside the Eligible Area”** concerns the actions implemented outside the eligible area. This reflects two cases: a. The beneficiary is located outside the eligible programme area. In this case the total budget of the beneficiary is considered as “outside the eligible area” and in all categories/ rows concerning the respective beneficiary YES should be selected. b. The beneficiary is located inside the eligible area, but specific deliverables will be implemented outside the eligible area. In this case the budget of the specific deliverables ONLY is considered as “outside the eligible area”, hence only in the categories/ rows of the specific deliverables YES should be selected. In all other cases NO should be selected. The value is selected through a drop-down list.

The column **“Unit**” describes the unit that will be used for the measurement of the specific cost. It varies according to the cost and budget categories. It is not allowed to change the measurement unit where already stated, but one can provide a unit of measurement where one not exists. Further analysis on this issue will be provided below, according to each cost category.

The column **“# of units”** refers to the number of the aforementioned units that will be charged for the specific cost/ row and beneficiary. Only numbers should be inserted in the cells of this column, since they are calculative cells.

The column **“Unit rate (in EUR)”** refers to the cost per unit, according to the unit stated in the previous column. Only numbers should be inserted in this column, since it concerns the cost in Euro. The costs in this file should be calculated in Euro, according to the Programme and Project Manual. The cells in this column are also calculative, so extra attention is required.

The column **“Costs (in EUR)”** concerns the total cost for the specific budget category and beneficiary as described/ stated in the specific row. This information is calculated automatically; hence no data/ numbers should be added manually.

In the columns “Clarification of the budget items” and “Justification of the estimated costs”, the beneficiaries have to **explain in depth** the reasons justifying the necessity of the respective expenses to occur and the actual cost analysis, in order to prove that the budget is realistic and is based on market prices. This part of the file is divided in 2major columns:

* Clarification of the budget items
* Justification of the estimated costs

Each column has to be filled in according to the budget category and the requirements, restrictions and rules applied.

Further analysis and specific examples will be presented below.

### Budget Category: Staff Costs

In the **“Staff Costs”** budget category, the cost of the salaries added should reflect to the gross salary including the social security charges and other related costs. Next to the description of the staff category, there should be the percentage (%) of the working time that the staff of each category will charge to the project, as well as the number of employees. According to regulation 481/2014 expenditure on staff costs consists of staff employed by the beneficiary in one of the following ways:

(a) full time;

(b) part-time with a fixed percentage of time worked per month;

(c) part-time with a flexible number of hours worked per month; or

(d) on an hourly basis.

In this Programme, the following options for calculating staff costs are available:

1. Staff costs calculated as 20 % **flat rate** of direct costs other than **staff** costs , where direct costs are the sum of Travel and accommodation External expertise and services, Equipment and Infrastructures/works
2. **Staff** costs calculated on a **real cost basis**

**Staff costs for each Beneficiary cannot exceed 50% of the total Beneficiary’s Budget, regardless of the calculation option selected.**

The analysis of the budget category “Staff Costs” includes 3 main sub-categories (cost categories):

* Salaries of Public Employees
* Salaries of Local Private Employees
* Salaries of Expatriated/ International Employees

#### Salaries of Public Employees

This cost category includes two types of analysis concerning the salaries of the public employees:

* The salaries of **public employees** with **no additionality**: In this cost category, the amounts added should reflect the amount charged for the project and specific deliverables in regards with the amount of the total gross salary. This cost category should be used ONLY when the specific employees are working for the project during their official working hours.
* The salaries of **public** **employees** **with additionality**: In this cost category, the amounts added should reflect the amount charged for the project and specific deliverables in regards with the amount for overtime work. This cost category should be used ONLY when the specific employees work overtime for the project.

#### Salaries of Local Private Employees

This cost category concerns the local – meaning national – private employees and includes mainly the non-public employees. More analytically, it includes:

* The staff of the Universities
* The permanent staff of organisations under private law
* The staff hired for the project by the beneficiaries

#### Salaries of Expatriated/ International Employees

This cost category concerns the international employees that are expatriated in order to work for the specific project and includes mainly non-public employees.

#### Clarification of the Budget Items

The beneficiaries should clearly state the exact deliverables and the exact work or part of the work that is going to be implemented by each staff category they have added in the “Costs” column. In case of actions/ beneficiaries outside the eligible area, the exact location should be stated.

#### Justification of the Estimated Costs

The beneficiaries should clearly state the gross amounts of the salaries, according to the rates currently applied in the beneficiary organisation, the period of time charged for each person (according to the percentages stated in the “Costs” column). More specifically, in this field the beneficiaries should analyse the numbers presented/ used in the “Costs” column. There should be a clear explanation of every amount used.

**Example**

In the project “Example 1”, the duration of which is 24 months, staff costs are assigned to 3 beneficiaries, analysed as follows:

* The Lead Beneficiary is a private organisation from Greece:
  + The Project Manager is a member of the permanent staff, who will work 10% of his working time for the project, for the whole period of the project implementation,
* The PB 2 is a public organisation from Albania:
  + The beneficiary will charge one member of the permanent staff to work on the project during the whole implementation period for the 20% of its working time and 3 members of the permanent staff who will work overtime for the implementation of certain deliverables,
* The PB 3 is a private organisation from Greece located outside the eligible area:
  + The beneficiary will hire a project manager working full time for the project, a financial manager working part time for the project.

For the example, we assume that the gross salary of each person is 3.000,00 euro.

The file should be filled in as follows (the width and length of the table has been adjusted to fit the page. **It is recommended that beneficiaries do not alter the file and the respective tables**):

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Annex III. Specification of Budget Costs (1)** | **All Years** | | | | | | | **All years** | |
| **Costs** | **Beneficiary** | **Deliverables** | **Outside**  **Eligible**  **Area** | **Unit** | **# of units** | **Unit rate  (in EUR)** | **Costs  (in EUR) (3)** | **Clarification of the budget items** | **Justification of the estimated costs** |
|  |  |  |  |  |  |  |
| **1. Staff costs (4)** |  |  |  |  |  |  |  |  |  |
| 1.1 Salaries (gross salaries including social security charges and other related costs, local public employees) |  |  |  |  |  |  |  |  |  |
| 1.1.1 Public employees no additionality |  |  |  |  |  |  |  |  |  |
| 1.1.1.1 Permanent senior staff member 20% of 1 person for 24m | PB2 | ALL | NO | Per month | 4,80 | 3.000,00 | 14.400,00 € | This person will operate as Project Manager, his / her duties…. | 20% x 3.000,00 x 24 months= 14.400,00 € |
| 1.1.1.2 Staff Category 2 |  |  |  | Per month |  |  | 0,00 € |  |  |
| *Subtot.1.1.1+limited to 15 % of 11.Tot elig.costs (no addit.)****Only for Albanian Partners*** |  |  |  |  |  |  | ***14.400,00 €*** |  |  |
| 1.1.2 Public employee with additionality (cost fully eligible) |  |  |  |  |  |  |  |  |  |
| 1.1.2.1 Permanent senior staff member 100% of overtime (20% of full time for 3 persons X 24 m | PB2 | ALL | NO | Per month | 14,40 | 3.000,00 | 43.200,00 € |  |  |
| 1.1.2.2 Staff 2 |  |  |  | Per month |  |  | 0,00 € |  |  |
| 1.2 Salaries (gross salaries including social security charges and other related costs, local private employees)4 |  |  |  |  |  |  |  |  |  |
| 1.2.1 Permanent senior staff member 10% of 1 person X 24 m | LB1 | 1.1.1, 1.1.2, 1.1.3, 1.1.4,1.1.5 | NO | Per month | 2,40 | 3.000,00 | 7.200,00 € |  |  |
| 1.2.2 Project Manager 100% of 1 person X 24 m | PB3 | ALL | YES | Per month | 24,00 | 3.000,00 | 72.000,00 € |  |  |
| 1.2.3 Financial Manager 100% of part time (15% of total) of 1 person for 24 m | PB3 | ALL | YES | Per month | 3,60 | 3.000,00 | 10.800,00 € |  |  |
| 1.3 Salaries (gross salaries including social security charges and other related costs, expat/int. staff) |  |  |  |  |  |  |  |  |  |
| 1.3.1 Staff 1 |  |  |  | Per month |  |  |  |  |  |
| ***Subtotal Staff Costs*** |  |  |  |  |  |  | **147.600,00 €** |  | **147.600,00 €** |

### Budget Category: Office and Administration Costs

According to regulation 481/2014, he cost categories covered by this budget category include the following:

1. office rent
2. insurance and taxes related to the buildings where the staff is located and to the equipment of the office (e.g. fire, theft insurances)
3. utilities (e.g. electricity, heating, water)
4. office supplies
5. general accounting provided inside the beneficiary organisation
6. archives
7. maintenance, cleaning and repairs
8. security
9. IT systems
10. communication (e.g. telephone, fax, internet, postal services, business cards)
11. bank charges for opening and administering the account or accounts where the implementation of an operation requires a separate account to be opened
12. charges for transnational financial transactions

There are two available options for calculation the Office and Administration costs category.

1. Real costs, or
2. Flat rate of (up to) 15% **of staff costs**.

Categories such as office rent should be charged in proportion and according to a calculation method, while the cost such as courier and financial services can be fully charged at the project’s budget. More details for calculation methods are provided in the “guidance on management verifications” document.

**The office and administration expenditure costs for each Beneficiary cannot exceed 4% of the total Beneficiary’s Budget, regardless of the calculation option selected.**

#### Clarification of the Budget Items

The beneficiaries should clearly state the exact costs that are going to be included in the project budget. In case of actions/ beneficiaries outside the eligible area, the exact location should be stated.

#### Justification of the Estimated Costs

The beneficiaries should clearly state the total amounts paid for the respective costs, the analysis and mathematical type for the calculation of the analogy that will be applied for the project (according to the percentages stated in the “Costs” column). More specifically, in this field the beneficiaries should analyse the numbers presented/ used in the “Costs” column. There should be a clear explanation of every amount used.

**Example**

Lead Beneficiary 1: has a staff of 30 persons, 3 of which will work full time in the project. The total cost for the office is 3.000,00 euro per month (2.000,00 euro rent, 500,00 euro supplies, 500,00 euro tel/fax, etc). It is calculated that according to the needs of the project the beneficiary will have to send files through courier approximately 4 times a month and will pay certain bank expenses 1 time per month. Each courier service costs 10,00 euro and each bank transaction 15,00 euro.

Beneficiary 2: has a staff of 10 persons, 2 of which will work full time in the project. The total cost for the office is 1.000,00 euro per month (600,00 euro rent, 200,00 euro supplies, 200,00 euro tel/fax, etc). It is calculated that according to the needs of the project the beneficiary will have to send files through courier approximately 2 times a month. Each courier service costs 10,00 euro.

Beneficiary 3 (located outside the eligible area): will rent an office solely for the project. The expenses of the office will be 600,00 euro per month (300,00 euro rent, 100,00 euro supplies, 200,00 euro tel/fax, etc). It is calculated that according to the needs of the project the beneficiary will have to send files through courier approximately 2 times a month. Each courier service costs 10,00 euro.

The file should be filled in as follows:

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Annex III. Specification of Budget Costs (1)** | | **All Years** | | | | | | | **All years** | |
| **Costs** | **Beneficiary** | | **Deliverables** | **Outside**  **Eligible**  **Area** | **Unit** | **# of units** | **Unit rate  (in EUR)** | **Costs  (in EUR) (3)** | **Clarification of the Budget Items** | **Justification of the Estimated Costs** |
|  |  | |  |  |  |
| **2. Office and Administration Costs** |  | |  |  |  |  |  |  |  |  |
| **2.1 Office rent 10%** | **LB1** | | **ALL** | **NO** | **Per month** | **2,4** | 2.000,00 € | 4.800,00 € | The LB1 pays a rent of a total 2.000,00. LB1 has submitted proof for the specific cost and a methodology for the calculation of the specific % allocated to the project. | 10% of the monthly rent will be allocated to the XXX project for the whole project duration. 2.000,00 x 10% x 24 months = 4.800,00 |
| **2.1 Office rent 20%** | **PB2** | | **ALL** | **NO** | **Per month** | **4,8** | 600,00 € | 2.880,00 € |  |  |
| **2.1 Office rent 100%** | **PB3** | | **ALL** | **YES** | **Per month** | **24** | 600,00 € | 14.400,00 € |  |  |
| **2.1 Office rent (proportional to the project)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.1 Office rent (proportional to the project)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.1 Office rent (proportional to the project)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.2 Consumables - office supplies 10%** | **LB1** | | **ALL** | **NO** | **Per month** | **2,4** | 600,00 € | 1.440,00 € |  |  |
| **2.2 Consumables - office supplies 20%** | **PB2** | | **ALL** | **NO** | **Per month** | **4,8** | 200,00 € | 960,00 € |  |  |
| **2.2 Consumables - office supplies 100%** | **PB3** | | **ALL** | **YES** | **Per month** | **24** | 100,00 € | 2.400,00 € |  |  |
| **2.2 Consumables - office supplies (proportional to the project)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.2 Consumables - office supplies (proportional to the project)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.2 Consumables - office supplies (proportional to the project)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.2 Consumables - office supplies (proportional to the project)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.3 Other services (tel/fax, electricity/heating, maintenance) 10%** | **LB1** | | **ALL** | **NO** | **Per month** | **2,4** | 500,00 € | 1.200,00 € |  |  |
| **2.3 Other services (tel/fax, electricity/heating, maintenance) 20%** | **PB2** | | **ALL** | **NO** | **Per month** | **4,8** | 200,00 € | 960,00 € |  |  |
| **2.3 Other services (tel/fax, electricity/heating, maintenance) 100%** | **PB3** | | **ALL** | **YES** | **Per month** | **24** | 200,00 € | 4.800,00 € |  |  |
| **2.3 Other services (tel/fax, electricity/heating, maintenance) (proportional to the project)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.3 Other services (tel/fax, electricity/heating, maintenance) (proportional to the project)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.3 Other services (tel/fax, electricity/heating, maintenance) (proportional to the project)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.4 Courier services** | **LB1** | | **1.1.1 - 1.1.5** | **NO** | **Per month** | **24** | 40,00 € | 960,00 € |  |  |
| **2.4 Courier services** | **PB2** | | **1.1.1 - 1.1.5** | **NO** | **Per month** | **24** | 20,00 € | 480,00 € |  |  |
| **2.4 Courier services** | **PB3** | | **1.1.1 - 1.1.5** | **YES** | **Per month** | **24** | 20,00 € | 480,00 € |  |  |
| **2.4 Courier services** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.4 Courier services** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.4 Courier services** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.5 Financial services (bank expenses)** | **LB1** | | **1.1.1 - 1.1.5** | **NO** | **Per month** | **24** | 15,00 € | 360,00 € |  |  |
| **2.5 Financial services (bank expenses)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.5 Financial services (bank expenses)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.5 Financial services (bank expenses)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.5 Financial services (bank expenses)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **2.5 Financial services (bank expenses)** |  | |  |  | **Per month** |  |  | 0,00 € |  |  |
| **Subtotal Office and Administration Costs** |  | |  |  |  |  |  | **36.120,00 €** |  | **36.120,00 €** |

### Budget Category: Travel and Accommodation

This budget category concerns the costs on travel and accommodation incurred by the **staff of the beneficiary**, according to the rules and restrictions as stated in the Programme and Project Manual and related documents. The travel and accommodation of external experts or guests should be listed in the “External Expertise and Services” budget category. According to regulation 481/2014 expenditure on travel and accommodation costs shall be limited to the following elements:

(a) travel costs (e.g. tickets, travel and car insurance, fuel, car mileage, toll, and parking fees);

(b) the costs of meals;

(c) accommodation costs;

(d) visa costs;

(e) daily allowances.

The budget category “Travel and Accommodation” includes the following cost categories:

* Travel Greece - Albania
  + Travel by bus/ car, which is calculated per km
  + Airplane tickets, which is calculated per ticket
* Local Transportation, concerns the travel within one country
* Accommodation
  + Hotel Accommodation in Greece
  + Hotel Accommodation in Albania
* Daily Subsistence allowance
  + Daily allowance in Greece
  + Daily allowance in Albania

The “Accommodation” and “Daily subsistence allowance” are divided for Greece and Albania, because they reflect different rates per country (in accommodation) and per location (in daily allowance); it is different for travels within one country and outside the country respectively. In addition, **travels outside the eligible area should be clearly stated and respective restrictions should be applied**.

#### Clarification of the budget items

The beneficiaries should analyse the deliverables connected with the travels. In case of more than one travel per deliverable, the number of travels per deliverable should be stated. In addition, the beneficiaries should state the people (number, positions) that will travel on behalf of the beneficiary. In case of actions/ beneficiaries outside the eligible area, the exact location should be stated.

#### Justification of the estimated costs

The beneficiaries should clearly state the amounts eligible per km or ticket. There should be clear reference also on the amounts allowed/ eligible for the hotel accommodation and daily allowance per country. There should be a clear explanation of every amount used.

**Example**

The Lead Beneficiary (GR) located in Kastoria has to do the following travel expenses within the project duration:

* 2meetings in Greece (Corfu, Ioaninna), 2 people for 2 days
* 2 meetings in Albania (Korce, Gjirokaster), 2 people for 3 days
* Participate in a dissemination event in Athens, GR, 3 people for 3 days
* Participate in an exhibition event in Tirana, AL, 3 people for 4 days

The SoBC should be filled in as follows:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Annex III. Specification of Budget Costs (1)** | **All Years** | | | | | | | **All years** | |
| **Costs** | **Beneficiary** | **Deliverables** | **Outside**  **Eligible**  **Area** | **Unit** | **# of units** | **Unit rate  (in EUR)** | **Costs  (in EUR) (3)** | **Clarification of Budget Items** | **Justification of the Estimated Costs** |
|  |  |  |  |  |  |  |
| **3. Travel and accomodation** |  |  |  |  |  |  |  |  |  |
| **3.1 Travel (5)** |  |  |  |  |  |  |  |  |  |
| **3.1.1 Travel Greece-Albania (Korce: 85 km/ 170 round trip)** | **LB1** | **1.1.3** | **NO** | **Per km** | **170** | 0,15 | 25,50 € | According to decision XX of LB1 and in respect with the restrictions applied in the Programme, the cost per km is 0,15 €. LB1 will travel to Korce once for the implementation of a project meeting, …. | 170km x 0,15 € = 25,50 € |
| **3.1.1 Travel Greece-Albania (Gjirokaster: 275 km/ 550 round trip)** | **LB1** | **1.1.3** | **NO** | **Per km** | **550** | 0,15 | 82,50 € |  |  |
| **3.1.1 Travel Greece-Albania** |  |  |  | **Per km** |  |  | 0,00 € |  |  |
| **3.1.2 Travel Greece-Albania Athens (3 people X 80,00 per ticket)** | **LB1** | **2.1.2** | **YES** | **Per ticket** | **3** | 80,00 | 240,00 € |  |  |
| **3.1.2 Travel Greece-Albania Tirana (3 people X 350,00 per ticket)** | **LB1** | **2.1.2** | **YES** | **Per ticket** | **3** | 350,00 | 1.050,00 € |  |  |
| **3.1.2 Travel Greece-Albania (Airplane tickets)** |  |  |  | **Per ticket** |  |  | 0,00 € |  |  |
| **3.2 Local transportation** |  |  |  |  |  |  |  |  |  |
| **3.2.1 Local transportation Greece Kastoria - Corfu (270km/ 540 round trip)** | **LB1** | **1.1.3** | **NO** | **Per km** | **540** | 0,15 | 81,00 € |  |  |
| **3.2.1 Local transportation Greece Kastoria - Ioannina (165km/ 330 round trip)** | **LB1** | **1.1.3** | **NO** | **Per km** | **330** | 0,15 | 49,50 € |  |  |
| **3.2.1 Local transportation Greece/ Albania** |  |  |  | **Per km** |  |  | 0,00 € |  |  |
| **3.3 Accomodation** |  |  |  |  |  |  |  |  |  |
| **3.3.1 Hotel accomodation Greece (Corfu 2 people X 2 nights)** | **LB1** | **1.1.3** | **NO** | **Per night** | **4** | 80,00 | 320,00 € |  |  |
| **3.3.1 Hotel accomodation Greece (Ioannina 2 people X 2 nights)** | **LB1** | **1.1.3** | **NO** | **Per night** | **4** | 80,00 | 320,00 € |  |  |
| **3.3.1 Hotel accomodation Greece (Athens 3 people X 3 nights)** | **LB1** | **2.1.2** | **YES** | **Per night** | **9** | 80,00 | 720,00 € |  |  |
| **3.3.1 Hotel accomodation Greece** |  |  |  | **Per night** |  |  | 0,00 € |  |  |
| **3.3.2 Hotel accomodation Albania (Tirana 3 people X 4 nights)** | **LB1** | **2.1.2** | **YES** | **Per night** | **12** | 90,00 | 1.080,00 € |  |  |
| **3.3.2 Hotel accomodation Albania (Korce & Gjirokaster 4 people X 2 nights)** | **LB1** | **1.1.3** | **NO** | **Per night** | **8** | 90,00 | 720,00 € |  |  |
| **3.3.2 Hotel accomodation Albania** |  |  |  | **Per night** |  |  | 0,00 € |  |  |
| **3.4 Daily subsistence allowances (6)** |  |  |  |  |  |  |  |  |  |
| **3.4.1 Daily allowance Greece (17 days)** | **LB1** | **1.1.3** | **NO** | **Per day** | **8** | 40,00 | 320,00 € |  |  |
| **3.4.1 Daily allowance Greece** | **LB1** | **2.1.2** | **YES** | **Per day** | **9** | 40,00 | 360,00 € |  |  |
| **3.4.1 Daily allowance Greece** |  |  |  | **Per day** |  |  | 0,00 € |  |  |
| **3.4.1 Daily allowance Greece** |  |  |  | **Per day** |  |  | 0,00 € |  |  |
| **3.4.2 Daily allowance Albania (24 days)** | **LB1** | **1.1.3** | **NO** | **Per day** | **12** | 80,00 | 960,00 € |  |  |
| **3.4.2 Daily allowance Albania** | **LB1** | **2.1.2** | **YES** | **Per day** | **12** | 80,00 | 960,00 € |  |  |
| **3.4.2 Daily allowance Albania** |  |  |  | **Per day** |  |  | 0,00 € |  |  |
| **3.4.2 Daily allowance Albania** |  |  |  | **Per day** |  |  | 0,00 € |  |  |
| **3.4.2 Daily allowance Albania** |  |  |  | **Per day** |  |  | 0,00 € |  |  |
| **3.4.2 Daily allowance Albania** |  |  |  | **Per day** |  |  | 0,00 € |  |  |
| **Subtotal Travel and accomodation** |  |  |  |  |  |  | **7.288,50 €** |  | **7.288,50 €** |

### Budget Category: External Expertise and Services

This budget category concerns the costs for the activities of the beneficiaries that will be subcontracted to external experts.

According to Regulation (EU) No 481/2014 the budget category “External Expertise and Services” includes the following cost categories:

* studies or surveys (e.g. evaluations, strategies, concept notes, design plans, handbooks);
* training;
* translations;
* IT systems and website development, modifications and updates;
* promotion, communication, publicity or information linked to a project or to a cooperation programme as such;
* financial management;
* services related to the organisation and implementation of events or meetings (including rent, catering or interpretation);
* participation in events (e.g. registration fees);
* verifications under Article 125(4)(a) of Regulation (EU) No 1303/2013 and Article 23(4) of Regulation (EU) No 1299/2013;
* certification and audit costs at programme level under Articles 126 and 127 of Regulation (EU) No 1303/2013;
* the provision of guarantees by a bank or other financial institution where required by Union or national law or in a programming document adopted by the monitoring committee;
* travel and accommodation for external experts, speakers, chairpersons of meetings and service providers;
* other specific expertise and services needed for operations

#### Clarification of the budget items

The beneficiaries should clearly analyse the deliverables connected with the external expertise, according to the cost categories as presented in the “Costs” column. The size and index of each deliverable should be stated, as well as the number of copies and time of materials, where relevant. In case of meetings/ seminars and conferences, the number of participants, the number of meals, the cost of speakers and translators and other relevant costs should be explicitly stated. In case of actions/ beneficiaries outside the eligible area, the exact location should be stated.

#### Justification of the estimated costs

The beneficiaries should clearly state the amounts per deliverable/ sub-deliverables. Reference to the market prices should be also presented. There should be a clear explanation of every amount used.

**Example**

The Lead Beneficiary (GR) has to implement the following actions, which are going to be sub-contracted:

* Market Analysis for the CBC area
* 1 project meeting in Greece
* 1 international conference
* 2 workshops
* Project’s website
* Development of printed promotional material

The Project Beneficiary 3 (GR – located outside the eligible area) is going to implement the following actions, which are going to be subcontracted:

* 1 project meeting
* 2 workshops (in the eligible area)

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| The SoBC file should be filled in as follows:**Annex III. Specification of Budget Costs (1)** | **All Years** | | | | | | | **All years** | | |
| **Costs** | **Beneficiary** | **Deliverables** | **Outside**  **Eligible Area** | **Unit** | **# of units** | **Unit rate  (in EUR)** | **Costs  (in EUR) (3)** | **Clarification of Budget Items** | **Justification of the Estimated Costs** |
|  |  |  |  |  |  |  |
| **4. External Expertise and Services (7)** |  |  |  |  |  |  |  |  |  |
| **4.1 Studies, research (8)** | **LB1** | **3.1.1** | **NO** | **Per study** | **1** | 5.000,00 € | 5.000,00 € | The study concerns …. And will require ..(duration)… |  |
| **4.1 Studies, research (8)** |  |  |  | **Per study** |  |  | 0,00 € |  |  |
| **4.2 Project Meetings** |  |  |  |  |  |  | 0,00 € |  |  |
| **4.2.1 Project Meetings in Greece (location)** | **LB1** | **1.1.3** | **NO** | **Per meeting** | **1** | 1.000,00 € | 1.000,00 € |  |  |
| **4.2.1 Project Meetings in Greece** | **PB3** | **1.3,2** | **YES** | **Per meeting** | **1** | 1.000,00 € | 1.000,00 € |  |  |
| **4.2.2 Project Meetings in Albania** |  |  |  | **Per meeting** |  |  | 0,00 € |  |  |
| **4.3 International Conferences (9)** |  |  |  |  |  |  | 0,00 € |  |  |
| **4.3.1 International Conferences in Greece (location)** | **LB1** | **2.1.2** | **NO** | **Per conference** | **1** | 30.000,00 € | 30.000,00 € |  |  |
| **4.3.1 International Conferences in Greece** |  |  |  | **Per conference** |  |  | 0,00 € |  |  |
| **4.3.2 International Conferences in Albania** |  |  |  | **Per conference** |  |  | 0,00 € |  |  |
| **4.4 Seminars/ workshops (9)** |  |  |  |  |  |  | 0,00 € |  |  |
| **4.4.1 Seminars/ Trainings** |  |  |  | **Per event** |  |  | 0,00 € |  |  |
| **4.4.2 Workshops** | **LB1** | **4.1.3** | **NO** | **Per event** | **2** | 5.000,00 € | 10.000,00 € |  |  |
| **4.4.2 Workshops** | **PB3** | **4.3.3** | **YES** | **Per event** | **2** | 5.000,00 € | 10.000,00 € |  |  |
| **4.5 Promotional material (9)** |  |  |  |  |  |  | 0,00 € |  |  |
| **4.5.1 Website** | **LB1** | **2.1.1** | **NO** | **Per website** | **1** | 10.000,00 € | 10.000,00 € |  |  |
| **4.5.2 Electronic promotional material** |  |  |  | **Per material** |  |  | 0,00 € |  |  |
| **4.5.2 Electronic promotional material** |  |  |  | **Per material** |  |  | 0,00 € |  |  |
| **4.5.3 Printed promotional material (leaflet)** | **LB1** | **2.1.3** | **NO** | **Per material** | **5000** | 2,00 € | 10.000,00 € |  |  |
| **4.5.3 Printed promotional material (business guide)** | **LB1** | **2.1.3** | **NO** | **Per material** | **2000** | 30,00 € | 60.000,00 € |  |  |
| **4.5.3 Printed promotional material** |  |  |  | **Per material** |  |  | 0,00 € |  |  |
| **4.6 External Expertise (subcontracted experts)** |  |  |  |  |  |  | 0,00 € |  |  |
| **4.6.1 Evaluation** |  |  |  | **Per expert** |  |  | 0,00 € |  |  |
| **4.6.2 Other (pls specify)** |  |  |  |  |  |  | 0,00 € |  |  |
| **4.6.2 Other (pls specify)** |  |  |  |  |  |  | 0,00 € |  |  |
| **4.7 Other (pls specify)** |  |  |  |  |  |  | 0,00 € |  |  |
| **4.7 Other (pls specify)** |  |  |  |  |  |  | 0,00 € |  |  |
| **Subtotal External Expertise and Services** |  |  |  |  |  |  | **137.000,00 €** |  | **137.000,00 €** |

Note: In the category 4.6.2 the beneficiaries may add the activity/ expertise of the external expert if applicable. In the category 4.7 the beneficiaries may add any other type of activity that will be subcontracted in the framework of the project and is not included in any other category.

### Budget category: Equipment

### 

This budget category concerns the costs for the equipment required by the beneficiaries for the sound implementation of the project. The purchase or rental of equipment should follow the rules and restrictions set by the Programme and Project Manual and respective documents.

According to Regulation (EU) No 481/2014 the budget category “Equipment” includes the following cost categories:

(a) office equipment;

(b) IT hardware and software;

(c) furniture and fittings;

(d) laboratory equipment;

(e) machines and instruments,

(f) tools or devices;

(g) vehicles;

(h) other specific equipment needed for operations.

**Example**

The Project Beneficiary 2 (AL) will purchase the following equipment:

* 1 laptop
* 1 scanner

The Project Beneficiary 3 (GR – outside eligible area) will purchase the following equipment:

* 1 laptop
* 1 scanner

#### Clarification of the budget items

The beneficiaries should clearly state the deliverables connected with the equipment, according to the cost categories as presented in the “Costs” column. The technical references for the electronic equipment and the number of pieces for each object should be clearly stated and justified. In case of actions/ beneficiaries outside the eligible area, the exact location should be stated.

#### Justification of the estimated costs

The beneficiaries should clearly state the amounts per piece of equipment. Reference to the market prices should be also presented. There should be a clear explanation of every amount used.

The SoBC should be filled in as follows:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Annex III. Specification of Budget Costs (1)** | **All Years** | | | | | | | **Year 1 (2)** | |
| **Costs** | **Beneficiary** | **Deliverables** | **Outside**  **Eligible**  **Area** | **Unit** | **# of units** | **Unit rate  (in EUR)** | **Costs  (in EUR) (3)** | **Clarification of Budget Items** | **Justification of the Estimated Costs** |
|  |  |  |  |  |  |  |
| **5. Equipment (10)** |  |  |  |  |  |  |  |  |  |
| **5.1 Furniture, office equipment** |  |  |  | **Per item** |  |  | 0,00 € |  |  |
| **5.2 PCs, lap-tops, computer equipment (laptop)** | **PB2** | **1.2.1** | **NO** | **Per item** | **1** | 800,00 € | 800,00 € | PB2 will purchase one lap top with the following characteristics: RAM, Windows, etc… | Current Market Price: |
| **5.2 PCs, lap-tops, computer equipment (scanner)** | **PB2** | **1.2.1** | **NO** | **Per item** | **1** | 300,00 € | 300,00 € |  |  |
| **5.2 PCs, lap-tops, computer equipment (laptop)** | **PB3** | **1.3.1** | **YES** | **Per item** | **1** | 800,00 € | 800,00 € |  |  |
| **5.2 PCs, lap-tops, computer equipment (scanner)** | **PB3** | **1.3.1** | **YES** | **Per item** | **1** | 300,00 € | 300,00 € |  |  |
| **5.3 Machines, tools…** |  |  |  | **Per item** |  |  | 0,00 € |  |  |
| **5.4 Spare parts/equipment for machines, tools** |  |  |  | **Per item** |  |  | 0,00 € |  |  |
| **5.4 Spare parts/equipment for machines, tools** |  |  |  | **Per item** |  |  | 0,00 € |  |  |
| **5.4 Spare parts/equipment for machines, tools** |  |  |  | **Per item** |  |  | 0,00 € |  |  |
| **5.5 Other (please specify)** |  |  |  | **Per item** |  |  | 0,00 € |  |  |
| **Subtotal Equipment** |  |  |  |  |  |  | **2.200,00 €** |  | **2.200,00 €** |

### Budget category: Infrastructure and Works

This budget category concerns the costs for the infrastructure and relevant works that will take place in the framework of the project. The level of infrastructure and the type of activities/ works should follow the rules and restrictions set by the Programme and Project Manual and respective documents.

The budget category “Infrastructure and Works” includes the following cost categories:

* Elaboration of detailed works design
* Works
* Supervision of works
* Other

#### Clarification of the budget items

The beneficiaries should clearly state the deliverables connected with the infrastructure and works, according to the cost categories as presented in the “Costs” column. The technical references, number of material required and other relevant details should be clearly presented. In case of actions/ beneficiaries outside the eligible area, the exact location should be stated.

#### Justification of the estimated costs

The beneficiaries should clearly state the amounts as foreseen in the respective studies. There should be a clear explanation of every amount used.

The analysis and presentation of infrastructure works is a complicated procedure, which may differ significantly between the 2 countries. As a result, no examples will be provided in this case, but will be elaborated incase needed by the beneficiaries.

## “Sources of Funding”

In this sheet the beneficiaries are expected to provide the information on the sources of funding per country. The information presented here has to be in accordance with the Application Form.

|  |  |  |
| --- | --- | --- |
| **Sources of funding** | Amount | Percentage |
|  | EUR | of total |
|  |  | % |
|  |  |  |
| **IPA II contribution sought in this application** | **0,00 €** | **#ΔΙΑΙΡ/0!** |
| Greece | 0,00 € | #ΔΙΑΙΡ/0! |
| Albania | 0,00 € | #ΔΙΑΙΡ/0! |
|  |  |  |
| National Counterpart from EU Member State | **0,00 €** | **#ΔΙΑΙΡ/0!** |
| *Name of beneficiary* |  |  |
|  | 0,00 € | #ΔΙΑΙΡ/0! |
|  | 0,00 € | #ΔΙΑΙΡ/0! |
|  | 0,00 € | #ΔΙΑΙΡ/0! |
|  | 0,00 € | #ΔΙΑΙΡ/0! |
|  | 0,00 € | #ΔΙΑΙΡ/0! |
| National Counterpart from IPA country | **0,00 €** | **#ΔΙΑΙΡ/0!** |
| *Name of beneficiary* |  |  |
|  | 0,00 € | #ΔΙΑΙΡ/0! |
|  | 0,00 € | #ΔΙΑΙΡ/0! |
|  | 0,00 € | #ΔΙΑΙΡ/0! |
|  | 0,00 € | #ΔΙΑΙΡ/0! |
| **TOTAL CONTRIBUTIONS** | **0,00 €** | **#ΔΙΑΙΡ/0!** |

In the column “Sources of funding” the project developer has to fill in with the amounts concerning the IPA II contribution for Greece and Albania, as well as the country national counterparts per country, which in this case is Greece (in the EU Member State field) and Albania (in the IPA country field).