Interreg

Co-funded by the European Union

Greece – Bulgaria

Justification of Budget

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Info Day 1st Call for common project proposals – Stage B

Justification of Budget (JoB)

- Common **tool** for all project proposals **for building the budget**
- Provides all the **necessary details for the budget (evaluation and implementation)**

Moreover….:

- ✓Supports the drafting of the budget tables in the Application Form
- ✓Notifies on budget limit restrictions

In case of any discrepancy between the two documents i) the Application Form and ii) the Justification of Budget Costs, **the budget of the Application form will be considered the one proposed by the project**.

Justification of Budget (JoB)

- ✓ Excel file containing several functions!
- ✓ Don’t try to unlock the protected cells, do not delete sheets…… the functions may be damaged!
- ✓ Damaged files will not be accepted

Cover Page	Beneficiaries’ section	Summary Tables
1 sheet General Info	6 sheets (one/beneficiary) Budget analysis	3 sheets Not to be filled in but very useful

ATTENTION

The Beneficiaries’ section contains sheets for 6 beneficiaries. In the framework of the 1st Call eligible partnerships consist of up to 5 beneficiaries.

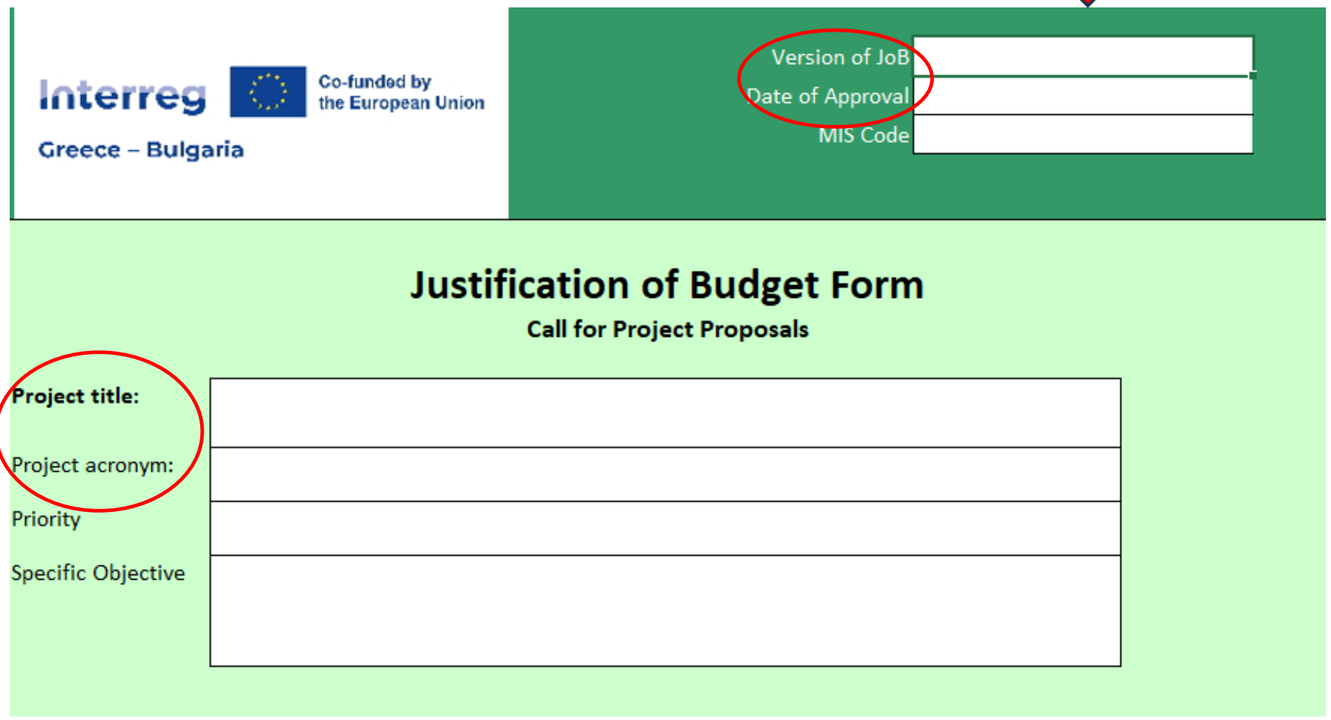
DO NOT DELETE ANY SHEETS

Justification of Budget (JoB)

- ✓*The applicant fills in information regarding the Project and the Partnership*
- ✓*Use the drop-down lists where applicable*
- ✓*The grey cells are locked and completed automatically*

Cover page

To be filled in by MA/JS



As per Application Form

Choose from the drop-down menu

Cover Page

Choose from the drop-down list

Fill in the official beneficiary title

Pr. Nr.	Beneficiary title	Country	Budget
LB (PB1)			- €
PB2			- €
PB3			- €
PB4			- €
PB5			- €
PB6			- €
		Total Project budget	0,00 €

Automatically filled in with data from the beneficiaries' sheets

DISCLAIMER: it is the responsibility of the applicant to ensure that the thresholds set by the Call for proposals and the Project Manual are respected.

WP for activities outside the programme area (if applicable)	WP6

In case of activities outside the Programme area, the respective costs should be described exclusively under WP6 - Select WP6, from the drop-down list

Signed by the Lead Beneficiary

(Name of the legal representative of the Lead Beneficiary)
(Date)
(Signature)
(Official stamp of the Lead Beneficiary)

Beneficiaries' Section

- ✓*One sheet for each beneficiary´s budget*
- ✓*2 tables to be completed: Cost type preferences & Budget*
- ✓*The grey cells are locked and completed automatically*
- ✓*Coloured cells appear in case of mistakes*

READ CAREFULLY THE MANUAL
RESPECT THE CALL'S LIMITATIONS AND CONDITIONS

Beneficiaries' section

Table "COST TYPE PREFERENCES"

Automatically filled in with data from the Cover Page

LB	Beneficiary title	

Cost type Preferences		
Cost Category	Cost Calculation	Flat Rates (%)
Staff Costs		
Office		
Travel		

Choose between Real Costs and Flat Rate from the drop-down list

If flat rate – state the percentage to be applied within the eligible percentage of the Call

- Specify the **option for the type of costs** (Real costs or Flat rate) for the three budget categories "Staff", "Office and Administration" and "Travel and Accommodation".
- In case the Flat Rate option is selected, **fill in the exact rate**, respecting the limitations and conditions of the Call for proposals.
- The percentage of the Flat Rates should be a **whole number** (e.g. 12%)

Beneficiaries' section

1st Call's flat rate limitations

Description	Flat Rate	Description	Notes
Staff Costs	20%	up to 20% of the direct costs other than the direct staff costs of the beneficiary's Budget	The direct cost on which the flat rate is calculated is the sum of the costs under external expertise, equipment and works
Office & Administration Cost	15%	up to 15% of the eligible direct staff costs of the beneficiary's Budget	
Travel and Accommodation Costs	15%	up to 15% of the eligible direct staff costs of the beneficiary's Budget	

Beneficiaries' section - Table Budget

Column	What to fill in
WP (work package)	Mandatory for budget calculation Select from the dropdown list
Deliverable	Mandatory for budget calculation Select from the dropdown list **Deliverable 1.1** should be dedicated exclusively for preparations costs, if applicable.
Budget line	Mandatory for budget calculation Select from the dropdown list
Item	Select from the dropdown list The list is different for each budget line
Clarification of Budget Items	Description must not exceed 1000 characters Consult "Table 1" of the manual
Justification of estimated costs	Description must not exceed 1000 characters Consult "Table 1" of the manual

Beneficiaries' section – Table Budget

Column	What to fill in
Quantity of Item (number)	In case the **Flat Rate** option has been selected for budget categories "Staff", and/or "Office and Administration" and /or "Travel and Accommodation" the **Quantity of item is greyed out**. Otherwise, fill in the number according to Table 1 of the Manual
Time of Item	To be filled in only in case of **real Staff costs and real Travel and Accommodation Costs**, according to Table 1 of the Manual
Cost per item (euros)	In case the **Flat Rate** option has been selected for budget categories "Staff" and/or "Office and Administration" and/or "Travel and Accommodation" the "Time of item" is **greyed out**. Otherwise, fill in the cost according to Table 1 of the Manual
Total Cost	Automatically filled in (mathematical function)

Beneficiaries' section – Table Budget

								Total Budget =	0,00 €
WP	Deliverable	Budget line	Item	Clarification of Budget Items (max 1000 characters)	Justification of Estimated Costs (max 1000 characters)	Quantity of item (Nr.)	Time of item	Cost per item (€)	*Total Cost*
									0,00 €
									0,00 €
									0,00 €

Table 1 of the JoB Manual, contains analytical guidelines regarding the information to be provided in each column of Table Budget

For example, for the Travel & Accommodation Costs (Real Costs) the following information must be provided: Event/scope……? From……? To…… ? Transportation means……? Km (not applicable if the transportation is by airplane/boat)……? Number of persons travelling ……?

The Applicant should calculate all transportation costs foreseen under the specific deliverable (use one line for all trips)

Travel & Accommodation Costs (Flat Rate) – use only one line per Deliverable

Summary Tables

- ***Three (3) sheets:***
  - ❑ ***“AF Tables”,***
  - ❑ ***“Budget Check”***
  - ❑ ***“Project Overview”***

- ***Automatically generated upon completion of the Beneficiaries’ Section, thus no completion of information is required by the applicant***

Summary Tables – AF Tables

The JoB contains tables, one for each beneficiary, which have the same format as the budget tables of the Application form. The Tables should be identical to those of the Application form

In case of mismatches between the tables of the JoB and those of the Application form - the information of the Application form will be the one considered as valid

Summary Tables – AF Tables

Lead Beneficiary LB - PP01	Staff Costs	Office and Administration	Travel and accommodation	External Expertise and Services	Equipment	Infrastructure and Works	TOTALS
WP1	**0,00 €**	**0,00 €**	**0,00 €**	**0,00 €**	**0,00 €**	**0,00 €**	**0,00 €**
D.1.1	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	**0,00 €**
D.1.2	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	**0,00 €**
D.1.3	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	**0,00 €**
D.1.4	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	**0,00 €**
D.1.5	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	**0,00 €**
WP2	**0,00 €**	**0,00 €**	**0,00 €**	**0,00 €**	**0,00 €**	**0,00 €**	**0,00 €**
D.2.1	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	**0,00 €**
D.2.2	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	**0,00 €**
D.2.3	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	**0,00 €**
D.2.4	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	**0,00 €**
D.2.5	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	**0,00 €**

Summary Tables – Budget Check

- The sheet “**Budget check”** monitors if the project budget is in accordance with the budget limits of the Call

- The sheet contains a table with the budget limits of the Call and a table calculating the critical parts of the project budget.

Attention: In case of budget limit violations, the cells turn red

Summary Tables – Budget Check

Partner	Total Partner Budget	Office and administrative (O&A)		Staff		Travel & Accommodation		Preparation (D1.1)	Audit Costs in WP1	Management (WP1 Total)	Management Cost minus Preparation & Audit		Communication (WP2 Total)		Subtotal A+B+C+D	
	[1]	[2]	[3] = [2] / [1]	[4]	[5] = [4] / [OEF]	[6]	[7]	[8]	[9]	[10]	[11] = [10]- ([8] + [9])	[12] = [11] / [1]	[13]	[14] = [13] / [1]	[15]	
LB (PP1)	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €
PP02	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €
PP03	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €
PP04	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €
PP05	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €
PP06	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €
Total	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €	0,00 €	0,00 €	0,00%	0,00 €	0,00%	0,00 €	0,00 €

Summary Tables – Project Overview

Ex: Table 1

	Staff Costs	Office and Administration	Travel and accommodation	External Expertise and Services	Equipment	Infrastructure and Works	Total
WP1	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
WP2	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
WP3	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
WP4	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
WP5	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
WP6	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
Total	**0,00 €**	**0,00 €**	**0,00 €**	**0,00 €**	**0,00 €**	**0,00 €**	**0,00 €**

The third sheet **“Project Overview” contains three tables which** provide more information regarding the project budget allocation:

- ✓**per Work Package**
- ✓**per Beneficiary**
- ✓**per Country**

Common Mistakes

Common Mistake	Problem occurred	What to do
The Table “Cost Type Preferences” is not filled in	• Information regarding which budget lines are calculated on a real cost basis or a flat rate is missing • Several functions of the excel file are not operating correctly	First fill in the Table “Cost Type Preferences” and then proceed with the budget itself
Del. 1.1 is not dedicated to Preparation Cost	• The functions related to the Preparation Costs are applied to another deliverable (e.g. 30.000 euros per project)	If Preparation Costs are not foreseen in the project, the first deliverable of WP1 must be numbered as 1.2

Common Mistakes

Common Mistake	Problem occurred	What to do
The sheet “Budget Check” is not considered	• Violations of the budget limits are not detected by the beneficiary. These violations may lead to the project rejection	Check the “Budget Check” - if any cells turn red, it means that the limitations are violated. Proceed to adjustments
The Clarification of Budget Items & Justification of Budget Costs are not analytically provided/described	• The budget is not justified leading to a low score at the evaluation process	Follow the instructions given in Table 1 of the Manual

Supporting Documents

Staff costs:

Documentation regarding the average cost of institution salaries (personal data should **NOT** be provided according to GDPR restrictions)

External expertise:

pricelists from possible providers, offers etc.

Equipment & Infrastructure and Works:

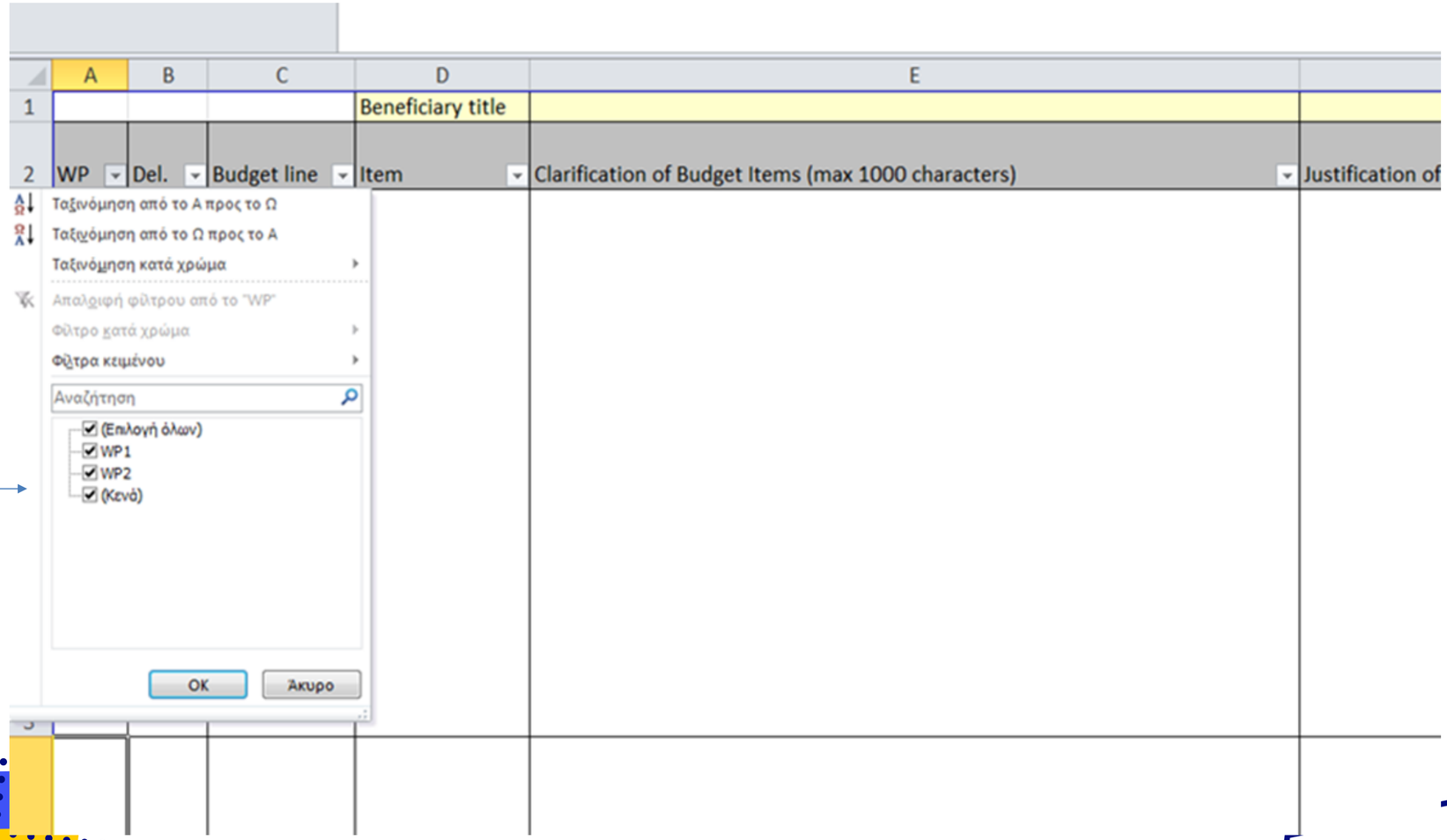
Offers, pricelists from possible providers, Bill of quantities and costs etc.

In any case, the MA/JS reserves the right to request additional information regarding specific budget lines and items, if the description provided does not give sufficient justification

Printing the JoB

Click on the filter arrow of the WPs column

Uncheck the Blanks



Uploading the JoB on MIS

JoB should be attached to the AF – section "Attachments" on the MIS in 2 files:

- pdf of the officially signed and stamped JoB by the legal representative of the Lead Beneficiary (physical and electronic signatures are accepted)

and

- An editable copy of the JoB in excel format

Interreg

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THANK YOU

Contact us

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