

Interreg



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Justification of Budget Costs: A Guide for Project Beneficiaries

Cross-Border-Cooperation Programme

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1. Introduction

The main scope of the “Justification of Budget Costs” (JoBC) excel template is twofold:

- To provide a common tool to all project proposals for building the budget and
- To assist the partnerships in providing all the necessary details required by the JS for the budget evaluation.

The JoBC generates the budget tables required in the Application Form and is designed to support the beneficiaries to work in a single file and just transfer the result of the calculations.

As the JoBC excel file has a restricted number of characters in the respective descriptive sections of the expenditures, Applicants are required to submit supporting documents justifying the costs selected under budget categories a) staff and b) external expertise, by providing pricelists from possible providers, offers, documentation regarding the average cost of institution salaries (personal data should NOT be provided according to GDPR restrictions), etc.

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

It is noted that, according to the maturity sheet requirements, Applicants are requested to submit supporting documents in case infrastructure and/ or purchase of equipment foreseen in the budget, i.e. infrastructures budget analysis, pricelists from possible providers, offers, Bill of quantities and costs etc

Finally, it must be noted that in all cases and in all Budget Lines, the provisions, budget thresholds and eligibility criteria specified in the Calls for proposals are in force and need to be applied and followed in addition to the provisions of the Regulations (EU) 2021/1059 and (EU) 2021/1060.

Note:

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.

Important note

The application incorporates numerous calculation and error trapping algorithms, to ensure consistent preparation of your proposal and minimize the risk of erroneous user input.

In case of error, the application will produce visual and / or textual warning messages, explained in each section below. While most of the potential user input errors have been covered, **the applicant remains the sole responsible for verifying integrity of all registered data and compliance of the proposal with the relevant ToRs.**

Do not try to unlock the spreadsheets or alter any of the contents therein!

The Managing Authority is in the position to verify any modifications made to the template structure and content; this may lead to the rejection of your proposal or to unwanted delays at evaluation.

2. Justification of the Budget Costs Excel File Structure

2.1 General

The file is divided into three main parts:

1. The **“Cover page”**, where the Applicant includes information about the project and the partnership.
2. The **“Beneficiaries’ section”**, where the Applicant includes the estimated expenses and their clarification and justification for all project beneficiaries.
3. The **“Summary Tables”** with three sheets. In sheet **“AF-Tables”**, all tables of the Application form are generated automatically according to the information provided in the figures introduced in the previous sections. The sheet **“Budget Check”** provides all necessary checks according to the Call for proposals’ limitations. The third sheet **“Project Overview”** contains some additional tables for informative reasons only, which are also automatically generated, for a better overview of the project budget balance and structure.

2.2 “Cover page”

This section provides general information for the identification of the project. The fields that need to be filled in are the following:

- **Version of JoBC:** This will be the version of the JoBC and must be filled in by the Applicant. The number of the JoBC version should be the same as the one of the AF to which it is uploaded.
- **MIS Code:** The unique identification Number of the Project as generated by the MIS. To be filled in by the Applicant.
- **Project title:** The Applicant shall introduce the title of the proposed project.
- **Project acronym:** The Applicant shall introduce the acronym of the proposed project.
- **Priority:** The Applicant selects the priority (PR) from a drop-down list as mentioned in each Programme.
- **Specific Objective:** The Applicant selects the specific objective from a drop-down list.
- **Beneficiary title:** The Applicant needs to introduce the title of the beneficiary.
- **Country:** The Applicant selects the beneficiary’s country from the drop-down list.
- **Budget:** Automatically filled in upon completion of the beneficiary’s section

- **WP activities outside the programme area (if applicable):** According to the Programme and Project Manual, **all activities implemented outside the Programme area should be described in WP6 in the Application Form.**

It is noted that WP6 should be used exclusively for activities implemented outside the Programme area, while WP's 1-5 should be dedicated to activities implemented within the Programme area

Errors and Warning messages

User Input Error	Application response
A beneficiary was added but no country was selected.	The corresponding field turns red

2.3 “Beneficiaries’ section”

2.3.1 General

This section is divided into 10 sheets that calculate the budget for each beneficiary. Each sheet includes two tables:

Table “Cost type Preferences”

The Applicant must specify the option for the type of costs (Real costs or Simplified costs) for the three budget categories “Staff”, “Office and Administration” and “Travel and Accommodation”. Furthermore, in case the Flat Rate option is selected, the Applicant must 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.**

If you select the “Real Cost” option for any cost category, the relevant percentage (%) cell is greyed out. You don’t have to fill it in.

Table “Budget”

This section is divided into 2 parts where the Applicant needs to fill in:

- the Descriptive part: Columns “WP”, “Deliverable”, “Budget line”, “Item” “Clarification of Budget Items” and the “Justification of estimated costs” (that specifies the type of the expense in the budget line), and
- the Calculations’ part: Columns “Quantity of item”, “time of item”, “Cost per item”.

According to the selected budget line, different requirements of filling in should be kept, mainly in regards to the Calculation Columns. **Details are provided in Table 1.**

In the “Beneficiaries’ section”, general information such as the beneficiary and total sum are automatically generated by the file. Each Beneficiary sheet has a capacity of 200 lines for providing the details of the costs components.

The guidelines for filling in correctly the beneficiaries’ section are provided in the following paragraph.

2.3.2 Filling in the beneficiaries’ section – Descriptive Part

- **Column “WP”:** In this column, the respective “Work Package” needs to be selected from the drop-down list. The drop-down list starts from cell A10.
- **Column “Del.”:** In this column, the respective “Deliverable” needs to be selected from the drop-down list. **The Applicant can select a Deliverable only after a WP has been selected.** Select Deliverables that correspond to the respective WP (eg WP1, D1.2). Do not mix WP and Deliverables that do not correspond to each other (eg WP1, D2.3). It is noted that **Deliverable 1.1** should be dedicated exclusively for preparations costs, if applicable.
- **Column “Budget line”:** In this column, the respective “Budget Line” needs to be selected from the drop-down list. These are the following:
 1. Staff Costs
 2. Office and Administration
 3. Travel and Accommodation
 4. External Expertise and Services
 5. Equipment
 6. Infrastructure and Works

Note:

Fields “Deliverable” and “Budget Line” are mandatory for budget calculation.

When a cell in the “Deliverable” and “Budget Line” columns is not filled in, any value introduced in the respective calculation cells will not be valid and **will not be calculated** in the overall Project budget. **In this case, the Total cost Column will return a 0 value marked in red.**

- **Column “Item”:** For each Budget Line there are subcategories that the Applicant can select from the drop-down list, in order to be more specific about the justification.
- **Column “Clarification of Budget Items”:** According to the, cost type, budget line and the item selected, the beneficiaries should clearly provide information according to the instructions given at Table 1. In case of activities outside the eligible area, the exact location should be stated (WP6).

Note: The description must not exceed 1000 characters

- **Column “Justification of Budget Costs”:** According to the cost type, budget line and the item selected, beneficiaries should clearly provide information according to the instructions given at Table 1. There should be a clear explanation of every amount used.

Note: The description must not exceed 1000 characters

2.3.3 *Filling in the partners’ section-Calculations’ Part*

- **Column “Quantity of item”:**
 - ✓ 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. You don’t have to fill them in.
 - ✓ In case the real cost option has been selected for budget categories “Staff” and/or “Office and Administration” and /or “Travel and Accommodation” the Applicant needs to include the quantity. More details about the “Quantity of item” for each one of the Budget Lines are provided in Table 1.
 - ✓ In case the selected budget category is “External expertise”, “Equipment” and “Infrastructures and Works” the Applicant needs to include the quantity of item. More details about the “Quantity of item” for each one of the Budget Lines are provided in Table 1.
- **Column “Time of item”:**
 - ✓ 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. You don’t have to fill it in.

- ✓ **In case the Real Cost option has been selected for budget categories “Staff” and “Travel and Accommodation” the Applicant needs to include the “Time of item”.** More details about the “Time of item” for each one of the Budget Lines are provided in Table 1.
- ✓ **In case the selected budget category is “Office and Administration”, “External expertise”, “Equipment” and “Infrastructures and Works” the “Time of item” is greyed out.** You don’t have to fill it in.

Note:

For **Staff costs**, the Applicant has the flexibility to select the measurement of the “Time of Item”. This can be Man-hours, Man-days, Man-Months, etc., according to the needs that best fit the calculation of the costs. **This must be clearly stated in the “Justification of Budget Costs” column.** Then the cost of the personnel will have to be adjusted to the Measurement Unit decided by the beneficiary.

- **Column “Cost per Item”:**
 - ✓ **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.** You don’t have to fill it in.
 - ✓ **In case the Real Cost option has been selected for any budget category, the Applicant needs to fill in the “Cost per item”.** More details about the “Cost per item” for each one of the Budget Lines are provided in Table 1.
- **Column “Total Cost”:** The total cost for all Budget Lines is filled in automatically. Specifically:
 - ✓ **In case the Flat Rate option has been selected for budget Category “Staff”, the total cost will be automatically filled in, once the beneficiary adds values under budget categories “External expertise”, “Equipment” and “Infrastructures and Works, *under the same Deliverable.***

- ✓ In case the Flat Rate option has been selected for budget Category “**Office and Administration**”, the total cost will be automatically filled in, once the beneficiary adds values under budget category “**Staff**”, *under the same Deliverable*.
- ✓ In case the Flat Rate option has been selected for budget Category “**Travel and Accommodation**”, the total cost will be automatically filled in, once the beneficiary inserts values under budget category “**Staff**”, *under the same Deliverable*.
- ✓ *In case the Real cost has been selected for any budget category the total cost is* the product of the following function:

$$\text{Total Cost} = \text{“Quantity of Item”} \times \text{“Time of item”} \times \text{“Cost per item”}$$

The following Table 1 provides a more detailed description about the items and more specific “instructions” per budget line.

Errors and Warning messages

User Input Error	Application response
The Flat Rate percentage is out of range	Textual message produced
The Flat Rate is not –a whole number	Field turns red
An inconsistent combination of WP and Deliverable has been selected	The respective fields are highlighted in light yellow
The same combination of Deliverable and Budget Line is repeated more than once, while the corresponding cost category has been set to “Flat rate”	The respective fields are highlighted in light yellow

TABLE 1

Budget Line	Items per budget line	Clarification of Budget Items	Justification of Estimated Costs	Quantity of item (Nr.)	Time of item	Cost per item (€)
REAL COSTS OPTION						
Staff Costs	Choose from the drop-down list: • Project manager • Financial manager • Administrative staff • Technical Staff • Other	Provide a brief description of the employee(s) and roles in the project. The description should answer the following questions: Role?(e.g. Project Manager) Existing or new staff?(new staff) Working Status in the framework of the project (full time, part time, percentage)? (e.g full time) Duties? (e.g. project management)	State the gross amounts of the salaries, according to the rates currently applied in the beneficiary organization, justify the period charged for each person and specify the measurement unit (Man-hour, Man-day, Man-Month etc) The costs should be deriving from supporting documents as stated at the introduction of the present manual	State in number the number of people working (e.g. for 1 person - 1)	State in number the period allocated (e.g. for 8 man-months - 8)	State in number the employees' rate based on the gross salary (e.g. for 1000€ - 1000)
Office and Administration	Choose from the drop-down list: • Bank Charges • Office costs • Staff operational costs • Other	Provide a short description of the item selected as well as the need of the item should be provided.	State the quantities and the estimated cost of the items selected.	State in number the number of the selected items or, if not possible, the number "1"	N/A	State in number the estimation of the administration costs for the specific Item selected.

Travel and Accommodation	Choose from the drop-down list: • Transportation	Provide the relevant clarification according to the item selected. The description should answer at least, the following questions: 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)	State the mathematical formula with which the cost is calculated. At the “cost per item” column provide the average cost per ticket or km. The description should answer at least the following questions: Number of trips? Number of tickets (if applicable)? OR Number of vehicles?	State in number the number of tickets OR number of vehicles	State in number the number of trips OR km	State in number the average cost per ticket or km according to EU and national regulations
	• Accommodation	Event/scope? Duration of event? Location? Number of nights? Number of people staying overnight.? The Applicant should calculate all accommodation costs foreseen under the specific deliverable (use one line for all trips)	State the mathematical formula with which the cost is calculated. At the “cost per item” column provide the average cost per overnight stay. The description should answer at least the following questions: Number of trips? Number of people? Number of overnight stays/person	State in number the number of people staying overnight X number of trips	State in number the number of overnights stays per person/trip	State in number the average cost per overnight stay and according to EU and national regulations

	• Daily Allowance	Event/scope? Duration of event? Location? Number of people receiving daily allowance? The Applicant should calculate all daily allowances foreseen under the specific deliverable (use one line for all trips)	State the mathematical formula with which the cost is calculated. At the “cost per item” column provide the average cost per daily allowance. The description should answer at least the following questions: Number of trips? Number of people? Number of daily allowances?	State in number the number of people X number of trips	State in number the number of daily allowances per person/trip	State in number the average cost per daily allowance according to EU, national and internal regulations
External Expertise and Services	Choose from the drop-down list: • Technical or scientific Expertise • Scientific Studies • Event organisation • Communication/ Dissemination material • Infrastructure designs • Supervision of construction works • Audits • Other	The description should answer at least, the following questions: Content of the action? Need of the action? Beneficiary’s outputs (size, index, copies etc, where applicable)? Synergies with other deliverables?	The Applicant should clearly explain every amount used per deliverable / sub-deliverable. The applicant should also state the number of the experts needed, their expertise and the duration of the service to be provided. The costs should be deriving from supporting documents as stated at the introduction of the present manual	State in number the quantities of the services, expertise or material required according to the item selected. (i.e. 1 study, 3 event organizations, etc).	N/A	State in number the estimated cost per unit of service /expertise or material required according to the type of item selected.
Equipment	Choose from the drop-down list:	State the need for the purchase of the equipment and the estimated	State the amounts per piece of equipment.	State in number the planned or	N/A	State in number the planned or

	• Office Equipment • IT hardware and software • Furniture and fittings • Laboratory Equipment • Machines and instruments • Tools or devices • Vehicles • Other specific equipment	quantities. Also provide a brief description of the technical specifications, as well as the place of installation (if applicable)	The costs should be deriving from supporting documents as stated at the Maturity Sheet of the Applicant's Package Any supporting documents (Bill of quantities and costs, technical studies, offers etc.) should be uploaded on the MIS as an attachment.	estimated number of the equipment required for the action		estimated unit cost per equipment
Infrastructure and Works	Choose from the drop-down list: • Elaboration of detailed design of works • Works • Supervision of works • Other	Provide a brief description of the physical content of the works, as well as the current situation, the need for the implementation of the works and the expected results. Also provide information regarding the location of the works	State basic assumptions regarding the estimation of the costs justifying the sum declared. The costs should derive from supporting documents (pricelists, Bill of quantities and costs, technical studies, offers, etc.) as stated at the Maturity Sheet of the Applicant's Package. Any supporting documents should be uploaded on the MIS as an attachment.	State in number the number of the items selected	N/A	State in number the actual cost of the item selected

FLAT RATE COSTS OPTION						
Staff Costs	N/A	A short description of the methodology used to calculate the percentage corresponding to Staff Costs	N/A	AUTOMATICALLY FILLED IN	AUTOMATICALLY FILLED IN	AUTOMATICALLY FILLED IN
Office and Administration	N/A	A short description of the methodology used to calculate the percentage corresponding to Office and Administration.	N/A	AUTOMATICALLY FILLED IN	AUTOMATICALLY FILLED IN	AUTOMATICALLY FILLED IN
Travel and Accommodation	N/A	A short description of the methodology used to calculate the percentage corresponding to Travel and Accommodation.	N/A	AUTOMATICALLY FILLED IN	AUTOMATICALLY FILLED IN	AUTOMATICALLY FILLED IN

2.4 “Summary Tables”

This section of the JoBC generates the summary tables that calculate the overall project budget per Beneficiary/Budget Line/Deliverable. This section is fully automatic and thus **no data entering** is required by the Applicant. There are three sheets in this section.

The first section **“AF Tables”**, contains the 10 Tables of the Application form, which are generated by the information provided in the Beneficiaries’ section. The Tables should be identical to those that will be included in the Application form. **In case of mismatches between the tables of the JoBC and those of the Application form, the information in the tables of the Application form will be those considered as valid.**

The sheet **“Budget checks”** monitors the budget of the project to be in accordance with the budget limits as set in the Call for proposals. The sheet contains one table with the budget limits of the Call and recommendations (if applicable) and one table calculating the critical parts of the Project budget. **In case of budget limit violations, the cells turn red. In case of exceeding in recommended rates (if applicable), the cells turn orange.**

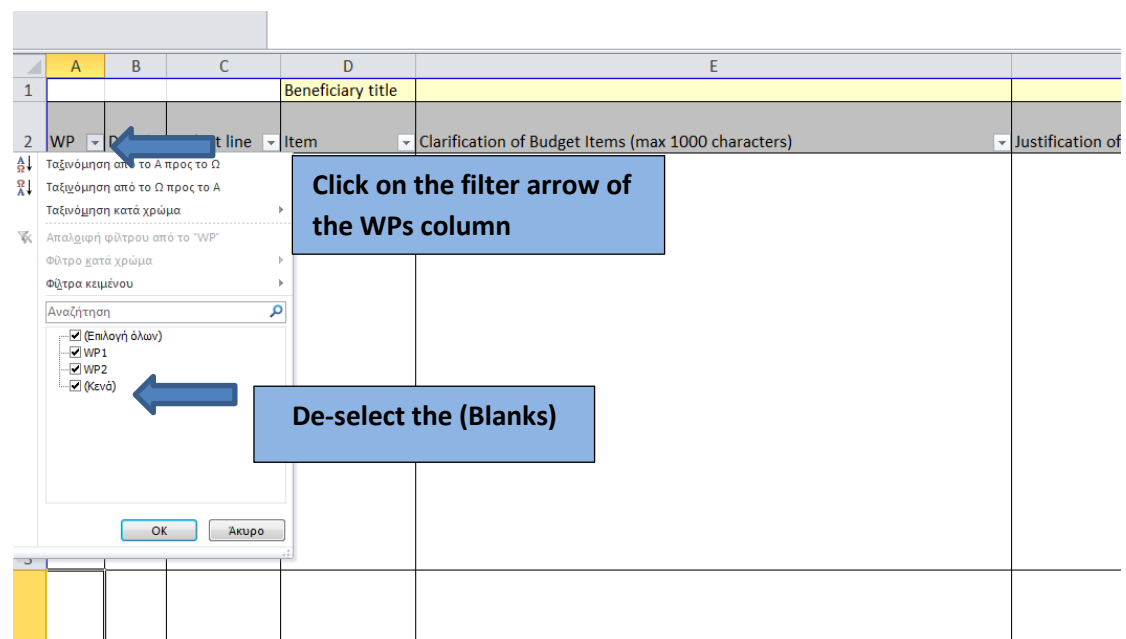
The third sheet **“Project Overview tables”** provides more information regarding the budget allocation and balance of the project.

Errors and Warning messages

User Input Error	Application response
One or more of the limits set in the ToR have been violated	The corresponding cells turn red

3. Printing the JoBC

In the context of the present Call, Project Proposals will be submitted electronically to the Programme's Managing Authority/ Joint Secretariat (JS) via MIS. **Therefore, the JoBC doesn't have to be printed.** In case an Applicant wishes to print the JoBC, **for their own use**, it is recommended to minimize the size of the printed file by omitting the empty cells with the use of the active filter provided at the top of each table (click on the filter arrow and de-select the box of the (blank) lines as in Figure 1 below). This way the applicant prevents printing of any empty pages.



4. Uploading the JoBC on the MIS

In the context of the present Call for Project Proposals, the JoBC, completed for the total project budget, must be uploaded in an excel format on the MIS.