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DELLA SARDEGNA**

# Budget and Financial Plan



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# Part 1: Eligible costs and specific budget rules

# ELIGIBLE COSTS (see GfA par. 4.6.4 and info note on eligible costs)

**DIRECT COSTS (Budget Part 1):** to be incurred by each organization involved in the partnership. They must be **supported** by original expenditure documents as well as the occurred payment documents

## Cost Categories

0. Preparatory costs
1. Human resources
2. Travel / subsistence
3. Infrastructures
4. Equipment and supplies
5. Subcontracted Services
6. Other costs

## INDIRECT COSTS (Budget Part 2):

Contingency reserve  
Administrative costs



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## Specific rules concerning cost categories

- ✓ Preparatory costs cannot exceed 10.000€
- ✓ No max/min allocation for the cost categories
- ✓ Subgrants cannot exceed 30% of the total direct costs and a single subgrant cannot exceed 60.000€
- ✓ Administrative costs cannot exceed 7%
- ✓ Contingency reserve cannot exceed 3% of the total direct costs.

# Specific financial rules and distribution among partners

- ✓ WP1 cannot exceed 20% of the total budget
- ✓ No threshold concerning the other WPs
- ✓ Co-financing min. 10%
- ✓ **Min ENI contribution € 2.500.000 and max. € 3.500.000**
- ✓ Maximum total cost of the project € 4.000.000
- ✓ **Min. 50% total direct costs** for activities implemented in MPCs
- ✓ **Max. 20%** of the budget for partners located in **adjoining regions**
- ✓ Max **35%** total direct costs can be allocated to a **single**



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# ELIGIBLE COSTS: 0. Preparatory costs

## Eligibility conditions:

- a) They are incurred **after** the publication of the call for proposals and **before the deadline** for the submission of the proposal;
- b) They **cannot exceed** the amount of 10.000 euro at project level;
- c) Travel and subsistence costs **only for staff employed** by the Applicant and/or the Partners according to its rules and regulations or the rates published by the Commission at the time of the mission;
- c) They are proven by supporting documents;
- d) They will need to be reported in the first interim report.



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# ELIGIBLE COSTS: 1. HUMAN RESOURCES

## Eligibility conditions:

- a) related to the **actual time** worked for the implementation of the project by the permanent or temporary (*ad hoc recruited*) employees of the Lead Beneficiary and partners organisations.
- b) they shall correspond to **actual gross salaries** including social security charges and other components (in national legislation);
- c) Overtime only for full time staff;
- d) Staff costs from non-partner organizations are not eligible.



# ELIGIBLE COSTS: 2. TRAVEL AND SUBSISTENCE

## Eligibility conditions:

- a) related to staff and other persons involved in the Project such as speakers or participants, including those of associated partners.
- b) They cannot exceed those normally borne by the organization according to its internal rules and regulations **nor** the rates published by the Commission at the time of the mission if reimbursed on the basis of flat rate allowances.



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# ELIGIBLE COSTS: 3. INFRASTRUCTURES

## Eligibility conditions:

- a) Basic facilities, and installations providing services needed for project implementation (including also Public works for restoring/adapting existing infrastructures. No feasibility studies since considered as external services).
- b) If they **exceed € 1 Million** checklist C to be filled in (Similar infrastructures - composed by several units in different territories - are not considered as a “one component”).
- c) They must be purchased following specific procurement procedures according to the thresholds indicated in art. 52, 55 and to 56 of the ENI Implementing Regulation 897/2014.



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# ELIGIBLE COSTS: 4. EQUIPMENT AND SUPPLIES

## Eligibility conditions:

- a) Purchasing or leasing costs for equipment and durables (new or used) specifically identified and exclusively devoted for the purpose of the project including their installation and transportation costs;
- b) Supplies are purchased following specific procurement procedures according to the thresholds indicated in art. 52, 54 and to 56 of the ENI Implementing Regulation 897/2014 and the **rule of origine** if above 100.000 euro (see art. 9 of Regulation (EU) No 236/2014);
- c) equipment and vehicles whose cost is more than EUR 5.000 per item, **must be transferred** by the end of the project to the MPCs beneficiaries.



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# ELIGIBLE COSTS: 5. SUBCONTRACTED SERVICES

## Eligibility conditions:

- a) Support technical and financial project management, external expenditures verification (max. 3% total direct costs) , information and dissemination activities, evaluations, translation, etc. and financial services costs, in line with market prices;
- b) Services are purchased following specific procurement procedures according to the thresholds indicated in art. 52, 54 and to 56 of the ENI Implementing Regulation 897/2014 and the **rule of nationality** (see art. 8-9 of Regulation (EU) No 236/2014);
- c) It is **not possible to subcontract the bulk of the project** to any third parties *including in-house organisations*.



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# ELIGIBLE COSTS: 6. OTHER COSTS

## Eligibility conditions:

- a) Any cost not falling in the scope of the previous budget lines should be validated under the “Other costs” budget line.
- b) **Sub-grants:** financial support to third parties (also physical persons) to be involved in the implementation of some project activities proposal (for example the need for involving Start-up companies to carry out a pilot project etc.).
- c) Max. 60.000 euro per sub-grantee located in **the countries involved in the partnership**. These costs will need to be reported to the organization which granted the amount according to the same eligibility rules of the cost category.



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# How to fill in the Budget in the Online Application Form

## General remarks

- ✓ The budget has to be filled in only **after the Logical Framework** section is completed
- ✓ The budget is completed under the section Work Packages
- ✓ Costs that are not indicated in the budget will not be eligible
- ✓ Estimated figures for budget items must be realistic and reasonable
- ✓ Save uploaded budget lines from time to time



Fill in the Budget  
for each WP

# BUDGET: Fill in the Budget (1)

Add a new row  
for each Budget  
item

Don't forget to  
**save from time  
to time!!!**

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Sections

- Preliminary Info 100%
- Project 100%
- Partnership 100%
- Work packages and budget (part 1) 24%
- WP0 100%
- WP1 15%
- WP2 15%
- WP3 20%
- WP4 0%
- WP5 20%
- WP6 0%
- Outputs overview
- Activities overview
- Sustainability 0%
- Environment
- Budget (part 2)

Work package 0: Preparation

WP Info WP Budget WP Budget per cost category

Total budget:  
€ 0,00  
Total WP:  
€ 0,00  
Other WP:  
€ 0,00

Total budget:  
€ 0,00  
Total budget MPC:  
€ 0,00  
Total budget EU:  
€ 0,00

Add new row Clone row selected Remove row selected Save

Code	Cost category	Partner	Description	Unit type	Unit number	Unit cost	Total
WP0...					0	€ 0,00	

Total Items: 1

Use ctrl button + click for multiple selection in "Semester incurred"

Choose a Cost Category

# BUDGET: Fill in the Budget (2)

For **Human Resources**, distinguish only between Senior and Junior Manager

Indicate the **gross daily cost** and the approximated number of days under units

ENI CBC MED 14 - 20 x ENI CBC MED 14 - 20 x ENI CBC MED 14 - 20 x Workshops for potential A... x Nueva pestaña x +

enicbcm.eu/eform/#/workpackage/WP1/1

Más visitados Generalitat Valenciana mailbox:///C:/Users/E... CAEX

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The call will end on 2019/07/03 at 13:00 (CET)

Time left: 3 months 7 days 19 hours 28 minutes 23 seconds

### Sections

- Preliminary Info 100%
- Project 100%
- Partnership 100%
- Work packages and budget (part 1) 36%
- WP0 100%
- WP1 100%**
- WP2 15%
- WP3 20%
- WP4 0%
- WP5 20%
- WP6 0%
- Outputs overview
- Activities overview
- Sustainability 0%
- Environment
- Budget (part 2) 0%

### Work package 1: Management

WP Info WP Outputs WP Budget WP Budget per outputs WP Budget per cost category

**Total budget:** € 26.100,00  
**Total WP:** € 26.100,00  
**Other WP:** € 0,00

WP1 100%  
Other 0%

**Total budget:** € 26.100,00  
**Total budget MPC:** € 0,00  
**Total budget EU:** € 26.100,00

EU 100%  
MPC 0%

Add new row Clone row selected Remove row selected Save

Code	Cost category	Partner	Description	Unit type	Unit number	Unit cost
WP1.HR.BEN.null	Human resources	Applicant	Senior Manager	Per day	50	€ 250,00
WP1.HR.BEN.null	Human resources	Applicant	Junior Manager	Per day	80	€ 170,00
WP1...					0	€ 0,00

Human resources  
Travel and subsistence  
Infrastructures  
Equipment and supplies  
External services  
Other

Total Items: 3

Use ctrl button + click for multiple selection in "Semester incurred"

ES 16:31 25/03/2019

# BUDGET: Fill in the Budget (3)

Add as many Budget items as needed for each WP

For Travels, distinguish between Travel (flights and hotel) and Per diem

Work package 1: Management

WP Info
WP Outputs
WP Budget
WP Budget per outputs
WP Budget per cost category

**Total budget:**  
€ 34.450,00

**Total WP:**  
€ 34.450,00

**Other WP:**  
€ 0,00

WP1 100%  
Other 0%

**Total budget:**  
€ 34.450,00

**Total budget MPC:**  
€ 5.350,00

**Total budget EU:**  
€ 29.100,00

EU 84.47%  
MPC 15.53%

Add new row
Clone row selected
Remove row selected
Save

Code	Cost category ⓘ	Partner	Description ⓘ	Unit type	Unit number	Unit cost	To
WP1.HR.BEN.21	Human resources	Applicant	Senior Manager	Per day	50	€ 250,00	
WP1.HR.BEN.23	Human resources	Applicant	Junior Manager	Per day	80	€ 170,00	
WP1.SS.PP1.25	External services	PP01	Audit Reports	Unit	3	€ 1.000,00	
WP1.TR.PP2.27	Travel and subsistence	PP02	Travels to attend Project Meetings	Travel	5	€ 800,00	
WP1.TR.PP2.29	Travel and subsistence	PP02	Travels to attend Project Meetings	Per diem	5	€ 70,00	
WP1.ES.PP3.	Equipment and supplies	PP03	Equipment X	Unit	1	€ 1.000,00	
WP1.OT..	Other				0	€ 0,00	
WP1...					0	€ 0,00	

Total Items: 8

Use ctrl button + click for multiple selection in "Semester incurred"

# BUDGET: Fill in the Budget (4)

For **Equipment and Infrastructure**, indicate a **justification of the need** of the Budget

For each Budget Item, please **select one or several semesters** where the cost will be incurred

Work package 1: Management

WP Info WP Outputs WP Budget WP Budget per outputs WP Budget per cost category

**Total budget:**  
€ 34.450,00  
**Total WP:**  
€ 34.450,00  
**Other WP:**  
€ 0,00

WP1 100%  
Other 0%

**Total budget:**  
€ 34.450,00  
**Total budget MPC:**  
€ 5.350,00  
**Total budget EU:**  
€ 29.100,00

EU 84.47%  
MPC 15.53%

Add new row Clone row selected Remove row selected Save

✓	Description ⓘ	Unit type	Unit number	Unit cost	Total	Justification	Semester incur..
✓	Senior Manager	Per day	50	€ 250,00	€ 12.500,00		1,2,3,4,5
✓	Junior Manager	Per day	80	€ 170,00	€ 13.600,00		1,2,3,4,5
✓	Audit Reports	Unit	3	€ 1.000,00	€ 3.000,00		3,5
✓	Travels to attend Project Meetings	Travel	5	€ 800,00	€ 4.000,00		1,2,3,4,5
✓	Travels to attend Project Meetings	Per diem	5	€ 70,00	€ 350,00		1,2,3,4,5
✓	Equipment X	Unit	1	€ 1.000,00	€ 1.000,00	Equipment X needed for....	1
✓			0	€ 0,00	€ 0,00		
✓			0	€ 0,00	€ 0,00		

Total Items: 8

Use ctrl button + click for multiple selection in "Semester incurred"

# BUDGET: Estimating the cost of the outputs

Choose among the  
outputs previously  
uploaded

Select an  
approximated % for  
the cost of each  
Output with a specific  
WP

Work package 1: Management

WP Info WP Outputs WP Budget WP Budget per outputs WP Budget per cost category

Total WP: € 59.550,00

Total WP output: € 59.550,00

Total WP left: € 0,00

Output

Choose one ▾

Output percentage

Choose one ▾

Save

Output	Output percentage	Total	
OUTPUT WP1	70 %	€ 41.685,00	<a href="#">Remove - Edit</a>
OUTPUT WP1-2	30 %	€ 17.865,00	<a href="#">Remove - Edit</a>

The sum must be  
100%



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# The Financial Plan



# Why is the Financial Plan important?

- ✓ The ENI Contribution is limited to **90% of the budget**
- ✓ Project expenditures distribution throughout the project duration has to be balanced and **should consider when the ENI prefinancing will be received**
- ✓ The project partners **must be able to advance cash** when project payments overweight prefinancing

→ Financial Plan helps LAs check if payments (outflows) match ENI contribution (inflows)

# Financial Plan: ENI Contributions

Example for a 30 months project

- ✓ **Semester 1: max. 40% of total budget**
- ✓ **Semester 3: max. 30% of total budget**
- ✓ **Semester 5: max. 20% of total budget**
- ✓ **After the submission of the final report: max. 10% of total budget**

# The Financial Plan: much easier than it seems

EU contribution is calculated automatically

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## Sections

- Preliminary Info 100%
- Project 100%
- Partnership 100%
- Work packages and budget (part 1) 36%
- Sustainability 0%
- Environment
- Budget (part 2) 0%
- Financial plan 0%
- Financial plan 0%**
- Documents
- Submit
- Export

## Financial plan

### Applicant

Incomes	PREPARATORY	I	II	III	IV	V	Total
EU contribution	€ 0,00	€ 20.880,00	€ 0,00	€ 15.660,00	€ 0,00	€ 15.660,00	€ 52.200,00
Other contributions / Other incomes	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Revenues	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Interests from pre-financing	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Cash advance	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
<b>Total</b>	€ 0,00	€ 20.880,00	€ 0,00	€ 15.660,00	€ 0,00	€ 15.660,00	€ 52.200,00
<b>Payments</b>	-€ 0,00	-€ 10.440,00	-€ 10.440,00	-€ 10.440,00	-€ 10.440,00	-€ 10.440,00	-€ 52.200,00
<b>Difference</b>	€ 0,00	€ 10.440,00	€ 0,00	€ 5.220,00	-€ 5.220,00	€ 0,00	€ 0,00

### Partner: PP01

Incomes	PREPARATORY	I	II	III	IV	V	Total
EU contribution	€ 0,00	€ 1.200,00	€ 0,00	€ 900,00	€ 0,00	€ 900,00	€ 3.000,00
Other contributions / Other incomes	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Revenues	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Interests from pre-financing	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Cash advance	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
<b>Total</b>	€ 0,00	€ 1.200,00	€ 0,00	€ 900,00	€ 0,00	€ 900,00	€ 3.000,00

Payments are calculated automatically

**Difference =**  
(Semester Inflows +  
remaining) –  
Semester Payments

LAs have to populate  
**“Cash Advance”**  
where the **Difference**  
is **negative**

# The Financial Plan

**Cash Advance:**  
populate so that the  
difference equals 0

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Sections ✕

- Preliminary Info 100%
- Project 100%
- Partnership 100%
- Work packages and budget (part 1) 36%
- Sustainability 0%
- Environment
- Budget (part 2) 0%
- Financial plan 0%
- Financial plan 0%
- Documents
- Submit
- Export

Financial plan

### Applicant

Incomes	PREPARATORY	I	II	III	IV	V	Total
EU contribution	€ 0,00	€ 20.880,00	€ 0,00	€ 15.660,00	€ 0,00	€ 15.660,00	€ 52.200,00
Other contributions / Other incomes	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Revenues	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Interests from pre-financing	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Cash advance	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 5.220,00	€ 0,00	€ 5.220,00
Total	€ 0,00	€ 20.880,00	€ 0,00	€ 15.660,00	€ 5.220,00	€ 15.660,00	€ 57.420,00
Payments	-€ 0,00	-€ 10.440,00	-€ 10.440,00	-€ 10.440,00	-€ 10.440,00	-€ 10.440,00	-€ 52.200,00
Difference	€ 0,00	€ 10.440,00	€ 0,00	€ 5.220,00	€ 0,00	€ 5.220,00	€ 5.220,00

Partner: PP01

Incomes	PREPARATORY	I	II	III	IV	V	Total
EU contribution	€ 0,00	€ 1.200,00	€ 0,00	€ 900,00	€ 0,00	€ 900,00	€ 3.000,00
Other contributions / Other incomes	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Revenues	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Interests from pre-financing	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Cash advance	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Total	€ 0,00	€ 1.200,00	€ 0,00	€ 900,00	€ 0,00	€ 900,00	€ 3.000,00

Repeat the operation  
for the **LA** and each  
**Project Partner**

After indication of cash advances, all  
**differences** should be 0 or a positive  
amount

# Final considerations on budget

- ✓ Budgets tend to be overestimated
- ✓ WP1 and WP2 are generally the more inflated WPs
- ✓ The same can be said about Travels and Subcontracting
- ✓ The more balanced (among partners, through duration) a project the better the score
- ✓ The stronger the relation between costs and activities (amounts and time) the better the score
- ✓ If the Financial Plan provides an unbalanced picture, reconsider the distribution of the expenditures