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DELLA SARDEGNA**

# 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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# Call for Strategic Projects: Budget

- ✓ It is in the Applicant's interest to submit a **realistic and cost-effective budget.**

## Eligible costs

In order to be eligible, costs shall meet the following conditions:

- Incurred during the implementation period of the project
- Indicated in the estimated overall budget for the project;
- Necessary for the implementation of the project;
- Identifiable and verifiable
- Comply with the requirements of applicable tax and social legislation;
- Supported by expenditure and payment documents (e.g. contracts, invoices, proofs of payment documents etc.).

## 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.

# 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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# Call for Strategic Projects: Budget

## Ineligible costs

- a. Debts and charges (interest), Loans, fines, and expenses of litigation
- b. Provisions for losses or liabilities;
- c. Purchases of land or buildings for an amount exceeding 10 % of the eligible expenditure of the concerned project;
- d. Exchange-rate losses;
- e. Duties, taxes and charges, including VAT, except where non-recoverable under the relevant national tax legislation, unless otherwise provided in appropriate provisions negotiated with CBC partner countries, as per the provisions of the related Financing Agreement;
- f. Costs for project website and logo (see section 2.6 “Communication and visibility for more information”).



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# **Part 2:**

## **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	Total
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%
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- 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
Total	€ 0,00	€ 20.880,00	€ 0,00	€ 15.660,00	€ 0,00	€ 15.660,00	€ 52.200,00
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	-€ 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
Total	€ 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