



Example for the Calculation of Staff Costs

➔ Introduction

The project "Alpsexample" will present its second progress report in May 2009. Following the guidance provided by the programme, this second PR will include staff costs related to the period July 2008 - December 2008.

For PP1 there is only one part-time assigned staff member (Mr. X. Ypsilon) working for the project "Alpsexample". The staff costs calculation shall be performed as follows.

➔ Step 1 – extract the necessary figures from the timesheets

The relevant figures to be extracted are the project related working hours and the total working hours – the following graph shows extracts of the timesheets from July to December:

Alpine Space Programme
European Territorial Cooperation 2007 - 2013



Monthly timesheet for staff working hours

IDENTIFICATION OF THE PROJECT PARTICIPANT

Project acronym	ALPSEXAMPLE
Project reference n°	1-1-1-A
Project Participant	Li (PP 1)

IDENTIFICATION OF THE EMPLOYEE

Name	X. Ypsilon
Function	Project Manager
Extent of employment in % (100%=fully employed)	100%

TIME FRAME

Month/Year	July 2008
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Day	Project related activities			Activities not related to this ASP project			Total working hours	Hours off (vacation, illness...)	Total hours	
	Time (from) (to)	Hours	Activity (description of activity and concerned work package)	Time (from) (to)	Hours	Activity (if related to another project, indicate project title)				
1.	8:30	12:00	3:30	12:30	17:45	5:15	8:45	0:00	8:45	
31.			0:00			0:00	0:00	8:00	8:00	
			60:45:00				73:30:00	134:15:00	40:00:00	174:15:00

TIME FRAME

Month/Year	Aug 08
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Day	Project related activities			Activities not related to this ASP project			Total working hours	Hours off (vacation, illness...)	Total hours	
	Time (from) (to)	Hours	Activity (description of activity and concerned work package)	Time (from) (to)	Hours	Activity (if related to another project, indicate project title)				
1.			0:00			0:00	0:00	8:00	8:00	
31.			0:00			0:00	0:00	0:00	0:00	
			22:15:00				33:15:00	55:30:00	04:00:00	159:30:00



TIME FRAME

Month/Year: **Sep 08**

Day	Project related activities			Activities not related to this ASP project			Total working hours	Hours off (vacation, illness...)	Total hours	
	Time (from) (to)	Hours	Activity (description of activity and concerned work package)	Time (from) (to)	Hours	Activity (if related to another project, indicate project title)				
1.	8:15 12:00	3:45	internal meeting: project brochure (WP 3)	12:45 18:15	5:30	general tasks	9:15	0:00	9:15	
30.	14:00 16:15	2:15	drafting text for project brochure (WP 3)	16:15 18:00	1:45	general tasks	8:45	0:00	8:45	
				60:45:00			112:45:00	173:30:00	0:00:00	173:30:00

TIME FRAME

Month/Year: **October 2008**

Day	Project related activities			Activities not related to this ASP project			Total working hours	Hours off (vacation, illness...)	Total hours	
	Time (from) (to)	Hours	Activity (description of activity and concerned work package)	Time (from) (to)	Hours	Activity (if related to another project, indicate project title)				
1.	8:30 12:00	3:30	drafting first progress report (WP2)	12:30 17:45	5:15	general tasks	8:45	0:00	8:45	
30.	13:00 18:00	5:00		8:15 12:30	4:15	general tasks	9:15	9:15	18:30	
				79:45:00			85:00:00	164:45:00	36:15:00	201:00:00

TIME FRAME

Month/Year: **Nov 08**

Day	Project related activities			Activities not related to this ASP project			Total working hours	Hours off (vacation, illness...)	Total hours	
	Time (from) (to)	Hours	Activity (description of activity and concerned work package)	Time (from) (to)	Hours	Activity (if related to another project, indicate project title)				
1.	10:00 12:00	2:00	meeting PP 2 on WP 4 implementation	12:30 16:00	3:30	general tasks	5:30	0:00	5:30	
30.	17:00 18:00	1:00	answer to LP questions	13:00 17:00	4:00	general tasks	5:00	0:00	5:00	
				74:15:00			83:00:00	157:15:00	27:00:00	184:15:00

TIME FRAME

Month/Year: **December 08**

Day	Project related activities			Activities not related to this ASP project			Total working hours	Hours off (vacation, illness...)	Total hours	
	Time (from) (to)	Hours	Activity (description of activity and concerned work package)	Time (from) (to)	Hours	Activity (if related to another project, indicate project title)				
1.	10:00 12:00	2:00	internal meeting on WP 5 (exchange with ee)	12:30 16:00	3:30	general tasks	5:30	0:00	5:30	
31.		0:00	holiday		0:00	holiday	0:00	8:00	8:00	
				41:45:00			62:15:00	104:00:00	72:00:00	176:00:00

The figures shall be transferred into the calculation table as follows:

Calculation of staff costs		IDENTIFICATION OF THE EMPLOYEE	
IDENTIFICATION OF THE PROJECT PARTICIPANT		Name: X. Ypsilon	
Project acronym	ALPSEXAMPLE	Function: Project Manager	
Project reference n°	1-1-1-A	Extent of employment in %: 100%	
Project Participant	PP1		
TIME FRAME			
Period	July - December 2008		
	total working hours	project-related working hours	total staff costs
July 2008	134,25	60,75	0
August 2008	55,5	22,25	0
September 2008	173,5	60,75	0
October 2008	164,75	79,75	0
November 2008	157,25	74,25	0
December 2008	104	41,75	0
Total	789,25	339,5	0
Hourly rate:		0,00	
Project related staff costs:		0,00	

➔ Step 2 – indicate the related staff costs

The eligible costs (excluding ad hoc allowance, bonus etc) as presented in the pay roll shall be indicated now.

The eligible hourly rate as well as the total project related staff costs for the period July – December 2008 will be calculated automatically on the basis of the indicated costs and working hours.

Alpine Space Programme
European Territorial Cooperation 2007 - 2013

Calculation of staff costs

IDENTIFICATION OF THE PROJECT PARTICIPANT

Project acronym	ALPSEXAMPLE
Project reference n°	1-1-1-A
Project Participant	PP1

TIME FRAME

Period	July - December 2008
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IDENTIFICATION OF THE EMPLOYEE

Name	X. Ypsilon
Function	Project Manager
Extent of employment in %	100%

	total working hours	project-related working hours	total staff costs
July 2008	134,25	60,75	4257,86
August 2008	55,5	22,25	4257,86
September 2008	173,5	60,75	4257,86
October 2008	164,75	79,75	4856,25
November 2008	157,25	74,25	4925,35
December 2008	104	41,75	7250,55
Total	789,25	339,5	29805,73

Hourly rate:	37,76
Project related staff costs:	12.821,09

The example shows that the monthly staff costs deviate: this is due to paid overtime premiums (months October and November) and the Christmas allowance (obligatory salary component in some member states).

In the case of the project "Alpsexample" the eligible staff costs to be reported in the second progress report amount to € 12.821,09.

➔ **Extraordinary procedure as outlined in factsheet of 14/07/09**

As highlighted in the guidance paper for fllc bodies dated with July 14th 2009, the predefinition of the calculation period (deviating from the reporting periods as defined in the AF) leads to an extension of the pre-financing period what might be problematic especially for private project participants.

As this might cause financial problems, the programme accepts that **in exceptional cases** preliminary calculations of staff costs for the months between the calculation periods defined as set out above (January-June, July-December) and the reporting periods fixed in the AF are made and the respective calculated expenses are certified (in the example outlined above this would mean January-March). In any case it has to be ensured that the preliminary calculated hourly rate is lower than the one finally calculated according to the calculation method outlined above. Therefore the following shall be considered:

- Average monthly working hours amounting to at least 180 shall be the basis for the calculation.
- The calculation shall furthermore be based on actual staff costs excluding extraordinary payments like holiday or Christmas allowances and overtime premiums.

Preliminary calculation of staff costs for period January - March

Again the basis for the calculation of the hourly rate can be found in the time sheets for the respective months:

Monthly timesheet for staff working hours



IDENTIFICATION OF THE PROJECT PARTICIPANT

Project acronym	ALPSEXAMPLE
Project reference n°	1-1-1-A
Project Participant	L (PP 1)

IDENTIFICATION OF THE EMPLOYEE

Name	X. Ypsilon
Function	Project Manager
Extent of employment in % (100%=fully employed)	100%

TIME FRAME

Month/Year	January 09
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Day	Project related activities			Activities not related to this ASP project			Total working hours	Hours off (vacation, illness...)	Total hours
	Time (from) (to)	Hours	Activity (description of activity and concerned work package)	Time (from) (to)	Hours	Activity (if related to another project, indicate project title)			
1.		0:00	national holiday		0:00	national holiday	0:00	8:00	8:00
31.		0:00	SATURDAY		0:00	SATURDAY	0:00	0:00	0:00
		37:30:00		67:20:00			104:50:00	32:00:00	136:50:00



TIME FRAME

Month/Year February 09

Day	Project related activities			Activities not related to this ASP project			Total working hours	Hours off (vacation, illness...)	Total hours
	Time (from) (to)	Hours	Activity (description of activity and concerned work package)	Time (from) (to)	Hours	Activity (if related to another project, indicate project title)			
1.		0:00	SUNDAY		0:00	SUNDAY	0:00	0:00	0:00
28.	8:30 12:15	3:45	drafting text for project brochure (WP 3)	13:15 18:15	5:00	project XY	8:45	0:00	8:45
		52:30:00			99:35:00		152:05:00	8:00:00	160:05:00

TIME FRAME

Month/Year March 09

Day	Project related activities			Activities not related to this ASP project			Total working hours	Hours off (vacation, illness...)	Total hours
	Time (from) (to)	Hours	Activity (description of activity and concerned work package)	Time (from) (to)	Hours	Activity (if related to another project, indicate project title)			
1.		0:00	SUNDAY		0:00	SUNDAY	0:00	0:00	0:00
31.	9:00 18:00	9:00	meeting Milano (PSG)		0:00	0:00	9:00	0:00	9:00
		61:30:00			99:35:00		161:05:00	8:00:00	169:05:00

The project-related hours shall be transferred into the staff costs calculation table as already outlined for the period July – December. The difference to the regular calculation is that for this preliminary calculation not the total working hours as listed in the time sheets are taken into consideration but a minimum of 180 hours shall be indicated.

Calculation of staff costs		IDENTIFICATION OF THE PROJECT PARTICIPANT		IDENTIFICATION OF THE EMPLOYEE	
Project acronym	Alpsexample	Name	X. Ypsilon	Function	Project Manager
Project reference n°	1-1-1-A	Extent of employment in %	100		
Project Participant	PP 1				
TIME FRAME					
Period	January - June 2009				
	total working hours	project-related working hours	total staff costs		
January 2009	180	37,5	0		
February 2009	180	52,5	0		
March 2009	180	61,5	0		
April 2009	0	0	0		
May 2009	0	0	0		
June 2009	0	0	0		
Total	540	151,5	0		
Hourly rate:		0,00			
Project related staff costs:		0,00			

Also the next step differs from the regular calculation: As outlined above, for this preliminary calculation only the actual staff costs excluding extraordinary payments like holiday or Christmas allowances and overtime premiums shall be taken into consideration.

In fact the staff costs related to X. Ypsilon amounted to € 4.257,86 in the months January and February and € 4.856,25 in the month March as for the latter overtime premiums were paid out.

To be considered in the preliminary calculation are € 4.257,86 per month only – as outlined in the following graph:

Calculation of staff costs

IDENTIFICATION OF THE PROJECT PARTICIPANT

Project acronym	Alpsexample
Project reference n°	1-1-1-A
Project Participant	PP 1

TIME FRAME

Period	January - June 2009
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IDENTIFICATION OF THE EMPLOYEE

Name	X. Ypsilon
Function	Project Manager
Extent of employment in %	100

	total working hours	project-related working hours	total staff costs
January 2009	180	37,5	4257,86
February 2009	180	52,5	4257,86
March 2009	180	61,5	4257,86
April 2009	0	0	0
May 2009	0	0	0
June 2009	0	0	0
Total	540	151,5	12773,58

Hourly rate:	23,65
Project related staff costs:	3.583,70

The preliminary hourly rate as well as the preliminary project related staff costs for the period January-March 2009 are calculated automatically on the basis of the indicated costs and working hours and finally amount to € 23,65 resp. € 3.583,70. The amount of € 3.583,70 can be certified together with the amount of € 12.821,09 for the second reporting period.

Final calculation of staff costs for period January - June

In the framework of the third PR to be submitted in November 2009, the final calculation of the staff costs for the period January-June is to be performed. Additionally to the already outlined timesheets of January-March the following time sheets shall be taken into consideration:



Monthly timesheet for staff working hours

IDENTIFICATION OF THE PROJECT PARTICIPANT

Project acronym	ALPSEXAMPLE
Project reference n°	1-1-1-A
Project Participant	PP 1

IDENTIFICATION OF THE EMPLOYEE

Name	X. Ypsilon
Function	Project Manager
Extent of employment in % (100%=fully employed)	100%

TIME FRAME

Month/Year	Apr 09
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Day	Project related activities			Activities not related to this ASP project			Total working hours	Hours off (vacation, illness...)	Total hours
	Time (from) (to)	Hours	Activity (description of activity and concerned work package)	Time (from) (to)	Hours	Activity (if related to another project, indicate project title)			
1.	13:30	19:00	5:30	7:30	12:45	5:15	10:45	0:00	10:45
			meeting PP 3: exchange on WP 5						
30.	13:00	18:00	5:00	8:15	12:30	4:15	9:15	0:00	9:15
			analysis of survey - WP 5						
			81:45:00				166:45:00	0:00:00	166:45:00

Month/Year	May 09
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Day	Project related activities			Activities not related to this ASP project			Total working hours	Hours off (vacation, illness...)	Total hours
	Time (from) (to)	Hours	Activity (description of activity and concerned work package)	Time (from) (to)	Hours	Activity (if related to another project, indicate project title)			
1.			0:00			0:00	0:00	8:00	8:00
31.			0:00			0:00	0:00	0:00	0:00
			72:30:00				166:00:00	16:00:00	182:00:00

Month/Year	June 09
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Day	Project related activities			Activities not related to this ASP project			Total working hours	Hours off (vacation, illness...)	Total hours
	Time (from) (to)	Hours	Activity (description of activity and concerned work package)	Time (from) (to)	Hours	Activity (if related to another project, indicate project title)			
1.			0:00			0:00	0:00	8:00	8:00
30.			0:00	13:00	19:00	6:00	6:00	0:00	6:00
			50:00:00				155:30:00	16:00:00	171:30:00

Furthermore the indicated total working hours of 180 for the months January-March shall be replaced by the actual total working hours as stated in the time sheets. Additionally the actual staff costs (considering overtime premiums) shall be indicated. The final calculation therefore is the following:

Calculation of staff costs			
IDENTIFICATION OF THE PROJECT PARTICIPANT		IDENTIFICATION OF THE EMPLOYEE	
Project acronym	Alpsexample	Name	X. Ypsilon
Project reference n°	1-1-1-A	Function	Project Manager
Project Participant	PP 1	Extent of employment in %	100
TIME FRAME			
Period	January - June 2009		
	total working hours	project-related working hours	total staff costs
January 2009	136,83	37,50	4257,86
February 2009	160,08	52,50	4257,86
March 2009	169,08	61,50	4856,25
April 2009	166,75	81,75	4257,86
May 2009	166,00	72,50	4257,86
June 2009	155,50	50,00	4545,25
Total	954,24	355,75	26432,94
Hourly rate:			27,70
Project related staff costs:			9.854,46

The final eligible staff costs for the period January-June 2009 amount to € 9.854,46. Considering that an amount of € 3.583,70 was already certified for the period January-March within the second PR, staff costs in the amount of € 6.270,76 can be certified and reported within PR 3. Additionally a preliminary calculation of the staff costs July-September can be performed (following the instructions outlined above).

Final Remark

As outlined in the guidance paper of July 14th 2009 this calculation of preliminary staff costs shall be restricted to justified cases only. In principle the projects shall report their actual staff costs occurred between January and June in the autumn report and the one of July to December in the spring report.