



Europa Media Trainings

Workshop Exercise

Speaker: Gábor Kitley

Co-Founder and CEO of Europa Media Trainings

17 June 2022

Chapter One

Introduction

The Exercise

HORIZON 2020

FINANCIAL REPORTING

WORKSHOP

INTRODUCTION



Chapter Two

Personnel cost calculations

Timesheets – Discussion

James Bond
Project Manager
MI-6

January 2017



days	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total						
ENVIRES Project																																81						
WP1	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	8	2	1	0	0	0	8	4	0	3	0	0	0	0	0	0	0	0	0	0	0	
WP3	0	0	0	0	0	0	0	0	0	1	3	0	0	0	0	0	0	0	3	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	
WP4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	3	0	0	
WP6	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	
WP8	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0	
WP9	0	0	0	0	0	0	0	0	2	1	0	0	0	2	0	0	0	0	2	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0
ICT COOL Project																																13						
WP4	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
WP6	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
WP9	0	0	0	5	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
FORWARD Project																																32						
WP1	0	0	0	0	0	0	8	0	5	0	0	0	0	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WP4	0	0	0	0	0	0	0	0	0	0	0	0	0	3	3	0	0	0	0	3	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WP5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	1	0	0	0	0	5	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WP9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	0	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-project activities																																						
Holidays	8	8	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sick Leave	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	176	

James Bond

SIGNATURE OF THE EMPLOYEE

Andrew Lundy

APPROVAL BY THE EMPLOYER

Date: Wednesday, February 01, 2017

James Bond

Personnel cost calculations

James Bond
Project Manager
MI-6

01.02.2017

SALARY SLIP/PAYROLL
January 2017

SALARY SLIP/PAYROLL

January 2017

Total paid hours, including:	176
Paid leave (including sick leave, holidays and bank holidays)	24
Working hours	152

Total Gross Salary, including:	€ 5 200,00
Gross remuneration/salary	€ 4 800,00
Bonus - WP leadership in ENVIRES Project	€ 400,00

Taxes and charges paid by the Employee

Personal income tax	16 %	€ 832,00
Health Insurance	14 %	€ 728,00
Pension tax	10 %	€ 520,00
Other mandatory charges	5 %	€ 260,00
Total deductions		€ 2 340,00

Total Net salary paid to the Employee **€ 2 860,00**

Mandatory charges by the Employer

Pension and Health Insurance

$4,800 \times 0,25 =$
 25 % 1,200 € ← € 1 300,00

Total Salary costs

$4,800 \text{ €}$
 $+ 1,200 \text{ €}$

 $6,000 \text{ €}$ ← € 6 500,00

James Bond
Project Manager
MI-6

01.02.2017

SALARY SLIP/PAYROLL ✓
January 2017

James Bond
Project Manager
MI-6

01.03.2017

SALARY SLIP/PAYROLL ✓
February 2017

James Bond
Project Manager
MI-6

03.04.2017

SALARY SLIP/PAYROLL ✓
March 2017

James Bond
Project Manager
MI-6

01.05.2017

SALARY SLIP/PAYROLL ✓
April 2017

James Bond
Project Manager
MI-6

01.06.2017

SALARY SLIP/PAYROLL ✓
May 2017

James Bond
Project Manager
MI-6

03.07.2017

SALARY SLIP/PAYROLL ✓
June 2017

James Bond
Project Manager
MI-6

01.08.2017

SALARY SLIP/PAYROLL ✓
July 2017

James Bond
Project Manager
MI-6

01.09.2017

SALARY SLIP/PAYROLL ✓
August 2017

James Bond
Project Manager
MI-6

02.10.2017

SALARY SLIP/PAYROLL ✓
September 2017

Total paid hours, including:		168
Paid leave (including sick leave, holidays and bank holidays)		8
Working hours		160
Total Gross Salary, including:		€ 5 200,00
Gross remuneration/salary		€ 4 800,00
Bonus - WP leadership in ENVIRES Project		€ 400,00
Taxes and charges paid by the Employee		
Personal income tax	16%	€ 832,00
Health Insurance	14%	€ 728,00
Pension tax	10%	€ 520,00
Other mandatory charges	5%	€ 260,00
Total deductions		€ 2 340,00
Total Net salary paid to the Employee		€ 2 860,00
Mandatory charges by the Employer		
Pension and Health Insurance	25%	€ 1 300,00
Total Salary costs		€ 6 500,00

James Bond

SIGNATURE

James Bond
Project Manager
MI-6

01.11.2017

SALARY SLIP/PAYROLL
October 2017

SALARY SLIP/PAYROLL October 2017

Total paid hours, including:	176
Paid leave (including sick leave, holidays and bank holidays)	32
Working hours	144

Total Gross Salary, including:	€ 5 940,00
Gross remuneration/salary	€ 5 540,00
Bonus - WP leadership in ENVIRES Project	€ 400,00

<i>Taxes and charges paid by the Employee</i>		
Personal income tax	16%	€ 950,40
Health Insurance	14%	€ 831,60
Pension tax	10%	€ 594,00
Other mandatory charges	5%	€ 297,00
Total deductions		€ 2 673,00

Total Net salary paid to the Employee € 3 267,00

Mandatory charges by the Employer		
Pension and Health Insurance	€ 1 485,00	

$$5540 \times 0,25 = 1,385 \text{ €}$$

Total Salary costs	€ 7 425,00
5540 €	
+ 1,385 €	
<u>6,925 €</u>	

James Bond
Project Manager
MI-6

01.02.2017

SALARY SLIP/PAYROLL
January 2017



James Bond
Project Manager
MI-6

01.03.2017

SALARY SLIP/PAYROLL
February 2017



James Bond
Project Manager
MI-6

03.04.2017

SALARY SLIP/PAYROLL
March 2017



James Bond
Project Manager
MI-6

01.05.2017

SALARY SLIP/PAYROLL
April 2017



James Bond
Project Manager
MI-6

01.06.2017

SALARY SLIP/PAYROLL
May 2017



James Bond
Project Manager
MI-6

03.07.2017

SALARY SLIP/PAYROLL
June 2017



James Bond
Project Manager
MI-6

01.08.2017

SALARY SLIP/PAYROLL
July 2017



James Bond
Project Manager
MI-6

01.09.2017

SALARY SLIP/PAYROLL
August 2017



James Bond
Project Manager
MI-6

02.10.2017

SALARY SLIP/PAYROLL
September 2017



James Bond
Project Manager
MI-6

01.11.2017

SALARY SLIP/PAYROLL
October 2017



James Bond
Project Manager
MI-6

01.12.2017

SALARY SLIP/PAYROLL
November 2017



Total paid hours, including:		176
Paid leave (including sick leave, holidays and bank holidays)		8
Working hours		168
Total Gross Salary, including:		€ 5 940,00
Gross remuneration/salary		€ 5 540,00
Bonus - WP leadership in ENWIRES Project		€ 400,00
Taxes and charges paid by the Employee		
Personal income tax	16%	€ 950,40
Health insurance	14%	€ 831,60
Pension tax	10%	€ 594,00
Other mandatory charges	5%	€ 297,00

James Bond
Project Manager
MI-6

01.01.2018

SALARY SLIP/PAYROLL
December 2017

SALARY SLIP/PAYROLL December 2017

Total paid hour, including:	168
Paid leave (including sick leave, holidays and bank holidays)	56
Working hours	112

Total Gross Salary, including:	€ 11 480,
Gross remuneration/salary	€ 5 540,00
Bonus - WP leadership in ENVIRES Project	€ 400,00
13 th month salary	€ 5 540,00



Taxes and charges paid by the Employee		
Personal income tax	16 %	€ 1 836,80
Health Insurance	14 %	€ 1 607,20
Pension tax	10 %	€ 1 148,00
Other mandatory charges	5 %	€ 574,00
Total deductions		€ 5 166,00

Total Net salary paid to the Employee **€ 6 314,00**

Mandatory charges by the Employer
Pension and Health Insurance

$2 \times 5540 \times 0,25 =$
25 % 2,770 € ← (€ 2 870,00 circled in green)

Total Salary costs

$2 \times 5540 \text{ €} + 2770 \text{ €}$

 $13,850 \text{ €}$ ← (€ 14 350,00 circled in green)

James Bond
Project Manager
MI-6 01.02.2017

SALARY SLIP/PAYROLL ✓
January 2017

James Bond
Project Manager
MI-6 01.03.2017

SALARY SLIP/PAYROLL ✓
February 2017

James Bond
Project Manager
MI-6 03.04.2017

SALARY SLIP/PAYROLL ✓
March 2017

James Bond
Project Manager
MI-6 01.05.2017

SALARY SLIP/PAYROLL ✓
April 2017

James Bond
Project Manager
MI-6 01.06.2017

SALARY SLIP/PAYROLL ✓
May 2017

James Bond
Project Manager
MI-6 03.07.2017

SALARY SLIP/PAYROLL ✓
June 2017

James Bond
Project Manager
MI-6 01.08.2017

SALARY SLIP/PAYROLL ✓
July 2017

James Bond
Project Manager
MI-6 01.09.2017

SALARY SLIP/PAYROLL ✓
August 2017

James Bond
Project Manager
MI-6 02.10.2017

SALARY SLIP/PAYROLL ✓
September 2017

James Bond
Project Manager
MI-6 01.11.2017

SALARY SLIP/PAYROLL ✓
October 2017

James Bond
Project Manager
MI-6 01.12.2017

SALARY SLIP/PAYROLL ✓
November 2017

James Bond
Project Manager
MI-6 01.01.2018

SALARY SLIP/PAYROLL ✓
December 2017

Total paid hours, including: 168

James Bond
Project Manager
MI-6 01.02.2018

SALARY SLIP/PAYROLL ✓
January 2018

James Bond
Project Manager
MI-6 01.03.2018

SALARY SLIP/PAYROLL ✓
February 2018

James Bond
Project Manager
MI-6 02.04.2018

SALARY SLIP/PAYROLL ✓
March 2018

James Bond
Project Manager
MI-6 01.05.2018

SALARY SLIP/PAYROLL ✓
April 2018

James Bond
Project Manager
MI-6 01.06.2018

SALARY SLIP/PAYROLL ✓
May 2018

James Bond
Project Manager
MI-6 02.07.2018

SALARY SLIP/PAYROLL ✓
June 2018

Calculation for James – FY-based

2017	eligible gross salary	eligible employer's taxes	total eligible salary costs
January	4 800 €	1 200 €	6 000 €
February	4 800 €	1 200 €	6 000 €
March	4 800 €	1 200 €	6 000 €
April	4 800 €	1 200 €	6 000 €
May	4 800 €	1 200 €	6 000 €
June	4 800 €	1 200 €	6 000 €
July	4 800 €	1 200 €	6 000 €
August	4 800 €	1 200 €	6 000 €
September	4 800 €	1 200 €	6 000 €
October	5 540 €	1 385 €	6 925 €
November	5 540 €	1 385 €	6 925 €
December	11 080 €	2 770 €	13 850 €
Total eligible salary in 2017:			81 700 €

Only 2017 is needed, as 2018 FY is not completed at the end of the reporting period!

Calculation for James – FY-based (1)

Eligible personnel cost calculation - Option 1:				
Eligible salary costs for 2017	81 700 €	number of productive hours for 2017	1720	Hourly rate for 2017 47,50 €

Hours on ENVIRES	in 2017	794	Hourly rate to be used for all hours	47,50 €	58 757,50 €
	in 2018	443			
	TOTAL	1237			

Calculation for James – FY-based (2)

Eligible personnel cost calculation - Option 2:				
Eligible salary costs for 2017	81 700 €	number of productive hours for 2017	1634	Hourly rate for 2017 50,00 €

Hours on ENVIRES	in 2017	794	Hourly rate to be used for all hours	50,00 €	61 850,00 €
	in 2018	443			
	TOTAL	1237			

Calculation for James – Monthly-based (1)

	13th month		employer's		productive	hourly	Hours	Eligible salary	
	Gross salary	salary	Total gross	charges	Total costs	hours	on	costs	
							Envires		
2017	1/12 of 1720								
J	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	81	3 390,70 €
F	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	48	2 009,30 €
M	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	65	2 720,93 €
A	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	40	1 674,42 €
M	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	62	2 595,35 €
J	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	67	2 804,65 €
J	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	99	4 144,19 €
A	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	25	1 046,51 €
S	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	77	3 223,26 €
O	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	88	4 251,63 €
N	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	71	3 430,29 €
D	5 540,00 €	5 540,00 €	11 080,00 €	2 770,00 €	13 850,00 €	143,33	96,63 €	71	6 860,58 €
2018									
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	66	3 188,72 €
F	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	80	3 865,12 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	55	2 657,27 €
A	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	97	4 686,45 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	59	2 850,52 €
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	86	4 155,00 €
TOTAL	93 060,00 €	5 540,00 €	98 600,00 €	24 650,00 €	123 250,00 €	2580		1237	59 554,88 €

Calculation for James – Monthly-based (1)

	Gross salary	X-mas Bonus	Total gross	employer's charges	Total costs	productive hours	hourly rate - OK	Hours on Envires	Eligible salary costs
2017						1/12 of 1720			
J	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	81	3 716,82 €
F	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	48	2 202,56 €
M	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	65	2 982,63 €
A	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	40	1 835,47 €
M	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	62	2 844,97 €
J	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	67	3 074,40 €
J	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	99	4 542,78 €
A	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	25	1 147,17 €
S	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	77	3 533,27 €
O	5 540,00 €	461,67 €	6 001,67 €	1 500,42 €	7 502,08 €	143,33	52,34 €	88	4 605,93 €
N	5 540,00 €	461,67 €	6 001,67 €	1 500,42 €	7 502,08 €	143,33	52,34 €	71	3 716,15 €
D	5 540,00 €	461,67 €	6 001,67 €	1 500,42 €	7 502,08 €	143,33	52,34 €	71	3 716,15 €
2018									
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	66	3 188,72 €
F	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	80	3 865,12 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	55	2 657,27 €
A	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	97	4 686,45 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	59	2 850,52 €
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	86	4 155,00 €
TOTAL	93 060,00 €	5 540,00 €	98 600,00 €	24 650,00 €	123 250,00 €	2580		1237	59 321,37 €

Calculation for James – Monthly-based (2)

	13th month		employer's		productive	hourly	Hours	Eligible salary	
	Gross salary	salary	Total gross	charges	hours	rate?	on Envires	costs	
2017	1/12 of 1634								
J	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	81	3 569,16 €
F	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	48	2 115,06 €
M	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	65	2 864,14 €
A	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	40	1 762,55 €
M	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	62	2 731,95 €
J	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	67	2 952,26 €
J	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	99	4 362,30 €
A	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	25	1 101,59 €
S	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	77	3 392,90 €
O	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	88	4 475,40 €
N	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	71	3 610,83 €
D	5 540,00 €	5 540,00 €	11 080,00 €	2 770,00 €	13 850,00 €	136,17	#####	71	7 221,66 €
2018									
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	66	3 356,55 €
F	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	80	4 068,54 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	55	2 797,12 €
A	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	97	4 933,11 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	59	3 000,55 €
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	86	4 373,68 €
TOTAL	93 060,00 €	5 540,00 €	98 600,00 €	24 650,00 €	123 250,00 €	2451		1237	62 689,35 €

Calculation for James – Monthly-based (2)

	Gross salary	X-mas Bonus	Total gross	employer's charges	Total costs	productive hours	hourly rate - OK	Hours on Envires	Eligible salary costs
2017						1/12 of 1634			
J	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	81	3 912,44 €
F	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	48	2 318,48 €
M	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	65	3 139,61 €
A	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	40	1 932,07 €
M	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	62	2 994,71 €
J	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	67	3 236,21 €
J	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	99	4 781,87 €
A	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	25	1 207,54 €
S	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	77	3 719,23 €
O	5 540,00 €	461,67 €	6 001,67 €	1 500,42 €	7 502,08 €	136,17	55,09 €	88	4 848,35 €
N	5 540,00 €	461,67 €	6 001,67 €	1 500,42 €	7 502,08 €	136,17	55,09 €	71	3 911,74 €
D	5 540,00 €	461,67 €	6 001,67 €	1 500,42 €	7 502,08 €	136,17	55,09 €	71	3 911,74 €
2018									
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	66	3 356,55 €
F	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	80	4 068,54 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	55	2 797,12 €
A	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	97	4 933,11 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	59	3 000,55 €
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	86	4 373,68 €
TOTAL	93 060,00 €	5 540,00 €	98 600,00 €	24 650,00 €	123 250,00 €	2451		1237	62 443,54 €

Additional remuneration calculation for James – only for nonprofit organisations!

Additional Remuneration calculation	
monthly gross	400 €
employers charges	100 €
total cost per month	500 €
#months paid	18
Total additional remuneration paid	9 000 €
Eligible additional remuneration for James - with 1720	
<i>FTE Limit</i>	8 000 € per year 12 000 € for the reporting period (18 months!)
<i>FTE for James</i>	1237 hours spent on the projects 2580 total standard productive hours over 18 months 47,95% FTE level in ENVIRES
Eligible additional remuneration	5 753,49 €
Eligible additional remuneration for James - with actual productive time	
<i>FTE Limit</i>	8 000 € per year 12 000 € for the reporting period (18 months!)
<i>FTE for James</i>	1237 hours spent on the projects 2474 total actual productive hours over 18 months 50,00% FTE level in ENVIRES
Eligible additional remuneration	6 000,00 €

Calculation for James HORIZON EUROPE

Eligible personnel cost calculation					
Eligible salary costs: 2017 January to 2018 June	123 250,00 €	Day equivalent for 2017 January to 2018 June	322,5	Daily rate for RP1	382,17 €

Hours worked on ENVIRES from 2017 January to 2018 June	1237	Day-equivalent (40 hour/week contract)	8	Days worked on	154,50	Eligible personnel costs for 2017	59 045,35 €
						TOTAL	59 045,35 €

Richard Baradlay

Personnel cost calculations

Richard Baradlay
Project Manager
MI-6

01.02.2017

SALARY SLIP/PAYROLL
January 2017

Total paid hours, including:	176
Paid leave (including sick leave, holidays and bank holidays)	0
Working hours	176

Total Gross Salary, including:	€ 5 016,00
Gross remuneration/salary	€ <u>4 816,00</u> ✓
Bonus - Using English in EU-Funded Project	€ 200,00 ✗

Taxes and charges paid by the Employee

Personal income tax	16%	€ 802,56
Health insurance	14%	€ 702,24
Pension tax	10%	€ 501,60
Other mandatory charges	5%	€ 250,80
<i>Total deductions</i>		€ 2 257,20

Total Net salary paid to the Employee € **2 758,80**

$4,816 \times 0,25 =$

Total Net salary paid to the Employee

Pension and Health Insurance € 2 257,20

1,204 € ←

25%

4816 €

+ 1204 €

Total Salary costs

6,020 € ←

€ **6 270,00**

Richard Baradlay
Project Manager
MI-6

01.01.2018

SALARY SLIP/PAYROLL
December 2017

Total paid hours, including:	168
Paid leave (including sick leave, holidays and bank holidays)	40
Working hours	128

Total Gross Salary, including:	€	9 832,00
Gross remuneration/salary	€	4 816,00 ✓
Bonus - Using English in EU-Funded Project	€	200,00 ✗
13 th Month salary	€	<u>4 816,00</u> ✓

Taxes and charges paid by the Employee

Personal income tax	16%	€	1 573,12
Health insurance	14%	€	1 376,48
Pension tax	10%	€	983,20
Other mandatory charges	5%	€	491,60
<i>Total deductions</i>		€	4 424,40

Total Net salary paid to the Employee € **5 407,60**

$2 \times 4816 \times 0,25 =$

$2,408 \text{ €}$

25%

Total Net salary paid to the Employee

 Pension and Health Insurance

€ **2 458,00**

$2 \times 4816 \text{ €}$

$+ 1204 \text{ €}$

$12,040 \text{ €}$

Total Salary costs

€ **12 290,00**

Richard Baradlay
Project Manager
MI-6

01.02.2018

SALARY SLIP/PAYROLL
January 2018

Total paid hours, including:			184
Paid leave (including sick leave, holidays and bank holidays)			0
Working hours			184
Total Gross Salary, including:		€	5 700,00
Gross remuneration/salary		€	5 500,00 ✓
Bonus - Using English in EU-Funded Project		€	200,00 ✗
Taxes and charges paid by the Employee			
Personal income tax	16%	€	912,00
Health insurance	14%	€	798,00
Pension tax	10%	€	570,00
Other mandatory charges	5%	€	285,00
<i>Total deductions</i>		€	2 565,00
Total Net salary paid to the Employee		€	3 135,00
Total Net salary paid to the Employee			
Pension and Health Insurance		€	1 425,00
Total Salary costs		€	7 125,00

Handwritten calculations in green:

$$5,500 \times 0,25 = 1,375 \text{ €}$$

25% ← (points to 1 425,00)

$$5500 \text{ €} + 1375 \text{ €} = 6,875 \text{ €}$$

← (points to 7 125,00)

Calculation for Richard – FY-based

2017	eligible gross salary	eligible employer's taxes	total eligible salary costs
January	4 816 €	1 204 €	6 020 €
February	4 816 €	1 204 €	6 020 €
March	4 816 €	1 204 €	6 020 €
April	4 816 €	1 204 €	6 020 €
May	4 816 €	1 204 €	6 020 €
June	4 816 €	1 204 €	6 020 €
July	4 816 €	1 204 €	6 020 €
August	4 816 €	1 204 €	6 020 €
September	4 816 €	1 204 €	6 020 €
October	4 816 €	1 204 €	6 020 €
November	4 816 €	1 204 €	6 020 €
December	9 632 €	2 408 €	12 040 €
Total eligible salary in 2017:			78 260 €

Only 2017 is needed, as 2018 FY is not completed at the end of the reporting period!

Calculation for Richard– FY-based (1)

Eligible personnel cost calculation - Option 1:					
Eligible salary costs for 2017	78 260 €	number of productive hours for 2017	1720	Hourly rate for 2017	45,50 €
Hours on ENVIRES	in 2017	1720	Hourly rate to be used for all hours	45,50 €	117 390,00 €
	in 2018	860			
TOTAL		2580			

Calculation for Richard – Monthly-based (1)

	13th month		employer's		productive	hourly	Hours		
	Gross salary	salary	Total gross	charges	Total costs	hours	rate?	on	Eligible salary costs
								Envires	
2017						1/12 of 1720			
J	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
F	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
M	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
A	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
M	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
J	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
J	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
A	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
S	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
O	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
N	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
D	4 816,00 €	4 816,00 €	9 632,00 €	2 408,00 €	12 040,00 €	143,33	84,00 €	143,33	12 040,00 €
2018									
J	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
F	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
M	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
A	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
M	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
J	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
TOTAL	90 792,00 €	4 816,00 €	95 608,00 €	23 902,00 €	119 510,00 €	2580		2580	119 510,00 €



Calculation for Richard – Monthly-based (1)

	Gross salary	X-mas Bonus	Total gross	employer's charges	Total costs	productive hours	hourly rate - OK	Hours on Envires	Eligible salary costs
2017						1/12 of 1720			
J	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
F	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
M	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
A	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
M	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
J	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
J	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
A	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
S	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
O	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
N	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
D	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
2018									
J	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
F	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
M	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
A	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
M	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
J	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
TOTAL	90 792,00 €	4 816,00 €	95 608,00 €	23 902,00 €	119 510,00 €	2580		2580	119 510,00 €

Calculation for Richard HORIZON EUROPE

Eligible personnel cost calculation					
Eligible salary costs: 2017 January to 2018 June	119 510,00 €	Day equivalent for 2017 January to 2018 June	322,5	Daily rate for RP1	370,57 €

Hours worked on ENVIRES from 2017 January to 2018 June	2580	Day-equivalent (40 hour/week contract)	8	Days worked on ENVIRES in 2017	322,50	Eligible personnel costs for 2017	119 510,00 €
						TOTAL	119 510,00 €

In-house consultants (?)

Personnel cost calculations

David Gilmour

94 Division Bell Road
London UK

MI-6

85 Albert Embankment
London, United Kingdom

Invoice No.: 11/2018

Invoice Date: 30/June/2018

Date	Description	No Units	Unit Price	Total (EUR)
30/06/2018	Project Management Work - Package 1	850 hours ✓	50 EUR ✓	<u>44 000 EUR</u> ✓
	ENVIRES project			
	From: 01/01/2017			
	To: 30/06/2018			
	Tax. Amount: VAT 25%			
	Total for Services			44 000 EUR
	Total for Services VAT 25%			11 000 EUR
	Total			55 000 EUR



Rotary Consulting Services Ltd.

Einstein Street 80, London

0284 UK

IBAN 3638675-28264-36223

MI-6

85 Albert Embankment

London, United Kingdom

Invoice No.: 25/2018

Invoice Date: 30/June/2018

Date	Description	No Units	Unit Price	Total (EUR)
30/06/2017	Project Assistance WP 6	500 hours ✓	40 EUR ✓	20 000 EUR ✗
ENVIRES project				
From: 01/09/2017				
To: 30/06/2018				
Tax. Amount: VAT 25%				
Total for Services				20 000 EUR
Total for Services VAT 25%				5 000 EUR
Total				25 000 EUR

NOT PERSONNEL COST!

Summing up all personnel costs

Personnel cost calculations

Horizon 2020:

FY-based calculation	James Bond		Richard Baradlay		David Gilmour	Andre Kling	Total eligible personnel costs for	
	without additional remuneration*	with additional remuneration*	without additional remuneration**	with additional remuneration**	net invoice	net invoice	without additional remuneration*	with additional remuneration*
<i>using 1720</i>	58 757,50 €	64 510,99 €	117 390,00 €	117 390,00 €	44 000,00 €	- €	220 147,50 €	225 900,99 €
<i>using actual individual productive time</i>	61 850,00 €	67 850,00 €	117 390,00 €	117 390,00 €	44 000,00 €	- €	223 240,00 €	229 240,00 €

Monthly-based calculation	without additional remuneration*	with additional remuneration*	without additional remuneration**	with additional remuneration**	net invoice	net invoice	without additional remuneration*	with additional remuneration*
	<i>using 1720</i>	59 321,37 €	65 074,85 €	119 510,00 €	119 510,00 €	44 000,00 €	- €	222 831,37 €
<i>using theoretical Beneficiary standard (1634/year)</i>	62 443,54 €	68 443,54 €	119 510,00 €	119 510,00 €	44 000,00 €	- €	225 953,54 €	231 953,54 €

*only eligible in case the Beneficiary is a not-for-profit legal entity

** not eligible at all, as the rationale for giving it is ineligible (using English....)

Horizon Europe:

Total Eligible personnel costs in Horizon Europe	James Bond	Richard Baradlay	David Gilmour	Andre Kling	Total
FY-based calculation					
<i>Day-equivalent: 8</i>	59 045,35 €	119 510,00 €	44 000,00 €	- €	222 555,35 €

Other costs – Travel

Brussels Trip

Daily Allowance/Per Diem Receipt

MI-6
London
United Kingdom

I, the undersigned hereby declare that I have received a per diem of EUR 100/day (***a total sum of EUR 400***) to cover my subsistence and local travel costs during my business trip (ENVIRES Project) to Brussels, Belgium between 6-9 February 2017.

E-TICKET TRAVEL RECEIPT

Page 1

DREAM AIRLINES
DREAM AIRLINES SERVICE CENTER

Please print this receipt and retain throughout your journey.

PASSENGER NAME: James Bond
TICKET NUMBER: 082 2159 769 356
FREQUENT FLYER NO: 4698NA
BOOKING REFERENCE: VP6MRY

E-TICKET TRAVEL RECEIPT

Page 2



DREAM AIRLINES
DREAM AIRLINES SERVICE CENTER

Fare details:

Fare calculation:	1011	
Fare:	EUR 300	✓
Taxes:	EUR 90	✓
Total:	EUR 390	✓
Airline Service Charge:	EUR 10	✓
Grand Total:	EUR 400	✓



**MI-6**

85 Albert Embankment

London, United Kingdom

Pantone Hotel Brussels

Place Loix 1

1060 Brussels

Invoice

Invoice date 09/02/2017
 Invoice number 12875
 Folio P01-FC9013 /A
 VAT number BE0893.583.301

Reference 709884634

Date	Description	Quantity	Price	VAT 10,00 %	Total (EUR)
------	-------------	----------	-------	-------------	-------------

Guest James Bond

Arrival 06/02/2017 **Departure** 09/02/2017 **Room** 203

06/02/2017	Double Room	1	140,00	✓	14,00	154,00
07/02/2017	Double Room	1	140,00	✓	14,00	154,00
08/02/2017	Double Room	1	120,00	✓	12,00	132,00

Payments	Total invoice	400,00	✓	40,00	440,00
-----------------	----------------------	---------------	----------	--------------	---------------

Cash/Card

Total Paid	-440,00
	-440,00

Total Due	0,00
-----------	------

	Brut	VAT	Nett
VAT 10,00 % TVA 10,00 %	400,00	40,00	440,00
Total	400,00	40,00	440,00



Special Express

SINGLE

Number: 1666

Train: 704

Seat: 12B

BRUSSELS AIRPORT →
ZONE 1 BRUSSELS

T1234567890

TRAIN TICKET

SINGLE

DATE:

06/02/2017

Train:

704

Number:

1666

From:

BRUSSELS AIRPORT

Seat:

12B

To:

ZONE 1 BRUSSELS

Class:

STANDARD

10,00 EUR

FROM PER DIEM



Special Express
SINGLE

Number: 1666

Train: 704

Seat: 12B

ZONE 1 BRUSSELS →
BRUSSELS AIRPORT

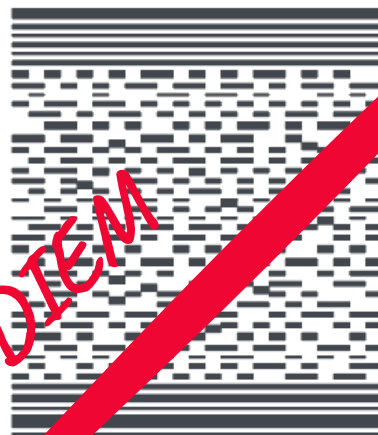
T1234567890

TRAIN TICKET

SINGLE

DATE:
09/02/2017

Train:
704



Number:
1666

From:
ZONE 1 BRUSSELS


Seat:
12B

To:
BRUSSELS AIRPORT

Class:
STANDARD

10,00 EUR

FROM PER DIEM


TAXI MAXI
www.taximaxi.com

*** RECEIPT ***


DTV-567 08/02/2017 - 03:30 PM

PETER GIANT	
LICENCE PLATE	DTV-567
CAR NUMBER	7864
BILL NUMBER	8426598
DEPARTUE HOUR	18.36
DISTANVE	16,5 KM

SUM TOTAL	50,00 EUR
-----------	-----------

TOTAL AMOUNT	50,00 EUR
CASH	50,00 EUR
CHANGE	

THANK YOU!



FROM PER DIEM


FAST PIZZA
0293 - 38383749
Ground Floor, Avenue Street
BRUSSELS

RECEIPT NO : 0918 | Date : 07/02/2017 | Staff : John Doe

1 capuccino	4,00
1 medium soft drink	5,00
1 Pizza Foresticre	11,00
Total EUR	20,00
TVA 6%	

Valid for each purchase
of a coca product CODE 3382


8320203928302
*** THANK YOU ***

FROM PER DIEM


RESTAURANT
* AUTHOR'S CUISINE *
BRUSSELS

Date 07/02/2017

Total TVA 50,00

COCA COLA 2X 2,50 5.00

MEAL 2X 20,00 40.00

ESPRESSO 2X 2,50 5.00

ST 50.00

TOTAL 50.00



FROM PER DIEM

Other costs – Travel

Paris Trip

Daily Allowance/Per Diem Receipt

MI-6
London
United Kingdom

I, the undersigned hereby declare that I have received a per diem of EUR 100/day **(a total sum of EUR 400)** to cover my subsistence and local travel costs during my business trip (ENVIRES Project) to Paris, France between 10-13 July 2017.



E-TRAVEL

Vacaciones eTravel S.L.
601 Edif. N-World Trade
Center

Tel: 902 422 433
Fax: 902 505 506
CIF: B-61965778

Invoice No: 627954
Invoice Date: 20/06/207

MI-6

85 Albert Embankment
London, United Kingdom

Passenger(s): James Bond

Booking No: 872116

Destination: Paris

Departure Date: 08/07/2017

Booking By: 325

Date	Description	Unit Price	No Units	Total (EUR)
20/06/2017	<p>Ticket e-Ticket number: 5516028188 Policy Level: FLIGHT Region: FRANCE Outbound: 08/07/2017 Inbound: 13/07/2017 Confirmation No: 150608757 Tax. Amount: 0,00 VAT/IVA0%</p>	Confirmed		
	Quota: 0,00	200 EUR	1	200 EUR ✓
Total for Services				200 EUR
Total for Services VAT/VIA - 0,000%				0,00
Total				200 EUR ✓



MI-6

85 Albert Embankment
London, United Kingdom

INFORMATION ONLY Invoice No. 168729

Date: 13/07/2017

Guest: James Bond

Room No. :	321
Arrival:	08/07/2017
Departure:	13/07/2017
Page:	1 of 1
User ID:	O. Supervisor
Voucher No. :	974509295

Date	Description	Debit	Credit
	Partner Restaurant Franke	12.00 X	
08/07/2017	Accommodation Line# 321: CHECK# 3320061	90.00 ?	
	Breakfast Split	24.00 X	
09/07/2017	Accommodation	90.00 ?	
	Breakfast Split	24.00 X	
10/07/2017	Accommodation	96.00 ✓	
	Breakfast Split	24.00 X	
11/07/2017	Accommodation	96.00 ✓	
	Breakfast Split	24.00 X	
12/07/2017	Accommodation	96.00 ✓	
	Breakfast Split	24.00 X	
12/07/2017	Internet Hotel	12.00 ✓	
	The Cloud HSIA 1 day Room# 321: The Cloud HSIA 1 day		
12/07/2017	Mediaservice 579256 MOVIE Line# 321: 579256 MOVIE	12.00 X	

FROM PER DIEM

V.A.T Detail	Net EUR	V.A.T. EUR	Gross EUR	Total	624.00	624.00
V.A.T 20%				Balance	0.00 EUR	
Total	520.00	104.00	624.00			
Balance	520.00	104.00	624.00			

250 EUR
3 nights

400 EUR
5 nights

All prices are valid including tax and service charge.
Upon receipt, invoices by the Hotel shall become payable immediately without deduction.

PARIS ZONES: 1-3

METRO CARD

20,00 EUR

2017/07/8 - 2017/07/13



ZONES
1-3



PARIS ZONES: 1-3

FROM PER DIEM



GRILL BAR PARIS AIRPORT
TEL.: 02 527 07 79

LE CHEF SP. VAT	5,00	10,00
FORTIE MAYO		5,00

TOTAL EUR		15,00
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FROM PER DIEM



Other costs – Travel

Budapest Trip

Daily Allowance/Per Diem Receipt

MI-6
London
United Kingdom

I, the undersigned hereby declare that I have received a per diem of EUR 100/day (***a total sum of EUR 300***) to cover my subsistence and local travel costs during my business trip (ENVIRES Project) to Budapest, Hungary between 16-18 May 2018.

Passenger/Itinerary Receipt

Electronic ticket 220 - 2316920553

Please print this receipt and retain throughout your journey.

Tracel data for:

James Bond

Booking reference:

YUVLEW

Ticket number:

220-2316920553



Page 1

Fare details:

Fare calculation:	1011	
Fare:	EUR 200	✓
Taxes:	EUR 40	✓
Total:	EUR 240	✓
Airline Service Charge:	EUR 10	✓
Grand Total:	EUR 250	✓

Payment details:

Form of payment:	CC
Endorsements/Restrictions:	FL/CHG RESTRICTED CHECK FATE NOTE
Tour Code:	
PK number:	



**Urban Nature
Resort & Spa**

INVOICE

Urban Nature Hotel & Spa
HUN 1137 Budapest, Rákóczi u. 22

Invoice number P-F02-612/2018

MI-6
85 Albert Embankment
London, United Kingdom

Tel.: +3672 459 549
 info@urbanjungle.hu
 www.urbanjungle.hu

Room No: 104
 Guest: James Bond
 Arrival - Departure: 16/05/2018 - 18/05/2018

Invoice date: 18/05/2018
 Del.date: 18/05/2018
 Due date: 18/05/2018
 Payment meth. CC

Description	VAT	Qty	Unit Price	Net Value	VAT Value	Gross Value
Accommodation	25%	2	125,00	250,00 ✓	50,00	300,00 EUR
Minibar	20%	2	15,00	30,00 ✗	6,00	36,00 EUR
Communication costs	20%	1	30,00	30,00 ✓	6,00	36,00 EUR
Massage	25%	1	50,00	50,00 ✗	10,00	60,00 EUR
Total				360,00	72,00	432,00 EUR

Net amount	VAT amount	Gross amount
280 EUR ✓ ← 360,00	72,00	432,00 EUR

CITY TAXI

RESERVATION: 061 213 4131

CITY TAXI BUDAPEST

RESERVATION: 061 213 4131

www.citytaxi.com

MARIA KISS

Licence Plate	PRT-128
Car number	8100
Bill number	758910
Bill date	16/05/2018
Departure hour	16:05
Distance	21,3 km

SERVICE	25,0 EUR
CHARGES	5,00 EUR
TOTAL	30,00 EUR

VAT INCL. 10%

FROM	BUD. AIRPORT
DESTINATION	HOTEL URBAN N.

THANK YOU!

**FROM PER DIEM**


YOUR TAXI

YOUR TAXI BUDAPEST
RESERVATION: 061 213 4131
www.yourtaxi.com

Janos Horvath
Licence Plate PQW562
Car number 1223
Bill number 01082
Bill date 08/05/2018
Departure hour 17:19
Distance 22,5 km

SERVICE 32,0 EUR
CHARGES 8,00 EUR
TOTAL 40,00 EUR
VAT INCL. 10%

FROM HOTEL URBAN N.
DESTINATION BUD. AIRPORT
--CLIENT--



FROM PER DIEM



GOOD IDEA COFFEE BUDAPEST
TEL.: 0036 20 527 07 79

REG *4* 17/05/2018 20:08

LE CHEF SPECIALE 25,00 EUR

TOTAL EUR 25,00 EUR

TAX AT 20% 25,00 EUR



FROM PER DIEM

Other costs – Other than Travel



FRANCOS

BAR - CAFÉ - RESTAURANT

BUDAPEST - HUNGARY

Customer name:

MI-6

Address:

85 Albert Embankment

London, United Kingdom

Invoice date: 16/10/2017

Invoice No. DQEA402598

Description	AMOUNT		
	Quantity	Price	Total amount
Bruschetta	15	6,00	90,00
Focaccia	5	6,00	30,00
Carpeccio	5	10,00	50,00
Salat caprese	5	10,00	50,00
Chicken Tikka	4	10,00	40,00
Loin of pork	8	25,00	200,00
Rump steak	6	25,00	150,00
Linguini & white clam sause	15	20,00	300,00
Banoffee pie	12	12,50	150,00
Mango suprise	10	10,00	100,00
Soft Drinks	25	4,00	100,00
Wine → ?	8	25,00	200,00
Water	20	2,00	40,00
PROJECT DINNER			
ENVIRES ✓			
			1 500,00
	Service Tax → ?	10%	150,00
25% VAT included!			
Thank you for your custom!	Total	EUR	1 650,00

Invoice

Seller:

Office DEPOT®
Taking Care of Business

Buyer:

MI-6

85 Albert Embankment
London, United Kingdom

Payment:	Date of completion:	Date of issue:	Payment due:	Invoice number:
credit card	05 05 2017	05 05 2017	12 05 2017	38391163
Items	No. of units	Unit price (EUR)	Price in EUR w/o VAT	
Cartridge for printers	4	150,00	600,00	
Copy paper	30	30,00	900,00	

INDIRECT COST

Invoice

Seller:

Office DEPOT®
Taking Care of Business

Buyer:

MI-6

85 Albert Embankment
London, United Kingdom

Payment:	Date of completion:	Date of issue:	Payment due:	Invoice number:
transfer	28/05/2018	28/05/2018	05/06/2018	38401103

Items	No. of units	Unit price (EUR,	Price in EUR w/o VAT
Paper Notepads	100	5,00	500,00 ✓
Badges	80	5,00	400,00 ✓

CONFERENCE (M18)

Invoice

Seller:

Office DEPOT®
Taking Care of Business

Buyer:

MI-6

85 Albert Embankment
London, United Kingdom

Payment:	Date of completion:	Date of issue:	Payment due:	Invoice number:
credit card	24/10/2017	24/10/2017	01/11/2017	38392464
Services				Price in EUR w/o VAT
Stationery				500,00

INDIRECT COST

Invoice



PROEVENTS

Invoice No: 7393453

Invoice Date: 08 June 2018

Paid by: Credit Card

MI-6

85 Albert Embankment
London, United Kingdom

Services	No Units	Unit Price / NET	Total (EUR) / NET
Conference room rent	1	1 000,00	1 000,00 ✓
Microphone	3	50,00	150,00 ✓
Screen	1	50,00	50,00 ✓
Projector	1	100,00	100,00 ✓
Technician	1	200,00	200,00 ✓
Podium	1	100,00	100,00 ✓
Price w/o VAT			1 600,00 ✓
VAT amount (25%)			400,00
Total			2 000,00



SELF CATERING Ltd.

To:
MI-6

85 Albert Embankment
London, United Kingdom

Invoice

Date: 8 June 2018

Invoice #: 7393454

Customer ID: EU7258

Subject		Payment Terms	Due Date
ENVIRES event catering		Transfer	19 June 2018

Qty	Description	Unit Price	Line Total
75	Lunch	50	3 750,00 ✓
150	Coffee break	15	2 250,00 ✓
		Subtotal	6 000,00 ✓
		VAT 25%	1 500,00
		Total	7 500,00

List of Participants

ENVIRES DISSEMINATION EVENT

08 June 2018

No.	NAME	INSTITUTION	SIGNATURE	PARTICIPATION FEE PAID (100 EUR)	
				Credit card	Cash
1	Ms. Veronika Sas	Drog-Stop Budapest Association	<i>Veronika Sas</i>	x	
2	Mr. Balazs Mahler	Echo Survey Institute	<i>Balazs Mahler</i>		x
3	Mr. Marvin Andrew Cuschieri	IMPETUS Europe Consulting Group Ltd.	<i>Marvin Andrew Cuschieri</i>	x	
4	Mr. Antons Klindzans	Latvian Railway	<i>Antons Klindzans</i>	x	

75 x 100 EUR = 7.500 EUR

Receipt!



**Green
Translations**

Green Translation

Rue Sainte Cathérine 45
Sint Katalijnestraat 45
Bruxelles 1000 Brussel

INVOICE

Order ID: 123
Order Date: 05/06/2018
Delivery Date: 30/06/2018

MI-6

85 Albert Embankment
London, United Kingdom

Quantity	Description	Rate	Amount (EUR)
3700	Proof reading: Research Report - ENVIRES	0.12	444,00 ✓
612	Proof reading of ENVIRES brochure	0.5	306,00 ✓
Subtotal			750,00 ✓
VAT 0%			0,00
Total		EUR	750,00

**INVOICE**

Invoice No.: RML2502b

Invoice Date: 01/06/2017

Order No.: n/a

Account No.: RML2502b

MI-6

85 Albert Embankment
London, United Kingdom

Details	Cost
Printing project brochures (2000 pieces)	€ 600 ✓
Order placed by	
Project Name	
Total Net	€ 600 ✓
VAT 25%	€ 150
Invoice Total €	€ 750



INVOICE

Buyer		Seller			
MI-6 85 Albert Embankment London, United Kingdom		DHL Express Orbital Park 178-188 Great South West Road London, United Kingdom E-mail: brigiteling@dhl.co.uk Phone: +44 (0) 844 284 0844 Fax: +49 (0) 341 4499 -2099			
No. Of invoice	Date of issue	Client ID	Payment	Payment date	Page
BPP1180084	15/01/2017	412084676	Transfer		1

Item ID	Date of Completion	Reference	Pick up point	Destination	EUR
Weight	Price without VAT		Value	VAT	VAT%
					Total

EXPRESS WWIDE doc					
1144326901	15/01/2017			BRUBRUSELS, BELGIUM	
0,5 Kg	36		36	0	0% 76
Gas fee	4		4	0	0% 4
Comment: ENVIRES PROJECT CONSORTIUM AGREEMENT → !!!					



**OLEM**

Imperial College
Exhibition Road

INVOICE

MI-6
85 Albert Embankment
London, United Kingdom

Invoice number: BA12345
Invoice date: 18/02/2017
Due date: 28/02/2017

Ref: project.website.eu

Item	Unit	No. of units	Unit Price (EUR)	Amount (EUR)
Web page development	Hours	10	150	1500 ✓
VAT 20%				300
Total:				1 800



PC EXPERT

Invoiced to:

MI-6
85 Albert Embankment
London, United Kingdom

Ship to:

James Bond

Invoice Number: 395
Invoice Date: 30/06/2017
P/O Number: 6398451

Item#	Description	Quantity	Price	Total (EUR)
12584	MacBook Air 13.3'	1	1500	1500,00 X
				0 EUR
				$\frac{12}{36} \times 1500 = 500 \text{ EUR}$ ✓
Total for Services				1 500,00
VAT 20%				300,00
Total Invoice				1 800,00

INVOICE

SELLER				Association of Regional Development Agencies Avenue des Arts 12 B-1210 Brussels Belgium
Delivery date:	Date of issue:	Payment date:	Invoice No.	
13/06/2018	13/06/2018	23/06/2018	KP02368	
Item:			Amount:	
ENVIRES Decision support system yearly access fee			4 500	
Technical support			500	

INVOICE

SELLER

Synergis
Information system GmbH
Technologiestrasse
A-1120
Wien, Austria
Bank account
A43 1091 8001 0000 0005 3659 0033
BACXAHB
VAT No: 10255043-2-42
Phone: 428-80-40

MI-6

85 Albert Embankment
London, United Kingdom

Payment by	Delivery date	Date of issue	Payment date	Invoice No.		
Transfer	03/04/2017	03/04/2017	30/04/2017	10-00/00001		
Name						
Amount	Unit price	Discount	Net value	VAT %	VAT	Gross value
ArcEditor9.3 Software HARD-BOXED	18.000,- EUR		18.000,- EUR	0%	0,- EUR	18.000,- EUR
		0% VAT	18.000,- EUR		0,- EUR	18.000,- EUR
			18.000,- EUR		0,- EUR	18.000,- EUR
Note:	<p>ENVIRES proj. / Ref. No. 221846 Please transfer the value of the invoice to the bank account described above. Thank you for using our services.</p>					

$$\frac{15}{36} \times 18000 = 7500 \text{ EUR}$$



INVOICE

Seller:

Europa Media Trainings Kft.

Address: 7 Zahony street, H1031 Budapest, Hungary
Tel1.: +361-4533801; Fax: +361-4369038
VAT: HU23780071

IBAN: HU30-10102244-10084000-01003302
Bank: Budapest Bank NyRt./SWIFT: BUDAHUHB

Buyer:

MI-6

85 Albert Embankment
London, United Kingdom

Tax id.: VAT free

Description: EU R&I Project Management and Financial Reporting - 27-28 November 2017

Description: EU R&I Project Management and Financial Reporting - 27-28 November 2017

Form of payments	Date of delivery	Date of issue	Deadline of payment	Exemplar	Status	Invoice number	
Transfer	2017.11.28	2017.11.28	2017.11.28	4	Copy	EMPS/ 2017/1302	
VTSZ/SZJ	Description	Quantity	Unit	Unit P. EUR	Netto EUR	VAT% VAT EUR	Amount EUR
	VIP Discount	1,00	pc	-80,00	-80,00	0,00 0,00	-80,00
80.42	EC Training Course	1,00	pc	1 080,00	1 080,00	0,00 0,00	1 080,00
	EU R&I Project Management and Financial Reporting - 27-28 November 2017						
					-80,00	0,00	-80,00
					1 080,00	0,00	1 080,00
				Total (EUR)	1 000,00	0,00	1 000,00

The  **scientific**WorldJOURNAL

The Scientific World Journal Date: 4 May 2018
accounts-openaccess@scientificworldjournal.org

To:

MI-6

85 Albert Embankment
London, United Kingdom

Invoice

Date: 4 May 2018
Invoice No: 897/2018
Payment: Transfer

Title of the manuscript

Innovation in decision-making for water management systems

Author:

James Bond

Qty	Description	Unit Price	Total EUR	
4	Peer review	250,00	1000,00	✓
1	Article processing	1200,00	1200,00	✓
1	Printing and online	200,00	200,00	✓
1	Management	420,00	420,00	✓
1	Other costs	180,00	180,00	✓
		Subtotal	3 000,00	✓
		VAT 25%	750,00	
		Total	3 750,00	



CONCEPT COMMUNICATING

INVOICE

No : 698745/2018

Date : 1 June 2018

Client ID : ZH765/EU

Payment Terms : Transfer

Due Date : 1 July 2018

Client :

MI-6

85 Albert Embankment
London, United Kingdom

Project :

ENVIRES

Plan for exploitation and dissemination
Business plan finalisation

No	Project Description	Total Hour	Hourly Rate	Amount EUR
1	ENVIRES Exploitation plan development	10	300	3 000
			Total	3 000
			VAT 20%	600
			Federal Tax	0
			Shipping	0
			Grand Total	3 600 EUR

SUBCONTRACTING?

Payment to :
Concept Communicating
HB Bank
EU1258226-6422584-61456845



INVOICE

DATE: 30 June 2018
INVOICE: EUFP568

Seller :

Seller: Buyer:
KPMG
235 Churchill Lane
London
United Kingdom
OU797

Buyer :

MI-6

85 Albert Embankment
London, United Kingdom

Subject: Certificate on Financial Statement to Envires project

Other costs – Sum up

	Expenditures		Total cost - including VAT	Eligible costs
invoice reference number	Other costs			
	Travel Costs			
2	Plane ticket - Dream Airlines	Brussels, 6/FEB/2017 - 9/FEB/2017	400,00 €	400,00 €
3	Pantone Hotel - Brussels		440,00 €	400,00 €
4	Travel costs - train to/from Brussels Centre		20,00 €	0,00 €
5	Travel costs - taxi in Brussels		50,00 €	0,00 €
6	Food - Fast pizza		20,00 €	0,00 €
7	Food - Author's Cuisine		50,00 €	0,00 €
	Daily allowance/Per Diem		400,00 €	400,00 €
8	Plane ticket - E-travel			200,00 €
9	Excelsior Hotel - Paris	Paris, 10/JULY/2017 - 13/JULY/2017	624,00 €	250,00 €
	3 nights accepted			
10	Paris Metro Card		20,00 €	0,00 €
11	Food - Grill Bar		15,00 €	0,00 €
12	Project Dinner - Gourmet		1 000,00 €	0,00 €
	Daily allowance/Per Diem		400,00 €	400,00 €
13	Plane ticket - VIP Travel	Budapest, 16/MAY/2018- 18/MAY/2018	250,00 €	250,00 €
14	Urban Nature Hotel - Budapest		432,00 €	280,00 €
15	Taxi - Budapest		30,00 €	0,00 €
16	Taxi - Budapest		40,00 €	0,00 €
17	Food - Good Ideas Coffee		25,00 €	0,00 €
	Daily allowance/Per Diem	300,00 €	300,00 €	
				2 880,00 €

Other goods/services & assets		Total cost - including VAT	Eligible costs
18	Franco's - Project Dinner - 2017 october meeting	1 650,00 €	1 320,00 €
19	Office Depot - Cartridge, copy paper	1 800,00 €	0,00 €
20	Office Depot - Paper notepads and badges	1 080,00 €	900,00 €
21	Office Depot - Stationery	600,00 €	0,00 €
22	Conference costs - Room rent	2 000,00 €	1 600,00 €
23	Conference costs - Catering	7 500,00 €	6 000,00 €
24	Green Translation - Proofreading	750,00 €	750,00 €
25	Printing of brochures	750,00 €	600,00 €
26	DHL - Consortium Agreement	40,00 €	0,00 €
27	Webpage development	1 800,00 €	1 500,00 €
28	Notebook - Macbook Air - Select: Rejected	1 500,00 €	0,00 €
29	Access fee to project results	0,00 €	0,00 €
30	GIS Software	18 000,00 €	7 500,00 €
31	Training costs - Europa Media Trainings	1 000,00 €	0,00 €
32	Publication cost	3 750,00 €	3 000,00 €
33	Development of exploitation plan	3 600,00 €	0,00 €
34	CFS - Financial Audit	3 600,00 €	0,00 €
Total Other Costs		54 136,00 €	23 170,00 €

TOTAL OTHER COSTS

26 050,00 €

Filling the Financial Statement

Financial Statement

Beneficiary/Linked Third Party:		MI-6										STATUS	FY/1720/no additional rem.		
eligible costs (per budget category)											Receipts	EU Contribution			
Direct personnel costs		Direct costs of subcontracting	Direct costs of financial support to third parties	Other direct costs		Indirect costs	Costs of ...			Total costs		Reimbursement rate (%)	Maximum EU Contribution	Requested EU contribution	
<i>Personnel</i>	<i>SME owners</i>			<i>Travel</i>	<i>Costs of large research infrastructure</i>		<i>Energy efficiency measures</i>	<i>Providing trans-national access to research infrastructure</i>	<i>Clinical studies</i>						
<i>In-house consultant</i>	<i>Natural persons w/o salary</i>			<i>Equipment</i>											
<i>Secoded employee</i>				<i>Other goods and services</i>											
<i>Personnel for providing</i>															
Actual	Unit	Unit	Actual	Actual	Actual	Actual	Flat-rate	Unit	Unit	Unit					
223 240,00 €	0,00 €	0,00 €	0,00 €	0,00 €	26 050,00 €	0,00 €	62 322,50 €	0,00 €	0,00 €	0,00 €	311 612,50 €	0,00 €	100%	311 612,50 €	311 612,50 €

Direct personnel costs		
<i>Personnel</i>	<i>SME owners</i>	
<i>In-house consultant</i>	<i>Natural persons w/o salary</i>	
<i>Secoded employee</i>		
<i>Personnel for providing</i>		
Actual	Unit	Unit
223 240,00 €	0,00 €	0,00 €

Other direct costs	
<i>Travel</i>	<i>Costs of large research infrastructure</i>
<i>Equipment</i>	
<i>Other goods and services</i>	
Actual	Actual
26 050,00 €	0,00 €

Indirect costs
<i>Flat-rate</i>
62 322,50 €

EU Contribution		
Reimbursement rate (%)	Maximum EU Contribution	Requested EU contribution
100%	311 612,50 €	311 612,50 €

Thank
you

for your attention

Gabor Kitley
gabor.kitley@europamedia.org



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