



Government of the Republic of Serbia
Public Policy Secretariat

**Methodology for Calculating Standard Costs
for the Preparation of Planning Documents
and Regulations**

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Introduction

Calculation of the costs of implementation planning documents and regulations is a necessary step in conducting the *ex-ante* and *ex-post* regulatory impact assessments.

Cost determination enables decision-makers to:

- 1) obtain information on the amount of funds required to implement the planned changes in the areas that are the subject of the planning document or regulation,
- 2) timely plan the use of public funds (budget), in order to smoothly implement the planned changes and attain the set objectives,
- 3) efficiently manage limited resources,
- 4) obtain information on planned sources of funding for the proposed planning document or regulation,
- 5) identify a possible lack of financial resources that may threaten the implementation of planned measures and activities and attainment of the set objectives, and
- 6) obtain information used in determining the price of public goods and services.

Cost represents the pecuniary (monetary) value of resources (human resources, goods and services and investments) employed in implementing measures and/or activities and attaining the set objectives. The cost is determined by multiplying the price by the quantity of resources employed to produce a certain quantity of public goods and provide public services. **In order to identify optimum public policies, each individual cost must be precisely determined.**

Resources are assets that must be employed to produce public goods or provide public services and thus achieve the objectives set forth in public policy documents and regulations within the specified timeframe. Resources fall into three categories:

- 1) **Human resources** – employing new officers.
- 2) **Goods and services** – consultancy services, office supplies, lease of office space, publications, information campaigns etc.
- 3) **Investments** – buildings, equipment, software, subsidies etc.

Price is the amount paid to acquire a resource necessary to implement a measure or activity. It is also the amount charged by public administration for the provided goods or services. Unlike the market prices, the price set by the Government for public goods and services is based on the cost of providing such goods or services.

Standard prices/costs may be used to quantify certain costs of public policies. In order to standardise costs and facilitate their calculation, on the one hand, while also ensuring comparability of costs for similar input resources (e.g. purchase of office supplies, preparing publications, consultancy services etc.), the use of standard prices/costs is recommended.

However, it is important to note that not all costs can be standardised; thus if an authority uses prices which differ from the standard ones for a specific input resource (e.g. hiring of consultancy experts etc.), but such prices correspond to the actual state of affairs, it will then use those realistic prices.

Standardised presentation of unit costs for a tentative estimate of financial resources required for each planned activity (e.g. training of civil servants, purchase of computer equipment etc.) can be arrived at by finding the **unit price of the input resource** (specific product/service) and **multiplying it by the planned number of such units.**



Below is a summary of the methodological framework for determining and calculating standard costs for the preparation of planning documents and regulations, presented separately for each type of cost. For each type of observed costs, the steps necessary for their calculation are determined.

Costs are stated in Serbian dinars and euros (the reference exchange rate is EUR 1 = RSD 120.00 for all calculations).

The list of standard prices/costs for the preparation of planning documents and regulations is given in the Annex and forms an integral part of the methodology.

The data in the list of standard prices/costs for the preparation of planning documents and regulations are updated after every change in the prices of goods and services, at least once per year, and are published on the website of the Public Policy Secretariat.



LIST OF STANDARD PRICES/COSTS FOR THE PREPARATION PLANNING DOCUMENTS AND REGULATIONS

Cost type	Unit of measure	Price in RSD	Price in EUR
Salaries of civil servants			
Appointed civil servants	Average gross 2 monthly salary and transportation costs	384,784	3,207
Civil servants with higher education	Average gross 2 monthly salary and transportation costs	203,506	1,696
Civil servants with secondary education and officials	Average gross 2 monthly salary and transportation costs	100,084	834
Trainings			
In the country (excl. travel)	Person / training session / day	9,475	79
In the country (incl. travel)	Person / training session / day	19,928	166
Training costs excl. travel			
Space rental	Per day	30,000	250
Trainer fee	Per hour	3,600	30
Training preparation and administration of tests	Per training session	39,597	330
Preparation and printing of materials	Per page	252	2.1
Catering (food and beverages)	Per person	2,400	20
Domestic travel expenses			
Travel (transportation)	Per person	1,633	14
Accommodation	Person / day	7,820	65
Daily subsistence allowances (Per diem)	Per day	1,000	8.3
Abroad	Person / training session	70,128	584
Registration fees	Per person	18,000	150
Foreign travel expenses			
Travel (transportation)	Per person	33,408	278
Accommodation	Person / day	16,920	141
Daily subsistence allowances (Per diem)	Per day	1,800	15
Costs of consulting services			
Local junior expert	Per day	14,100	118
Local senior expert	Per day	30,000	250
International junior expert	Per day	60,000	500
International senior expert	Per day	96,000	800
Costs of office supplies and equipment			
Office supplies	Employee/year	9,100	76
Office supplies - ecologically sustainable	Employee/year	11,670	97
Office equipment	Employee/year	36,000	300
Utilities	Employee/year	47,490	396



Cost type	Unit of measure	Price in RSD	Price in EUR
Space rental	Employee/year	108,000	900
Computer equipment costs			
Average computer for office operations without special technical specifications	Unit	60,000	500
Average depreciation amount (maintenance of computer without special technical specifications)	Unit/year	18,000	150
Average computer with the "Energy Star" label	Unit	106,000	883
Average depreciation amount (maintenance of computer with the "Energy Star" label)	Unit/year	31,800	265
Average printer for office operations without special technical specifications	Unit	39,000	325
Average depreciation amount (maintenance of printer without special technical specifications)	Unit/year	11,700	98
Average printer for office with the "Energy Star" label	Unit	43,000	358
Average depreciation amount (maintenance of printer with the "Energy Star" label)	Unit/year	12,900	108
Average multifunction printer for office operations with the "Energy Star" label	Unit	70,000	583
Average depreciation amount (maintenance of multifunction printer for office operations with the "Energy Star" label)	Unit/year	21,000	175
Motor vehicle purchase costs (prices inclusive of VAT)			
Passenger motor vehicle, by segment			
Upper mid-range	Vehicle	3,984,000	33,200
Mid-range	Vehicle	2,986,000	24,890
Lower mid-range	Vehicle	1,680,000	14,000
Entry level	Vehicle	1,410,000	11,750
Passenger van	Vehicle	4,456,800	37,140
Electric powered passenger car	Vehicle	4,950,000	41,250
Publication costs			
Preparation for printing, design	Per page	240	2
Printing	Per page	12	0.1
Translation	Per page	1,200	10
Hiring a graphic designer	Expert / hour	1,200	10
Proofreading and text correction	Per page	300	2.5
Promotion costs			
Promotional videos	Average per 1 second (advertising price list of Public media institutions Radio Television of Serbia)	4,328	36
Organising conferences, public hearings and other events			
Space rental	Per day	30,000	250



Cost type	Unit of measure	Price in RSD	Price in EUR
Catering (food and beverages)	Per person	2,400	20
Simultaneous interpretation	Per day	57,600	480
Sound system	Per day	9,600	80
Presentation equipment	Per day	12,000	100
Promotional packages (folder, pencil, notebook)	Per person	220	1.8
Banners	Unit	9,600	80

Calculation of the Costs for Preparation of Planning Documents and Regulations by Type of Cost

CIVIL SERVANT SALARIES AND TRANSPORTATION COSTS

Civil servant salaries and transportation costs are determined as the average gross 2 monthly salary of civil servants and monthly transportation costs, as follows:

Table 1. *Average gross monthly salaries of civil servants and transportation costs*

	RSD	EUR
Appointed civil servants	384,784	3,207
Civil servants with higher education	203,506	1.696
Civil servants with secondary education and officials	100,084	834

Source: Law on Salaries of Civil Servants and General Service Employees; calculation provided by PPS

The base salary of civil servants¹ in the Republic of Serbia is set forth in the Law on Salaries of Civil Servants and General Service Employees². The figures for the monthly net salary³ of civil servant has been calculated by **multiplying the applicable coefficient with the base⁴ used for salary calculation and disbursement.**

Categorisation of employed civil servants:

- Appointed civil servants (salary bands I – V; appointed persons and officials),
- Civil servants with higher education (salary bands VI - VIII; employees on the following general service posts: senior advisor, independent advisor, advisor),
- Civil servants with secondary education (salary bands IX - XII; employees on the following general service posts: associate, junior associate, clerk and junior clerk) and officials.

Table 2. *Salary band and pay grade coefficients*

Title	Salary band	Pay grade							
		1	2	3	4	5	6	7	8
First group of positions	I	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Second group of positions	II	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Third group of positions	III	7.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fourth group of positions	IV	6.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fifth group of positions	V	5.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Advisor	VI	3.96	4.15	4.36	4.58	4.81	5.05	5.30	5.57
Independent Advisor	VII	3.16	3.32	3.49	3.66	3.85	4.04	4.24	4.45
Advisor	VIII	2.53	2.66	2.79	2.93	3.08	3.23	3.39	3.56
Associate	IX	1.90	1.99	2.09	2.19	2.30	2.42	2.54	2.67
Junior Associate	X	1.65	1.73	1.87	1.91	2.00	2.10	2.21	2.32
Clerk	XI	1.55	1.63	1.71	1.79	1.88	1.98	2.07	2.18
Junior clerk	XII	1.40	1.47	1.54	1.62	1.70	1.79	1.88	1.97
Officials		1.20	1.38	1.71	1.96	2.03	2.53		

Source: Law on Salaries of Civil Servants and General Service Employees

To calculate the conversion coefficient – from net to gross 1 salaries, the following formula was used:

$$1 - \text{Pension and disability insurance at the expense of the employee} \\ - \text{Health insurance at the expense of the employee} \\ - \text{Unemployment insurance at the expense of the employee} - \text{Income tax of the employee}$$

¹ Inclusive of payroll taxes and contributions.

² *Official Gazette of RS* Nos. 62/2006, 63/2006 – corrigendum, 115/2006 – corrigendum, 101/2007, 99/2010, 108/2013, 99/2014 95/2018, 14/2022 and 19/2025).

³ Without bonuses.

⁴ According to the Law on the Budget of the Republic of Serbia for 2026, Article 9, the calculation base is RSD 32,746.90.

Formula for calculating gross 1 salary:

$$(Net\ salary - Tax\ base\ reduction * Income\ tax\ rate) / Conversion\ coefficient$$

By adding employer costs (employer contributions) to the gross 1 salary, the values for the gross 2 salary were obtained. The formula for calculating the gross 2 salary:

$$Gross\ 1 + Gross\ 1 * Pension\ and\ disability\ insurance\ at\ the\ expense\ of\ the\ employer + Gross\ 1 * Health\ insurance\ at\ the\ expense\ of\ the\ employer$$

Monthly values and expressed in dinars and euros.

Reimbursement of transportation costs for the commute to and from work has been determined on the basis of the Decree on Cost Reimbursement and Termination Benefits of Civil Servants and General Service Employees (*Official Gazette of RS* Nos. 98/2007, 84/2014, 84/2015, 74/2021 and 119/2023).

Table 3. Average transportation cost reimbursement for the commute to and from work, on a monthly basis

Cost designation	Price, RSD	Price, EUR
Transportation cost reimbursement for the commute to and from work	2,567	21

Source <https://www.beograd.rs>

Civil servants and general service employees receive transportation cost reimbursement for the commute to and from work in the amount of the prepaid monthly pass for urban, suburban or intercity public transport. The cost is tax-exempt up to the amount of the prepaid monthly pass for public transport or the actual cost of transport, capped at RSD 3,988. Any amounts in excess of this cap are subject to 10% tax. The calculation is based on the cost of prepaid monthly pass in Belgrade. The cost is stated per employee on a monthly basis.

Table 4. Transportation cost reimbursement for the commute to and from work, by public transport fare zones

Zone	Price, RSD	Price, EUR
A	2,200	18
B	2,200	18
C (A+B)	3,300	28

Source: <https://www.beograd.rs>

TRAINING COSTS

Training costs in the country

The total cost of training in the country is calculated as the sum of the following costs:

- space rental,
- trainer fee,
- training preparation and administration of tests,
- preparation of training materials (printing)⁵,
- catering (food and beverages),
- accommodation and travel.

The average cost of a training session in the country (excl. travel) per participant has been determined according to the following formula:

$$\begin{aligned} & \text{Cost of space rental per day} + \text{Trainer fee per day} + \\ & \text{Cost of training preparation and administering of tests} + \\ & ((\text{Cost of preparation and printing of training materials per person} + \text{Cost of catering per person}) * \\ & \text{Number of training participants}) / \text{Number of training participants} \end{aligned}$$

⁵ The calculation for trainings in the country and abroad is based on the standard of 10 pages of material per person on average.

The cost of a single training session (a single day of training) is stated per person.

Table 5. *Training costs in the country (excl. travel)*

Cost designation	Unit of measure	Price, gross (RSD)	Price, gross (EUR)
Training costs in the country (excl. travel)	person/training/day	9,475	79

Source: Decree on Accreditation, Manner of Hiring and Fees for Trainers and Training Providers in Public Administration (*Official Gazette of RS* Nos. 90/2018, 71/2019), <http://biznishub.rs/iznajmljivanje-prostora/>, <https://www.infostudhub.rs/iznajmljivanje-sale>, <http://www.nuns.rs/services/hall-renting.html>, <https://www.sitework.rs/usluge/graficki-dizajn/cene-grafickog-dizajna>, <http://www.antikafotokopirnice.rs/cenovnik>, <http://www.printstop.rs/kopiranje/>, <http://www.copysshop.rs/rs/cenovnik>, <http://www.smartartstudio.com/graficki-dizajn>, <https://www.clickman.rs/sr/cenovnik>, <https://www.palacehotel.co.rs/katering.pdf>, <https://www.clubtopcider.rs/restoran/ugovoreni-rucak>; calculation provided by PPS

The average cost of a training session in the country (incl. travel) per participant has been determined according to the following formula:

$$\frac{\text{Cost of space rental per day} + \text{Trainer fee per day} + \text{Cost of training preparation and administering of tests} + ((\text{Cost of preparation and printing of training materials per person} + \text{Cost of catering per person} + \text{Travel cost per person} + \text{Accommodation cost} + \text{Daily per diem}) * \text{Number of training participants})}{\text{Number of training participants}}$$

Table 6. *Training costs in the country (incl. travel)*

Cost designation	Unit of measure	Price, gross (RSD)	Price, gross (EUR)
Training costs in the country (incl. travel)	person/training/day	19,928	166

Sources: Decree on Accreditation, Manner of Hiring and Fees for Trainers and Training Providers in Public Administration (*Official Gazette of RS* Nos. 90/2018, 71/2019), <http://biznishub.rs/iznajmljivanje-prostora/>, <https://www.infostudhub.rs/iznajmljivanje-sale>, <http://www.nuns.rs/services/hall-renting.html>, <https://www.sitework.rs/usluge/graficki-dizajn/cene-grafickog-dizajna>, <http://www.antikafotokopirnice.rs/cenovnik>, Decree on Cost Reimbursement and Termination Benefits of Civil Servants and General Service Employees (*Official Gazette of RS* Nos. 98/2007, 84/2014, 84/2015, 74/2021), <http://www.printstop.rs/kopiranje/>, <http://www.copysshop.rs/rs/cenovnik>, <http://www.smartart-studio.com/grafickidizajn>, <https://www.clickman.rs/sr/cenovnik>, <https://busticket4.me/lasta>, <https://www.booking.com>, <https://www.trivago.rs/>, <https://www.palacehotel.co.rs/katering.pdf>, <https://www.clubtopcider.rs/restoran/ugovoreni-rucak>; calculation provided by PPS

The cost of space rental has been established on the basis of the average price of rented space (conference rooms). This cost is calculated per day.

Table 7. *Space rental cost*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Space rental	per day	30,000	250

Source: <http://biznishub.rs/iznajmljivanje-prostora/>, <https://www.infostudhub.rs/iznajmljivanje-sale>, <http://www.nuns.rs/services/hall-renting.html>; calculation provided by PPS

The following formula is used to determine the total cost of training in the country per person:

$$\text{Cost of training in the country per day} * \text{Number of days of training}$$

Training providers (lecturer, mentor, coach, other training providers) are persons who train civil servants. According to the Decree on Accreditation, Manner of Hiring and Fees for Trainers and Training Providers in Public Administration (*Official Gazette of RS* Nos. 90/2018, 71/2019), an hour of training equals 60 minutes of training, not including breaks, while a **day of training** comprises **maximum 6 hours** of effective engagement of the training provider, not including breaks. The cost is stated as a gross amount per hour. The following formula is used to determine the cost of hiring trainers⁶ per day:

$$\text{Average trainer fee per hour} * \text{Number of hours of effective engagement of the training provider, not including breaks}$$

⁶ Average of four types of net fees for trainer providers: for a lecturer (RSD 1,800), for a mentor (RSD 2,500), for a coach (RSD 3,000) and for other training providers (RSD 1,800), multiplied by the coefficient of conversion of net to gross amounts (1.582278481).

Table 8. *Trainer fee calculation*

Cost designation	Unit of measure	Price, gross RSD ⁷	Price, gross EUR
Trainer fee	per hour	3,600	30
		Price, net RSD	
Trainer fee	average per hour	2,275	
1) Lecturer	per hour	1,800	
2) Mentor	per hour	2,500	
3) Coach	per hour	3,000	
4) Other training providers	per hour	1,800	

Source: Decree on Accreditation, Manner of Hiring and Fees for Trainers and Training Providers in Public Administration (*Official Gazette of RS* Nos. 90/2018, 71/2019); calculation provided by PPS

The cost of training preparation and administering of tests per training session is the sum of fees which are included in the training. These costs include:

- Training preparation fee, which is calculated as a net amount equalling half of the fee for the planned training provision, or the net amount provided for in the professional training programme,
- Test preparation fee, which is calculated as a net amount for four hours of effective training,
- Test administering fee, which is calculated as a net amount for four hours of effective training.

Table 9. *Calculation of cost of training preparation and administering of tests*

Cost designation	Unit of measure	Price, gross RSD	Price, gross EUR
Cost of training preparation and administering of tests	per training session	39,597	330
1. Training preparation fee	per training session	10,799	90
2. Test preparation fee	per training session	14,399	120
3. Test administering fee	per training session	14,399	120

Source: Decree on Accreditation, Manner of Hiring and Fees for Trainers and Training Providers in Public Administration (*Official Gazette of RS* Nos. 90/2018, 71/2019); calculation provided by PPS

The cost of preparation and printing of materials covers activities which need to be undertaken before the start of printing process (page makeup and text entry) and the printing process itself. The cost has been established on the basis of the following calculation:

$$\text{Cost of print preparation and design per page} + \text{Cost of printing per page}$$

The cost of preparation and printing of materials is stated per page.

Table 10. *Calculation of the cost of preparation and printing of materials*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Preparation for printing, design	per page (average cost)	240	2
Page makeup	per page (average cost)	120	1
Text entry	per page (average cost)	120	1

⁷ The coefficient of conversion of net to gross amounts (tax and pension and disability insurance contribution under a Service Contract) is 1.582278481.

Printing	per page (average cost)	12	0.1
Grayscale printing	per page	3	0.03
Colour printing	per page	20	0.17

Source: <https://www.clickman.rs/sr/cenovnik>, <http://www.smartart-studio.com/graficki-dizajn/>, <http://cityofnis.rs/graficki-radionica-dizajn-priprema-i-stampa-reklamnog-materijala/#1530100569805-6aef6c7d-bd6c>, <http://www.lektura-korektura.rs/index.php/cenovnik>, <http://www.antikafotokopirnice.rs/cenovnik>, <http://www.printstop.rs/kopiranje/>, <http://www.copyshop.rs/rs/cenovnik/>; calculation provided by PPS

The following formula is applied to determine the total cost of preparation and printing of materials per person:

Cost of preparation and printing of materials per page * Number of pages of material to be printed per person

The cost of catering (food and beverages) has been determined on the basis of standard practices in the observed hospitality and hotel establishments. The cost is stated per person.

Table 11. *Catering costs*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Catering (food and beverages)	per person	2,400	20

Source: <https://www.palacehotel.co.rs/ketering.pdf>, <https://www.clubtopcider.rs/restoran/ugovoreni-rucak/>; calculation provided by PPS

The cost of travel (transportation) in the country is the average price of bus tickets for the following routes: Belgrade- Novi Sad, Belgrade-Kragujevac and Belgrade-Niš. Data sources are the average price tickets charged by the bus operator Lasta. The cost is stated per person.

Table 12. *Prices of return bus tickets in the country*

Cost designation	Destination	Unit of measure	Price, RSD	Price, EUR
Price of return bus tickets	Novi Sad	per person	1,100	9
Price of return bus tickets	Kragujevac	per person	1,300	11
Price of return bus tickets	Niš	per person	2,500	21

Source: <https://busticket4.me/lasta>; calculation provided by PPS

Table 13. *Costs of travel (transportation) in the country*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Average cost of travel (transportation) in the country	per person	1,633	14

Source: <https://busticket4.me/lasta>; calculation provided by PPS

The cost of accommodation in the country is based on the average price of an overnight stay in three star (3*) hotels in Belgrade and Novi Sad. The cost is stated per person.

Table 14. *Accommodation costs in Belgrade (3* hotels)*

Hotel name	Unit of measure	Price, RSD	Price, EUR
Reks	Overnight stay per person	5,619	47
Slavija Garni	Overnight stay per person	6,562	55
Garni	Overnight stay per person	9,365	78
Orašac	Overnight stay per person	15,699	131
Srbija	Overnight stay per person	6,532	54

Source: <https://www.booking.com>, <https://www.trivago.rs/>

Table 15. *Accommodation costs in Novi Sad (3* hotels)*

Hotel name	Unit of measure	Price, RSD	Price, EUR
Vojvodina	Overnight stay per person	7,181	60
Duga	Overnight stay per person	7,200	60
Garden	Overnight stay per person	5,707	48
Aurora	Overnight stay per person	6,331	53
Zenit	Overnight stay per person	8,008	67

Source: <https://www.booking.com>, <https://www.trivago.rs/>

Table 16. *Cost of accommodation in the country*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Accommodation in the country	Overnight stay per person	7,820	65

Source: <https://www.booking.com>, <https://www.trivago.rs/>; calculation provided by PPS

The cost of daily per diems for civil servants and general service employees while traveling on business in the country is defined by the Decree on Cost Reimbursement and Termination Benefits of Civil Servants and General Service Employees (*Official Gazette of RS* Nos. 98/2007-consolidated text, 84/2014 84/2015 and 74/2021). The cost is stated per day.

Table 17. *Cost of daily subsistence allowances for business travel in the country*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Daily subsistence allowances (Per diem)	per day	1,000	8.3

Source: Decree on Cost Reimbursement and Termination Benefits of Civil Servants and General Service Employees (*Official Gazette of RS* Nos. 98/2007-consolidated text, 84/2014 and 84/2015); calculation provided by PPS

Costs of training abroad

The cost of training abroad has been determined according to the following formula:

$$\text{Cost of registration fee per person} + \text{Cost of travel (transportation) per person} + \text{Cost of accommodation per person} + \text{Daily subsistence allowances (Per diem)}$$

The cost is stated per person.

Table 18. *Costs of training abroad*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Costs of training abroad	Person/training	70,128	584

Source: <http://www.oecd.org/cfe/leed/summer-academy.htm>, <https://www.edreams.com/>, <https://www.booking.com>, <https://www.trivago.rs/>, Decree on Cost Reimbursement and Termination Benefits of Civil Servants and General Service Employees; calculation provided by PPS

The cost of registration fee for training has been established on the basis of the OECD's training practices. The cost is stated per training session for a single participant.

Table 19. *Cost of participation fee for trainings abroad*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Registration fee	Person/training	18,000	150

Source: <http://www.oecd.org/cfe/leed/summer-academy.htm>; calculation provided by PPS

The cost of travel (transportation) abroad is arrived at as the average price of air travel tickets for the following flight routes: Belgrade-Paris, Belgrade-Vienna and Belgrade-Brussels. The cost is stated per person.

Table 20. *Calculation of costs of travel (transportation) abroad*

Cost designation	Air carrier	Unit of measure	Price, RSD	Price, EUR
Average cost of travel (transportation) abroad		per person	33,408	278
Return ticket to Paris	Air France	per person	33,960	283
Return ticket to Paris	Air Serbia	per person	28,080	234
Return ticket to Vienna	Air Serbia	per person	20,640	172
Return ticket to Brussels	Lufthansa	per person	42,360	353
Return ticket to Brussels	LOT Polish Airlines	per person	42,000	350

Source: <https://www.edreams.com/> - Price of a return ticket for bookings made one month in advance; calculation provided by PPS

The cost of accommodation abroad is based on the average price of an overnight stay in 3* hotels in Paris, Vienna and Brussels. The cost is stated per person.

Table 21. *Costs of accommodation abroad (3* hotels)*

Hotel name	Unit of measure	Price, RSD	Price, EUR
Paris	Overnight stay per person	20,400	170
Vienna	Overnight stay per person	12,360	103
Brussels	Overnight stay per person	18,000	150

Source: <https://www.booking.com>, <https://www.trivago.rs/>; calculation provided by PPS

Table 22. *Cost of accommodation abroad*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Accommodation abroad	Overnight stay per person	16,920	141

Source: <https://www.booking.com>, <https://www.trivago.rs/>; calculation provided by PPS

The cost of daily subsistence allowances (Per diem) of civil servants and general service employees for business travel abroad is set forth in the Decree on Cost Reimbursement and Termination Benefits of Civil Servants and General Service Employees (*Official Gazette of RS* Nos. 98/2007-consolidated text, 84/2014, 84/2015 and 74/2021). The cost is stated per day.

Table 23. *Cost of daily subsistence allowances for business travel abroad*

Daily subsistence allowances of civil servants	Unit of measure	Price, RSD	Price, EUR
Daily subsistence allowances (Per diem)	per day	1,800	15

Source: Decree on Cost Reimbursement and Termination Benefits of Civil Servants and General Service Employees (*Official Gazette of RS* Nos. 98/2007-consolidated text, 84/2014 and 84/2015 and 74/2021); calculation provided by PPS

COSTS OF CONSULTING SERVICES

Local experts (consultants)

The cost of hiring local experts has been determined on the basis of the practices observed in projects implemented to date financed by the EU, USAID, SDC and GIZ. The cost is stated as a gross amount per day.

Table 24. *Cost of hiring local experts (consultants)*

Costs of hiring consultants	Unit of measure	Price, gross RSD	Price, gross EUR
Local junior expert	per day	14,100	118
Local senior expert	per day	30,000	150

Source: Practice of hiring experts; calculation provided by PPS

Table 25. *Practice of hiring local experts on EU, USAID, SDC, GIZ projects*

Name of organisation	Consultant type	Amount =, gross EUR	
		from	to
EU	senior	250	300
	junior	170	
USAID	senior	250	
	junior	100	
SDC	senior	200	
	junior	100	
GIZ	senior	250	300
	junior	100	

Source: Practice of hiring experts; calculation provided by PPS

Foreign experts (consultants)

The cost of hiring foreign experts has been determined on the basis of the practices observed in projects implemented to date financed by WB, SDC, USAID and GIZ. The cost is stated as a gross amount per day.

Table 26. *Cost of hiring foreign experts (consultants)*

Costs of hiring consultants	Unit of measure	Price, gross RSD	Price, gross EUR
International junior expert	per day	60,000	500
International senior expert	per day	96,000	800

Source: Practice of hiring experts; calculation provided by PPS

Table 27. *Practice of hiring foreign experts on WB, SDC, USAID, GIZ projects*

Name of organisation	Amount, gross EUR	
	from	to
WB	500	800
SDC	500	800
USAID	500	800
GIZ	500	800

Source: Practice of hiring experts; calculation provided by PPS

COSTS OF OFFICE SUPPLIES AND EQUIPMENT

This cost group includes:

- Costs of office supplies,
- Costs of office equipment,
- Cost of utilities (electricity, heating, water, cleaning services, telephone),
- Space rental cost,
- Computer equipment costs.

Note: these costs are calculated only in the case of introducing a new organizational unit or institution.

Office supplies are consumables used by civil servants when performing their day-to-day activities at the workplace. Constituent parts of office supplies are: copier paper, folders, pencils, notebooks, files, staplers, planners, marker pens and scissors. The cost of office supplies is the sum of the value of office supplies at the annual level, expressed per employee.

Table 28. *Cost of office supplies*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Office supplies	employee/year	9,100	76

Source: <http://www.office1.rs>; calculation provided by PPS

Table 29. *Calculation of annual office supply costs*

Office supplies	Unit of measure	Price, RSD	Price, EUR	Number of units per year	Price, RSD per year	Price, EUR per year
Copier paper	per pack	600	5.00	3	1,800	15
Folder	per unit	90	0.75	20	1,800	15
Pencil	per unit	30	0.25	20	600	5
Notebook	per unit	100	0.83	10	1,000	8
File	per unit	300	2.50	2	600	5
Stapler	per unit	600	5.00	2	1,200	10
Planner	per unit	600	5.00	2	1,200	10
Marker pen	per unit	70	0.58	10	700	6
Scissors	per unit	200	1.67	1	200	2

Source: <http://www.office1.rs>; calculation provided by PPS

Taking into account the aspect of environmental protection, the costs of office supplies produced from sustainable raw materials were calculated.

Table 30. *Calculation of annual ecologically sustainable office supply costs*

Office supplies	Unit of measure	Price, RSD	Price, EUR	Number of units per year	Price, RSD per year	Price, EUR per year
Copier paper	per pack	760	6.33	3	2,200	19
Folder	per unit	25	0.21	20	500	4
Pencil	per unit	90	0.75	20	1,800	15
Notebook	per unit	140	1.17	10	1,400	12
File	per unit	170	1.42	2	340	3
Stapler	per unit	1,500	12.5	2	3,000	25
Planner	per unit	360	3.00	2	720	6
Marker pen	per unit	140	1.17	10	1,400	12
Scissors	per unit	230	1.92	1	230	2

Source: <https://www.papir.co.rs/papir-etikete-koverte/papir-za-stampu/reciklirani-papir>, <https://www.papirnisvet.com/proizvod/reciklirani-fotokopir-papir-ilk-lettura-a4-80g-office-1-500-hainsberg-papier>, <https://www.officeandmore.rs/fotokopir-papir/11814-fabiano-ftk-a4-80g-recikliran-1-ris-85-copy-life>, <https://www.papir.co.rs/kancelarijski-materijal/registratori-fascikle/kartonske-fascikle/fascikla-dzep-secolor-tree-free-a4.html>, <https://www.papirnisvet.com/proizvod/olovka-hemijska-b2p-ecoball-1-0mm-crvena-pilot>, <https://promostar.rs/sr/ballpoint-pen-25/proizvod/28977>, <http://pop3.skolskipribor.co.rs/kancelarijski-materijal/sveske-blokovi/sveska-ukoricena-skolska/sveska-a5-green-60-lista-70g-margine.html>, <https://www.papir.co.rs/akcija/kartonski-registrator-a4-sa-kutijom.html>, <https://greenoffice.rs/heftalice-i-rasheftivaci/2499-heftalica-novus-harmony-25-listova.html>, <https://www.papirnisvet.com/proizvod/heftalica-harmony-b-2-renew-25-listova-crna-novus>, <https://greenoffice.rs/markeri-za-belu-tablu/1393-board-marker-e-28-ecoline-crna-edding.html>, <https://www.papirnisvet.com/proizvod/tekst-markeri-u-setu-e-24-ecoline-1-4-edding>, <https://www.kancelarijski-materijal.com/edding-permanentni-marker-1mm-deblije-ecoline-e-25.html>, <https://www.crneibeletable.rs/kancelarijski-materijal/kancelarijski-pribor/skalpeli-i-makaze/makaze-maped-geenlogic-21cm/>, calculation provided by PPS

Office equipment includes assets that are part of any civil servant's working environment. Constituent parts of office equipment are: office-desk, office-chair, wall-mounted shelf and a coat hanger. The cost of office equipment is the sum of the value of office furniture on an annual basis, expressed per employee.

Table 31. *Cost of office equipment*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Office equipment	Person/equipment	36,000	300

Source: <https://www.formaideale.rs/>, <https://jysk.rs/>; calculation provided by PPS

Table 32. *Calculation of annual office equipment costs*

Office equipment (furniture)	Unit of measure	Price, RSD	Price, EUR
Office desk	per unit	15,000	125
Office-chair	per unit	12,000	100
Wall-mounted shelf	per unit	5,000	42
Coat hanger	per unit	4,000	33

Source: <https://www.formaideale.rs/>, <https://jysk.rs/>; calculation provided by PPS

The costs of utilities are fixed costs in the operation of every public authority. They comprise: electricity costs, heating costs, water costs, cleaning service costs and telephone costs. Determination of these fixed costs is based on the Standard Methodology for the Presentation of Unit Costs for Tentative Assessment of Financial Assets by Activities under the Action Plan for Chapters 22 and 23 from 2014. The cost is updated according to consumer price index (period average) and stated per employee per annum.

Table 33. *Costs of utilities*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Utilities	employee/year	47,490	396

Source: Standard Methodology for the Presentation of Unit Costs for Tentative Assessment of Financial Assets by Activities under the Action Plan for Chapters 22 and 23; Costs of utilities are adjusted in line with consumer price index (base year 2014).

The cost of space rental for the operations of public authorities is based on the following calculation:

$$\text{Space rental cost} * \text{Number of calendar days in a year}$$

$$\text{Average number of employees at a public authority}$$

The calculation of space rental costs are based on the standard of 360 calendar days to a year and 100 employees at a public authority on average (for space rental cost, see table 7). The cost is stated per employee per annum.

Table 34. *Space rental cost*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Space rental	employee/year	108,000	900

Source <https://www.regus.com/sr-rs/meeting-rooms> , <https://www.infostudhub.rs/iznajmljivanje-sale>, <http://www.nuns.rs/services/hall-renting.html>; calculation provided by PPS

The cost of computer equipment comprises the acquisition (purchase) of computer and their depreciation (loss of value over time).

The cost of an average computer for office operations without special technical specifications has been determined on the basis of selling prices commanded by the observed companies. The cost is stated per unit (computer).

The cost of an average computer that functions in accordance with environmental standards is determined based on the selling price of computers that contain the "Energy Star" label.

Table 35. *Cost of computer equipment*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Average computer for office operations without special technical specifications	unit	60,000	500
Average computer with the "Energy Star" label	unit	106,000	883

Sources: <https://www.tehnomanija.rs/it-gaming/desktop-racunari>, https://www.gigatron.rs/gigatron_racunari, <https://www.winwin.rs/it-gaming/desktop-racunari>; https://www.hp.com/rs-sr/products/desktops/view-all-desktop-computers.html?facet_environ=ENERGY+STAR%2CAE+certified%2CEPEAT%2CAE+registered%2CLow+halogen%2CRecycled+materials%E2%80%8B%2CSustainably+sourced+packaging%2CTCO+Certified%2CTCO+Certified+Edge%2CWater+based+paint&price_sort=Cena+od+niske+ka+visokoj <https://www.acer.com/rs-sr/vero-green-pc>; calculation provided by PPS

The average selling price of printers and multifunction printers (printer and scanner) was determined, as well as printers and multifunction printers with the "Energy Star" mark.

Table 36. *Cost of printer*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Average printer for office operations without special technical specifications	unit	39,000	325
Average printer for office with the "Energy Star" label	unit	43,000	358
Average multifunction printer for office operations with the "Energy Star" label	unit	70,000	583

Source: <https://www.tehnomanija.rs/it-gaming/desktop-racunari>, https://www.gigatron.rs/gigatron_racunari, <https://www.winwin.rs/it-gaming/desktop-racunari>; https://www.hp.com/rs-sr/products/desktops/view-all-desktop-computers.html?facet_environ=ENERGY+STAR%2CAE+certified%2CEPEAT%2CAE+registered%2CLow+halogen%2CRecycled+materials%E2%80%8B%2CSustainably+sourced+packaging%2CTCO+Certified%2CTCO+Certified+Edge%2CWater+based+paint&price_sort=Cena+od+niske+ka+visokoj <https://www.acer.com/rs-sr/vero-green-pc>, calculation provided by PPS

The cost of computer maintenance is the average amount of annual depreciation and is arrived at according to the following formula:

$$\text{Average computer for office operations without special technical specifications} * \text{Computer depreciation rate}$$

The computer depreciation rate has been determined pursuant to the Bylaw on the Manner of Categorisation of Fixed Assets by Groups and the Manner of Determining Depreciation for Tax Purposes (*Official Gazette of RS* Nos. 116/2014, 99/2010, 104/2018, 8/2019). The cost is stated per unit (computer) annually.

Table 37. *Depreciation cost*

Cost designation	Unit of measure	Amount, RSD	Amount, EUR
Average depreciation amount (computer maintenance)	unit/year	18,000	150
Average depreciation amount (maintenance of computer with the "Energy Star" label)	unit/year	31,800	265
Average depreciation amount (maintenance of printer without special technical specifications)	unit/year	11,700	98
Average depreciation amount (maintenance of printer with the "Energy Star" label)	unit/year	12,900	108
Average depreciation amount (maintenance of multifunction printer for office operations with the "Energy Star" label)	unit/year	21,000	175

Source: Bylaw on the Manner of Categorisation of Fixed Assets by Groups and the Manner of Determining Depreciation for Tax Purposes (*Official Gazette of RS* Nos. 116/2014, 99/2010, 104/2018, 8/2019); calculation provided by PPS

MOTOR VEHICLE PURCHASE COSTS

For cost determination purposes, motor vehicles are categorised in the following segments:

- Upper mid-range,
- Mid-range,
- Lower mid-range,
- Entry level.

This division is based on the observed practice of motor vehicle purchases by public authorities.

Table 38. *Passenger motor vehicles, by segments (prices inclusive of VAT)*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Passenger motor vehicle – upper mid-range	vehicle	3,984,000	33,200
Passenger motor vehicle – mid-range	vehicle	2,986,800	24,890
Passenger motor vehicle – lower mid-range	vehicle	1,680,000	14,000
Passenger motor vehicle – entry level	vehicle	1,410,000	11,750
Electric powered passenger car	vehicle	4,950,000	41,250

Source: <https://inportal.uin.gov.rs/>, <https://www.fiat.rs/cenovnici-i-brosure>, <https://www.skoda-auto.rs/emobilnost/emobility>, https://www.renault.rs/range.html?type=10&gad_source=1&gclid=EAlaIqObChMIsvT06KTbiAMVxFJBAhOCFiM3EAAYAiAAEgIrBPD_BwE, <https://www.opel.rs/tools/brochures-pricelists/overview.html>

This group may also include the cost of purchase of passenger vans.

Table 39. *Passenger van (prices inclusive of VAT)*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Passenger van	vehicle	4,456,800	37,140

Извор: <https://inportal.uin.gov.rs/>

PUBLICATION COSTS

Publication costs comprise:

- Preparation for printing and design costs,
- Printing costs,
- Translation costs,
- Costs of hiring a graphic designer,
- Proofreading and text correction costs.

The preparation for printing and design cost is the cost of necessary adjustments to a text that need to be made before a publication can be printed. This cost is calculated according to the following formula:

$$\text{Page makeup per page} + \text{Text entry per page}$$

The preparation for printing and design cost is stated per page.

Table 40. *Preparation for printing and design cost*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Preparation for printing and design	per page	240	2

Source: <https://www.clickman.rs/sr/cenovnik>, <http://www.smartart-studio.com/graficki-dizajn/>, <http://cityofnis.rs/graficki-radionica-dizajnriprema-i-stampa-reklamnog-materijala/#1530100569805-6aef6c7d-bd6c>, <http://www.lektura-korektura.rs/index.php/cenovnik>; calculation provided by PPS

The printing cost comprises the creation of a publication in printed form and is determined as the average cost of colour and grayscale printing. The cost is stated per page.

Table 41. *Printing cost*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Printing	per page	12	0.1

Source: <http://www.antikafotokopirnice.rs/cenovnik/>, <http://www.printstop.rs/kopiranje>, <http://copyshop.rs/rs/cenovnik/>; calculation provided by PPS

The cost of hiring translators comprises the price of translation services per one page of text. This cost has been determined on the basis of the practice of hiring translators.

Table 42. *Cost of hiring translators*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Translation	per page	1,200	10

Source: Practice of hiring translators; calculation provided by PPS

The cost of hiring a graphic designer comprises the services of developing a graphic (visual) concept design for a publication. The cost is stated per hour.

Table 43. *Cost of hiring a graphic designer*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Hiring a graphic designer	expert/hour	1,200	10

Source: <https://ibn.rs/cenovnik/>, <http://www.newpress.co.rs/sr/strane/cenovnik>; calculation provided by PPS

The proofreading and text correction cost comprises of proofreading (correcting grammatical, spelling and stylistic errors) and text correction (correcting typographical errors). The cost is stated per page (one page comprises 1,800 characters with spaces).

Table 44. *Proofreading and text correction cost*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Proofreading and text correction	Per page	300	2.5

Source: <http://www.lektura-korektura.rs/index.php/cenovnik>, <http://www.pre vodioci.co.rs/lektura.php>, <https://lektor-rpskogajezika.com/cenovnik/>; calculation provided by PPS

PROMOTION COSTS

The cost of promotional advertisements is the average cost of advertisement broadcasting on the Radio Television of Serbia per second. The data source used is the advertising price list of Public Enterprise Radio Television of Serbia.

Table 45. *Cost of promotional videos*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Promotional videos	Average per 1 second (advertising price list of Public media institutions Radio Television of Serbia)	4,328	36

Source: <http://www.rts.rs/page/rts/sr/Marketing.html>; calculation provided by PPS

COSTS OF ORGANISING CONFERENCES, PUBLIC HEARINGS AND OTHER EVENTS

This cost group comprises the following:

- Costs of space rental,
- Costs of catering (food and beverages),

- Costs of simultaneous interpretation,
- Costs of sound system,
- Costs of presentation equipment,
- Costs of promo packages (folder, pencil, notebook),
- Costs of banner purchase.

Space rental cost - see Table 7.

Catering cost - see Table 11.

Simultaneous interpretation is the direct translation of a conversation from one language to another while the conversation is taking place. The cost is stated per day.

Table 46. *Simultaneous interpretation cost*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Simultaneous interpretation	Per day	57,600	480

Source: <https://www.lasolstudio.com/cenovnik/>, <http://www.pre vodioci.co.rs/cene-prevoda.php>, <http://www.minanim.rs/rs/cene.html>; calculation provided by PPS

The sound system comprises audio equipment necessary to provide sound coverage for the space. The cost is stated per day.

Table 47. *Sound system cost*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Sound system	Per day	9,600	80

Source: https://ozvucenja.com/?gclid=EAlalQobChMlkvqmkeDf5wIVi4KyCh1NswqyEAAYASAAEgInevD_BwE, <http://www.iznajmljivanjeozvucenja.co/?q=iznajmljivanje-ozvucenja>; calculation provided by PPS

Presentation equipment is the equipment required to visually present content. It comprises the costs of purchasing projection screens and projectors. The cost is stated per day.

Table 48. *Presentation equipment cost*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Presentation equipment	Per day	12,000	100

Source: <http://iznajmljivanjeprojektor.rs/cene.html>; calculation provided by PPS

The cost of promo packages includes outlays to purchase folders, pencils and notebooks. The cost has been determined according to the following formula:

$$\text{Cost of folders per unit} + \text{Cost of pencils per unit} + \text{Cost of notebooks per unit}$$

The cost of promo packages is stated per person.

Table 49. *Calculation of promo package costs*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Promotional package (folder, pencil, notebook)	per person	220	1.8
Folder	per unit	90	0.75
Pencil	per unit	30	0.25
Notebook	per unit	90	0.93

Source: <http://www.office1.rs>; calculation provided by PPS

A banner is an advertising panel comprised of carrying structure and a screen. The cost is stated per unit.



Table 48. *Banner purchase cost*

Cost designation	Unit of measure	Price, RSD	Price, EUR
Banners	per unit	9,600	80

Source: <http://www.stamparija.rs/roll-up-baneri>, <https://www.eliteprint.rs/rollupbaneri.html>, <https://briokon.co.rs/cenovnik-roll-up/>; calculation provided by PPS



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The following sources have been used for standard costing:

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- Guidelines for including green aspects in public policy documents
- Implemented projects financed by WB, EU, USAID, SDC, GIZ
- Advertising price list of Public media institutions Radio Television of Serbia
- Relevant online sources