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ANC – Constructions

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Abstract
The main objective of this report is to prepare a personnel budget, integrated into the design of an investment project, applied to an existing or newly created company. To achieve this objective, the group opted to create a fictitious company called ANC Construções, Sociedade por Quotas.
Throughout the work, the following topics will be presented in a structured manner: the identification of the exit, the characterization of the company, the summary presentation of the project, the objectives to be achieved and respective growth forecast, the identification and justification of the various assumptions used and the description of the profile of the Human Resources manager, in a general aspect and, later, applied to the construction sector.
Keywords: *Personnel Budget; Salaries; Forecasts; Personnel Expenses*

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I. Introduction

Budgeting, particularly for personnel, is crucial for any organization. It is an essential planning, control, and management support tool, enabling action planning, optimizing resource allocation, and ensuring the company's sustainability and operational efficiency. In this context, this work aims not only to apply the knowledge acquired in the course but also to reinforce the importance of budgeting as a strategic tool for human resources management.

Output identification

This work will consider the personnel budget of the organization ANC Construções for the years 2025 (year 0), 2026 (year 1), 2027 (year 2), 2028 (year 3/cruise year), 2029 (year 4) and 2030 (year 5). It should be noted that, in the year 2025 (year 0), only 8 months of operation (from May to December) will be considered so that the Compensation Funds reach a percentage corresponding to 0%, since, due to the new legislation, there is no longer an obligation for organizations to join these same Funds.

Company characterization

ANC CONSTRUÇÕES is a fictitious company founded in January 2023 by three friends who decided to join forces to open a new business after discovering their unique passion for construction. ANC Construções is a limited liability company with CAE (Economic Activity Code) 43330 - Floor and wall coverings. The current share capital is €5,000.

As its name suggests, this company operates in the construction sector and is located in northern Portugal, in Porto. It works on public and private projects, offering comprehensive solutions ranging from residential and commercial projects to industrial infrastructure. With an experienced multidisciplinary team, ANC Construções combines technological innovation with environmental responsibility, becoming a growing leader in the Portuguese construction sector.

To support our company's operations and ensure our business was properly sustained, we recruited seven additional employees to assist us with everything we needed. Therefore, by 2023, the company had an internal structure of 10 employees who performed roles related to this sector, such as bricklayers, tilers, construction workers, administrative staff, estimators, engineers, and others.

Our approach is integrated and personalized: we listen to the client, understand their vision, and transform ideas into reality with rigor, transparency, and respect for deadlines.

At ANC, we believe that quality is built with people. That's why we've assembled a qualified, motivated, and committed technical team that prioritizes safety, innovation, and sustainability throughout every phase of the project.

Building well means leaving a positive mark on the present and the future. And this is the mission that drives us every day. Whether creating a new home, revitalizing a historic building, or developing large urban projects, ANC Construções is ready to transform every challenge into a work of excellence.

Summary presentation of the project, objectives to be achieved and growth forecast

As ANC Construções is a new company and, therefore, with little experience, it is necessary to plan, over a 6-year time horizon, all the expenses/costs inherent to the operation of this establishment in order to avoid waste.

The company is made up of a highly professional team, highlighting the multidisciplinary, versatile, versatile, and proactive nature of all its employees. In 2023, the year the company was founded, the company had 10 employees, serving as the foundation and starting point for establishing the organization's growth objectives regarding human resources for the six-year project (from 2025 to 2030). It should be noted that the figures presented are estimates and forecasts made by the working group, taking into account the organization's size and expected reality during this timeframe.

The growth of an organization is inevitably related to the growth of its human capital and as such the need for Recruitment & Selection of new talent arises.

Any Recruitment & Selection process, for any open position, must be carried out based on strategic planning, in order to be aligned with the organization's needs and strategy.

Therefore, and as one of the organization's objectives is its expansion, the company's strategy is to increase its number of employees over the years (until 2030), as shown in the following table:

Function in the company	2025	2026	2027	2028	2029	2030	Total increase by function
Managers	3	3	3	3	3	3	0
Administrative	2	2	2	3	3	4	+2
Operational	7	7	8	10	12	14	+7
TOTAL	12	12	13	16	18	21	+9
Increase/Year	-	-	+1	+3	+2	+3	+9

ANC Construções consciously plans to increase the number of employees in administrative and operational roles by 9, with no changes in management planned until 2030. Furthermore, it should be noted that no employees have been added to commercial roles, as we do not consider this to be relevant given our organization's sector of activity.

Finally, we would like to highlight that we plan to increase employee compensation by 2% each year starting in 2025. Given that the organization is small and newly established, no salary increases are planned for 2025 or 2030, as the business is still in the consolidation phase.

Development

Identification of assumptions:

Number of workers

The number of employees allocated by the working group is based on benchmarking and an informal interview with an administrative employee in the construction industry. Thus, in 2025, the organization will have a total of 12 employees, performing various functions: 3 managers, 2 administrative staff (1 administrative technician and 1 estimator), and 7 operational staff (2 bricklayers, 3 construction workers, and 2 tilers).

Total base salary

To determine the base pay for each position at ANC Construções and ensure fair compensation across our organization, the working group conducted the same informal interview regarding salaries earned at the company where they work. The base pay cost is fixed, hence the corresponding percentage of 100%.

Function in the company	Remuneration
Management	€1250
Administrative	€950
Operational	€900

Food Allowance

Regarding the food allowance, it was established that it would be paid in cash to all employees at €5.60/day, taking into account the information provided by our respondent, as well as the fact that this is a small business in its early years. Since it does not exceed €6/day, it is exempt from Social Security and IRS deductions. As with the base salary, the food allowance also represents a fixed cost, and is allocated a percentage corresponding to 100%.

Monthly amount per employee	
Food allowance (€5.60/day)	€123.20 (based on 22 working days/month)

Compensation Funds

It should be noted that given the application of the new Law 13/2023 of April 3, some obligations regarding Compensation Funds are suspended, and therefore they are not taken into account in this report.

Other remuneration

As this is a start-up business, we plan to add another type of compensation in addition to the base salary and food allowance by the end of 2025. Each employee will be provided with AdvanceCare Health Insurance, worth €15/month.

Monthly value	by collaborator
Health insurance	15€

Other Personnel Expenses

Expenses	Monthly value	VAT applicable	Description
Training	X	23%	According to the law, 40 hours of annual training are mandatory for each employee, and these hours will be guaranteed through training carried out internally by a manager who has a Degree in Human Resources and as such, the Certificate of Competence Pedagogical Training (CPP) and are able to carry out the respective training, taking into account a continuous assessment of the organization's needs. The expenses associated with carrying out the respective training, namely, you materials used and the digital equipment necessary for its execution are not included in this part of the budget.
PPE	37€	23%	Regarding expenses for Individual Specialized Equipment, such as helmets, safety glasses, steel toe boots, safety gloves, among others, an average monthly expenditure of €37 is expected.
Occupational Health and Safety	25€	13%	Our organization will hire a company specialized in providing Occupational Health and Safety services, spending a monthly amount corresponding to €25.
Others	60€	0%	During the Christmas season, each employee will be given a gift card worth €60. Therefore, and taking into account the number of employees, this gift translates into a monthly expense of €5 per employee.

Human Resources Manager Profile

Today, the role of the Human Resources Manager goes far beyond the administrative tasks previously assigned to them. This professional has taken on a more strategic and important role within companies.

It's up to them, for example, to clearly understand the organization's objectives and translate them into concrete actions. To do this, they need to plan, organize, lead, and monitor all activities related to the company's people. These four areas—planning, organization, direction, and control—are, in fact, considered fundamental in management.

A good manager must have three main types of skills:

- Conceptual: knowing how to deal with more abstract ideas and apply them in practice;
- Techniques: make good use of the knowledge and methods specific to your field of work;
- Interpersonal relationships: having the ability to understand others, motivate them and gain their collaboration.

But academic training alone, which is, of course, essential for a position of this responsibility, isn't enough. It's also crucial for managers to develop certain personal skills, or soft skills.

According to Fernandes' research (2012), the fundamental skills for an effective manager include:

- Communication: A large part of work involves communicating with others, so it's essential to do so clearly and effectively to avoid misunderstandings.
- Flexibility: Dealing with different types of people and situations requires an open mind and the ability to adapt.
- Leadership: Although a manager and a leader are not the same thing, a good manager must know how to guide and inspire the team.

- Innovation: It's important to always be coming up with new and updated ideas to keep up with a constantly changing world.
- Commitment and ethics: when a manager is transparent and creates an environment where everyone feels valued and heard, the team works better and with more motivation.
- Strategic vision: must be able to see the "big picture," set goals, and create well-defined plans to achieve them.

Regarding hard skills (technical skills), these are the most sought-after in HR managers today:
- Higher education in the area;
- Minimum experience of 3 to 5 years;
- Good command of English;
- Knowledge of Excel and MS Office package;
- Understanding of labor and tax legislation;
- Understanding digital marketing tools.

Therefore, the role of the HR manager is crucial. Only with satisfied and motivated employees can we guarantee excellent service.

In short, in an increasingly volatile and unpredictable business environment, the sustainability of organizations does not lie solely in identifying opportunities, but above all in the ability to align market demands with a cohesive, competent, and motivated team.

II. Conclusion

This work allowed us to see how ANC Construções and the subsequent development of the personnel budget for a six-year time horizon proved to be essential exercises in understanding the importance of financial planning in the area of Human Resources.

The personnel budget has proven to be an indispensable strategic tool, not only for ensuring the organization's economic and financial sustainability but also for aligning personnel management decisions with the company's growth objectives. Through detailed analysis of assumptions, such as the evolution of employee numbers, salaries, social security contributions, and other costs related to safety, occupational health, and training, it became clear that effective human resources management requires an integrated and proactive approach.

Furthermore, reflecting on the profile of the Human Resources manager allowed us to understand their increasingly central role in organizational strategy. In a constantly changing business environment, the HR manager must be an agent of change, with well-developed technical, interpersonal, and strategic skills, capable of attracting, developing, and retaining talent while simultaneously promoting innovation and organizational well-being.

This work ultimately demonstrated that the success of an investment project depends largely on the quality of people management. Investing in human resources through sustainable and effective practices is an investment in the organization's future.

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