

**1. Budget for the Action<sup>1</sup>**

Costs	All Years				Year 1 <sup>2</sup>			
	Unit <sup>13</sup>	# of units	Unit value (in TOPS)	Total Cost (in TOPS) <sup>3</sup>	Unit	# of units	Unit value (in TOPS)	Total Cost (in TOPS)
<b>1. Human Resources<sup>14</sup></b>								
1.1 Salaries (gross salaries including social security charges and other related costs, local staff) <sup>4</sup>								
1.1.1 Technical	Per month				Per month			
1.1.2 Administrative/ support staff	Per month				Per month			
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)	Per month				Per month			
1.3 Per diems for missions/travel <sup>5</sup>								
1.3.1 Abroad (staff assigned to the Action)	Per diem				Per diem			
1.3.2 Local (staff assigned to the Action)	Per diem				Per diem			
1.3.3 Seminar/conference participants	Per diem				Per diem			
<b>Subtotal Human Resources</b>								
<b>2. Travel<sup>6</sup></b>								
2.1. International travel	Per flight				Per flight			
2.2 Local transportation	Per month				Per month			
<b>Subtotal Travel</b>								
<b>3. Equipment and supplies<sup>7</sup></b>								
3.1 Purchase or rent of vehicles	Per vehicle				Per vehicle			
3.2 Furniture, computer equipment								
3.3 Machines, tools...								
3.4 Spare parts/equipment for machines, tools								
3.5 Other (please specify)								
<b>Subtotal Equipment and supplies</b>								
<b>4. Local office<sup>14</sup></b>								
4.1 Vehicle costs	Per month				Per month			
4.2 Office rent	Per month				Per month			
4.3 Consumables - office supplies	Per month				Per month			
4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month				Per month			
<b>Subtotal Local office</b>								
<b>5. Other costs, services<sup>8</sup></b>								
5.1 Publications <sup>9</sup>								
5.2 Studies, research <sup>9</sup>								
5.3 Expenditure verification/Audit								
5.4 Evaluation costs								
5.5 Translation, interpreters								

5.6 Financial services (bank guarantee costs etc.)							
5.7 Costs of conferences/seminars <sup>9</sup>							
5.8. Visibility actions <sup>10</sup>							
<b>Subtotal Other costs, services</b>							
<b>6. Other</b>							
<b>Subtotal Other</b>							
<b>7. Subtotal direct eligible costs of the Action (1-6)</b>							
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)							
<b>9. Total eligible costs of the Action, excluding reserve and volunteers' work (7+ 8)</b>							
10.1 Provision for contingency reserve (maximum 5% of 7 'Subtotal of direct eligible costs of the Action')							
10.2 Volunteers' work <sup>15</sup>	Per day				Per day		
<b>11. Total eligible costs (9+10)</b>							
12. - Taxes <sup>11</sup>							
- Contributions in kind <sup>12</sup>							
<b>13. Total accepted<sup>11</sup> costs of the Action (11+12)</b>							

1. The description of items must be sufficiently detailed and all items broken down into their main components. The number of units and the unit value must be specified for each item depending on the indications provided. The budget has to include costs related to the Action as a whole, regardless the part financed by the Contracting Authority.
2. This section must be completed if the Action is to be implemented over more than one reporting period (usually 12 months).
3. The budget is established in the currency of the country of the Contracting Authority. Costs and unit values are rounded to the nearest TOPS.
4. If staff are not working full time on the Action, the percentage should be indicated alongside the description of the item and reflected in the number of units (not the unit value).
5. Indicate the country where the per diems are incurred.  
Per diems are not considered a simplified cost option for the purposes of Union financing when the Grant Beneficiary reimburses a fixed amount to its staff according to its staff rules and asks for the reimbursement of that same amount in the action budget. That is an actual cost.  
Otherwise, if the Beneficiary proposes a reimbursement on the basis of simplified costs option (for instance a "unit cost"), it must specify "UNIT COST per diem" in the "unit value" column and the applicable rates (in any case the final eligible cost may not exceed the rates published by the E.C. at the time of contract signature).
6. Costs for CO2 offsetting of air travel may be included. CO2 offsetting shall in that case be achieved by supporting CDM/Gold Standard projects (evidence must be included as part of the supporting documents) or through airplane company programmes when available. Indicate the place of departure and the destination. If information is not available, enter a global amount.
7. Please separate cost for purchase or rental.
8. Specify the typology of costs or services. Global amounts will not be accepted.
9. Only indicate here when fully subcontracted.
10. Communication and visibility activities should be properly planned and budgeted at each stage of the project implementation.

11. Only to be filled in when provided for in the Call for Proposal (i.e. taxes are not eligible and the beneficiary(ies) can show they cannot reclaim them). Please see glossary of terms (Annex A 1) of the Practical Guide to contract procedures for EU external actions for the definition of taxes. Please note that direct taxes are not included (such as taxes on salary of staff working for the action which are part of the gross salary). Note: Where the Call for Proposal does not exclude the coverage of taxes and the beneficiary can show it cannot reclaim, taxes may be eligible and should be included in each relevant heading. Taxes that can be reclaimed are not considered as eligible nor accepted costs.

12. Only to be filled in when contributions in kind as may be accepted as co-financing. The amount indicated must be identical to the one indicated in worksheet 3 "expected sources of funding". This line doesn't include contributions in kind in the form of volunteers' work.

13. Use "UNIT COST per flight/month/kit etc..." or "LUMPSUM" or "FLAT RATE" or "APPORTIONMENT" in case of simplified cost options. Use different lines for each type of simplified cost options and per beneficiary. In worksheet 2, the methods used to determine and calculate them must be clearly described and substantiated and the Beneficiary proposing and using them must be univocally identified. (for more guidance see Annex K - Guidelines-Checklist for simplified cost options).

14. Costs related to category 1 and 4 of the budget, when they relate to a Field office that is shared by several projects, can be declared as costs actually incurred without invoking a simplified cost option, by applying an apportionment of office costs.

A pro-rata system based on estimations can be accepted in the budget of a call for proposals if it is justified.

It could be based on:

- pro rata the number of staff assigned to the action (as compared with the total number of staff in the office);
- pro rata the time spent on the action (as compared with the total availability time of the office); and
- pro rata the space occupied for the purpose of the action (as compared with the total space available in the office).

A description of the allocation cost system used to determine field office cost has to be presented by the entity and annexed to the Budget on a separate sheet. This allocation cost system will be assessed and approved by the evaluation committee and the contracting authority. When declaring cost based on such allocation method, the amount charged to the project is to be indicated in the column "TOTAL COSTS" and the mention "APPORTIONMENT" is to be indicated in the column "units".

Nevertheless, the amount included as incurred cost in the financial report should be real and documented based on daily or weekly timesheets, real calculation of the space occupied by the staff assigned to the action, etc.

15. Include here the costs of the volunteers' work if this type of contribution in kind is allowed. Volunteers' work shall be declared as eligible cost, but set aside of the direct costs as the calculation of indirect costs does not apply. Volunteers' work may comprise up to 50 % of the co-financing and shall be declared as unit cost (fixed by the contracting authority).

**NB: The Beneficiary(ies) alone are responsible for the correctness of the financial information provided in these tables.**

## 2. Justification of the Budget for the Action

Costs	All Years	
	Clarification of the budget items <i>Provide a narrative clarification of each budget item demonstrating the necessity of the costs and how they relate to the action (e.g. through references to the activities and/or results in the Description of the Action).</i>	Justification of the estimated costs <i>Provide a justification of the calculation of the estimated costs. Note that the estimation should be based on real costs or on simplified cost options if allowed, as described in section 2.1.5 of the Guidelines for Grants Applicants</i>
<b>1. Human Resources</b>		
1.1 Salaries (gross salaries including social security charges and other related costs, local staff)		
1.1.1 Technical		
1.1.2 Administrative/ support staff		
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)		
1.3 Per diems for missions/travel		
1.3.1 Abroad (staff assigned to the Action)		
1.3.2 Local (staff assigned to the Action)		
1.3.3 Seminar/conference participants		
<b>Subtotal Human Resources</b>		
<b>2. Travel</b>		
2.1. International travel		
2.2 Local transportation		
<b>Subtotal Travel</b>		
<b>3. Equipment and supplies</b>		
3.1 Purchase or rent of vehicles		
3.2 Furniture, computer equipment		
3.3 Machines, tools...		
3.4 Spare parts/equipment for machines, tools		
3.5 Other (please specify)		
<b>Subtotal Equipment and supplies</b>		
<b>4. Local office</b>		
4.1 Vehicle costs		
4.2 Office rent		
4.3 Consumables - office supplies		
4.4 Other services (tel/fax, electricity/heating, maintenance)		
<b>Subtotal Local office</b>		
<b>5. Other costs, services</b>		
5.1 Publications		

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5.2 Studies, research		
5.3 Expenditure verification/Audit		
5.4 Evaluation costs		
5.5 Translation, interpreters		
5.6 Financial services (bank guarantee costs etc.)		
5.7 Costs of conferences/seminars		
5.8. Visibility actions		
<b>Subtotal Other costs, services</b>		
<b>6. Other</b>		
<b>Subtotal Other</b>		
12. - Taxes		
- Contributions in kind		

### 3. Expected sources of funding & summary of estimated costs<sup>1</sup>

	Amount	Percentage
	TOPS	%
<b>Expected sources of funding</b>		
EU/EDF contribution sought in this application <b>(A)</b>	<input type="text"/>	
CO-FINANCING (1+2+3+4) <b>(B)</b>	<input type="text"/>	
1. Other contributions (Applicant, other Donors etc)		
<i>Name</i>		
<i>Conditions</i>		
	<input type="text"/>	
	<input type="text"/>	
2. Revenue from the Action <sup>6</sup>	<input type="text"/>	
To be inserted if applicable and allowed by the guidelines:		
3. In-kind contributions <sup>7</sup>	<input type="text"/>	
4. Volunteers' work <sup>8</sup>	<input type="text"/>	
Expected TOTAL CONTRIBUTIONS <b>(A)+(B)</b>	<input type="text"/>	
<b>Estimated Costs</b>		
Estimated TOTAL ELIGIBLE COSTS <sup>2</sup> <b>(C)</b>	<input type="text"/>	
EU/EDF contribution expressed as a percentage of total eligible costs <sup>4</sup> <b>(A/C x 100)</b>		<input type="text"/>
To be inserted if applicable and allowed by the guidelines:		
Taxes/In-kind contributions <sup>5</sup>	<input type="text"/>	
Estimated TOTAL ACCEPTED COSTS <sup>3</sup> <b>(D)</b>	<input type="text"/>	
EU/EDF contribution expressed as a percentage of total accepted costs <sup>4</sup> <b>(A/D x 100)</b>		<input type="text"/>

1. Expected sources of funding and estimated costs must be in balance. It is reminded that the figures introduced in the table shall respect all the points included in the checklist for the full application form (part 7 of the full application form)

2. as per heading 11 of the Budget of the Action

3. as per heading 13 of the Budget of the Action

4. EU contribution cannot finance volunteers' work. Do not round, enter percentage with 2 decimals (e.g. 74,38%),

5. as per heading 12 of the Budget of the Action

6. with reference to art.17.4 (b) of the General Conditions