

How to use the excel 'Total Budget Estimate' form

The form is protected: it is possible to write in the required boxes, but it is impossible for you to modify the structure of the form, to modify the headings and categories, etc. The nomenclature for the main budget headings (each one represented by a different tab) is compulsory and may not be changed; all your specific needs must fall within the nomenclature set out in the form. The form has been designed in such a way that it allows you to present your budget in detail. The 'explanation' column can contain a brief comment for each line. In addition the 'memo' box on each sheet can contain all the useful additional explanations. When a table contains sub-titles (example: sheet 'B'), these sub-titles can be moved into any line of the table. If however some sheets do not have enough lines, it is not possible to add lines; in this case you should group all the amounts in the lines supplied and you can, if necessary, use the 'memo' box at the bottom of the page to give any necessary details regarding the calculation.

In the "Budget" tab, only the amounts 'G. Overheads', and 'O. Contribution requested from EC' should be filled in. All the other amounts will be inserted automatically from the 'total' box of the other tabs (*A Staff, B Travel*, etc.). The information listed outside the box to the right indicates either the percentage, or an explicit error message. This arrangement allows you to ensure that your budget corresponds to the conditions for eligibility. A proposal is therefore potentially ineligible if there are one or more error messages on this sheet.

It is recommended to be as detailed as possible so the Commission services are fully aware of the costs the project will require.

Expenditure estimates must be in euro.

For all cost categories, please always mention the 'units' (person-day, person-month, travel, page, meal etc.) and the number of units + unit cost. Unit reference to 'lump sum' is not accepted for direct costs.

The accounting references are to be added with the final report for each heading reported. The references should correspond to the number in the accounts of the applicant or partner where the cost is recorded.

Staff costs

The personnel are those directly involved in the project. The costs should be the total cost for the staff, including all social and other charges. Personnel not fully (100%) dedicated on the project should complete time sheets or use some standard time allocation system to justify their time.

Specify the person's status (employee, self-employed, etc.).

State in each case whether the person is specifically recruited for the project or is a member of your staff allocated to the project on a full-time or part-time basis.

Staff of applicant and partners or volunteers who are not paid are considered as an in-kind contribution and must be accounted for under 'I. Contribution in kind'.

Travel and subsistence allowances for project staff

This travel is for project staff (excluding seminars and conferences). Project staff only includes staff mentioned in 'A. Staff'.

For travel and subsistence costs of other persons involved or participating in the project, please use 'D. Conferences and seminars' if the cost is related to conferences/seminars and 'E. Other direct costs' if the costs are related to other project related meetings or other project travels (e.g. for external evaluator).

The guidelines give the subsistence rates used by the Commission:

http://ec.europa.eu/europeaid/work/procedures/implementation/per_diems/documents/per_diem_200812.pdf

State the average cost between the place of departure and the destination, means of transport used, duration of stay, etc..

For air travel use Apex, Pex, excursion or similar fares wherever possible.

Equipment

Please include a justification of why the equipment is needed in the project. If the organization has a depreciation system in its accounting system, those depreciation costs should be declared. In case of depreciation, please include the date of purchase and the amount (%) the equipment is used by the project. Equipment valued at \leq 1000 euro should not be depreciated.

Conferences and seminars

Please include a detailed breakdown for costs such as interpreters fees, airfares, per diem, meals for participants, room rental, translation booths, hostesses, locations and the number of participants. If there are several conferences/seminars, group all costs 'per conference' or 'per seminar' under a specific heading per event. It is recommended to make a clear distinction between 'interpretation' (to be budgeted per person-day) and 'translation' (to be budgeted per page; number of pages, price per page and language must be indicated). For any 'room rental' please indicate the expected number of persons and days/hours. Costs that are budgeted 'by participant' (e.g. meal offered or taken in common) should not include persons receiving 'subsistence allowance' for the same event under 'B. Travel and subsistence allowance for project staff', unless such costs are deducted from the subsistence allowances.

Other direct costs

Please be very specific and detailed and sure that these costs could not be classed in any other cost category. These costs should also include a justification why they are necessary for the project.

Generic office supplies are considered to be included in the 7% Indirect costs.