

Instructions how to compile BUDGET and BUDGET NARRATIVE

Please, use the APPENDIX in Excel format ONLY to compile your project budget. The excel document contains 2 sheets:

I. Budget – This table needs to be filled with all the expenditures that are foreseen under your project. You need to fill in all the budget lines. You may add or remove lines under each budget category (A, C, E etc.), if needed, but do not add other budget categories or remove the existing ones.

II. Narrative – Here all the detailed explanations for all project expenses should be provided according to the instructions provided below.

11. How to build the budget NARRATIVE

Please, provide descriptions that clarify the calculations for each separate budget line in detail.

A) Human Resources

Include information on the official job title and type of contract for the regular personnel involved in the project implementation (e.g. full-time or part-time). Please indicate full salary rate for each person involved in the project implementation, as well as the percentage of the salary planned to be covered by this project. Please see the example in the Excel budget file “Narrative” tab. The full gross salary should include all applicable income tax (please specify percentage), social security and/or pension contributions (please specify percentage) paid by the employer, and other costs paid by the employer for this employee. You also need to indicate what the functions and tasks of each person involved in the project would be.

Example:

The project coordinator will allocate 40% of their time (16 hours out of 40 per week) to the present project. The monthly gross salary rate of 650 euro includes 20% income tax and 10% social security contribution. An employment contract will be signed for the present project.

B) External Personnel

This category should include payments/honoraria for all services provided outside of payroll for internally employed personnel (budget category A). This is usually individuals on service contracts (not staff) e.g. consultants, trainers etc. who provide a specific service. Amounts should include any applicable taxes paid by the employer, such as Value Added Tax, and should indicate how many hours/days/weeks/months the contracted person will dedicate to the project and at what rate. Please provide logic about the rates included, for example organisational experience in the field, internal policy of the organisation/group.

Example:

*The expenses for the facilitator (who is an acting lawyer and will be facilitating the events with the community described in Activity #...) will be covered. For each of the 2 events within the project activities, the organisation will contract a facilitator for a total amount of 3 days of work at the rate of 100 euro per day (€100 * 3 days of work * 2 events = €600).*

C) Travel and accommodation costs

Please specify costs associated with travel, daily subsistence allowance and hotel stays of staff/team members, consultants or event participants in accordance with the organisation's budget narrative. For travel, please specify the type of travel (train, bus, etc.), whether it is a return trip or a one-way trip, if visa costs are included, and the reason for travel (e.g. attending a named project event). When including expenses for accommodation and meals, please include the rationale behind how the costs are calculated, for example if they are based on the organisation's past experience, certain internal policies, or direct reimbursement. Please include travel costs and accommodation/subsistence costs separately.

Example:

In the project period, the organisation will organise an outreach meeting in three cities. Each meeting will last for two days and have ten participants and one facilitator.

Travel: *Bus ticket for the participants to attend the meeting is budgeted at €20 per round-trip ticket = €20 * 10 people * 3 events = €600. A round-trip flight and visa costs for the international expert is estimated at €600 per flight for 3 meetings (total €1800).*

Accommodation and subsistence: Accommodation in a local hotel for the international expert €50 per person staying one night per meeting ($€50 * 1 \text{ night} * 3 \text{ meetings} = €150$). Subsistence will be paid to the expert ($€20 \text{ per day} * 3 \text{ one-day meetings} = €60$). Rates are taken from the organisation's travel policy.

D) Project costs

All costs assumed by the organization due to the completion of an approved project noted within the budget narrative. Examples of costs that could be included within project costs are printing costs, layout, design, research fees, website design, event promotion etc.

Example:

The grant will be used to pay for the printing of a brochure. 300 copies will be printed at a cost of €2.50 per copy (total cost €750).

E) Event or training costs

Costs associated with hosting an event or training that is not already included as a hotel, food, or travel expense. Such expenses would include room rentals, equipment rentals, printed materials, food and drinks (except alcohol).

Example:

The 3 one-day meetings planned in cities of the region will require the rental of a small meeting room in a local hotel at a rate of €150/day (total €450 for 3 meetings). The estimated rate is based on the organisation's experience of organising such meetings in the past.

F) Administration costs

Please provide as detailed as possible explanation to all the expenses you include under this budget category, including rationale behind calculations. It can include office rent and maintenance costs, bank fees, stationery etc.

Examples:

*1. On average, the organisation/group annually incurs €5000 on rent. 2 of the organisation's 4 employees will be working half-time (50%) on this project, therefore a proposed contribution of $€5000/2 * 50\% = €1250$ (€104 euro per month) is included.*

*2. Each bank transaction from the organisation's bank account incurs a fee of €0.20. An estimated 100 bank payments will be made during the project. Total cost $€0.20 * 100 = €20$.*