

Instructions for completing the budget

I. Budget tab by cost and by component

1. The activities/program category will list the funding components and the retroceded activities/funding

2. Operating expenses may include the following items:

Heading 1 : Real estate, technical equipment and furniture (purchase or ^{leasing1})

- Of which real estate, premises, land, infrastructure :
 - o all construction/rehabilitation of buildings, offices, schools, hospitals, hangars, etc. ;
 - o Land for project/program implementation;
 - o all economic infrastructures: tracks, roads, bridges, hydro-agricultural facilities, etc. ;
 - o constructed premises
- Of which technical equipment and vehicles :
 - o equipment: computers, printers, software, video projectors, cameras, etc. ;
 - o agricultural equipment: agricultural tools, harvesting equipment, power tillers, tractors, etc. ;
 - o industrial equipment: various machines including public works machines;
 - o Equipment of technical educational institutions, radio and television centers, etc. ;
 - o medical-surgical equipment, small equipment necessary for medicine ;
 - o tools for craftsmen, SMEs ;
 - o vehicles: city cars, specialized cars, two-wheelers ;

¹ Leasing: hire purchase of goods with an option to buy at the end of a specified period

- o other transport equipment: boats, fishing boats, pirogues, etc.
- o other equipment directly related to the project/program
- Of which furniture: furniture, refrigerators, air conditioners, office furniture, etc. ;

Heading 2 : Purchases and rentals

- Of which inputs, raw materials, goods and other supplies :
 - o Industrial inputs: all supplies intended for VSE, SMI or craft processes, constructions or services that are not listed elsewhere.
 - o Agricultural inputs: fertilizers, plant protection products, seeds, vaccines and animal medicines...
 - o Parts spare parts and repairs of vehicles and machines required for the project/program.
 - o Drugs and medical consumables for medicine: all drugs, vaccines, etc.
- Of which supplies and consumables :
 - o Fluids and energy: water, energy, fuel...
 - o Office supplies (paper, pencil, ink, etc.).
 - o Supplies for activities
- Of which rentals (excluding leasing):
 - o Offices, training rooms, vehicles
- Of which documentation costs: books, scientific documentation, audiovisual documents, films, exhibitions, etc.
- Of which other purchases and external services: postage, internet subscription, telephone subscription, website hosting, insurance, membership fees, etc. ;

Heading 3 : Expenses for services, studies and external supplies

- Of which project-specific service fees :
 - o Services of restoration, guarding, maintenance...
 - o Editing, graphic design, printing, distribution;
 - o Communication agency fees ;
 - o Press relations
- Of which external services specific to the project: honorary experts, subcontracting, technical studies, etc.
 - o Fees and expenses invoiced by consulting firms, other CSOs or consultants outside the French CSO carrying the project/program and its local partner(s), for subcontracting services (implementation of planned activities), technical studies, analysis, advice or support services (legal, accounting, support for drafting TORs, etc.), capitalization and exchange of knowledge and skills acquired within the framework of the project/program.

- Of which external evaluation
 - o Fees and expenses billed by consulting firms, other CSOs or external consultants to the French CSO carrying the project/program and to its local partner(s) for the external evaluation of the project/program
- Of which external audit
 - o Fees and expenses billed by consulting firms, other CSOs or external consultants to the French CSO carrying the project/program and to its local partner(s) for conducting the financial audit of the project/program

Heading 4 : Travel and mission expenses

- Of which travel expenses :
 - o International travel (airfare, visas, etc.).
 - o Local travel (cab, train, plane, etc....)
- Of which mission expenses :
 - o Mission expenses (meals, lodging, per diem) related to the project, for the salaried teams of the French CSO and/or its partner(s) and/or its volunteer(s) for travel in the field, steering committee expenses, monitoring, etc.

3. With regard to human resources, the eligible expenses are as follows

Item 5: Human Resources

- expatriate staff: salaries, allowances, social security contributions and other remuneration elements linked to the employment contract of expatriate staff of the CSO or its partner(s) dedicated to the project
- local salaried staff, allowances, social contributions and other remuneration elements linked to the employment contract of the local staff of the CSO or its partner(s) dedicated to the project
- salaried support staff: part of the salaries, allowances, social security contributions and other remuneration elements linked to the employment contract of salaried staff of the CSO or of its partner(s) working on the project on an ad hoc basis

The expenses listed under this heading correspond exclusively to salaries paid, social security contributions, allowances attributable to the exercise of the profession (for example, volunteer and/or intern allowances are also included), and other remuneration elements linked to the employment contract for expatriates.

4. Regarding indirect costs :

Indirect costs will represent a maximum of 12% of total direct project costs. These indirect costs are related to the headquarters and not specific to the project. These expenses may also include the indirect costs of other partners. 3

All support functions at headquarters that are not exclusively dedicated to the project (IT, communication, fundraising, administration, accounting and financial management, human resources management, etc.) should be charged to indirect costs.

Indirect costs may involve:

- Purchase, rental and maintenance of offices, maintenance and other security costs, insurance, etc.
- Furniture, computers, photocopiers, supplies.
- Water, gas, electricity, internet, fuel.
- Auditing, research, recruitment costs, fundraising costs, salaries and fees for indirect support functions not included in the direct costs of the project/program (human resources management, IT department, CFO, communication, fundraising, etc.)
- Salaries of permanent staff at headquarters only in the 12% option.

Note: If the number of visible rows is not sufficient, additional hidden rows have been added in the HR sub-sections. To use them, click on the '+' sign to the left of the line number (to hide them again, click on the '-' sign).

5. The categories "monitoring-evaluation", capitalization, research, and networking can be grouped together if necessary but must appear in the budget with these headings.

6. The category LAB/FT could also appear as a sub-line of the "operation" part (external services)

7. With regard to miscellaneous and unforeseen items :

This budget line is not a heading but a possibility to provide, within the limits of the A maximum of 5% of the sum of the 6 direct cost items, a sum that can be mobilized to cover the following expenses: inflation, exchange rate variation, bank fees if not included elsewhere, all types of contingencies, etc. The justification of the realized expenses will be done in real terms.

II. Tab " distribution of expenses by country "

The CSO must specify the breakdown of expenditures between countries (projected and actual). Country expenditures are not limited to on-lending or even in-country expenditures, but include all project expenditures that benefit the country.

The expenses broken down by country, added to the cross-cutting expenses, the "miscellaneous and unforeseen" and the indirect costs must correspond to the total amount of the budget presented (forecast and actual).

This tab of the table will be updated at the end of the project, in the final technical and financial report.