Notice to fill in the budget

I. **Budget tab by cost and by component**

1. **The activities / program category** will list the funding components and the on-lent activities / funding

2. **The operating costs** may include the following headings:

**Section 1: Real estate, technical equipment and furniture (purchase or rental of leasing type)**

- Including real estate, premises, land, infrastructure:
  - all construction / rehabilitation of buildings, offices, schools, hospitals, hangars, etc.;
  - land for the implementation of the project / program;
  - all economic infrastructures: tracks, roads, bridges, hydro-agricultural facilities, etc.;
  - premises built
- Including technical equipment and vehicles
  - equipment: microcomputers, printers, software, video projectors, cameras, etc.;
  - agricultural equipment: agricultural tools, harvesting equipment, tillers, tractors, etc.;
  - industrial equipment: various machines including public works machinery;
  - equipment of technical education institutions, radio and television centers, etc.;
  - medico-surgical equipment, small equipment necessary for medicine;
  - tools for craftsmen, SMEs;
  - vehicles: city cars, specialized cars, two-wheeled vehicles;
  - other transport equipment: boats, fishing boats, canoes, etc.
  - other equipment directly related to the project / program
- Including furniture: furniture, refrigerators, air conditioners, office furniture, etc.

**Section 2: Purchases and rentals**

- Including inputs, raw materials, goods and other supplies:
  - Industrial inputs: all supplies intended for very small businesses, PMI or craft processes, constructions or services which are not listed elsewhere.
  - Agricultural inputs: fertilizers, phytosanitary products, seeds, vaccines and animal medicines

...
- Spare parts and repairs of vehicles and machinery required for the project / program.
- Drugs and medical consumables intended for medicine: all drugs, vaccines, etc.
- Including supplies and consumables:
  - Fluids and energy: water, energy, fuel ...
  - Office supplies (paper, pencil, ink, etc.).
  - Supplies for activities
- Including rentals (excluding leasing!):
  - Offices, training rooms, vehicles
- Including documentation costs: books, scientific documentation, audiovisual documents, films, exhibitions, etc.
- Including other purchases and external services: postage, internet subscription, telephone subscription, website hosting, insurance, membership fees, etc.

Section 3: Fees for services, studies and external services
- Including project-specific service charges:
  - Catering, security, upkeep, maintenance services ...
  - Writing, graphics, printing, distribution;
  - Communication agency fees;
  - Press relations
- Including external services specific to the project: honorary experts, subcontracting, technical studies ...
  - Fees and costs invoiced by consulting firms, other CSOs or consultants outside the French CSO leading the project / program and its local partner (s), for subcontracted services (implementation implementation of planned activities), technical study services, analysis, advice or support services (legal, accounting, support for drafting TOR, etc.), capitalization and exchange services knowledge and acquired within the framework of the project / program.
- Including external evaluation
  - Fees and costs invoiced by consulting firms, other CSOs or consultants outside the French CSO supporting the project / program and its local partner (s) for carrying out the external evaluation of the project / program
- Including external audit
  - Fees and costs invoiced by consulting firms, other CSOs or consultants outside the French CSO leading the project / program and its local partner (s) for carrying out the financial audit of the project / program

Section 4: Travel and mission expenses
- Including travel expenses:
  - International travel (plane tickets, visas, etc.).
  - Local trips (taxi, train, plane, etc.)
- Including mission expenses:
  - Mission expenses (meals, accommodation, per diem) in connection with the project, for the salaried teams of the French CSO and / or its partner (s) and / or its volunteer (s) for the field trips, steering committee costs, monitoring, etc.

3. Regarding human resources, the eligible expenses are as follows:
Section 5: Human Resources

- salaried expatriate staff: salaries, allowances, social contributions and other elements of remuneration 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 elements of remuneration related to the employment contract of local staff of the CSO or its partner (s) dedicated to the project
- staff providing occasional employee support: part of salaries, allowances, social contributions and other elements of remuneration linked to the employment contract of salaried staff of the CSO or its partner (s) intervening occasionally on the project

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

4. Regarding indirect costs:

Indirect costs will represent a maximum of 12% of the total direct costs of the project. These indirect costs relate to the head office and not specific to the project. These expenses may also include the indirect costs of other partners.
All head office support functions that are not exclusively dedicated to the project (IT, communication, fundraising, administration and accounting and financial management, human resources management, etc.) must be charged to indirect costs.

Indirect costs may relate to, for headquarters offices:
Purchase, rental and maintenance of offices, maintenance and other costs of security, insurance, etc
- Furniture, computers, photocopiers, supplies.
- Water, gas, electricity, internet, fuel.
- Statutory audit, study, recruitment costs, fundraising costs, salaries and contributions of indirect support functions not included in the direct costs of the project / program (human resources management, IT service, CFO, communication, fundraising, etc.).
- Salaries of head office staff only in the 12% option.

Note: if the number of visible lines is not sufficient, additional hidden lines 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, networking can be grouped if necessary but must appear in the budget with these headings.

6. The AML / TF category may also appear as a sub-line of the “operation” part (external services)

7. Regarding miscellaneous and unforeseen events:

This budget line is not a heading but a possibility of providing, within the limit of 5% maximum of the sum of the 6 direct cost headings, an amount that can be mobilized to
cover the following expenses: inflation, variation in the rate of change, bank charges if not included elsewhere, all types of unforeseen events, etc. The justification of the expenses incurred will be made in real.

II. “Distribution of expenditure by country” tab

The CSO must specify the distribution of expenditure between the countries (forecast and realized). Expenses broken down by country are not limited to financial retrocessions or even expenses paid in the country but correspond to all project expenses benefiting the country.

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

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