

## **Instructions for presentation of the Annex B.1 – Budget breakdown**

### ***IMPORTANT***

#### **Please use Excel spreadsheet.**

**The budget must be presented in accordance with Annex B.1 of the Application form. If you wish to give additional budget breakdown, the information should be provided by inserting extra rows (sub-items) for clarity.**

### **1. Human Resources**

#### **1.1 and 1.2. Salaries**

The number of staff envisaged should ensure cost effectiveness and team efficiency. Examples of administrative staff are: project accountant, secretary. Examples of technical staff are: project leader, coordinator, consultant involved in performing the core activities under the action.

- Salaries for this staff shall be budgeted in man-months.
- Salaries for this staff shall be budgeted in man-days or man-hours, as appropriate. The fees should be in line with current market rates.
- Please specify the role of the expert (action coordinator, senior/junior consultant/expert) under budget categories 1.1. and 1.2.

#### **1.3 Per diems**

These include travel costs for missions distant from the base of operation, overnight stay and meals.

Per Diems (daily allowances) for local staff are to be based on the official rates published in the Bulgarian Decree for Missions in the Country (Annex O).

### **2. Travel costs**

**2.1.** Local travel: please specify the means of transport (rented car, coach etc) and choose the most appropriate unit (km, day etc).

### **3. Equipment and supplies, refurbishment and/or renovation**

- Equipment costs should include the cost of transports and installation. Only equipment that is strictly necessary for the implementation of the project and will remain the property of the partners/beneficiaries can be included in the action budget.
- Please note that you will be required to procure equipment using competitive methods in compliance with Annex IV.

- 3.1. Rent or purchase of vehicle:** a vehicle could be rented or purchased for the needs of project implementation. The unit rate should be stated in days/weeks/months. Purchase of a vehicle could be accepted only if purchase costs are less than rental costs.
- 3.2. Furniture and computer equipment:** The expenditure should be fully justified in the Application Form (item 1.7). The Applicant must provide priced technical specifications of the equipment which should be purchased as per Annex N, where it is applicable.
- 3.3. Refurbishment and/or renovation:** The expenditure should be fully justified in the Application Form (item 1.7). The Applicant must provide bill of quantities of the refurbishment to be provided as per Annex N, where it is applicable. For each refurbishment action detailed calculations have to be provided based on the draft working plan.
- 3.4. Others:** to be duly specified and justified

#### **4. Local office costs:**

Expenditure in this item is considered eligible if an office is to be rented especially for the action. There should be no duplication between these costs and those budgeted under item 10 of the budget breakdown.

#### **5. Other costs and services**

##### **5.1. Publications and studies:**

- Publications are: print and advertising materials (e.g. brochures, leaflets, books, booklets, posters, catalogues), web-sites, multimedia presentations, media events ( TV, radio, press)etc.
- Give the total budget per document including costs for editing, translation, printing, mailing, etc. Only expenses deriving from subcontracting activities could be included under the specific budget line.
- The expenditure for the publications should be fully justified in the application form (item 1.7) and be broken down into sub-items (not lump sums) to provide clarity.

##### **5.2. Conferences/seminars**

- For each event please provide separate budget sub-items which include as appropriate: the rent of venue, rent of equipment, materials, translators and interpreters, meals (if not covered by the daily allowances).
- The fees in man-hours of trainers, speakers, lecturers, if the latter are not core staff for the action and their remuneration is not budgeted under “Salaries”
- Only expenses deriving from subcontracting activities could be included under the specific budget line.

### **5.3. Others**

Please specify. Lump sums will not be accepted.

### **8. Contingency reserve**

A contingency reserve not exceeding 5 % of the direct eligible costs may be included in the Budget of the Action. It can only be used with the **prior written authorisation** of the Ministry of Labour and Social Policy.

Maximum 40 % of the grant awarded may be used for refurbishment/renovation of the premises and/or supplies and/or equipment. This percentage (40%) shall not be exceeding through “Contingency reserve” or reallocation of funds within the budget lines of Annex B.1.

### **10. Administrative Costs**

According to PRAG regulations these costs should be either specified under the respective headings of the budget template (e.g. 4: Local office/Action costs), or specified under the administrative costs (budget heading No 10).

The usual administrative costs would be costs directly related to the use of an office space/ other premises for the action, e.g.:

- Office Rent
- Office Supplies (Consumables)
- Heating, Lighting, other energy costs
- Telephone, fax, internet
- Copying, printing, etc.

**Travel, translation, interpretation are NOT considered administrative costs.**