

**3.A<sup>1</sup> BUDGET ESTIMATES FOR THE ACTION OR WORK PROGRAMME FOR A WHICH A GRANT IS REQUESTED**

**The budget estimates must be detailed,<sup>2</sup> in balance<sup>3</sup> and presented in euros, exclusive of VAT unless the applicant can demonstrate that VAT cannot be recovered.**

**The applicant certifies that the costs given below are necessary and exclusively related to the implementation of the action or work programme.**

<b>A — ELIGIBLE COSTS<sup>4</sup></b>	<b>EUROS</b>	<b>B — FUNDING</b>	<b>EUROS</b>
A.1) costs of the staff assigned to the action or work programme <sup>5</sup>		B.1) expected direct revenue from the action or work programme	
A.2) travel and subsistence costs for the staff assigned to the action or work programme		B.2) contribution by the applicant	
A.3) cost of purchasing equipment <sup>6</sup>		B.3) contribution by other external sponsors <sup>10</sup>	
A.4) costs of consumables and supplies		B.4) contribution requested from the Commission <sup>11</sup>	
A.5) costs entailed by other implementation contracts <sup>7</sup>			
A.6) any other direct costs <sup>8</sup>			
A.7) indirect costs / overheads <sup>9</sup>			

<sup>1</sup> *MODEL BUDGET FOR A GRANT TO A SINGLE BENEFICIARY*

<sup>2</sup> A detailed statement for each heading of eligible costs must be provided in a separate document.

<sup>3</sup> Subject to possible changes in exchange rates.

<sup>4</sup> Refer if necessary to the call for proposals or other documents intended for grant applicants which may contain specific rules on cost eligibility.

<sup>5</sup> Staff costs must correspond to real costs including social security contributions and other statutory wage costs. A statement must be provided detailing the qualifications of each staff member concerned, the corresponding unit cost and the number of days/months of work scheduled. Particular attention should be given to the costs of the permanent staff of public administrations. Following the 2007 revision of the detailed rules for the implementation of the Financial Regulation [Article 172a(2)(e)], salary costs of the staff of national administrations are considered eligible where they correspond to the cost of activities that the public authority concerned would not carry out if the project in question were not undertaken. On the other hand, defrayal by the Community of salary costs corresponding to activities that the public authority was already carrying out before the project was launched would generate a profit for the beneficiary, as these costs are already borne by the budget of the state (or regional or local authorities') in the context of their ordinary activities.

<sup>6</sup> Equipment must be written off in accordance with the tax and accounting rules which apply to the applicant. Only the portion of the equipment's depreciation corresponding to the duration of the action or work programme is eligible.

<sup>7</sup> See point 2.3.1 of the grant application form.

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TOTAL ELIGIBLE COSTS		SUB-TOTAL	
A'.1) other non-eligible costs <sup>12</sup>		B'.1) contributions allocated to these other costs	
A'.2) contributions in kind <sup>13</sup>		B'.2) value of contributions in kind <sup>12</sup>	
<b>TOTAL COSTS</b>		<b>TOTAL FUNDING</b>	

<sup>8</sup> This heading may include costs arising directly from requirements imposed by the Commission (dissemination of information, specific evaluations, audits, translations, reproduction, costs of financial guarantees or of opening a specific account, etc.).

<sup>9</sup> [This figure may be determined on the basis of a flat-rate sum fixed at not more than 7% of total eligible costs; not eligible if the applicant is already receiving an operating grant from the Commission during the reference period.]

<sup>10</sup> Give details in section 4. Specify in particular whether these contributions are allocated to specific costs.

<sup>11</sup> See point 2.4 of the grant application form.

<sup>12</sup> Such costs may under no circumstances be financed from Community funds.

<sup>13</sup> *Heading to be deleted if not applicable.* Allowance for such contributions may be expressly permitted in the call for proposals or equivalent document sent to the applicant. These are contributions provided to the applicant by a third party free of charge, such as voluntary work or the use of equipment. Contributions of real estate (such as the use of a building or of premises) are excluded. These contributions may be included in the financing plan for the action (for the same amount in columns A and B) provided the costs are actually borne and entered in the accounts of the third parties who bear the costs or that they are generally accepted on the market in question for equivalent types of service.