

3.B¹ BUDGET ESTIMATES FOR THE ACTION FOR WHICH A GRANT IS REQUESTED						
The budget estimates must be detailed,² in balance³ and presented in euros, exclusive of VAT unless the applicant or associate third party concerned 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.						
A — ELIGIBLE COSTS⁴	Applicant No 1 Coordinator	Applicant No 2 Co-beneficiary	Applicant No 3 Co-beneficiary	Applicant No 4 Co-beneficiary	...	TOTAL
A.1) costs of the staff assigned to the action ⁵						
A.2) travel and subsistence costs for the staff involved in the action						
A.3) purchase cost of equipment ⁶						
A.4) costs of consumables and supplies						
A.5) costs entailed by other implementation contracts ⁷						
A.6) any other direct costs ⁸						
A.7) indirect costs of implementation ⁹						

¹ *MODEL BUDGET FOR A GRANT TO MULTIPLE BENEFICIARIES*

² A detailed statement for each heading of eligible costs be provided in a separate document.

³ Subject to possible changes in exchange rates.

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

⁵ 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

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TOTAL ELIGIBLE COSTS						
A'.1) other non-eligible costs ¹⁰						
A'.2) contributions in kind ¹¹						
TOTAL COSTS						

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 budgets of the state (or regional or local authorities) in the context of their ordinary activities.

⁶ Equipment must be written off in accordance with the tax and accounting rules which apply to the applicants. Only the portion of the equipment's depreciation corresponding to the duration of the action is eligible.

⁷ See point 2.3.1 of the grant application form.

⁸ 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.).

⁹ *[This figure may be determined on the basis of a flat-rate sum fixed at not more than 7% of total eligible costs, unless the call for proposals provides otherwise; not eligible if the applicant is already receiving an operating grant from the Commission during the reference period.]*

¹⁰ Such costs may under no circumstances be financed from Community funds.

¹¹ *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. 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.

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B — FUNDING	Applicant No 1 Coordinator	Applicant No 2 Co-beneficiary	Applicant No 3 Co-beneficiary	Applicant No 4 Co-beneficiary	...	TOTAL
B.1) expected direct revenue from the action						
B.2) contribution by the applicant and associate third parties						
B.3) contribution by other external sponsors ¹²						
B.4) contribution hereby requested from the Commission ¹³						
B'.1) contributions allocated to any ineligible costs (point A.'1)						
B'.2) value of any contributions in kind ¹⁰						
TOTAL FUNDING						

¹² Give details in section 4. Specify in particular whether these contributions are allocated to specific costs.

¹³ See point 2.4 of the grant application form.