

# INFO DAYS

## Eastern Partnership Territorial Cooperation Programme Moldova-Ukraine



This Programme is funded by the European Union  
and the German Government



This Programme is  
implemented by GIZ

**giz** Deutsche Gesellschaft  
für Internationale  
Zusammenarbeit (GIZ) GmbH

## What to consider

- Budget shall be developed together with all partners;
- Budget should include all project costs - EU Contribution and Co-finance;
- Budget should be realistic and cost-effective;
- Costs presented in the budget shall be identifiable and verifiable; reasonable and justified;
- Only those costs are eligible that are necessary for the project implementation;
- The budget is both a cost estimate and an overall ceiling for 'eligible costs';
- Problems revealed in the budget (such as arithmetical errors, inaccuracies, unrealistic costs) may give rise to requests for clarification and modifications;
- The budgetary allocation per co-applicant should be clearly identifiable.

4.2 Is the proposal likely to have multiplier effects? (Including scope for replication, extension and information sharing.)	5
4.3 Are the expected results of the proposed action sustainable?: - financially ( <i>how will the activities be financed after the funding ends?</i> ) - institutionally ( <i>will structures allowing the activities to continue be in place at the end of the action? Will there be local 'ownership' of the results of the action?</i> ) - at policy level (where applicable) ( <i>what will be the structural impact of the action — e.g. will it lead to improved legislation, codes of conduct, methods, etc?</i> ) - environmentally (if applicable) ( <i>will the action have a negative/positive environmental impact?</i> )	5
<b>5. Budget and cost-effectiveness of the action</b>	<b>15</b>
5.1 Are the activities appropriately reflected in the budget?	/ 5
5.2 Is the ratio between the estimated costs and the expected results satisfactory?	/ 10
<b>Maximum total score</b>	<b>100</b>

*Note on Section 1. Financial and operational capacity*

**If the total score for section 1 is less than 12 points, the application will be rejected. If the score for at least one of the subsections under section 1 is 1, the application will also be rejected.**

**If the total score is less than 50 points, the application will be rejected.**

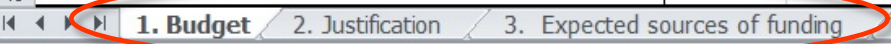
*Provisional selection*

After the evaluation, a table will be drawn up listing the applications ranked according to their score and within the limits of the funds available. In addition, a reserve list will be drawn up following the same criteria to be used if more funds should become available during the validity period of the reserve list.

## Content

- Budget and cost-effectiveness of the action is assessed in the evaluation process;
- Assessment questions as per evaluation grid are:
  - Are the activities appropriately reflected in the budget?
  - Is the ratio between the estimated cost and the expected results satisfactory?
- Score allocated to question one is 5 points and question two – 10 points, 15 points overall.

## Structure

29	<i>Subtotal Local office</i>			
30	<b>5. Other costs, services*</b>			
31	5.1 Publications*			
32	5.2 Studies, research*			
33	5.3 Expenditure verification/Audit			
34	5.4 Evaluation costs			
35	5.5 Translation, interpreters			
36	5.6 Financial services (bank guarantee costs etc.)			
37	5.7 Costs of conferences/seminars*			
38	5.8. Visibility actions**			
39	<i>Subtotal Other costs, services</i>			
40	<b>6. Other</b>			
41				
42	<i>Subtotal Other</i>			
43	<b>7. Subtotal direct eligible costs of the Action (1-6)</b>			
44	8. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)			
45	<b>9. Total direct eligible costs of the Action (7+ 8)</b>			
46	10. Indirect costs (maximum 7% of 9, total direct eligible costs of the Action)			
				
Ready				

- Budget consists of 3 worksheets;
- All of them shall be filled in;
- Each cost shall be indicated in separate line;
- Worksheet 1 shall be filled in for the total duration of the action as well as for its first 12 months;
- Worksheet 2 Shall reflect the justifications for the whole duration of the action;
- Worksheet 3 shall indicate the amount requested from the Contracting Authority and other expected sources of funding for the whole action.

*Worksheet 1 - The Budget for the Action*

*Worksheet 2 - Justification of the Budget for the Action*

*Worksheet 3 - Expected sources of funding & summary of estimated costs*

## Worksheet 1 – The budget of the Action

- Done based on the Action Plan prepared upfront for the application form;
- Data shall be entered for the whole duration of the project and for the first 12 months separately;
- Costs must be distinguished as per each applicant, co-applicant and the affiliated entities and presented in the separate budget lines;
- If costs are prorated please indicate the appropriate percentage along with each budget line;  
e.g. If Accountant devotes only half of it's time to the project that the respective budget line shall indicate the 50% i.e. Budget line description would be "1.1.2.1. Project Accountant – 50%";
- Applicants are requested to pay attention to and follow the directions given in the footnotes of the worksheet.

## Worksheet 1 – The budget of the Action

	A	B	C	D	E	F	G	H	I
1	1. Budget for the Action <sup>1</sup>	All Years				Year 1 <sup>2</sup>			
2	Costs	Unit <sup>13</sup>	# of units	Unit value (in EUR)	Total Cost (in EUR) <sup>3</sup>	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)
3	<b>1. Human Resources</b>								
4	1.1 Salaries (gross salaries including social security charges and other related costs, local staff) <sup>4</sup>								
5	1.1.1 Technical	Per month				Per month			
6	1.1.2 Administrative/ support staff	Per month				Per month			

- Column A - Put the proper description of the particular costs;
- Column B - Indicate the respective type of unit for each budget line;
- Column C - Provide the total number of the units for the project duration;
- Column D - Please indicate the price of a single unit;
- Column E - Total cost summarises the costs per each budget line (C X D= E);
- Column F - Same as in the Column B;
- Column G - Number of units as it was done in Column C but only for 12 months;
- Column H - same as in the Column D;
- Column I - Summarises the costs for 12 months (G X H).

## Budget Heading 1 – Human resources

- To indicate the gross salaries, including social security charges and other related costs, income, taxes.
- Salaries should be those normally born by the organization.
- It is recommended to insert budget sub-lines for each function in the implementation team.
- It is recommended that each function which is budgeted to make reference to the corresponding project partner.

## Budget Heading 1 – Human resources

– is recommended that each function which is budgeted to make reference to the corresponding project partner:

**a) Costs:** *the working period (number of months), part time/full time (as %), number of hours to be worked per day, the salary payable per month for that function and for the corresponding working time*

**b) Number of units** *(working period \* part time/ full time(%) corresponding to the function which is budgeted);*

**c) Unit rate** *(salary for the function which is budgeted, but corresponding to the full working time);*

– In case the same function in the implementation team exists for project partners from different countries, so that the unit rate is different as per organisation/country, it is recommended to insert separate budget lines.



# Budget Heading 1 - Human resources

*Example:*

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
1.1.1.1 Project manager - applicant (UA) - (12 months * 100%, 800 EUR salary payable per month)	per month	12	800	=12*800
1.1.1.2 Assistant manager - P1 (MD) (12 months * 50%, 300 EUR salary payable per month)	per month	=12*50%	600	=12*50%*600

## Budget Heading 1 – Human resources

“Human resources ” includes only staff working on employment (labour) contracts. Persons working on services contracts should be considered as experts and included in category 5 (Other costs, services)

1. Human Resources (gross amount) <sup>5</sup>					
1.1 Technical staff					
1.1.1 Project coordinator		Per month			€ 0.00
1.1.2 (please specify)		Per month			€ 0.00
1.1.3 (please specify) - please add as many rows as you need		Per month			€ 0.00
1.2 Administrative and support staff					
1.2.1 Financial manager		Per month			€ 0.00
1.2.2 (please specify)		Per month			€ 0.00
1.2.3 (please specify) - please add as many rows as you need		Per month			€ 0.00
<i>Subtotal Human Resources</i>					€ 0.00

## Per diems

- Per diem: accommodation, meals and local transportation in the area where the mission is carried out,
- travel and subsistence costs - not exceed those normally borne by the Beneficiary(ies) nor the up to date rates provided by GIZ



## Per diems

- On the budget lines 1.3.1 Abroad (staff assigned to the action) and 1.3.2 Local (staff assigned to the action) are included per diems for travels of the staff members.
- It is recommended to indicate the number of per diems and the country where the travels are made, both locally and abroad.
- It is recommended to insert budget sub-lines to indicate the number of per diems that each of the project partners is entitled to receive for travels, locally and abroad, according to the grant application.



## Example: Per diems

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
1.3 Per diems for missions/travel				
1.3.1. Abroad (staff assigned to the action)				
1.3.1.1 Applicant (MD) in UA	per diem	25	90	=25*90
1.3.1.2 P1 (UA) in MD	per diem	10	70	=10*70
1.3.2 Local (staff assigned to the action)				
1.3.2.1 Applicant (MD) in MD	per diem	10	10	=10*10
1.3.2.2 P2 (UA) in UA	per diem	10	15	=10*15

## Per diems

- At the budget line **1.3.3 Seminars/conference participants** it is recommended to indicate: *location of the event, the number of participants, the country they are coming from, the number of days, the activity which is associated with the event.*
- In order to see clearly what is the payable per-diem, it is recommended **to insert distinct budget sub-lines** for participants coming from different countries, even if it is the same event.
- If there is foreseen **a service contract** for the organization of events and the contract includes accommodation, meals / catering, local transportation for participants, participants are not entitled to receive per diem.



## Example: Per diems

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
<b>1.3.3 Seminars/ conferences participants</b>				
1.3.3.1 Seminar Odessa (10 participants, UA*2 days, activ.3.1)	per diem	2*10	40	=20*40
1.3.3.2 Seminar Odessa (15 participants, MD*2 days, activ.3.1)	per diem	2*15	30	=30*30
1.3.3.3 Seminar Chisinau (10 participants, UA*1 day, activ.3.3)	per diem	1*10	30	=10*30
1.3.3.4 Seminar Chisinau (15 participants, MD*3 days, activ.3.4)	per diem	3*15	30	=45*30

## Budget Heading 2 – Travel

- You have to indicate the **travel destination**.
- Travel costs cover all expenses traveling to the destination: *bus, train, plane tickets, rent car, visa expenses, travel insurance*.
- Travel costs must not exceed those normally borne by the applicant or its partners under national legislation in force, as appropriate.





## Budget heading 3 – Equipment and supplies

- It is recommended to insert distinct sub-lines to detail different categories of equipment and supplies.
- In case the same category of equipment is to be procured by partners from different countries, and the unit rate may be different in different countries, it is recommended to insert distinct budget sub-lines showing the different unit rates. The responsible partner should also be indicated in the description of the budget sub-line.
- The procedure to be applied for the procurement of a certain type of equipment or supply will take into consideration their total value and must comply with the provisions of Annex IV Contract award procedures.
- It is forbidden to indicate a certain trademark or supplier.
- Recommended unit rate: *per piece* or *per contract*. If the unit rate is *per contract*, the corresponding budget sub-line should indicate the number of pieces/units.



## Example:– Equipment and supplies

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
<b>3. Equipment or supplies</b>				
3.1 Furniture, computer equipment				
3.1.2 Laptops - applicant (MD)	per piece	3	300	=3*300
3.1.2.1 Video camera - applicant MD	per piece	1	450	=1*450
3.1.2.2 Video camera - P1 (UA)	per piece	2	250	=2*250
3.1.2.3 LCD monitor (5 pieces) - P2 (UA)	per contract	1	7000	=1*7000

## Budget heading 4 – Local office

- The heading includes costs for rooms especially rented for the project activities (e.g. office room for the project team, room for running certain project activities).
- - At the budget lines **4.2 Office rent and 4.4 Other services (phone/fax, electricity/heating, maintenance)**, it is recommended to indicate the activity needing the office room and the project partner benefiting from it (**e.g. if office room is rented for the implementation team, GA 1 Project management and coordination will be indicated**).



## *Example:- Local office*

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
<b>4. Office costs</b>				
<b>4.2 Office rent</b>				
4.2.1 Office rent - applicant (MD), activ.1.1	per month	12	80	=12*80
4.2.2 Office rent - P1 (UA), activ.2.5 (consultancy for...)	per month	1	200	=1*200
....				
<b>4.4 Other services</b>				
4.4.1 Other services - applicant (MD)	per month	12	100	=12*100

## Budget heading 5 – Other costs , services

- *Recommended unit rates*: per item, per contract (the number of units to be specified in the description of the budget sub-line).
- Lump sums will not be accepted
- All contracted services offered by external service providers (third parties), based on public procurement rules detailed in Annex IV shall be indicated in this chapter.



- **At the budget line 5.1 Publications**, it is recommended to insert distinct budget sub-lines for each category of publication to be realized within the project, to briefly describe its characteristics, according to the grant application (e.g. the number of pages, the language, format etc) and the partner who is responsible

**Example:**

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
5. Subcontracted services				
5.1 Publications				
5.1.1 Leaflets (A5, 6 pages, MD-UA, color) - applicant (MD)	per item	500	0.5	=500*0.5
5.1.2 Brochures (200 pieces, A4, 30 pages, UA, black and white) - P1 (UA)	per contract	1	800	=1*800

- At the budget line **5.2 Studies, research** it is recommended to indicate the title of the study, research, the language and the partner who is responsible.
- Recommended unit rates: per contract, per piece

**Example:**

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
5. Subcontracted services				
5.2 Studies, research				
5.2.1 Study " Moldovan and Ukrainian traditions in the border area" (in EN) - P1 (MD)	per contract	1	1000	=1*1000

- If the unit rate for these costs is different from one country to another, it is recommended to insert distinct budget sub-lines for different partners at the budget line **5.3 Expenditure verification**. To be indicate the real market costs for this type of the service.

**Example:**

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
5. Subcontracted services				
5.3 Expenditure verification				
5.3.1 Expenditure verification - P1 (MD)	per contract	1	800	=1*800
5.3.2 Expenditure verification - P2 (UA)	per contract	1	500	=1*500



- Costs at the budget line **5.4 Evaluation costs** should not be confused with costs at the budget line **5.3 Expenditure verification**. They represent evaluations which are project specific and described as such within the grant application.
- It is recommended to indicate the project partner which is responsible to perform project evaluation.
- Recommended **unit rate**: per contract, per report or similar.

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
5. Subcontracted services				
5.4 Evaluation costs				
5.4.1 Evaluation of the action - applicant (MD)	per contract	1	300	=1*300
5.4.2 Evaluation of the action - P1 (UA)	per contract	1	210	=1*210

- Costs at the budget line **5.5 Translation, interpreters** should not be included as lump sums.
- It is recommended to describe the type of service is needed and the activity associated with this service, as well as the partner who will benefit of these services, according to the grant application.
- Recommended **unit rate**: per contract, per page, per hour, per day, per event.

### Example:

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
<b>6. Subcontracted services</b>				
<b>6.5 Translation interpreters</b>				
6.5.1 Translator MD-UA, activ.3.6 - applicant (MD) & P1 (UA)	per contract	2	300	=2*300
6.5.2 Interpreter UA-MD and MD-UA, activ.3.1, activ.3.3, activ.3.4	per day	6	75	=6*75

- At the budget line **5.7 Costs of conferences/seminars** it is recommended to indicate: location of the event, total number of participants, number of days, brief description of the necessary services, the activity associated and the partner who is responsible according to the grant application.
- Recommended **unit rates**: per contract, per event, per day or per participant.
- The budget line will be **detailed only if the grant application** provides the necessary information. Is forbidden to add supplementary information or to modify those already included in the grant application.
- Press conferences, launching/closing conferences should not be included, but they have to be budgeted at **5.8 Visibility actions**.
- If per diems are foreseen for some participants at a certain event (conference/seminar) to support accommodation, meals and local transportation costs, catering services (meals) for the event are justified only for those participants not receiving per diem.



## Example:

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
<b>5. Subcontracted services</b>				
<b>5.7 Costs of conferences/seminars</b>				
5.7.1 Seminar (80 participants, 2 days, activ.3.1) - P2 (UA): meals for 60 participants, room renting, coffee breaks	per contract	1	7700	=1*7700
5.7.2 Seminar Chisinau (70 participants, 1 day, activ.3.3) - applicant(MD): meals for 70 participants, coffee breaks	per day	1	5600	=1*5600
5.7.3 Seminar Odessa(30 participants, 3 days, activ.3.4) - P1(UA): room renting	per participant / day	30*3	5	=90*5

- At the budget line **5.8 Visibility actions** all the costs for promoting the EC contribution to the Action, including promotion of the project's results and impact, according to the grant application, should be included.
- Examples of costs reimbursable from this budget line: press conferences, conferences for launching/closing the project, video/audio spots, films, web pages etc.
- Each visibility activity should be detailed **on a separate budget sub-line**.
- These activities will be the subject of separate reports during the implementation process.
- It is recommended **to briefly describe the characteristics of every visibility action**, the associated activity and the partner who is responsible.





*Example:*

# Eastern Partnership Territorial Cooperation Managing Authority

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
<b>5. Subcontracted services</b>				
<b>5.8 Visibility actions</b>				
<b>5.8.1 Project launching seminars</b>				
5.8.1.1 Project launching seminar Chisinau-applicant (MD) (50 participants, 1 day, activ. 1.4)	per day	1	1300	=1*1300
5.8.1.2 Project launching seminar Odessa- P1 (UA) (30 participants, 1 day, activ.1.4)	per day	1	1000	=1*1000
<b>5.8.2 Press conferences</b> (20 participants/event, 1 day, activ.1.6)	per event	3	750	=3*750
<b>5.8.3 Web page</b>				
5.8.3.1 Web page - applicant (RO) (in RO/EUA languages, activ.2.2)	per contract	1	220	=1*220
5.8.3.2 Web page - P1 (UA) (in UA, activ.2.2)	per contract	1	130	=1*130
<b>5.8.4 Radio spots broadcasts</b>				
5.8.4.1 Radio spots- applicant (MD) (in RO, UA, activ.2.6)	per contract	1	4000	=1*4000

- At the budget line **5.9 External experts external experts** can be paid on the basis of service contracts concluded according to Annex IV Contract award procedures.
- It is recommended to indicate the **associated activity and the partner** who is responsible and to insert distinct budget sub-lines to each type of external expert, according to the application form.
- Costs with the external **experts who overlap with the responsibilities of the project implementation team** are not justified (e.g. costs at the budget line Ia 5.9 for bookkeeper and financial responsible budgeted at Human resources).



## Example :

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
5. Subcontracted services				
5.9 External experts				
5.9.1 Consultant for the project management (activ.1.1) - P2 (UA)	per contract	1	4000	=1*4000
5.9.2 Sociologic expert (activ.4.4)-applicant (MD)	per contract	1	2300	=1*2300



## Works

- **Unite rate** : per work or per contract.
- To be adjusted to the results of the Feasibility Study

Costs	Unit	No of units	Unit rate (in EUR)	Costs* (in EUR)
<b>5.10 Small Infrastructure Works</b>				
5.10.1 Restauration works (Cultural centre ) - applicant	Per contract	1	100,000	=100,000
5.10.2 Restauration works (... ) - P1	Per contract	1	100,000	=100,000

- **Budget Heading 6 Other**, The budget heading shall include all the costs not budgeted at other headings or lines. It is recommended to insert distinct budget sub-lines for every type of expenditure, indicate the associated activity and the partner who is responsible.
- **Budget Heading 7**, The funds could be used only with prior written approval Provisions for contingency reserve (maximum 5% from the subtotal direct eligible costs of the Action) . of the Contracting Authority.
- **Budget Heading 10 Administrative costs** (maximum 7% from the total direct eligible costs of the Action): These costs include administrative costs with the own office(s) paid by the applicant and/or his project partners for the project implementation (e.g. rent, electricity, water-sewerage, heating, phone, internet, consumables). The indirect cost are eligible in case these costs are not foreseen in other budget lines.



## Worksheet 2 – Justification

	A	B	C
1	<b>2. Justification of the Budget for the Action</b>	<b>All Years</b>	
2	<b>Costs</b>	<b>Clarification of the budget items</b>	<b>Justification of the estimated costs</b>
3		<i>Provide a narrative clarification of each budget item demonstrating the necessity of the costs and how they relate to the action (e.g. through references to the activities and/or results in the Description of the Action).</i>	<i>Provide a justification of the calculation of the estimated costs. Note that the estimation should be based on real costs or on simplified cost options if allowed, as described in section 2.1.5 of the Guidelines for Grants Applicants</i>
4	<b>1. Human Resources</b>		
5	1.1 Salaries (gross salaries including social security charges and other related costs, local staff)		
6	1.1.1 Technical		
7	1.1.2 Administrative/ support staff		
8	1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)		

**Worksheet 2 shall be filled in after the Worksheet one is ready**

- Column A - Copy the same data as it's in the worksheet 1;
- Column B - Indicate to which activity from the action plan the budget line belongs to and clarify the necessity of the cost.

Also indicate to which applicant or the affiliated entity the cost belongs to;

- Column C – Provide the calculation of how the cost was estimated as well as what was the basis for the unit cost e.g. Historical figures (i.e. past experience), market price, etc.



**Thank you for your attention!**



This Programme is funded by the European Union  
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This Programme is  
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Zusammenarbeit (GIZ) GmbH