



Grant Budget and Reporting Template

Instruction manual

For grantees completing the grant budget proposal

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1 Overview

This document provides guidance on completing your grant and financial reporting using the budget template provided by Enabel.

The template captures all necessary financial and general information related to the grant agreement.

1.1 Explanatory Sheet

The first sheet gives you a quick overview of all sheets included in the budget template and useful information to get started immediately.

By clicking on the cell, you will be directed to the corresponding sheet in this workbook, and you can always return to this sheet by selecting the 'Return' button.

EXPLANATORY SHEET

This page provides a quick overview of the Enabel budget template to orient you before getting started.

Grantee Budget proposal sheets		<i>These first two sheets need to be filled out by the grantee for every grant proposal</i>	
General Information	This sheet is used to enter all essential general information on the grant agreement including the requested budget, dates, reporting period, and requested structural cost		CELLS TO BE COMPLETED BY THE GRANTEE
Budget	This sheet outlines the initial budget requested, which is part of Annex 1b of the grant agreement. It provides a detailed breakdown of the allocated budget and estimated expenses, serving as the baseline for financial reporting of the grant		CELLS GENERATED AUTOMATICALLY - NOT TO MANIPULATE CELLS TO BE COMPLETED BY THE GRANTEE
Grantee Reporting sheets		<i>These two sheets need to be filled out by the grantee for every reporting period</i>	
Transaction list	This sheet records all transactions made during the specific reporting period, feeding the data in the financial report		CELLS TO BE COMPLETED BY THE GRANTEE
Financial Reporting	This sheet serves as the template to be used for all financial reporting. It is completed through the data from the transaction list sheet.		Expenditure incurred - generated through the transaction list Planned expenditure - To be completed and updated Reconciliation - generated automatically
Grantee Information sheet		<i>This sheet is completed by the project team to provide an overview of all reporting data</i>	
Summary Sheet	This sheet provides a summary and overview of the total budget, including all payments received by the grantee. It also summarizes the reporting received and remaining budget balance.		TO BE COMPLETED BY ENABEL
Grantee Budget amendment sheet		<i>This sheet needs to be filled out in case of any budget addendum request</i>	
Amendment	This sheet serves as the template to be used for any budget addendum		Cumulative expenditures (including this report) - to be taken from the last financial validated report.

1.2 General instructions throughout the document

Entering data

Always ensure that you update and enter the correct data in fields labelled '**date submission**' or budget or financial report No '**X**'

FINANCIAL REPORT No 002
Date submission:

Cell colours

In general, cells highlighted in orange are generated automatically, while cells highlighted in yellow require your input.

TO BE COMPLETED
GENERATED AUTOMATICALLY

Control checks

Some sheets include a 'control check' feature to verify that formulas and totals are correctly entered. Utilize this feature to ensure the accuracy of your data.

Total direct costs	161,29	
Total report	161,29	
variance	-	
cumulative reporting	22.290,32	
total report	22.290,32	

FY4		Control forecast
13.800,00		
13.800,00		
13.800,00		
5.400,00		
8.400,00	- 1.200,00	

Grouping

Throughout the various sheets, rows and columns are often grouped to enhance visual readability and facilitate the hiding or unhiding of data as needed. These groupings can be identified by the '1, 2, 3, 4,...' and '+' and '-' buttons located at the top or on the right side of the document. Refer to the highlighted areas in the screenshot below for visual guidance

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	12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2 Budget template

At the grant proposal stage, two budget-related sheets must be completed & submitted for validation:

- **The General information sheet:** This sheet provides basic information about the grant and its budget. Some information is automatically generated from the Budget sheet (highlighted in orange) and should not be altered. Complete the cells highlighted in yellow.

TO BE COMPLETED
GENERATED AUTOMATICALLY

- **The Budget sheet:** The Budget sheet includes a structured budget template designed to capture the detailed financial resources needed for the action in a standardized way while allowing flexibility.

2.1 The General Information Sheet:

Grant agreement No			
Contract	Budget	Submitted by	Prepared by
Grant Initial budget Annex 1b	841.577,00 €	dd-mm-yy	
Addendum no 01			
Addendum no 02			

Grantee information			
Organization Name	VVOB		
Organization Type	private not for profit		
Action Title	TVET		
Requested amount initial	841.577,00 €	Operational costs	721.100,00
		Management costs	70.000,00
		Structural costs	50.477,00
Anticipated Start Date	01-juin-24		
Anticipated End Date	01-juin-25		
Project Duration (months)	12		
Preferred Reporting Calendar	quarterly		
Structural costs requested	yes		
Own-contribution provided	no		
If yes, please indicate the co-financed amount	15.000,00		
Will funds be spent in non-EUR currencies?	yes		
If yes, please indicate the currency converter policy to be used:	OANDA monthly average rate		

If no verified and validated internal exchange rate conversion procedure; the weighted average exchange rate of grant instalments is to be used

Grant Agreement No

Enter here the date of submission of your budget proposal and the budget and date of any addendum throughout the grant period.

Grantee Information

- **Organization Name:** Enter your organization's full name
- **Organization type:** Select the legal status of your organization from the drop-down menu, which includes three possibilities: "public, private not for profit, private for profit"
- **Action title:** Enter the action title as provided in Annex I of the grant agreement (narrative proposal)
- **Requested amount initial:** This data is automatically generated from the budget sheet and should not be altered.

- **Anticipated Start Date:** Enter the expected start date for this grant. Ensure you foresee sufficient time for submission of your proposal, review time by Enabel and necessary revisions, internal approvals and preparation of the grant agreement.
- **Anticipated End Date:** Enter the expected end date of the project
- **Project duration:** No entry is necessary. This will be calculated automatically based on the start and end dates you entered and will be expressed in months.
- **Preferred reporting calendar:** The standard reporting schedule is **semi-annual** from the beginning of the grant. Other options may be available depending on the outcome of your organizational assessment and available capacity.
- **Structural costs requested:** Specify the percentage requested (up to a maximum of 7%).

*Structural costs “are the costs related to the achievement of the beneficiary's business purpose and, although they are influenced by the implementation of the action, are neither identifiable nor attributable to the budget of this action. This represents all the fixed costs inherent in the very existence of the structure: without these expenses, the organization could not exist and carry out its activities (even if these are financed elsewhere)” – Refer to **Annex A27** for the calculation and justification method to determine the maximum percentage. The justification must be approved by the Enabel finance to receive the requested percentage.*

- **Own-contribution provided:** Indicate the amount or percentage if co-financed by your organization. If applicable, this budget should also be justified and included in the financial reporting.
- **Will funds be spent in non-EUR currencies?** If your operating currency will be different from EUR, select ‘YES’
If you select ‘YES’, explain your organization’s currency converter policy. If no valid policy available, the weighted average exchange rate of each instalment will be applied.

2.2 The Budget Sheet

The Budget sheet represents a bottom-up build of the grant’s budget.

2.2.1 The Exchange Rate:

If you indicated in the General Information sheet that your operating currency is different from EUR, you will need to enter the budget rate that applies for converting your budget from the operating currency into the EUR budget.

Note that the local currency rate is only indicative, only the EUR budget figures (defined in Art 2 of the grant agreement) are contractual and binding.

BUDGET DETAILS			
ANNEX 1B			
		Exchange rate	
		Total Budget EUR	Total budget Local Currency
A. Operational costs		744.200,00	
A	1	Output 1:	382.250,00
A	1.1	Activity	190.900,00
A	1.1.1	Experts (staff employed by the grantee)	50.400,00
		Expert 1 National Educational expert	21.600,00

2.2.2 The Budget structure

The budget is composed out of three main components:

- **Operational costs:** Necessary and indispensable costs for achieving the action's objectives and results.
- **Management costs:** Identifiable costs related to management, supervision, coordination, monitoring, control, reporting, evaluation, and financial audit.
- **Structural costs:** Costs related to the achievement of the beneficiary's business purpose, not directly identifiable or attributable to the budget of this action.

The budget template is designed to provide a standardized approach for budgeting while allowing flexibility to accommodate your organization's preferences.

A. Operational costs		
A	1	Output 1:
A	2	Output 2:
A	3	General Means
B. Management costs		
B	1	Human Resources
B	2	Functioning costs
B	3	Monitoring & evaluation
C. Structural costs		
C	1	Structure costs for the action
TOTAL COSTS (A+B+C)		

Operational Costs:

Operational costs are the necessary and indispensable costs for achieving the objectives and results of the action, including the costs to achieve measurable deliverables

Within the operational budget, the structure is based on the outputs and activities outlined in the **Action Proposal (annex I)** of the grant. Add as many activities and outputs as needed and make sure that all activities and resources required to execute the action are budgeted for.

Do not include activities or resources financed by the organization itself, unless part of a co-financing agreement.

2.2.3 The budget items

Each activity is divided into eight budget lines/expense categories, which should not be altered. However, unused expense categories can be removed from the budget template. Each budget line/expense category can be further broken down to detail and explain how the budget is calculated.

A. Operational costs		
A	1	Output 1:
A	1.1	Activity
A	1.1.1	Experts (staff employed by the grantee)
A	1.1.2	Travel & Per diems
A	1.1.3	Consultancies (external procured)
A	1.1.4	Training, Workshops, conferences, seminars
A	1.1.6	Material & equipment purchases
A	1.1.7	Sub-Grants
A	1.1.8	Other costs

The budget items in the yellow cells are there to assist you in preparing your budget, but they can be modified to suit your own budgeting methods. However, it is important to provide sufficient detail on large expenditures to ensure clarity on how the budget is developed.

Columns:

- **Description of the expense (Column E):** Include a brief description of the budget item
- **Unit (Column F):** Select the applicable unit from the drop-down list. This should indicate how you are expressing the unit cost. Eg, the salary of the expert will be expressed by a monthly unit cost; unit= “month”
- **Qty (Column G):** Define the quantity of the unit cost specified in column H ‘amount’
- **Amount (Column H):** Define the unit cost of the unit specified in column F
- **Allocation (Column I):** This column can be used for the % allocation eg to define the monthly salary allocation of the expert contributing to this activity.
- **Total Budget (Column J):** Not to be altered; this is generated by the formula: ‘G’x’H’x’I’

1.1 Experts

Experts are staff employed by your organization. Experts budgeted under an activity are exclusively working on that specific activity/output. If an expert works across several activities and/or outputs, they should be budgeted under ‘general means’, which is the last section under operational costs.

- **Unit cost (Column H):** Enter the gross monthly salary per full-time equivalent (FTE) including social charges and staff benefits. To budget for salary increases, you may include an annualized percentage increase.
- **Allocation (Column I):** Indicate the share of the expert's time that will be dedicated to this activity, relative to their full workload at the organization. *The working time spent must be justified by time-sheets!*

B	C	D	E	F	G	H	I	J
				Unit	Qty	Amount	Allocation	Total Budget
A. Operational costs								721.100,00
A	1	Output 1:						359.150,00
A	1.1	Activity						153.050,00
A	1.1.1	Experts (staff employed by the grantee)						10.800,00
		Expert 1 National Educational expert		month	24	3.000,00	15%	10.800,00
		Expert 2		month				-
		...						-
								-

1.2 Travel & per diems

Travel expenses for staff budgeted under section 1.1 Experts and include plane tickets, local transport, accommodation and per diem. These costs will be reimbursed according to the regulations approved & applicable within the organization.

You can enter budget items in this category in various ways to suit your budgeting preferences. Multiple identical trips by multiple people can be reflected in a single line, as shown in the first example below. The 2nd example demonstrates a more detailed way of budgeting the same set of trips, which you can use if you prefer this method.

In the first example below, two study tour for two experts are planned with a total unit rate of 3000 € (including transport & per diem & other costs). Per diem rate is based on the regulations and rates approved and applicable within the organization and should be specified in Column V (comments).

D	E	F	G	H	I	J
		Unit	Qty	Amount	Allocation	Total Budget
1.1.2	Travel & Per diems					12.000,00
	International study tour	units	2	3.000,00	2	12.000,00

In the example below a detailed trip is budgeted for 5 days for 10 people. The per diem and accommodation rate is based on the regulations and rates approved and applicable within the organization. Flight tickets are an estimate based on the current market price.

- **Qty (Column G):** enter the number of days/flights planned
- **Allocation (Column I):** enter the number of persons planned

		Unit	Qty	Amount	Allocation	Total Budget
	...					-
						-
1.1.2	Travel & Per diems					26.750,00
	Per diem	days	5	35,00	10	1.750,00
	Accommodation	days	5	100,00	10	5.000,00
	Flight Ticket	flights	2	1.000,00	10,00	20.000,00

1.3 Consultancies (external procured)

The Consultant category includes individuals who are needed to implement this activity/output but are not your employees, such as independent contractors.

The preferred way to enter the requested budget for individual consultants is to express the fees as a daily rate multiplied by the number of days as in the example below.

- **Unit (Column F):** Select the unit rate used from the drop-down list (daily/monthly,...)
- **Amount (Column H):** Enter the total estimated amount of the tender. This should be justified based on a daily rate according to the market price, or other similar assignments.

	D	E	F	G	H	I	J
			Unit	Qty	Amount	Allocation	Total Budget
	1.1.3	Consultancies (external procured)					20,000.00
		Tender needs assessment	days	20	1,000.00		20,000.00

1.4 Training, workshops, conferences, seminars

Trainings, workshops or similar events planned for third parties/ beneficiaries can be budgeted in this section.

- **Qty (Column G):** Enter the planned number of days for the event mentioned in the description (Column E)
- **Allocation (Column I):** Enter the estimated number of participants expected to attend.
- **Amount (Column H):** Enter the estimated total cost, based on the daily unit rate. For example, the conference package rate is 35 euros per participant as in the example below:

	C	D	E	F	G	H	I	J
				Unit	Qty	Amount	Allocation	Total Budget
A	1.1.4	Training, Workshops, conferences, seminars						8,750.00
		Training TVET	days		5	35.00	50	8,750.00

1.5 Material & equipment purchases

Describe here the various materials and equipment to be purchased for implementation of the activity.

Purchases for staff assigned to the action are not included here but budgeted under general means!

	C	D	E	F	G	H	I	J
				Unit	Qty	Amount	Allocation	Total Budget
A	1.1.6	Material & equipment purchases						25,000.00
		Procurement of motorbikes to transport women for ANC delivery	units		10	2,500.00		25,000.00

1.6 Subgrants

Subgrants are contracts or grants that the main grantee has negotiated (or will negotiate) with other organizations contributing to the completion of this action. A subgrant is “under” the main grant award; the main grantee always receives the funds and passes them through to the subgrantee. The main grantee is responsible for:

- Negotiating the subgrant budget.
- Overseeing the work of the subgrantee.
- Disbursing funds in accordance with the subgrant agreement.
- Ensuring all applicable policies are met.

In the budget, please enter each subgrant as a separate line item, with the expected disbursement for each period detailed.

If subgrants are authorized under this grant, mention the purpose and target beneficiaries, and describe the subgranting process in Annex I of the grant agreement (narrative action proposal). **Note: The maximum amount for an individual subgrant is €60,000.**

C	D	E	F	G	H	I	J
			Unit	Qty	Amount	Allocation	Total Budget
		Subgrant to DHO for community service	contract	1	60,000.00		60,000.00

It is important for Enabel to understand all significant costs within a given grant budget. Therefore, please explain the assumptions behind the subgrant line items. If needed, we may also ask to see a separate subgrant budget during our budget review. If the subgrants and/or amounts are not known at the time you develop the budget, please provide the estimated cost and rationale for each subgrant.

1.7 Other costs

This section is intended to capture all direct operational cost that do not fit any of the other categories. Please avoid budget items that represent significant amounts without sufficient specificity. Where it is not practical or meaningful to break down the budget item into different components, provide a detailed explanation of the nature of the expenditure and calculation in the comments column at the right side of the table.

General Means

Under General Means, you can budget for personnel and associated costs directly involved in the action of the grant.

This includes staff who are responsible for implementing several components or the entire action, as well as support staff recruited specifically for this action. Additionally, you should include the related travel costs for these staff members and any functioning costs directly linked to the execution of the grant action.

General means costs should only include expenses related to staff employed by your organization. Do not include costs related to subgrantees or other third parties in this section!

A	3	General Means
A	3.1	Human Resources
A	3.1.1	Experts
A	3.1.2	Support staff
A	3.1.3	Travel & per diems
A	3.2	Functioning costs
A	3.2.1	Vehicle purchase or rental
A	3.2.2	Computer hardware purchase
A	3.2.3	Furniture purchase
A	3.2.4	Office rental and maintenance
A	3.2.5	Office supplies
A	3.2.6	Vehicle use cost
A	3.2.7	Other services (tel / internet ...)
A	3.2.8	Bank charges

3.1 Human Resources

For more detailed guidance on budgeting for staff and travel costs, please refer to sections 1.1 (Experts) and 1.2 (Travel & Per Diem) under [the budget items](#) Operational Budget.

3.2 Functioning costs

In this section, include functioning costs that are necessary and directly related to the action of this grant. For instance, items such as computers and furniture should only be linked to the staff budgeted under operational costs.

Office rental and maintenance expenses should only be booked here if an office is specifically opened or used for this action. Alternatively, if the office is shared, you can apply a percentage per full-time equivalent (FTE).

Bank charges can only be budgeted if a separate bank account is opened for this action, as required under Enabel's grant agreement (unless an exemption can be granted).

Management Costs:

Management costs are identifiable costs related to **management, supervision, coordination, monitoring, control, reporting, evaluation and financial audit** which specifically originate in the implementation of the action or the justification of the grant.

B. Management costs		
B	1	Human Resources
B	1.1	Coordination staff
B	1.2	Administrative and financial staff
B	1.3	Monitoring & evaluation staff
B	1.4	Travel & per diems
B	2	Functioning costs
B	2.1	Purchase of equipment (ICT/furniture/others)
B	2.2	Office supplies
B	2.3	Other services (tel / internet ...)
B	2.4	Communication
B	3	Monitoring & evaluation
B	3.1	Evaluation
B	3.2	Capitalization and scientific monitoring

B.1 Human Resources

Staff should be budgeted as explained under [1.1 experts](#) to allocate a portion of time necessary for their coordination activities, justifying it with timesheet detailing deliverables.

C	D	E	F	G	H	I	J
			Unit	Qty	Amount	Allocation	Total Budget
B. Management costs							70,000.00
B	1	Human Resources					69,000.00
B	1.1	Coordination staff					10,800.00
		Country manager	month	24	3,000.00	15%	10,800.00
							-
							-
							-
B	1.2	Administrative and financial staff					7,200.00
		Finance Manager	month	24	3,000.00	10%	7,200.00
							-
							-
							-
B	1.3	Monitoring & evaluation staff					48,000.00
		M&E officer	month	24	2,000.00	100%	48,000.00

- **Coordination staff**

Coordination staff oversees and monitors the activities related to this grant. Allocate staff budgets as explained under section 1.1 experts.

- **Administrative and financial staff**

This includes personnel responsible for managing and controlling financial and administrative staff budgeted under the operational budget. If budgeted for, justify the need for financial and administrative follow-up within this action.

- **Monitoring and evaluation of staff**

Monitoring and evaluation staff are responsible for monitoring project progress and assessing its impact. Justify the necessity of monitoring and evaluation positions within the action if budgeted for.

- **Travel & per diems**

This expense is applicable only to staff budgeted under management costs, particularly under B1.1 personnel. Justify staff travel expenses, specifying that it's exclusively for B1.1 personnel. Complete this budget similarly to section [1.2 Travel & per diem](#) under budget items ensuring all costs are detailed and in compliance with organizational regulations.

B.2 Functioning costs

This section is only for costs related to staff budgeted under management costs. Justify any purchases necessary for a B1.1 person. Provide rationale for these purchases, ensuring they are essential for project management and monitoring.

B.3 Monitoring & evaluation

Evaluations should be budgeted only if required by the grantee organization itself. Enabel will also perform an evaluation on this grant during closure, which is not budgeted under this grant. Ensure budget allocations align with evaluation needs and requirements.

Structural costs:

Structural costs are costs related to the achievement of the social purpose of the beneficiary, which even though they are influenced by the implementation of the action are neither identifiable or attributable to the budget of this action.

Structural costs are defined by applying the approved percentage, limited to a maximum of 7%, solely to the operational costs, excluding management costs. The calculation is as follows:

Total Operational Costs x the approved %

To establish and confirm the maximum percentage for structural costs eligible for funding, please refer to **Annex A27**.

Forecast

When preparing your initial budget, it is important to plan your expenditures accurately to ensure effective financial management throughout the grant period.

Begin by dividing your projected costs into quarterly segments for the first year. After the first year, extend your forecast into annual periods, providing a comprehensive view of your financial needs up to the end of the grant agreement.

Ensure that your estimates align with the action timeline and objectives, and plan for sufficient resources to properly close the grant. For example, in certain cases you might need to consider allocating extra time for an accountant or project manager during the closing period to ensure proper administrative reporting and closure.

If your grant includes sub-grants, incorporate these into your projections for the relevant budget line and ensure you allocate sufficient time for their reporting to you as the grantor. Note that the next instalment will only be released once 75% of the previous expenditure is accounted for, including subgrant instalments.

An update of the forecast should be done at each financial reporting period to reflect any changes and ensure ongoing financial accuracy and compliance.

E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	Unit	Qty	Amount	Allocation	Total Budget		Q1	Q2	Q3	Q4	FY1	FY2	FY3	FY4
ional costs					744,200.00		3,150.00	3,150.00	3,150.00	3,150.00	12,600.00	12,600.00	12,600.00	13,800.00
Output 1					382,250.00		3,150.00	3,150.00	3,150.00	3,150.00	12,600.00	12,600.00	12,600.00	13,800.00
Activity					190,900.00		3,150.00	3,150.00	3,150.00	3,150.00	12,600.00	12,600.00	12,600.00	13,800.00
Experts (staff employed by the grantee)					50,400.00		3,150.00	3,150.00	3,150.00	3,150.00	12,600.00	12,600.00	12,600.00	13,800.00
Expert 1 National Educational expert	month	48	3,000.00	15%	21,600.00		1,350.00	1,350.00	1,350.00	1,350.00	5,400.00	5,400.00	5,400.00	5,400.00
Expert 2	month	48	3,000.00	20%	28,800.00		1,800.00	1,800.00	1,800.00	1,800.00	7,200.00	7,200.00	7,200.00	8,400.00

To check the accuracy of your forecast against the planned budget, you can use the hidden control button in Column W. By clicking on the 'plus' sign, you can reveal any discrepancies, showing whether there is a balance or excess in your forecast.

A screenshot of a calendar interface. A yellow circle is drawn around a '+' button and the letters 'T U W'.

J	K	L	M	N	O	P	Q	R	S	T	U	V	W
Total Budget		Q1	Q2	Q3	Q4	FY1	FY2	FY3	FY4				
744,200.00		3,150.00	3,150.00	3,150.00	3,150.00	12,600.00	12,600.00	12,600.00	13,800.00				
382,250.00		3,150.00	3,150.00	3,150.00	3,150.00	12,600.00	12,600.00	12,600.00	13,800.00				
190,900.00		3,150.00	3,150.00	3,150.00	3,150.00	12,600.00	12,600.00	12,600.00	13,800.00				
50,400.00		3,150.00	3,150.00	3,150.00	3,150.00	12,600.00	12,600.00	12,600.00	13,800.00				
21,600.00		1,350.00	1,350.00	1,350.00	1,350.00	5,400.00	5,400.00	5,400.00	5,400.00				
28,800.00		1,800.00	1,800.00	1,800.00	1,800.00	7,200.00	7,200.00	7,200.00	8,400.00			-	1,200.00

Sometimes it is necessary to provide additional explanations on how the budget was developed. Column X is designated for these detailed comments.

Column Y provides a brief overview of how to elaborate on each budget item, offering quick explanations to help you in understanding the budgeting process.

X	Y
	<p>Explanations : Provide an explanation for each budget item demonstrating the actual need of the action. Provide a rationale for the estimated calculation. Note that the estimated cost should be close to the actual cost.</p>
Comments Grantee	<p>Operational costs are costs necessary and essential to achieve the objectives and results of the project. It includes the cost of achieving verifiable deliverables;</p>

3 Financial Reporting

The reporting schedule is specified in ART11 of the grant agreement. By default, financial reporting is done quarterly or semi-annual but could be shorter or longer, based on the results of the organizational assessment. Regardless of the reporting schedule, a financial report is typically due one to two months after the end of each reporting period (also defined in ART 11 of the grant agreement).

All regular financial reporting is done using the Excel template provided in this workbook, which consists of two main sheets:

- **The Transaction List:** This sheet records all transactions made during the specific reporting period, feeding the data in the financial report
- **The Financial Report:** This sheet serves as the template to be used for all financial reporting. It is completed through the data from the transaction list sheet.

3.1 The Transaction List Sheet:

This sheet is the foundation of your financial reporting. Correctly entering data into this sheet ensures that your financial report will be generated automatically.

A	B	C	D	E	F	G	H
Budget code	Voucher Date	Voucher Number	Name of the recipient/supplier of the voucher	Amount on voucher currency	Exchange rate	Amount EUR	Description
A 1.1.7	4/12/2024	001	RHA	15,000.00		15,000.00	subgrant
A 3.1.1	5/1/2024	002	Expert X	2,000.00		2,000.00	salary May 2024
B1.1	6/1/2024	003	Staff Y	2,500.00		2,500.00	salary June 2024
B2.1	6/15/2024	004	Electronics	1,500.00		1,500.00	computer staff X
A 1.1.3	5/1/2024	005	Consultant Y	3,500,000.00	3,100.00	1,129.03	tender XX
A 1.1.2							

When done accurately, the variance in Cell K3 should be zero at the control check. Follow the steps below to ensure everything is completed correctly.

	F	G	H	I	J	K		
ity	Exchange rate	Amount EUR	Description				Total direct costs	161.29
		15,000.00	subgrant		Total direct costs	22,129.03	Total report	161.29
		2,000.00	salary May 2024		Total report	22,129.03	variance	-
		2,500.00	salary June 2024		variance	-		
		1,500.00	computer staff X				cumulative reporting	22,290.32
	3,100.00	1,129.03	tender XX				total report	22,290.32

Note: You are allowed to use another template generated from your accounting system, but it must include at least the same level of detail as displayed in the provided sheet. If you use your own template, you will need to generate the necessary formulas to ensure automatic completion from individual transactions to the correct budgeting codes in your financial report. Once the grant agreement is signed, the financial responsible of Enabel can assist you in preparing these reports and formulas for subsequent reporting.

- **Budget code (Column A):** select from the drop-down box the correct related budget code (reference to the budget sheet) to link the data in the financial report
- **Voucher Date (Column B):** Enter the date mentioned on the voucher
- **Voucher Number (Column C):** Enter the voucher number
- **Name of the Recipient/supplier of the voucher (Column D):** enter the beneficiary name, stipulated on the voucher
- **Amount on voucher currency (Column E):** enter the total amount of the voucher paid

- **Exchange rate (Column F):** Enter the exchange rate currency (as defined in the grant agreement ART 5) or enter '1' if the voucher currency is in Euros
- **Amount EUR (Column G):** this cell should not be altered and is generated through the data in column E and F
- **Description (Column H):** enter a brief description of the transaction

3.2 The Financial Reporting Sheet:

The financial report is completed at the level of the total of each budget item, as displayed below:

		Total Budget	Expenditure incurred				
			Total expenditure for the reporting period	Cumulative expenditure (before this report)	Cumulative expenditures (including this report)	Balance left in €	Balance left in %
A. Operational costs		601,550.00	2,000.00	18,290.32	20,290.32	581,259.68	97%
Output 1: Employers are better informed, understand the requirements of decent work and improve workers/employees working conditions accordingly		342,650.00	2,000.00	16,290.32	18,290.32	324,359.68	95%
A	1.1 Activity	151,300.00	2,000.00	16,290.32	18,290.32	133,009.68	88%
A	1.1.1 Experts (staff employed by the grantee)	10,800.00	-	-	-	10,800.00	100%
A	1.1.2 Travel & Per diems	26,750.00	-	161.29	161.29	26,588.71	99%
A	1.1.3 Consultancies (external procured)	20,000.00	-	1,129.03	1,129.03	18,870.97	94%
A	1.1.4 Training, Workshops, conferences, seminars	8,750.00	-	-	-	8,750.00	100%
A	1.1.6 Material & equipment purchases	25,000.00	2,000.00	-	2,000.00	23,000.00	92%

The financial report exists out of 3 components:

- Expenses incurred (yellow part)
- Planned expenditure (green part)
- Reconciliation (bleu part)

Note: In the Budget and reporting workbook, there are initially 4 sequential financial reporting sheets available but can be increased depending on the grant timeline and reporting schedule. If no linked transaction sheet is available, the report can be completed manually but this will increase the risk of data error.

Expenditure incurred:

H	I	J	K	L
Expenditure incurred				
Total expenditure for the reporting period	Cumulative expenditure (before this report)	Cumulative expenditures (including this report)	Balance left in €	Balance left in %
2,000.00	18,290.32	20,290.32	581,259.68	97%
2,000.00	18,290.32	18,290.32	324,359.68	95%
2,000.00	16,290.32	18,290.32	133,009.68	88%
-	-	-	10,800.00	100%
-	161.29	161.29	26,588.71	99%
-	1,129.03	1,129.03	18,870.97	94%
-	-	-	8,750.00	100%
2,000.00	-	2,000.00	23,000.00	92%
-	15,000.00	15,000.00	45,000.00	75%
-	-	-	88,300.00	100%

- **Total expenditure for the reporting period (Column H):** This column displays all expenditures for the current reporting period. The data is completed automatically through the transaction list sheet and should typically not be altered.
- **Cumulative expenditure (before this report) (Column I):** This column shows all expenditures on this budget line from the start of the grant until the end of the previous reporting period. The data is generated automatically from the previous report and the formulas should not be altered. If there are issues with the formulas, contact the finance officer at Enabel for assistance.
- **Cumulative expenditure (including this report):** This column provides the total expenditure from the start date of the grant until the end of the current reporting period. It is automatically calculated by summing the expenses in Columns H and I.
- **Balance left in €:** This column shows the remaining budget in euros (the contractual currency) for each budget line. It is based on the total budget in the grant agreement and the total expenditure from the beginning of the grant until the end of the last reporting period.
- **Balance left in %:** This column displays the remaining budget as a percentage. This helps you monitor your budget availability based on the flexibility defined in the grant agreement under Article 14. For example, if your grant agreement specifies a budget flexibility of 20% among outputs and 25% for activities under the same output, you can track whether your expenditures fall within these limits.

Budget flexibility examples:

Example 1: If your budget for Activity 1.1 remains within the allowed flexibility (20% for outputs and 25% for activities), no official budget modification request is needed, as long as the total output budget is also within the allowed flexibility.

C	D	E	F	G	H	I	J	K	L
			Total Budget		Total expenditure for the reporting period	Cumulative expenditure (before this report)	Cumulative expenditures (including this report)	Balance left in €	Balance left in %
		A. Operational costs	601,550.00		155,000.00	20,290.32	175,290.32	426,259.68	71%
		Output 1: Employers are better informed, understand the requirements of decent work and improve workers/employees working conditions accordingly.	342,650.00		155,000.00	18,290.32	173,290.32	169,359.68	49%
A	1	Activity	151,300.00		155,000.00	18,290.32	173,290.32	- 21,990.32	-15%
A	1.1	Activity	88,300.00		-	-	-	88,300.00	100%
A	1.2	Activity	103,050.00		-	-	-	103,050.00	100%
A	1.3	Activity							
		Output 2: Employers are better informed, understand the requirements of							

However, as given in the example below, if the percentage on the activity lines is not exceeded but the total budget at the output level exceeds the allowed flexibility as stipulated in the grant agreement under Article 14, an official budget modification would be required

		Total Budget	Expenditure incurred				
			Total expenditure for the reporting period	Cumulative expenditure (before this report)	Cumulative expenditures (including this report)	Balance left in €	Balance left in %
A. Operational costs		601.550,00	378.000,00	20.290,32	398.290,32	203.259,68	34%
A	Output 1: Employers are better informed, understand the requirements of decent work and improve workers/employees working conditions accordingly.	342.650,00	378.000,00	18.290,32	396.290,32	- 53.640,32	-16%
A	1.1 Activity	151.300,00	165.000,00	18.290,32	183.290,32	- 31.990,32	-21%
A	1.2 Activity	88.300,00	110.000,00	-	110.000,00	- 21.700,00	-25%
A	1.3 Activity	103.050,00	103.000,00	-	103.000,00	50,00	0%

Planned expenditure:

O	P	Q	R	S	T	U
Planned expenditure						
Q N+1	Q N+2	Q N+3	FY N+1	FY N+2	FY N+3	Total
500,00	500,00	500,00				406.290,32
500,00	500,00	500,00				404.290,32
500,00	500,00	500,00				191.290,32
-	-	-				110.000,00
-	-	-				103.000,00

Here you can update the initial forecast, consider the expenses incurred during both the previous and current reporting periods and any delays or unforeseen circumstances that needs adjustments to the initial forecast.

An accurate and updated forecast is important, as it will impact the amount of the next instalment.

Reconciliation:

W		
Reconciliation		
Available Budget less incurred and planned expenditure in €	Available budget after incurred & planned expenditure in %	Explanation of the variation
234.859,68	37%	
22.040,32	-6%	
390,32	0%	
117.600,00	-233%	
26.588,71	99%	
18.870,97	94%	
8.750,00	100%	

The reconciliation ensures that your financial records accurately reflect the available budget balance, both in euros and as a percentage. Column W provides the available budget balance in euros indicating the remaining funds for each budget line, while the percentage reflects how much of the total budget is still available. If any budget line exceeds the allocated amount, it must be clearly explained in Column Y.

4 Grantee information sheet

4.1 Summary Sheet

This sheet provides a summary and overview of the total budget, including all payments received by the grantee. It also summarizes the reporting received and remaining budget balance.

Financial reporting summary sheet

Report	Reporting period	Submitted by	Reporting amount	Instalment	Payment date	Amount received
				Instalment No 01	dd-mm-yy	50.000,00
No 001	01-mm-yy to 31-mm-yy	dd-mm-yy	23.398,06			
No 002	01-mm-yy to 31-mm-yy	dd-mm-yy	172,58			
No 003	01-mm-yy to 31-mm-yy	dd-mm-yy	3.140,00			
No 004	01-mm-yy to 31-mm-yy	dd-mm-yy	404.460,00			
			431.170,65			50.000,00
			Reporting balance		Available budget	
Initial grant amount		866.294,00	435.123,35	816.294,00		
Addendum No 01						
Addendum No 02						

5 Grantee budget modification sheet

5.1 Amendment/budget modification

This sheet serves as the template to be used for any budget addendum and is mandatory to complete with any budget modification request and addendum submitted to Enabel.

BUDGET DETAILS ADDENDUM No 01

Date submission:		Total Budget according to grant agreement/last	Cumulative expenditures (including this report)	Amendment (modification)	New Estimated Budget	
		Total Budget				
A. Operational costs		717.850,00	75.000,00	51.600,00	769.450,00	
Output 1: Employers are better informed, understand the requirements of decent work and improve workers/employees working conditions accordingly.		351.150,00	75.000,00	51.600,00	402.750,00	
A	1	Activity	145.050,00	75.000,00	51.600,00	196.650,00
A	1.1	Experts (staff employed by the grantee)	52.800,00	25.000,00	6.600,00	59.400,00
A	1.1.1	Travel & Per diems	26.750,00	10.000,00	-	26.750,00
A	1.1.2	Consultancies (external procured)	20.000,00	10.000,00	5.000,00	25.000,00
A	1.1.3	Training, Workshops, conferences, seminars	10.500,00	5.000,00	-	10.500,00
A	1.1.4	Material & equipment purchases	25.000,00	25.000,00	40.000,00	65.000,00
A	1.1.5	Sub-Grants	10.000,00	-	-	10.000,00
A	1.1.6	Other costs	-	-	-	-
A	1.1	Activity	103.050,00	-	-	103.050,00
A	1.1.1	Experts (staff employed by the grantee)	10.800,00	-	-	10.800,00
A	1.1.2	Travel & Per diems	26.750,00	-	-	26.750,00

- **Date submission:** Enter the date of the official request submitted
- **Total Budget:** This data should always refer to the latest approved and signed contractual budget
- **Cumulative expenditure (including this report):** Enter the expenditure from the latest approved and validated financial reporting period.
- **Amendment (modification):** Enter the requested change per budget line
- **New Estimated budget:** data automatically generated and gives you the new budget to be signed as Annex of the addendum

Reporting is done at A1.1.1 level (per budget item) but budgeting is done at the sublevel as in the initial budget and shown in the example below:

In this example 3 months extra for expert 1 & 2 are requested, and added in the same way as the initial budget (see yellow circle). Consequently, the new budget and available balance are automatically generated in the last 3 columns.

e submission:		Total Budget according to grant agreement/last amendment												
		Unit	Qty	Amount	Allocation	Total Budget	Cumulative expenditures (including this report)	Qty	Amount	Allocation	Amendment (modification)	New Estimated Budget	Balance left in € after budget modification	Balance left in % after budget modification
A. Operational costs						717.850,00	75.000,00				51.600,00	769.450,00	694.450,00	90%
Output 1 Employers are better informed, understand the requirements of decent work and improve workers/employees working conditions accordingly.						351.150,00	75.000,00				51.600,00	402.750,00	327.750,00	81%
A	1	Activity				145.050,00	75.000,00				51.600,00	196.650,00	121.650,00	62%
A	1.1	Experts (staff employed by the grantee)				52.800,00	25.000,00				6.600,00	59.400,00	34.400,00	58%
A	1.1.1	Expert 1 National Educational expert	month	24	3.000,00	15%	10.800,00	3	3.000,00	15%	1.350,00	12.150,00		
A	1.1.2	Expert 2	month	24	3.500,00	50%	42.000,00	3	3.500,00	50%	5.250,00	47.250,00		
A	1.1.3	Travel & Per diems				26.750,00	10.000,00				-	26.750,00	16.750,00	63%

Control

To ensure the formulas and totals are correct in Column T (new estimated budget), a control check can be done at the bottom of the page:

3.612,00	53.861,50	53.861,50	100%
3.612,00	53.861,50	53.861,50	
55.212,00	880.861,50	805.861,50	91%

control check 805.861,50
variance -

Addendum

When the new budget is reviewed and validated, it can be grouped at budget item level (same level as Annex 1b of the grant agreement) and copy/paste in the addendum as in the example below:

BUDGET DETAILS ADDENDUM No 01

Date submission:		Total Budget according to grant agreement last	Cumulative expenditures (including this report)	Amendment (modification)	New Estimated Budget
		Total Budget			
A. Operational costs		717.850,00	75.000,00	51.600,00	769.450,00
Output 1: Employers are better informed, understand the requirements of decent work and improve workers/employees working conditions accordingly.		351.150,00	75.000,00	51.600,00	402.750,00
A	1.1 Activity	145.050,00	75.000,00	51.600,00	196.650,00
A	1.1.1 Experts (staff employed by the grantee)	52.800,00	25.000,00	6.600,00	59.400,00
A	1.1.2 Travel & Per diems	26.750,00	10.000,00	-	26.750,00
A	1.1.3 Consultancies (external procured)	20.000,00	10.000,00	5.000,00	25.000,00
A	1.1.4 Training, Workshops, conferences, seminars	10.500,00	5.000,00	-	10.500,00
A	1.1.6 Material & equipment purchases	25.000,00	25.000,00	40.000,00	65.000,00
A	1.1.7 Sub-Grants	10.000,00	-	-	10.000,00
A	1.1.8 Other costs	-	-	-	-
A	1.1 Activity	103.050,00	-	-	103.050,00
A	1.1.1 Experts (staff employed by the grantee)	10.800,00	-	-	10.800,00
A	1.1.2 Travel & Per diems	26.750,00	-	-	26.750,00
A	1.1.3 Consultancies (external procured)	20.000,00	-	-	20.000,00
A	1.1.4 Training, Workshops, conferences, seminars	10.500,00	-	-	10.500,00
A	1.1.6 Material & equipment purchases	25.000,00	-	-	25.000,00
A	1.1.7 Sub-Grants	10.000,00	-	-	10.000,00
A	1.1.8 Other costs	-	-	-	-
A	1.1 Activity	103.050,00	-	-	103.050,00
A	1.1.1 Experts (staff employed by the grantee)	10.800,00	-	-	10.800,00
A	1.1.2 Travel & Per diems	26.750,00	-	-	26.750,00
A	1.1.3 Consultancies (external procured)	20.000,00	-	-	20.000,00
A	1.1.4 Training, Workshops, conferences, seminars	10.500,00	-	-	10.500,00