



## Legal and commercial information regarding the budget calculation

Please note the following when drawing up a financing plan:

- **Template structure:** Please do not change the structure of the categories in the financing plan template. If there is no information for a particular category, please leave it blank. Please use the existing formulas to calculate your project budget.
- The first tab (*Recipient*) in Annex 3 – Budget – is meant for potential implementers; it should contain all the estimated expenditure affecting the implementer. The shares for implementing partners are also taken into account in budget category 6 (*Forwarding of funds*). The total funding volume for the project is added together under *Grand Total*.
- If **other organizations besides the implementer** will receive shares EUKI/GIZ funding as final recipients, please use an additional tab for each implementing partner (*Final recipient*) in the budget and list estimated expenditure for each implementing partner. Please include only those implementing partners in the budget who are also listed under 1.4 *Implementing partners* in the project proposal.
- Please note that a project with a large number of implementing partners presents an administrative challenge for the implementer. We recommend to calculate necessary expenditures in your financing plan. Due to the administrative work and increased risk of the settlement procedure not being carried out properly, **the maximum number of implementing partners is three**.
- Please list single expenditures clearly and comprehensibly in the first column of the budget. In the following column each expenditure should be assigned to one or more output(s) described in the project proposal.
- Only those own and third-party funds that can be monetarily classified and for which evidence can be provided, may be included in the budget, i.e. it must be possible to assign them to individual expenditure. In-kind contributions or non-cash inputs can be listed in the project proposal (Section 6.5). For third-party contributions, written confirmation from the donor of these contributions must be included in Annex 5 of the project proposal and must state the amount of third-party funding. In case there are different donors of third-party contributions, the amount stated in the column *Third-party funds* should correspond to the co-financing amounts stated in Annex 5.
- If own/third-party funds contributed to the project, please show **exactly** which expenditure is to be covered by EUKI/GIZ funding and which by own/third-party contributions. A single item/expenditure may **not be financed** partly by EUKI funding and partly by own/third-party funding in the budget. The last three columns should be used to assign different expenditures to EUKI/GIZ or own/third-party funds. Only with the help of a strict allocation it is possible to calculate administrative expenses correctly. Administrative expenses have to be calculated with the direct expenditures (see 5. Administration).

### Definition of terminology

- **Implementer:**  
Implementer refers to the organization submitting the project idea (1<sup>st</sup> stage) or project proposal (2<sup>nd</sup> stage). If the proposal gets selected for EUKI financing, GIZ will offer the implementer a Grant Agreement or *Zuschussvertrag* (German implementer). Within the contract, the implementer is called *Zuschussempfänger/recipient*. The implementer is responsible for steering the project in terms of its outcome/ outputs but also all budgetary issues.
- **Implementing Partner(s):**  
Implementing partners are institutions receiving forwardings (transfers) from the overall grant and make a direct contribution to achieving the project's outcome (overarching project goal) and/or outputs (specific project goals). A separate budget for each implementing partner must be submitted as part of the financial proposal.  
The GIZ contract (grant agreement or *Zuschussvertrag* (German implementer)) rules the relation between implementer and implementing partner(s) under paragraph 1.9 (grant agreement) or 3.5 (*Zuschussvertrag*). Implementing partner are called *final recipient* in the contract.



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Please carefully read the *Information on Financing of Projects under the EUKI*, especially the paragraphs on the *legal framework* as well as *project partnerships*.

## Explanatory notes on budget categories:

### 1. External expertise

Please list only external staff that are not employed by your organization, but whose **services** are commissioned via a **subcontract** (e.g. advisors/consultants on technical matters, etc.).

*Requirements for the award of contracts for goods and services:*

Please note Article 4 (Grant Agreement) respectively Article 7 (Zuschussvertrag; German implementer) regarding requirements for award procedures.

### 2. Personnel

Please list only expenditures for internal staff that have a **regular** employment contract and are assigned to the project/are working for the project. These expenditures include:

- Gross salary incl. employer's contribution
- Other regular salary components defined contractually
- Severance payments upon termination of a contract, provided they are a requirement under employment law (and not part of a contractual agreement) and provided they are only listed as the proportion that corresponds to the actual working hours spent on the project. Severance payments that are not based on applicable employment law are not eligible

Please state function and role in the project of each employee in the first column (*Description/category of expenditure*) and factor the estimated working time in the project.

Evidence must be provided for personnel expenditures in the form of monthly or annual payslips/payroll journal. In case payslips do not allow an adequate traceability, contracts of employment should be handed in as well. Traceability is, for example, not ensured in case information on payslips is not comprehensible or personnel expenditure for project staff exceeds amounts paid to other employees disproportionately. In order to ensure a complete documentation the records and originals of supporting documents (e.g. payslips, timesheets) need to be kept at the Zuschussempfänger/Recipient's premises. (Please carefully read annex 3 (Grant Agreement) respectively Annex 5 (Zuschussvertrag) [www.giz.de/financing/](http://www.giz.de/financing/) / [www.giz.de/finanzierungen/](http://www.giz.de/finanzierungen/)).

### 3. Travel

Travel expenditures and per diems are eligible for financing but they must be directly attributable to the project and comply with the internal travel regulations of the implementer/implementing partner or Germany's Federal Travel Expenses Act (BRKG) respectively Foreign Travel Expenses Ordinance (ARV).

Please list **only** the travel expenditure of your **own staff/employees** in this budget category.

Budgeting of travel expenditures:

Please budget travel expenditures by taken into account an average amount per trip and the number of trips. A disaggregated depiction, broken down into flights,



accommodation, additional expenses of subsistence and other expenses is not required.

Number of trips:

EUKI is planning to hold annual conferences (EUKI conferences) in Berlin to facilitate communication between implementers and partners and BMU. Additionally it should be taken into account that further network/capacity events (possibly also organized by the EUKI-Secretariat) could take place during the project period.

Therefore please plan an adequate annual travel budget by calculating at least two trips per year.

Further information on settlement of travel expenditure:

See below a list of per diems and overnight allowances valid for travel abroad in 2019. Please note the maximum per diem and overnight allowance amounts applicable for the different years. The current regulations based on BRKG can be accessed [under the following link](#).

If meals were provided elsewhere please reduce the per diems by the following percentages:

Breakfast 20% (if, for example, included in accommodation expenses)

Lunch 40% (if provided, for example, at events)

Dinner 40% (if provided, for example, at events)

#### 4. Other

Please list events planned within the framework of the project (workshops, meetings, training courses, etc.). Please base your figures on experience or use budget figures. Include expenditure for catering, room rental, materials, event equipment, etc. If travel for external guests is planned, expenditure can also be included in this budget category as an individual item.

Other expenditure for materials and equipment, such as publications, translations, IT services or miscellaneous purchases can be listed in this category. Please name budgeted expenditures precisely and show clearly how they have been calculated.

*Requirements for the award of contracts for goods and services:*

Please note Article 4 (Grant Agreement) respectively Article 7 (Zuschussvertrag; German implementer) regarding requirements for award procedures.

#### 5. Administration

Indirect project expenditures incurred through use of existing infrastructure (such as office rent, telephone, internet, etc.) but which cannot be directly attributed to the project can be claimed as administrative expenses.

Administrative expenses must be reasonable and plausible and may not under any circumstances exceed **11%** of the **direct expenditures** (budget category 1-4).

On behalf of:



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## Overview of travel expenses: per diem and overnight accommodation allowances for selected countries (as at: 2019)<sup>1</sup>

Country/City	Per diems abroad	Overnight accommodation allowances abroad up to
		EUR... with evidence*)
Albania	24	113
Andorra	28	45
Armenia	19	63
Austria	33	108
Azerbaijan	25	72
Belgium	35	135
Bosnia and Herzegovina	15	73
Bulgaria	18	90
Croatia	23	75
Cyprus	37	116
Czech Republic	29	94
Denmark	48	143
Estonia	22	71
Finland	41	136
France		
- Lyon	44	115
- Marseille	38	101
- Paris and départements 92, 93 and 94	48	152
- Strasbourg	42	96
- the rest of the country	36	115
Georgia	29	88
Greece		
- Athens	38	132
- the rest of the country	30	89
Hungary	18	63
Iceland	39	108
Ireland	36	92
Italy		
- Milan	37	158
- Rome	33	135
- the rest of the country	33	135
Kosovo	19	57
Latvia	25	80
Liechtenstein	44	180
Lithuania	20	68
Luxembourg	39	130
Malta	37	112
Macedonia	24	95
Moldova, Republic of	20	88
Monaco	35	180
Montenegro	24	94
Netherlands	38	119

<sup>1</sup>Based on BRKG

[https://www.bva.bund.de/SharedDocs/Downloads/DE/Bundesbedienstete/Mobilitaet-Reisen/RV\\_RK\\_TG\\_UK/Rechtsgrundlagen/Dienstreisen/arvwww\\_2019\\_pdf.pdf?\\_\\_blob=publicationFile&v=2](https://www.bva.bund.de/SharedDocs/Downloads/DE/Bundesbedienstete/Mobilitaet-Reisen/RV_RK_TG_UK/Rechtsgrundlagen/Dienstreisen/arvwww_2019_pdf.pdf?__blob=publicationFile&v=2)

On behalf of:



Federal Ministry  
for the Environment, Nature Conservation  
and Nuclear Safety



European  
Climate Initiative  
EUKI

of the Federal Republic of Germany

Country/City	Per diems abroad	Overnight accommodation allowances abroad up to EUR... with evidence*)
Norway	66	182
Poland		
- Gdansk	25	84
- Krakow	22	86
- Warsaw	25	105
- Wroclaw	27	117
- the rest of the country	24	60
Portugal	30	102
Romania		
- Bucharest	26	100
- the rest of the country	21	62
Serbia	16	74
Slovak Republic	20	85
Slovenia	27	95
Spain		
- Barcelona	28	118
- Canary Islands	33	115
- Madrid	33	118
- Palma de Mallorca	29	121
- the rest of the country	28	115
Sweden	41	168
Switzerland		
- Geneva	53	195
- the rest of the country	51	169
Turkey		
- Istanbul	29	104
- Izmir	35	80
- the rest of the country	33	78
Ukraine	26	98
United Kingdom of Great Britain and Northern Ireland		
- London	51	224
- the rest of the country	37	115

Following rates apply for travel in/to Germany:

Per diem: 24 EUR

Accommodation allowance: 60 EUR

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