

Guidelines for using Grant Agreement budget templates

Estimated budget and financial reporting templates are provided for Appendix II (estimated budget) and Appendix III (financial report) of the Grant Agreement. There are two financial reporting templates for Appendix III (financial report), depending whether the reporting is done in one or two currencies (Article 2.2 e) and Article 3.2 of the Agreement).

- **Appendix II – [Estimated budget template](#)**
- **Appendix III – Financial report template ([1 currency](#)) – ([2 currencies](#))**

The users shall fill in cells in the templates without changing the order or the titles of the budget headings. There are six budget headings (human resources, travel, equipment and supplies, office costs, other costs and services, and other). The type of expenses (budget lines) should be specified and units defined. However, the budget lines can be added or deleted as necessary. Please note that “average unit rate” can be used but not “average number of participants”.

In the box relating to the co-financing by the grantee, the users will have to indicate whether the grantee commits to contribute by means of an in-kind contribution, or by means of a financial contribution. In the first case, the in-kind contribution shall be described, while in the second case, the amount and the currency of the financial contribution shall be indicated in that specific box.

Important points to remember:

- Unit rates must be stated with two decimals;
- 1.2 Per diems:
 - 1.2.1 International: an average unit rate for per diems of staff, experts and participants traveling abroad;
 - 1.2.2 Local: an average unit rate for per diems of staff, experts traveling within the country;
- 5.5 Cost of conferences:
 - 5.5.5 Per diems of participants: It should be noted that that unit type for lines 5.5.1-5.5.5 is “per event” and that units should be calculated accordingly. The unit rate for line 5.5.5 “Per diems for participants” should not be confused with individual per diems per day for individual travels, which shall be recorded under ‘Human Resources’ and ‘Travels’ as necessary. Should only one event be encompassed by the grant agreement, this line can be broken down into several lines (hotel expenses, lunches, dinners) and the unit type can be “per night”, “per lunch”, “per dinner”, etc.
- Costs shall always be reported in EUR in the financial reports submitted to the Council of Europe on the basis of the exchange rate used for the conversion of the advance payment. In case **several advance payments** have been paid, the exchange rate shall be calculated on the basis of the **average of the exchange rates used for the conversion of all the advance payments**. In the latter case, the average shall be calculated as follows: SUM of the amounts converted in local currency / SUM of the amounts paid by the Council in Euros.