

Financial template Guidelines

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1. Definitions

Agreement: refers to the financing agreement, including the introductory statement and appendices, as well as any subsequent amendments.

Retrocession: the transfer by the French CSO of all or part of the subsidy to project partners (French or local). Retrocessions may take the following forms:

- **financial retrocession:** delegation of funds to partners intended to support project implementation (the partners thereby become accountable for the funds transferred by the beneficiary of the grant). Such retrocessions may take place at any point in the project.
- **transfer of equipment:** transfer of equipment acquired for the purpose of implementing the project (e.g. vehicles). Such retrocessions may take place at any point in the project.

NON: no-objection notice.

2. Financial template

- **General comments**

The detailed draft budget is a single document (“field” and “public interest” projects) intended for detailed budget reporting at three points in the life of the project:

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- upon submission of the NIONG → **detailed draft budget (expenditures/resources) (section 3 point III of the methodological handbook)**,
- upon submission of the interim technical and financial report → **detailed interim financial report (section 5, point III of this methodological handbook)**,
- at the end of the project, upon submission of the final technical and financial report → **detailed final financial report (section 5, point III of the methodological handbook)**.

The CSO must indicate the duration of each tranche (number of months) in the detailed draft budget. This document must be completed gradually throughout project implementation, ultimately becoming the final financial report upon termination of the project. The budget must always contain all items submitted to and approved by the SPC/DPO Division in the previous version (information on the initial financing agreement, any amendments and NONs confirmed by the Division).

At each step (NIONG, interim and final reports), the budget is dated and signed by an authorised individual (name and position with no abbreviations). The logo of the association and the project number must feature on the document. In the event that the individual signing the budget is not the person having signed the financing agreement and payment requests, please include the decision to authorise him or her to sign, as well as an original signature sample and a photocopy of his/her identification.

The detailed draft budget, in Excel format, comprises four tabs:

- “Expenditures” tab,
- “Resources” tab,
- “In-kind contributions” tab,
- “Breakdown by country” tab (only for “field” projects involving more than one country).

Please use the following colour code for columns:

- **yellow** for provisional expenditures / resources (financing agreement),
- **orange** for revised expenditures / resources,
- **pink** for expenditures / resources incurred and consumed,
- **white** for variations.

Colour code for text:

- figures entered manually appear in blue,
- figures entered automatically appear in black (or in red in the event of a variation +/- 10% for the “expenditures” tab).

The budget proposal uses formulas to assist the CSO (automatic calculations are indicated in column headings); nonetheless, data coherence and consistency must always be verified. Each project is unique and may include specific cases which must be explained. A table alone is not always sufficient.

When necessary, please include an explanatory note.

Printing the draft budget (see tutorial below):

- Upon submitting the NIONG for project review: the budget must be appended to the NIONG (Word file) in A4 format. The “calculation method” column must not appear in the printed budget

appended to the NIONG, but must be completed in the electronic Excel spreadsheet,

- Upon submission of financial reports (interim and final): the budget is appended to reports in A3 format. The “calculation method” column must appear in the budget appended to reports and in the electronic Excel spreadsheet (when printing the file, the “calculation method” column will automatically be printed on the back). The CSO must specify the calculation method for each tranche of the project and indicate the tranche corresponding to each calculation.

- **“Expenditures” tab**

General comments

- Please ensure that total expenditures are identical to the corresponding total resources (See the overall total verification formula (line 104 of the table)),
- Figures must be in whole numbers with no decimals,
- Proposed formulas and column headings must not be modified. The same is true for fonts and colours,
- If no expenditure applies, leave the cell blank; do not enter 0,
- Expenditures must be entered in euros only. In the event of an expenditure in a currency other than euros, the CSO must convert the amount on the invoice into euros, using the accounting rules of its choosing for the conversion. It must comply with the following conditions:
 - use written accounting rules reflecting standard practices within the CSO;
 - the rule is consistently applied throughout the project,
 - the rule applies to all transaction types as well as to all sources of funding.

Budget items

- The content of the “Budget items” column must correspond to that of the overall budget appended to the financing agreement except in the case of new expenditure lines initiated in the course of the project, which may be added (as a reminder, each budget item must contain a maximum of 5 lines),
- “Field” project budgets include 9 budget items compared to 8 for “public interest” projects (item 1, “local office operating costs”, need not be completed for “public interest” projects),
- “Detail” subsections for items or sub-items must not exceed 5 lines as provided for in the spreadsheet,
- *The “miscellaneous” line* is not a budget item, but an optional lump sum (5% of the sum of the 8 or 9 preceding items). A NON is not systematically required to allocate funds to this line. However, a NON must be issued in the event that the amount provided for on this line is allocated to another spending item in the course of the project.
- *The “Head office operating costs” line* offers the CSO a choice between two lump sums to finance expenditures of this type:
 - Package 1: either 10% of total direct project costs; in this case, payroll costs and project implementation costs at the head office may be included in the budget,
 - Package 2: or 12% of total direct project costs; in this case, payroll costs may not be included in the budget, as they are deemed to be incorporated into the 12% lump sum.

For the project as a whole, a NON must be requested from the SPC/DPO Division at the earliest possible stage for any change during project implementation representing a modification of more than 20% of the total of the 8 or 9 budget items.

If the variation can be anticipated, the request is submitted to the SPC/DPO Division by post and email addressed to the Technical manager in charge of the project (with the financial manager in copy), prior to presenting the interim report.

If the variation could not be anticipated before finalising the interim report, the request is submitted by post, along with the report. The SPC/DPO Division will then decide whether or not to approve the change, and if so, either by simple notification or by way of an amendments to the financing agreement.

In any case, the NON request must be detailed and explain the reasons for variations.

Column “Q” *Variation between actual total/estimated total (agreement)* in the expenditure table and column “Q” *Variation between total consumed/total budgeted (agreement)* in the resource table are intended to help the CSO continuously monitor variations from the initial overall budget appended to the financing agreement.

The revised budget must be as realistic as possible. Indeed, in the event that the SPC/DPO Division accepts the interim report, the proposed revised budget becomes the new contractual budget of reference for which the CSO will be held accountable at the end of the project. If the budget is not revised, simply copy the information from the overall budget appended to the financing agreement.

“Expenditure” columns

- Yellow “Provisional expenditures” columns:

- NIONG: these columns must be filled in upon project review for both provisional funding tranches,
- Reports: The draft budget must accurately reflect the overall budget appended to the financing agreement signed with AFD or the amendments appended thereto, if applicable.

- Pink “Actual expenditures” columns:

- reports: these columns indicate actual expenditures at the end of each tranche (filled in gradually as the project advances),
- The CSO may request the second payment when 70% of total provisional tranche 1 expenditures have effectively been realised. The remaining 30% for tranche 1 must be included on the revised expenditure table for tranche 2 (column F “Tranche 2 Revised Expenditures”).

- Orange “Revised expenditures” columns:

- reports: these columns allow the CSO to update its draft budget at the beginning of tranche 2 by specifying:
 - the implementation rate for the previous tranche,
 - additional resources obtained, or anticipated resources that were not obtained in the course of project implementation,
 - amendments or NONs accepted by the SPC/DPO Division

Modifications must be explained in reports.

The CSO must fill in the revised expenditure column only at the start of tranche 2, even if the forecast amounts of this tranche have not been revised and remain identical to the amounts indicated in the overall project budget appended to the financing agreement (in this case, simply copy/paste the tranche 2 forecast amounts (column “E”) in the column corresponding to revised expenditures for tranche 2 (column “F”).

- **White “Variation” columns** indicate the ratio of expenditures realised/initial forecast expenditures (in tranche 1), and the ratio of expenditures realised/revised expenditures (in tranche 2). Any variation of +/- 10% in a budget item during implementation of a tranche automatically appears in red. These variations must be explained in a document appended to reports, but do not require a NON.

- **“Resources” tab**

General comments

- **Please ensure that total expenditures are identical to the corresponding total resources (See the overall total verification formula (line 35 of the table)),**
- **Figures must be in whole numbers with no decimals,**
- **Proposed formulas and column headings must not be modified. The same applies to fonts and colours,**
- **Funding organisations must be clearly identified and acronyms explained.**
Please specify whether each funding organisation is public or private.

“Resource” columns

- **“Origin of resources” column:**
 - NIONG: Funding organisations mentioned in the NIONG must be the same as those mentioned in the initial overall budget appended to the financing agreement; however, in the event that funding organisations are added, withdrawn or replaced during the review phase, an updated resource budget may be taken into account when drawing up the financing agreement, provided that the CSO so informs the SPC/DPO Division in advance.
 - Reports: should new funding organisations appear during the implementation phase, they must be added. Funding organisations mentioned in the initial overall budget appended to the financing agreement who ultimately do not contribute to the project are to be maintained. See the section regarding NONs (section 5 I.B).

In the event that a line is added to the spreadsheet to identify another funding organisation, the CSO must duplicate automatic calculation formulas used in the previous lines. Funding organisations mentioned in these pre-existing lines serve as examples; the CSO may, if it so desires, replace these organisations with others or delete any unnecessary information.

- **Yellow “Provisional resources” columns:**
 - NIONG: these columns must be filled in upon project review for both tranches of funding,
 - Reports: the draft budget must accurately reflect the initial overall budget appended to the financing agreement or the amendments appended thereto, if applicable. Resources identified in the NIONG and the financing agreement as “obtained” must appear in reports as having been effectively secured.

- **Pink “Resources consumed” columns** indicate actual resources effectively utilised at the end of each tranche (to be filled in gradually as the project advances). Unused resources must appear in column F “Revised resources”.
- **Orange “Revised resources” column:**
 - o Reports: this column allows the CSO to update its draft budget by specifying:
 - the rate of utilisation of resources during tranche 1;
 - additional resources obtained, or anticipated resources that were not obtained in the course of project implementation;
 - amendments or NONs accepted by the SPC/DPO Division.Modifications must be explained in reports.

The CSO must fill in the revised resource column only at the start of tranche 2, even if the forecast amounts of this tranche have not been revised and remain identical to the amounts indicated in the overall project budget appended to the financing agreement (in this case, simply copy/paste the tranche 2 forecast amounts (column “E”) in the column corresponding to revised resources for tranche 2 (column “F”).

- **White “Variations” columns** designate the ratio of resources consumed/initial forecast resources (during tranche 1), and the ratio of resources consumed/revised resources (during tranche 2).
- **The “Status of resources” column** (obtained, requested, to be requested) must be filled in and updated each time the budget is submitted.

Calculation of remainder of AFD subsidy

- This table is only to be filled in when preparing reports;
- The portion of the AFD subsidy effectively received in tranche 1 must be entered manually (line 38; column “B”),
- The remainder of the AFD subsidy to be utilised in tranche 2 is calculated automatically (portion of the AFD subsidy received in T1 less portion of the subsidy utilised in T1). This remainder is automatically entered in the revised resources column (line 4; column “F”),
- The portion of the AFD subsidy received in tranche 2 must be entered manually (line 41; column “B”),
- The amount of the subsidy to be returned to AFD at the end of the project in the event that the entire subsidy has not been utilised automatically appears (line 44; column “B”),
- Please note that a partial repayment of the AFD subsidy may also be requested in the event that the rate of AFD co-financing provided for in the financing agreement has been exceeded (e.g. underutilisation or non-utilisation of other resources).

On the basis of a duly justified request on the part of the CSO, sent at the earliest possible stage of project implementation, the SPC/DPO Division may accept variability of up to 5 percentage points for AFD's final co-financing rate provided that the maximum rate is not exceeded (e.g. for a “field” project initially 45% co-financed by AFD, the co-financing rate may rise to 50% (the maximum co-financing rate for “field” projects being 50%, the SPC/DPO Division would not accept a variation such as: $48 + 5 = 53\%$). Should the SPC/DPO Division refuse such variability, repayment on a pro-rata basis would remain compulsory (by cheque made out to Agence Française de Développement).

- **“In-kind resources” tab**

The CSO must fill in a specific table with detailed information on in-kind items (resources and expenditures), specifying the calculation method (number of hours and hourly cost), as well as the name and status of the individuals concerned. If the identity of such individuals is not yet known, the CSO must provide information regarding the skills it intends to mobilise.

This table must be updated each time the detailed draft budget is submitted to the SPC/DPO Division.

Contributions from AFD and French ministries must not include in-kind contributions. They may only be included in “Other resources applied” and are systematically capped at **25% of the total project budget (public and private in-kind contributions combined)**. They must be clearly provided for as resources and expenditures in the initial project budget.

Such contributions may take the form of material or manpower resources.

Material resources:

Monetary value cannot be attributed to material resources in the following two cases:

- If the resources were obtained in the context of a previous project co-financed by AFD or any other funding organisation (“field” and “public interest” projects),
- If the resources are owned by the CSO implementing the project (“field” and “public interest” projects).

Manpower resources:

- The CSO may attribute monetary value to its volunteer staff (“field” and “public interest” projects),
- Through platforms /collectives (“public interest” projects), CSOs may attribute monetary value to member associations' material/manpower resources,

The origin of manpower resources must be specified: volunteers (indicate current status: retirees, students, active population), skill-based sponsorship (private-sector actors), secondment (public sector employees).

General rule for “field” and “public interest” projects:

- Recognition of in-kind contributions at the head office level: single lump sum of €300/day per human resource recognised (private or public sector actor or volunteer - head office or field mission) with a maximum of 10 days/month. Beyond this limit, resources are recognised based on a fixed monthly rate of €3,000 per person.
- Recognition of in-kind contributions at local level: the lump sum is determined on the basis of the average wage in the country in question, or on the basis of the CSO's wage grid, if applicable.

Participation of members of the Board of Directors in CSO bodies cannot be recognised as in-kind contributions.

Verification/formalisation of in-kind contributions:

The CSO must use the documents best suited to its situation (sign-off sheets / sworn statements / volunteer contracts / employer certificates, etc.); in the event of a financial audit, the documents used must precisely reflect the value recognised.

- **“Breakdown by country” tab**

For projects involving several countries, the CSO must specify the distribution of funds by country (forecast and actual).

Expenditures broken down by country + cross-cutting expenditures + head office operating costs must equal the total budget amount (forecast and actual).

This table must be updated each time the detailed draft budget is submitted to the SPC/DPO Division.

- **Details regarding eligible expenditures (“field” projects)**

Expenditures are broken down into 9 budget items. Items must not exceed **5 lines**. Only variations from the total amount of the items below require a NON from the SPC/DPO Division.

Item 1: Local office operating costs

- Purchase, lease and upkeep of offices, security, maintenance and similar costs, insurance, vehicle rental (temporary rentals, not leasing contracts), etc.
- Water, gas, electricity, internet, fuel.

These costs may be borne either by local partners or by the local branch of the French association.

Item 2: Human resources

➤ *Expatriate staff (provided by the French association)*

- Expatriates associated with the project/programme: employees, long-term volunteers, etc.;
- Expenses: wages, allowances, payroll taxes and other compensation provided for in employment contracts.

➤ *Local staff (provided by local partners or by the local branch of the French association)*

- Staff associated with the project/programme: managers, clerical staff, daily workers, drivers, security staff, etc.;
- Expenses: wages, allowances, payroll taxes and other compensation provided for in employment contracts.

➤ *Temporary support staff*

- Temporary support staff: internal experts participating on an occasional basis (gender consultants, experts in the fields of micro-finance, healthcare, feasibility studies, etc.); these experts may be employed either by the French association or by local partners. Volunteers (see appendix concerning calculation of in-kind contributions);
- Expenses: compensation, wages, allowances, payroll taxes and other compensation provided for in employment contracts.

➤ *Head office staff working on the project/programme (only if the 10% “administrative expenses” option is selected)*

- Head office employees or volunteers working on the project/programme. Head office coordinating team;
- Expenses: wages, allowances, payroll taxes and other compensation provided for in employment contracts

Expenditures in this item refer exclusively to wages paid, payroll taxes or allowances related to exercise of the profession (e.g. stipends paid to long-term volunteers and/or inters are also included). The status and working time of each in-house staff member participating in the project/programme must be specified (please indicate the proportion of working time devoted to the project on a monthly basis). Please list all human resources expenditures associated with implementation of the project/programme.

Certain human resources expenditures mentioned here contribute to effective implementation of the project/programme (Item 8 “Activities” must not include wages, payroll taxes or allowances).

Item 3: Support, monitoring and verification

- International travel (airfare, visas, etc.);
- Mission expenses for in-house teams of the French CSO and/or partners and/or volunteers for local travel in the field, steering committee expenses, monitoring expenses including per diem allowances, lodging, etc.

These expenses are not considered personnel expenses. They are internal mission expenses borne by the CSO and/or its partners.

Item 4: Investments in real estate, technology and furnishings

➤ Real estate investments

- All construction/renovation of buildings, offices, schools, hospitals, hangars, etc.;
- Land intended for project/programme implementation;
- Economic infrastructure: airstrips, roads, bridges, irrigation systems, etc.;
- Purchase or lease of building facilities (excl. offices included in item 1 “Local office operating costs”);
- Vehicles (purchase or lease): passenger cars, specialised vehicles, 2-wheeled vehicles;
- Purchase or lease of other transport equipment: boats, fishing vessels, pirogues, etc.

➤ Investments in furnishings and technology

- Equipment: microcomputers, printers, software, video projectors, cameras, etc.;
- Furnishings & appliances: refrigerators, air conditioners, office furniture, etc.;
- Craftsman and SME tools & equipment;
- Agricultural equipment: tools, harvest equipment, rototillers, tractors, etc.;
- Industrial equipment: miscellaneous machines incl. civil engineering equipment;
- Equipment for vocational education establishments, radio-television centres, etc.;
- Medical/surgical equipment, small medical appliances;
- Other equipment directly related to the project/programme.

Item 5: Supplies/consumables

- Industrial inputs: all supplies intended for SMEs, SMIs or craftsmen, construction or services and not included in other items;
- Agricultural inputs: fertiliser, pesticides, phytosanitary products, seeds, veterinary medications and vaccines;
- Books, scientific documentation, audio-visual documents, films, exhibitions, etc.
- Spare parts and repair of vehicles and machinery necessary for the project/programme;

- Medications and medical consumables: all medications, vaccines, etc.;
- Office supplies (paper, writing utensils, toner, etc.);
- Activity supplies (if not included in item 8 “Activities”);
- Training supplies (if not included in item 8 “Activities”).

Item 6: Funds / endowments

- Endowments/retrocessions to partners (this amount must not represent a significant portion of the total budget (more than 30%), in which case it must be distributed among the different budget items);
- Funds for project tenders/bids;
- Specific funds (e.g. legal aid fund for human rights projects);
- Loan implementation, equity investments. The CSO must provide for an anti-money laundering and terrorism financing mechanism (AML/FT), particularly for loan implementation and micro-finance projects/programmes (see appendix regarding micro-finance projects on the AFD website).

Item 7: Research and consultancy

- Research and consultancy services performed by design offices, other CSOs or consultants outside the French CSO leading the project/programme and its partners (consultancy services of any kind, sociological, economic or institutional studies) prior to project/programme launch (in accordance with eligibility periods for expenditure as set out in the financing agreement) or during project/programme implementation;
- Technical or engineering studies;
- Feasibility studies carried out by an external service provider;
- Costs related to external analysis, consultancy or support (legal, accounting, assistance drafting terms of reference, etc.);
- Point surveys.

Expenditures mentioned in this item concern services rendered by international or local personnel outside the CSO and its local partners in respect for fees and/or transport costs for international and local travel and/or subsistence expenses and/or per diem allowances. They may under no circumstances be considered personnel expenses within the French association or its local partners. This item does not include services associated with evaluation initiatives or analysis of lessons learned, which must be mentioned in item 9.

Item 8: Activities

➤ *Training*

- Expenditures directly associated with implementation of training activities provided for in the project/programme and not covered by other budget items (“Human Resources”, “Research and consultancy”, etc.);
- Training courses and individual sessions, scholarships, internships, seminars, meetings, study missions, etc.;
- Logistics, room rental;
- Training supplies (if not included in item 5 “Supplies/consumables”).

➤ *Other activities (please specify)*

- If possible, these activities should be listed in the same order as they appear in the logical framework;

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- Communication expenses (drafting, translation, graphic design, printing, dissemination, services provided by agencies specialised in these fields, etc.);
- Activity supplies (if not included in item 5 “Supplies/consumables”);
- Any other expenditure directly associated with implementation of activities provided for in the project/programme and not covered by other budget items (“Human Resources”, “Research and consultancy”, etc.).

Item 9: Analysis of lessons learned, Evaluation, Audit

- *Analysis of lessons learned*
- Costs associated with analysis of lessons learned and exchanges of knowledge and innovations developed in the course of project/programme implementation.
- *Evaluation*
- Costs associated with project/programme evaluation (please specify the nature of the evaluation: monitoring/evaluation, final evaluation (internal/external)).
- *Audit*
- Costs associated with financial audit of projects/programmes.

Miscellaneous (optional)

This line is not a budget item but a lump-sum package. It is calculated by taking a maximum of 5% of the sum of the 9 direct cost items and may be used in the following cases: inflation, fluctuation of exchange rates, bank charges if not included elsewhere, all unforeseen expenses, etc.

Head office operating costs

Head office operating costs may include:

- Purchase, lease and upkeep of offices, security, maintenance and similar costs, insurance, etc.;
- Furnishings, computers, photocopiers, consumables;
- Water, gas, electricity, internet, fuel;
- Statutory auditors, research, recruitment costs, fundraising costs, wages and payroll taxes for select highly indirect support functions not included in direct project/programme costs (HR management, IT Department, administrative & financial management, etc.);
- Wages for permanent head office staff only in the 12% option.

These operating costs concern the head office of the French association leading the project/programme.

Expenditures may also include operating costs for the head offices of more associations in the event that the project/programme is implemented by a consortium.

CSOs may choose funding in a lump sum capped at 10% or 12% of direct costs.

- **Details regarding eligible expenditures (“public interest” projects)**

Item 2: Human resources

- *Permanent staff working on the project (only if the 10% “administrative expenses” option is selected)*
- Head office staff or volunteers working on the project. Head office coordinating team;

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- Expenses: wages, allowances, payroll taxes and other compensation provided for in employment contracts.

➤ Temporary support staff

- Temporary support staff: external experts participating on an occasional basis (experts in the fields of feasibility studies, etc.); these experts may be employed either by the French association or its partners. Volunteers (see appendix concerning calculation of in-kind contributions);
- Expenses: compensation, wages, allowances, payroll taxes and other compensation provided for in employment contracts.

Expenditures in this item refer exclusively to wages paid, payroll taxes or allowances related to exercise of the profession (e.g. stipends paid to long-term volunteers and/or inters are also included). The status and working time of each in-house staff member participating in the project must be specified (please indicate the proportion of working time devoted to the project on a monthly basis). Please list all human resources expenditures associated with implementation of the project. Certain human resources expenditures mentioned here contribute to effective implementation of the project (Item 8 "Activities" must not include wages, payroll taxes or allowances).

Item 3: Support, monitoring and verification

- Mission expenses for in-house teams of the French CSO and/or partners and volunteers for local travel in the field, steering committee expenses, monitoring expenses including per diem allowances, lodging, etc.

These expenses are not considered personnel expenses. They are internal mission expenses borne by the CSO and/or its partners.

Item 4: Investments in real estate, technology and furnishings

➤ Real estate investments

- All construction/renovation of buildings, offices, etc.;
- Land intended for project implementation;
- Purchase or lease of building facilities;
- Vehicles (purchase or lease): passenger cars, specialised vehicles, 2-wheeled vehicles.

➤ Investments in furnishings and technology

- Equipment: microcomputers, printers, software, projectors, cameras, etc.;
- Furnishings & appliances: refrigerators, air conditioners, office furniture, etc.;
- Other equipment directly related to the project.

Item 5: Supplies/consumables

- Books, scientific documentation, audiovisual documents, films, exhibitions, etc.;
- Office supplies (papers, writing utensils, toner, etc.).

Item 6: Funds / endowments

- Endowments/retrocessions to partners (this amount must not represent a significant portion of the total budget (more than 30%), in which case it must be distributed among the different budget

items);

- Funds for project/programme tenders, scholarships, “kick-start” funds, etc. (if not included in item 8 “Activities”);
- Loan implementation, equity investments. The CSO must provide for an anti-money laundering and terrorism financing mechanism (AML/FT), particularly for loan implementation and micro-finance projects/programmes (see appendix regarding micro-finance projects).

Item 7: Research and consultancy

- Research and consultancy services performed by design offices, other CSOs or consultants outside the French CSO leading the project and its partners (consultancy services of any kind, sociological, economic or institutional studies) prior to project launch (in accordance with eligibility periods for expenditure as set out in the financing agreement) or during project implementation;
- Feasibility studies carried out by an external service provider;
- Costs related to external analysis, consultancy or support (legal, accounting, assistance drafting terms of reference, etc.);
- Point surveys.

Expenditures mentioned in this item concern services rendered by international or local personnel outside the CSO and its partners in respect for fees and/or transport costs for international and local travel and/or subsistence expenses and/or per diem allowances. They may under no circumstances be considered personnel expenses within the French association or its partners.

This item does not include services associated with evaluation initiatives or analysis of lessons learned, which must be mentioned in item 9.

Item 8: Activities

- *Training programmes and educational initiatives, network management and support*
 - Network management and support for participants;
 - Expenditures directly associated with implementation of training activities provided for in the project and not covered by other budget items (“Human Resources”, “Research and consultancy”, etc.);
 - Training courses and individual sessions, scholarships, internships, seminars, meetings, study missions, etc.;
 - Logistics, room rental;
 - Training supplies (if not included in item 5 “Supplies/consumables”).
- *Communication expenses and educational tools*
 - Audiovisual, electronic, web-based tools, etc.;
 - Drafting, graphic design, printing, dissemination;
 - Communication and graphic design agency fees;
 - Press relations.
- *Network and internal organisation activities*
 - Organisation of meetings, conferences, seminars, working groups, etc.;
 - Logistics, room rental;
 - Travel expenses (if not included in item 3 “Support, monitoring and verification”);
 - Supplies for meetings, working groups, etc. (if not included in item 5 “Supplies/consumables”).

➤ *Other activities (please specify)*

- Any other expenditure directly associated with implementation of activities provided for in the project and not covered by other budget items ("Human Resources", "Research and consultancy", etc.);

Item 9: Analysis of lessons learned, Evaluation, Audit

➤ *Analysis of lessons learned*

- Costs associated with analysis of lessons learned and exchanges of knowledge and innovations developed in the course of project implementation.

➤ *Evaluation*

- Costs associated with project evaluation (please specify the nature of the evaluation: monitoring/evaluation, final evaluation (internal/external)).

➤ *Audit*

- Costs associated with financial audit of projects.

Miscellaneous (optional)

This line is not a budget item but a lump-sum package. It is calculated by taking a maximum of 5% of the sum of the 8 direct cost items and may be used in the following cases: inflation, fluctuation of exchange rates, bank charges if not included elsewhere, all unforeseen expenses, etc.

Head office operating costs

Head office operating costs may include:

- Purchase, lease and upkeep of offices, security, maintenance and similar costs, insurance, etc.;
- Furnishings, computers, photocopiers, consumables;
- Water, gas, electricity, internet, fuel;
- Statutory auditors, research, recruitment costs, fundraising costs, wages and payroll taxes for select highly indirect support functions not included in direct project costs (HR management, IT Department, administrative & financial management, etc.);
- Wages for permanent head office staff only in the 12% option.

These operating costs concern the head office of French association leading the project.

Expenditures may also include operating costs for the head offices of more associations in the event that the project is implemented by a consortium.

CSOs may choose funding in a lump sum capped at 10% or 12% of direct costs.

1. Reducing the table in A4 format

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Columns may be hidden as shown below (the same applies to the “resources” tab):

- A3 format:

Click on the icon to hide the column.

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- A4 format:

[illegible]

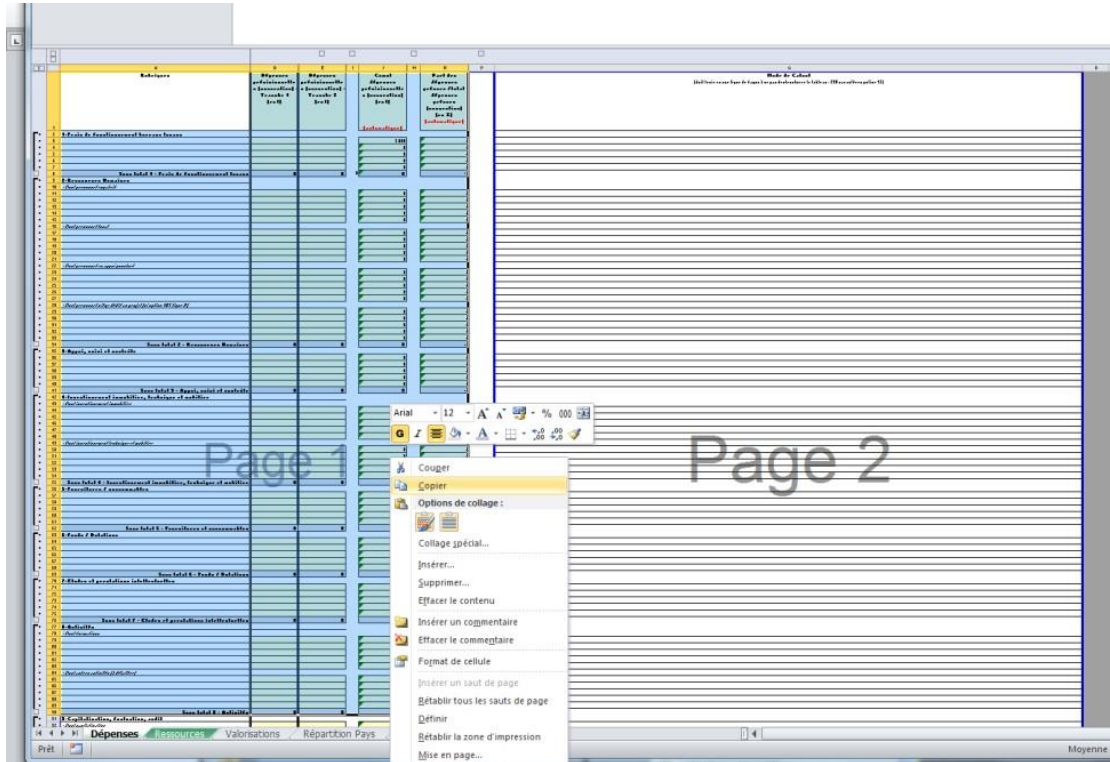
The “calculation method” column must not appear in the financial template appended to the NIONG; it will be kept by AFD for information purposes during the review phase.

Once the columns are “hidden”, the NIONG budget can easily fit on two A4 pages (as the CSO must not insert more than 5 lines per item).

Printing configuration: “A4” – “portrait” – “Fit all rows on one page”

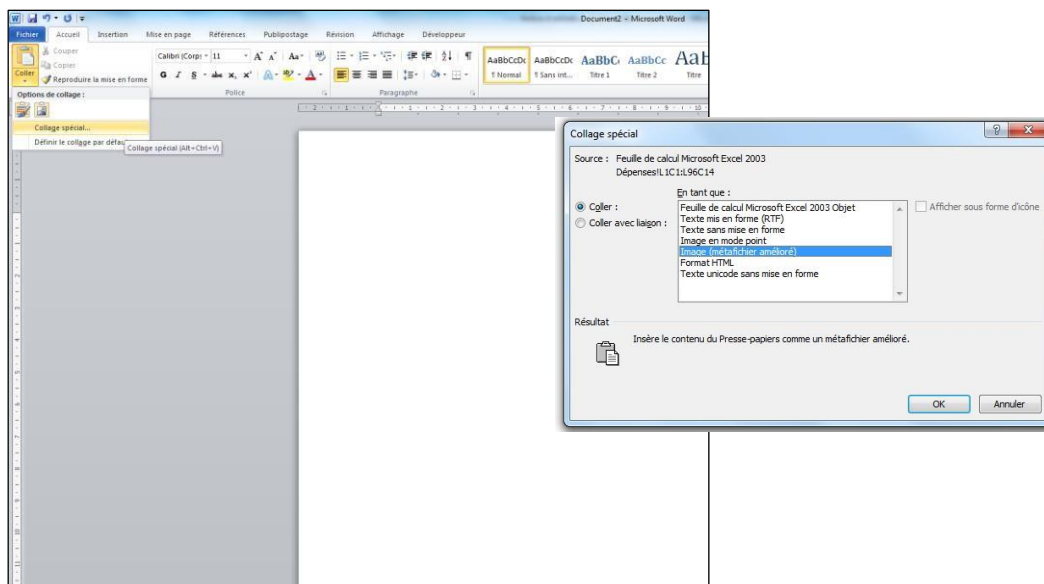
Inserting the Word document into the NIONG:

- Copy the selected rows (top of the spreadsheet to the end of item 7 (sub-total included))



- Paste the selected rows in Word (top of the spreadsheet to the end of item 7 (sub-total included))

Paste the form in Word – “paste” - “special paste” – “image (improved metafile)” option on upper left.

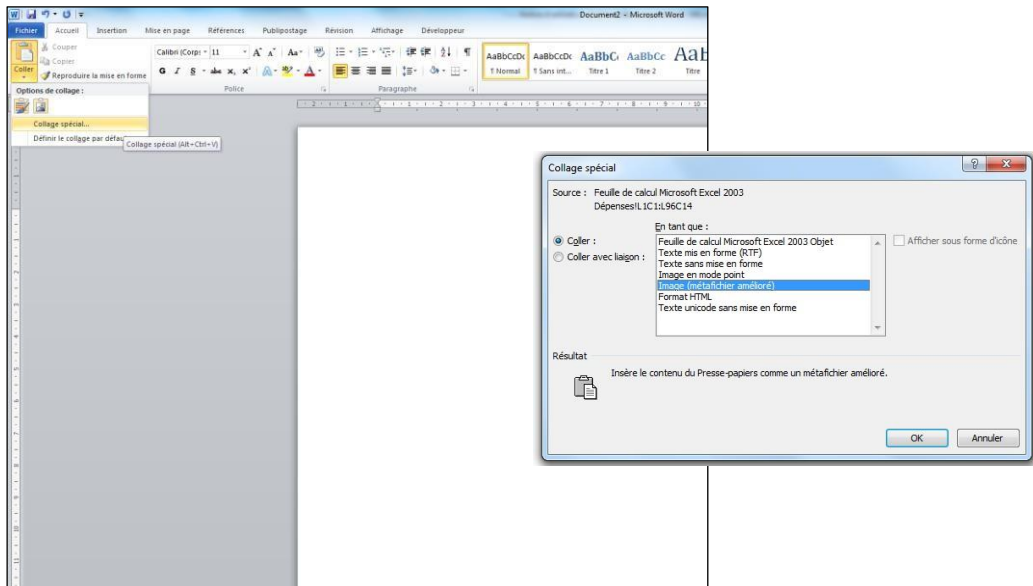


Result in the Word document (page 1):

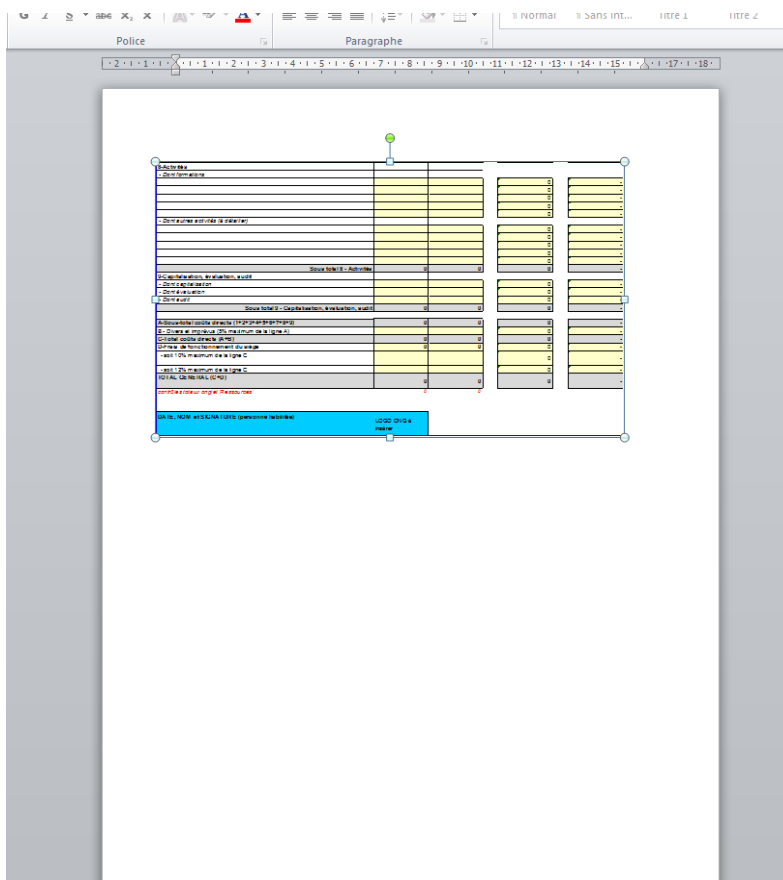
Rubrique	Dépenses prévisionnelles commissaires - Tranche 1 (art 41)	Dépenses prévisionnelles commissaires - Tranche 2 (art 41)	Cumul dépenses prévisionnelles commissaires Tranche 1 + dépenses Tranche 2 (art 41) (automatique)	Plaf. des dépenses prévues (dépenses prévues (conversion) (art 41) (automatique)
1. Frais de fonctionnement bureaux locaux				
Sous total 1 - Frais de fonctionnement bureaux locaux	0	0	0	0
2. Ressources Humaines				
2.1. Salaires et traitements				
2.2. Charges sociales				
2.3. Indemnités				
2.4. Autres rémunérations				
2.5. Frais de déplacement				
2.6. Frais de logement				
2.7. Frais de nourriture				
2.8. Frais de transport				
2.9. Frais de communication				
2.10. Frais de formation				
2.11. Frais de matériel				
2.12. Frais de maintenance				
2.13. Frais de nettoyage				
2.14. Frais de sécurité				
2.15. Frais de santé				
2.16. Frais de loisirs				
2.17. Frais de culture				
2.18. Frais de sport				
2.19. Frais de voyage				
2.20. Frais de séjour				
2.21. Frais de repas				
2.22. Frais de boisson				
2.23. Frais de tabac				
2.24. Frais de jeu				
2.25. Frais de pari				
2.26. Frais de loterie				
2.27. Frais de casino				
2.28. Frais de spectacle				
2.29. Frais de concert				
2.30. Frais de théâtre				
2.31. Frais de cinéma				
2.32. Frais de télévision				
2.33. Frais de radio				
2.34. Frais de presse				
2.35. Frais de journal				
2.36. Frais de magazine				
2.37. Frais de livre				
2.38. Frais de musique				
2.39. Frais de dessin				
2.40. Frais de peinture				
2.41. Frais de sculpture				
2.42. Frais de céramique				
2.43. Frais de poterie				
2.44. Frais de verrerie				
2.45. Frais de porcelaine				
2.46. Frais de faïence				
2.47. Frais de stoneware				
2.48. Frais de grès				
2.49. Frais de terre cuite				
2.50. Frais de bois				
2.51. Frais de pierre				
2.52. Frais de métal				
2.53. Frais de verre				
2.54. Frais de céramique				
2.55. Frais de poterie				
2.56. Frais de verrerie				
2.57. Frais de porcelaine				
2.58. Frais de faïence				
2.59. Frais de stoneware				
2.60. Frais de grès				
2.61. Frais de terre cuite				
2.62. Frais de bois				
2.63. Frais de pierre				
2.64. Frais de métal				
2.65. Frais de verre				
2.66. Frais de céramique				
2.67. Frais de poterie				
2.68. Frais de verrerie				
2.69. Frais de porcelaine				
2.70. Frais de faïence				
2.71. Frais de stoneware				
2.72. Frais de grès				
2.73. Frais de terre cuite				
2.74. Frais de bois				
2.75. Frais de pierre				
2.76. Frais de métal				
2.77. Frais de verre				
2.78. Frais de céramique				
2.79. Frais de poterie				
2.80. Frais de verrerie				
2.81. Frais de porcelaine				
2.82. Frais de faïence				
2.83. Frais de stoneware				
2.84. Frais de grès				
2.85. Frais de terre cuite				
2.86. Frais de bois				
2.87. Frais de pierre				
2.88. Frais de métal				
2.89. Frais de verre				
2.90. Frais de céramique				
2.91. Frais de poterie				
2.92. Frais de verrerie				
2.93. Frais de porcelaine				
2.94. Frais de faïence				
2.95. Frais de stoneware				
2.96. Frais de grès				
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2.113. Frais de verre				
2.114. Frais de céramique				
2.115. Frais de poterie				
2.116. Frais de verrerie				
2.117. Frais de porcelaine				
2.118. Frais de faïence				
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2.124. Frais de métal				
2.125. Frais de verre				
2.126. Frais de céramique				
2.127. Frais de poterie				
2.128. Frais de verrerie				
2.129. Frais de porcelaine				
2.130. Frais de faïence				
2.131. Frais de stoneware				
2.132. Frais de grès				
2.133. Frais de terre cuite				
2.134. Frais de bois				
2.135. Frais de pierre				
2.136. Frais de métal				
2.137. Frais de verre				
2.138. Frais de céramique				
2.139. Frais de poterie				
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- Paste the selected rows in Word (from the end of item 7 to the end of the spreadsheet)

Paste the form in Word – “paste” - “special paste” – “image (improved metafile)” option on upper left.



Result in the Word document (page 2):



Follow the same procedure for the “Resources” section of the spreadsheet:

Result in the Word document:

Origine des ressources (en €) (à saisir hieroglyphes compris)	Resources prévisionnelles (convention) Tranche 1 (en €)	Resources prévisionnelles (convention) Tranche 2 (en €)	Cumul resources prévisionnelles (convention) (en €)	Part des resources prévisionnelles resources prévisionnelles (en %)
1-Contributions de l'AFD et des Ministères Français				
Subvention de l'AFD			0	
Part de la subvention AFD en tranche 1 mais non consommée en tranche 1				
Montants à verser			0	
Financement public sous forme de prêt			0	
...			0	
Sous-total 1-Contributions AFD et des Ministères Français	0	0	0	
2- Autres ressources mobilisées				
2.1- Ressources d'origine privée				
Total des ressources d'origine privée (cf tableau de récapitulatif)			0	
Revenus de rétribution			0	
Autres ressources privées			0	
Revenus de rétribution			0	
Partenariat public			0	
...			0	
Sous-total 2.1- Ressources d'origine privée	0	0	0	
2.2- Ressources d'origine publique française et internationale				
Total des ressources d'origine publique française et internationale			0	
Contributions financières françaises			0	
Agences de l'eau			0	
Agences de l'énergie			0	
Agences de l'habitat			0	
Agences de l'urbanisme			0	
Agences de l'eau			0	
Coopération internationale			0	
Financement public sous forme de prêt			0	
...			0	
Sous-total 2.2- Ressources d'origine publique française et internationale	0	0	0	
Sous-total 2- Autres ressources mobilisées	0	0	0	
TOTAL GENERAL DES RESSOURCES	0	0	0	
Calcul du reliquat AFD				
Part subvention AFD en T1 à saisir hieroglyphes compris				
Part subvention AFD en T1 à saisir hieroglyphes compris				
Part subvention AFD en T2 à saisir hieroglyphes compris				
Part subvention AFD en T2 à saisir hieroglyphes compris				
Part subvention AFD en T2 à saisir hieroglyphes compris				
Montant de la subvention AFD à rembourser en fin de projet dans le cas d'une sous-consommation du budget				
DATE, NOM et SIGNATURE (personne responsable)				
LOGO ONG à saisir				

This document *Notice d'utilisation du canevas financier* from May 2016, published by the French Development Agency, has been translated into English by Justin Scherer.

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April, 2017