

GRANTS FOR SOCIETIES EMPOWERMENT FUND 2015-2018
Attachment III: Budget Instructions

A. General Instructions

- Use the excel budget template (Attachment II) to draft the budget.
- Prepare a detailed budget and budget narrative for phase I and in JOD only.
- Make sure the budget and the proposal support each other. There should be a direct correlation between each activity and the budget for the activity. For example, if a focus group cost is proposed in the budget, the technical proposal should describe the purpose of the focus group.
- It is not expected that an applicant will find it necessary to use all categories of expenses listed in the budget template. After the applicant has completed the relevant line items in the budget, those budget line items that are not relevant to the project budget should be deleted.
- USAID CIS encourages applicants to include costs related to the provision of reasonable accommodation for those who require it, i.e. Braille, sign language interpretation, etc. Inclusiveness and cost reasonableness are the primary factors which USAID CIS will consider when reviewing these costs.

B. Budget Categories

The chart below provides a detailed explanation of budget categories and suggested supporting documentation that should be used when designing the budget and budget narrative. The list of supporting documentation is in preferential order; it is not required to have all of the documentation for each budget category. Typically, one document suffices for each item of the budget in the corresponding section. Once an applicant is shortlisted, samples of the suggested supporting documentation listed below will be requested.

Budget Categories	Suggested Supporting Documentation
B.1. Salaries, Consultant Costs, Honoraria This is the amount of base pay per position. For each individual proposed, state his/her name, position, current monthly salary/ or daily rate and the number of days he/she will receive that salary. Applicants should clarify how the daily rate is calculated for the consultants and how fringe benefits are calculated for the employees. For full time employees, basic salary and the percentage of time dedicated to this specific project per month, and the total number of months must be budgeted.	B.1.a. Salaries <ul style="list-style-type: none"> • Copies of actual pay stubs for the past 3 months • Official payroll spread sheets for the month (where all benefits are shown - stamped and signed by the accountant) for a previous time period before the grant negotiations began • Completed 1420 Biographical Data Form • Salary Market survey of similar organizations operating in the same area, with organizations' name and contact information for verification. This is a useful tool for new positions for which salary estimates are not based on an actual person. Additionally, this tool can be useful when providing any equity adjustments
	B.1.b. Consultants: <ul style="list-style-type: none"> • Previous contracts stating the fee that the consultant was paid, or fees paid to a different consultant doing the same type work • Completed 1420 Biographical Data Form • Fee payment receipts from the consultant for doing similar work, with the daily rate written on the pay stub • Quotations from several consultants for the work to be done • If not named, be sure to discuss thoroughly the basis for the estimated rate used
	B.1.c. Honoraria: <ul style="list-style-type: none"> • Previous contracts stating the Honoraria paid to conduct similar work • Completed 1420 Biographical Data Form • Quotations from at least two individuals stating the

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	<p>honoraria payment required to complete a similar scope of work</p>
<p><u>B.2. Fringe:</u> : Fringe benefits may include insurance, pension, allowances and other benefits paid by an employer on behalf of its employees or paid directly to its employees.</p>	<ul style="list-style-type: none"> • A copy of the company policy manual that states the benefits • A broken down list of everything included in the benefits and their individual amounts • If health insurance is provided, a copy of their coverage stating the costs, or quotes from an insurance provider
<p><u>B.3. Rent and utilities:</u> Intended to cover costs for office rent and utilities in order to operate this specific project only. Applicants should be prepared to justify and explain these expenses.</p>	<p>Rent: in order of preference</p> <ul style="list-style-type: none"> • A signed copy of the lease agreement, or • Payment stub from the last rent payment <p>Utilities: (Internet, Phone, Water, Electricity) in order of preference</p> <ul style="list-style-type: none"> • Historical data: copies of previous several months' bills to provide a balanced average, or • Quotes from providers stating the time period of the quote (i.e. whether the quote is for one month of service, or twelve)
<p><u>B.4. Communications:</u> This includes telephone, internet, and other communication costs directly related to the implementation of this project only.</p>	<ul style="list-style-type: none"> • Historical data: copies of previous several months' bills for telephone (mobile and land line), internet, communications related costs • Receipts for phone cards
<p><u>B.5. Office supplies:</u> This is the office supplies required for project implementation (stationery, paper, pens, diskettes, etc.)</p>	<ul style="list-style-type: none"> • Receipts that support the costs • Quotes for items needed from a supplier that include the name of the company, phone number, and address
<p><u>B.6. Travel costs:</u> Travel expenses should be calculated according to the cost of ground transportation (car/bus) and flights necessary for project implementation. Costs for accommodations such as hotels must be explained. Lodging is always reimbursed based on actual receipts and the company's policy manual must state this requirement.</p> <p>Note: Costs in excess of the current State Department rates for per diem (Meals and Incidentals and lodging) cannot be considered, even if they are in accordance with the organization's policies.</p> <p>http://aoprals.state.gov/web920/per_diem.asp</p>	<p>By Vehicle: Paying for specific trips A log of the estimated distance that will be traveled (in kilometers) and a copy of the organization's mileage policy. Note: the mileage reimbursement rate shall not be in excess of the published US Government mileage rate available at: http://www.gsa.gov/portal/content/100715</p> <ul style="list-style-type: none"> • A recent gas receipt showing the cost per liter and the estimated distance to be traveled for each trip. OR • A quote from a car rental company showing cost per liter and the estimated distance to be traveled for each trip
	<p>By Vehicle: Renting a car</p> <ul style="list-style-type: none"> • Quotes from car rental companies
	<p>By Air:</p> <ul style="list-style-type: none"> • Recent invoice for the same destinations, or • Quotes from an airline company on official letterhead, or • Quotes from a travel agency • Quotes from the Internet
	<p>Per Diem: A copy of the company's policy manual that includes a per diem policy</p>
	<p>Lodging:</p> <ul style="list-style-type: none"> • Copies of recent receipts for lodging in the same area • Quotes for lodging
<p><u>Equipment:</u> The USAID Civic Initiatives Support Program's grant funds are targeted for activities, but applicants may request modest funds for the purchase of equipment necessary for project implementation. Applicants should explain the need for all requested equipment. Equipment with the value of 500 USD (350 JOD) or more requires prior USAID CIS approval.</p>	<p>Quotes from vendors that include the name of the company, their phone number, and address</p>
<p><u>Project Operation Expenses:</u> Applicants must list all costs directly related to project</p>	<p>Conference room rental:</p> <ul style="list-style-type: none"> • Receipts or invoices from a conference room the same size

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implementation. These may include costs for organizing events, renting space for activities, purchasing of materials, printing, and any other relevant costs. Applicants should carefully calculate these costs and describe them in a budget narrative. <i>Please remember to provide the number of days and the number of participants attending each meeting, workshop or/and seminar.</i>	as needed for the event <ul style="list-style-type: none"> • Quotations for conference room rental that include the name of the company, phone number, and address
	Equipment rental: <ul style="list-style-type: none"> • Receipts/invoice for same type of rental • Quotes for items needed from a supplier that includes the name of the company, their phone number, and address

C. Unallowable costs include, but are not limited to, the following:

- Promotion of political parties, religion, or commercial interests;
- Fundraising;
- Payments made to government employees;
- Funds paid as profit to any recipient that is a commercial (for-profit) organization. Profit is any amount in excess of allowable direct and indirect costs.
- Any expenses related to ceremonies, parties, and celebrations;
- Gifts;
- The purchase of any goods restricted and prohibited under USAID regulations such as alcoholic beverages;
- The purchase of surveillance equipment, military equipment or arms whether new or surplus, police or law enforcement equipment, abortion equipment and services, weather modification equipment, luxury goods and gambling equipment;
- The purchase of goods which have their origin in Libya, Cuba, Laos, Iraq, Iran, North Korea and Syria and other countries or suppliers as may be identified by USAID's consolidated list of debarred, suspended or ineligible sub-contractors especially those engaged in support of terrorist activities (these must be reported);
- Expenses related to purchases or activities which are illegal under Jordanian or U.S. law;

D. Cost share:

This is the cost-share contribution the Applicant proposes from non-U.S. Government donors and/or the applicant organization of fifteen (15%) of the total project. Applicants must describe, and provide back-up documentation validating the existence of all cost-share contributions to the project. Please provide a detailed explanation of all the proposed cost share contributions (number of hours, cost per hour or cost per donated item).

Grant recipients will be contractually obligated to contribute cost share from sources stated in the Proposal and Budget and described in the Grant Agreement. Cost share can refer to funds or resources from other donors to pay for program related activities, or payments from the Recipient's own funds or the fair value of contributions in-kind, such as space, equipment, the value of volunteers or staff time, etc. This cost share must be carefully documented and reported to FHI 360 in quarterly reports. Apart from Recipients having to meet the JOD amount of cost share that is stated in their budget, they must also meet the composition (type) of cost share described in the program description. Any change in amount or type of cost share requires prior approval from FHI 360.

To be accepted and allowable, all cost share contributions must be:

- Verifiable in the Recipients records;
- Not used to meet cost share requirements of any other U.S. federal program;
- Necessary and reasonable for proper and efficient accomplishment of the program;
- Allowable under the applicable cost principles; and
- Non-U.S. federal funds

In addition, in-kind contributions may only be recognized at their "fair market value" - the amount that a reasonable, prudent person would be willing to pay for the goods or services if they had to be purchased. In principle, if use of a building or service is normally free in a community, it cannot be counted as cost share. For example:

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- Volunteer services and donated personnel may be valued at rates consistent to those paid by the Recipient to its employees or contractors performing similar functions;
- Donated supplies are valued at the retail price at the time of donation;
- Loaned space, for which the donor retains title, is valued at the prevailing rental rates for similar space.