

Module 5 – Developing the Resource Schedule, Activity Schedule and Budget

Having completed the Action Plan, the next stage is to be more specific and develop outline details of each specific activity, the estimated time to carry-out the activity and the resource(s) necessary to implement the activity. In parallel with the Resource Schedule, it is necessary to develop a corresponding Activity Schedule. The purpose of this document is to detail all the actions that are summarised on the Action Plan. Additionally, this document provides the facility to identify and collect all costs relating to 'soft services' i.e. specific technical assistance support such as management consulting services.

The Resource Schedule is where details of the resources are to be employed (which match the appropriate activity indicated on the action plan) and to be entered. The Budget is where the estimated costs of each activity (which match the appropriate activity on the Resource Schedule) are to be entered.


The Resource Schedule and Activity Schedule are 'working documents' from which summarised data is transferred to the Action Plan and Budget; they provide the detailed back-up to the information and data incorporated into the Action Plan and Budget included with the final application form.

For each activity described on the LogFrame and Action Plan you now have to determine the specific resources required. Each activity could comprise one or more resource(s) depending upon the nature of the activity. For example, if you have grouped a number of activities together under one 'major activity', you must also group all the resources together to estimate the total cost of the 'major activity'.

In order to develop the [Activity Schedule](#) you are required to indicate the main activities to be undertaken, the estimated time to complete each activity and the resource(s) (manpower) necessary to implement each activity. Each activity is to be broken down into its main components, allocated an estimated time for implementation and an estimated date for completion.

As highlighted earlier, the [Resource Schedule](#) is where the resources necessary to implement the proposal are detailed. All resources identified on the Resource Schedule must be directly related to a specific activity identified on the Activity Schedule.

In preparing your estimated cost for the delivery of a 'soft service' you must ensure that you make provision for travel (international and/or local as appropriate), expert fees and accommodation. You should also include an allowance for contingencies.

The information and data collected and entered onto the Activity Schedule and Resource Schedules are transferred to the appropriate sections of each of the 3 budget templates: [Budget](#), [Justification](#) and [Sources of Funding](#). **Please remember that you must use the standard MS Excel Budget templates - [Annex B - Budget](#)  - in finalising the budget details.**


Grant Aid Tutorial Questions

The objective of this set of questionnaires is to facilitate a deeper understanding of both the administrative and technical requirements for preparation and submission of a grant application.

Apart from questions relating to the 'Case Study' tasks, all answers are to be found in different sections of the following three documents:

SCGS Guidelines - [Guidelines for Applicants](#) 

SCGS Grant Application Form - [Annex A - Grant Application Form](#) 

Corrigendum No 1 - [Corrigendum](#) 

In each of the above documents you will find specific references to other EU documents for further clarification. In cases where you are unsure as to how, or if, these affect your response you are encouraged review the reference to clarify your understanding.

Consultant:

Return Date:

e-mail:

Module 5 – Developing the Resource Schedule, Activity Schedule and Budget

To complete this module, you are expected to use the LogFrame and Action Plan you developed in completing Module 4 tasks.

Having prepared the LogFrame, and corresponding Action Plan, and utilising the information from these two documents, your tasks are now to prepare the corresponding:

1. Resource Schedule.
2. Activity Schedule.
3. Budget.

In preparing the above documents you **must use** the standard templates.

The sequence in which these documents may be developed is open to different approaches; there is no definitive sequence. However we would suggest the easiest approach is to develop the Resource Schedule first and then develop an estimated Budget. This is the most logical approach since the resources employed should lead to the identification of costs directly attributed to the identified resources.

For the purposes of this exercise you may assume the conditions applied to the Module 4 exercise also apply to Module 5 as follows:

1. The total duration of the proposal is 18 months.
2. The applicant has two partners.
3. The applicant has 50 members in the cluster.
4. The duration of each activity is to be expressed in units of 1 month.
5. You are to include at least one activity where you must identify, and specify, 3 sub-activities. You are then required to indicate the duration for the overall activity and the duration of each of the 3 sub-activities i.e. the duration of all 4 activities must be displayed separately.
6. At least one activity should refer to the acquisition and installation of some sort of equipment (computer(s), processing plant, laboratory equipment etc.).
7. At least one activity must relate to some support being provided directly to the cluster.

For the purpose of this exercise, in completing budget documentation you can enter any value you consider appropriate and reflects your understanding of the current business environment in Bangladesh. These of course will not apply to any actual applications in which you may become subsequently involved.

Key issues to remember:

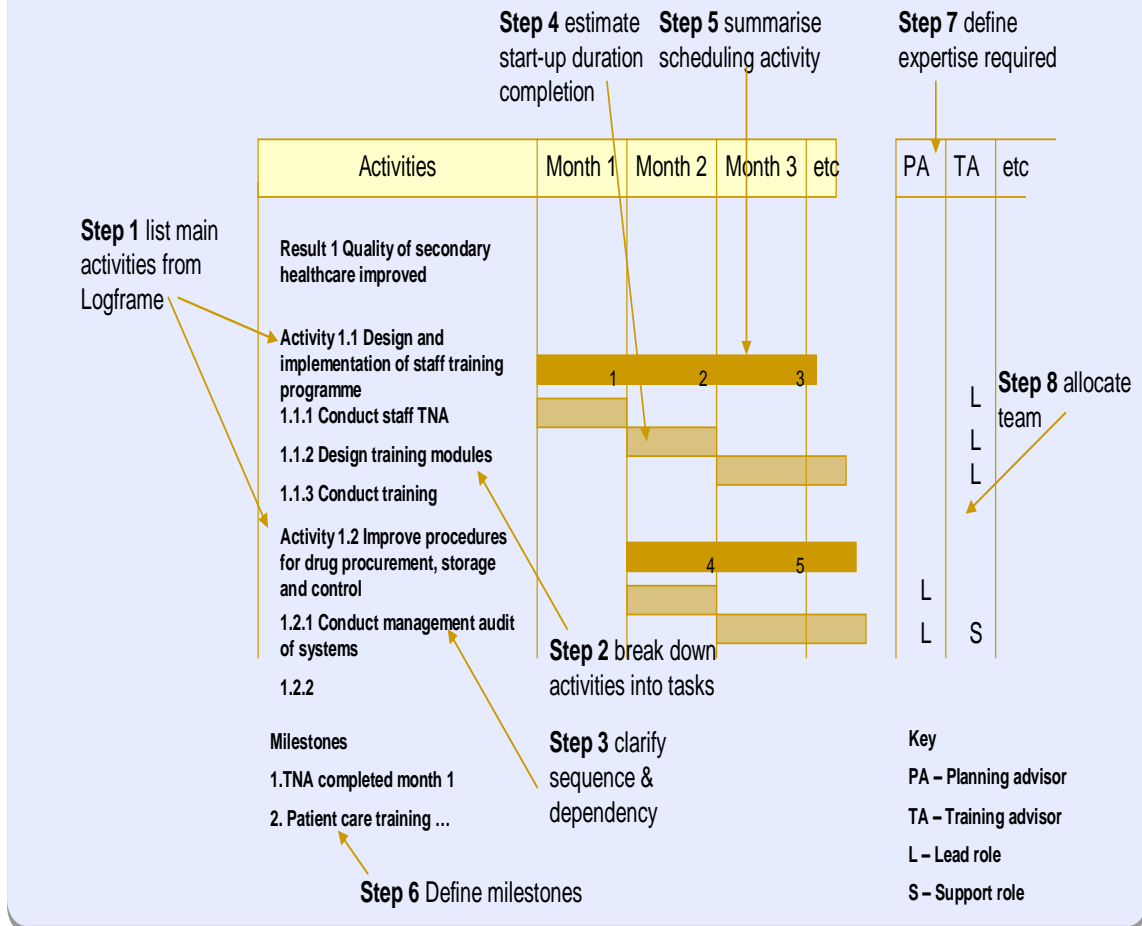
1. Do the costs proposed comply with the criteria indicated in the 'Call for Proposals'?
2. Can costs be attributed, clearly, to resources and vice versa?
3. Have you used the correct budget forms?

With specific reference to per diem payments you should be aware that the EU website from which the current applicable rates appear can be found at www.ec.europa.eu/europeaid/work/procedures/implementation/per_diem/index_en.htm. Only per diems taken from this reference can be used in the preparation of the final application form. This is the maximum permitted although rates lower than this may be used.

Should, at any time, you become involved in preparing a 'real' grant application please note this is the ONLY source for calculating per diems.

ANNEX TO MODULE 5. ACTIVITY SCHEDULE

Presenting Activity Schedule, Gantt Chart



ANNEX TO MODULE 5. RESOURCE SCHEDULE

Example of Resource Schedule

Step 1 Copy activities from activity Schedule

Step 2 Specify resource required

Step 3 Put resources into categories

Step 4 Specify units

Step 5 Specify Quantity

Step 6 Specify Unit cost

Step 7 Identify funding source

Step 8 Allocate cost codes

Step 9 Schedule costs

Step 10 Calculate total

Step 11 Estimate recurrent costs

Activity/resource	Unit	Quantity per period				Cost per Unit	Funding Source	Cost Codes		Cost per period				Project Total	Recurrent cost PA
		Q1	Q2	Q3	Q4			EU	Gov	Q1	Q2	Q3	Q4		
1.1 Design & Implement staff training programme for patient care															
Equipment															
Computer	No.	2				1,000	EU	3.4	a.1	2,000					2,000
Photocopier	No.	1				5,000	EU	3.4	a.1	5,000					5,000
Printer	No.	2				500	EU	3.4	a.1	1,000					1,000
Salaries (local)															
Counterpart staff	MM	6	6	6	6	1,700	Gov	5.2	b.2	10,200	10,200	10,200	10,200		40,800
Office staff	MM	3	3	3	3	900	Gov	5.2	b.2	2,700	2,700	2,700	2,700		10,800

ANNEX TO MODULE 5. EXCEL SPREADSHEET - BUDGET

Budget for the Action ¹	All Years			
	Unit	# of units	Unit rate (in EUR)	Costs (in EUR) ³
Costs				
1. Human Resources				
1.1 Salaries (gross salaries including social security charges and other related costs, local staff) ⁴				
1.1.1 Technical	Per month			
1.1.2 Administrative/ support staff	Per month			
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)	Per month			
1.3 Per diems for missions/travel ⁵				
1.3.1 Abroad (staff assigned to the Action)	Per diem			
1.3.2 Local (staff assigned to the Action)	Per diem			
1.3.3 Seminar/conference participants	Per diem			
Subtotal Human Resources				
2. Travel⁶				
2.1. International travel	Per flight			
2.2 Local transportation	Per month			
Subtotal Travel				
3. Equipment and supplies⁷				
3.1 Purchase or rent of vehicles	Per vehicle			
3.2 Furniture, computer equipment				
3.3 Machines, tools...				
3.4 Spare parts/equipment for machines, tools				
3.5 Other (please specify)				
Subtotal Equipment and supplies				
4. Local office				
4.1 Vehicle costs	Per month			
4.2 Office rent	Per month			

4.3 Consumables - office supplies	Per month			
4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month			
Subtotal Local office				
5. Other costs, services⁸				
5.1 Publications ⁹				
5.2 Studies, research ⁹				
5.3 Expenditure verification				
5.4 Evaluation costs				
5.5 Translation, interpreters				
5.6 Financial services (bank guarantee costs etc.)				
5.7 Costs of conferences/seminars ⁹				
5.8. Visibility actions ¹⁰				
Subtotal Other costs, services				
	All Years			
Costs	Unit	# of units	Unit rate (in EUR)	Costs (in EUR)
6. Other				
Subtotal Other				
7. Subtotal direct eligible costs of the Action (1-6)				
8. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)				
9. Total direct eligible costs of the Action (7+ 8)				
10. Administrative costs (maximum 7% of 9, total direct eligible costs of the Action)				
11. Total eligible costs (9+10)				
12. Taxes ¹¹				
13. Total accepted¹¹ costs of the Action (11+12)				

Budget for Year 1	Year ²			
Costs	Unit	# of units	Unit rate (in EUR)	Costs (in EUR)
1. Human Resources				
1.1 Salaries (gross salaries including social security charges and other related costs, local staff) ⁴				
1.1.1 Technical	Per month			
1.1.2 Administrative/ support staff	Per month			
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)	Per month			
1.3 Per diems for missions/travel⁵				
1.3.1 Abroad (staff assigned to the Action)	Per diem			
1.3.2 Local (staff assigned to the Action)	Per diem			
1.3.3 Seminar/conference participants	Per diem			
Subtotal Human Resources				
2. Travel⁶				
2.1. International travel	Per flight			
2.2 Local transportation	Per month			
Subtotal Travel				
3. Equipment and supplies⁷				
3.1 Purchase or rent of vehicles	Per vehicle			
3.2 Furniture, computer equipment				
3.3 Machines, tools...				
3.4 Spare parts/equipment for machines, tools				
3.5 Other (please specify)				
Subtotal Equipment and supplies				
4. Local office				
4.1 Vehicle costs	Per month			
4.2 Office rent	Per month			
4.3 Consumables - office supplies	Per month			

4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month			
Subtotal Local office				
5. Other costs, services⁸				
5.1 Publications ⁹				
5.2 Studies, research ⁹				
5.3 Expenditure verification				
5.4 Evaluation costs				
5.5 Translation, interpreters				
5.6 Financial services (bank guarantee costs etc.)				
5.7 Costs of conferences/seminars ⁹				
5.8. Visibility actions ¹⁰				
Subtotal Other costs, services				
	All Years			
Costs	Unit	# of units	Unit rate (in EUR)	Costs (in EUR)
6. Other				
Subtotal Other				
7. Subtotal direct eligible costs of the Action (1-6)				
8. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)				
9. Total direct eligible costs of the Action (7+ 8)				
10. Administrative costs (maximum 7% of 9, total direct eligible costs of the Action)				
11. Total eligible costs (9+10)				
12. Taxes ¹¹				
13. Total accepted¹¹ costs of the Action (11+12)				

NOTES:

- 1 The description of items must be sufficiently detailed and all items broken down into their main components. The number of units and unit rate must be specified for each component depending on the indications provided. Unit rates may, where relevant, be based on average rates. Where the applicable regulation/financing agreement does not exclude the coverage of taxes (see section 1.3 and 2.1.4 of the Guidelines for applicants) and the beneficiary can show it cannot reclaim, taxes will be eligible and should be included in each relevant heading. Taxes that can be reclaimed are not costs.
- 2 This section must be completed if the Action is to be implemented over a period of more than 12 months.
- 3 If the Contracting Authority is not the European Commission, the budget may be established in euro or the currency of the Contracting Authority. Costs and unit rates are rounded to the nearest euro cent.
- 4 If staff are not working full time on the Action, the percentage should be indicated alongside the description of the item and reflected in the number of units (not the unit rate).
- 5 Indicate the country where the per diems are incurred and the applicable rates (which must not exceed the scales published by the E.C. at the time of contract signature). If information is not available, enter a global amount. Per diems cover accommodation, meals and local travel within the place of the mission and sundry expenses.
- 6 Costs for CO2 offsetting of air travel may be included. CO2 offsetting shall in that case be achieved by supporting CDM/Gold Standard projects (evidence must be included as part of the supporting documents) or through airplane company programmes when available. Indicate the place of departure and the destination. If information is not available, enter a global amount.
- 7 Costs of purchase or rental.
- 8 Specify. Lump sums will not be accepted.
- 9 Only indicate here when fully subcontracted.
- 10 Communication and visibility activities should be properly planned and budgeted at each stage of the project implementation.
- 11 Only to be filled in where the applicable regulation/financing decision/ financing agreement excludes financing of taxes and the beneficiary (or where applicable, its partners) can show it cannot reclaim them. Please see glossary of terms (Annex A 1) of the Practical Guide to contract procedures for EU external actions for the definition of taxes. Please note that direct taxes are not included (such as taxes on salary of staff working for the action which are part of the gross salary). Taxes that can be reclaimed should not be indicated under this heading.

Annex to Module 5. Excel Spreadsheet - Justification

Justification of the Budget for the Action Costs	All Years	
	Clarification of the budget items ¹	Justification of the estimated costs ²
1. Human Resources		
1.1 Salaries (gross salaries including social security charges and other related costs, local staff)		
1.1.1 Technical		
1.1.2 Administrative/ support staff		
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)		
1.3 Per diems for missions/travel		
1.3.1 Abroad (staff assigned to the Action)		
1.3.2 Local (staff assigned to the Action)		
1.3.3 Seminar/conference participants		
<i>Subtotal Human Resources</i>		
2. Travel		
2.1. International travel		
2.2 Local transportation		
<i>Subtotal Travel</i>		
3. Equipment and supplies		
3.1 Purchase or rent of vehicles		
3.2 Furniture, computer equipment		
3.3 Machines, tools...		
3.4 Spare parts/equipment for machines, tools		
3.5 Other (please specify)		
<i>Subtotal Equipment and supplies</i>		
4. Local office		
4.1 Vehicle costs		
4.2 Office rent		
4.3 Consumables - office supplies		
4.4 Other services (tel/fax, electricity/heating, maintenance)		
<i>Subtotal Local office</i>		

5. Other costs, services		
5.1 Publications		
5.2 Studies, research		
5.3 Expenditure verification		
5.4 Evaluation costs		
5.5 Translation, interpreters		
5.6 Financial services (bank guarantee costs etc.)		
5.7 Costs of conferences/seminars		
5.8. Visibility actions		
Subtotal Other costs, services		
	All Years	
6. Other		
Subtotal Other		
7. Subtotal direct eligible costs of the Action (1-6)		
8. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)		
9. Total direct eligible costs of the Action (7+ 8)		
10. Administrative costs (maximum 7% of 9, total direct eligible costs of the Action)		
11. Total eligible costs (9+10)		
12. Taxes		
13. Total accepted costs of the Action (11+12)		

NOTES:

- 1 Provide a narrative clarification of each budget item demonstrating the necessity of the costs and how they relate to the action (e.g. through references to the activities in the Description of the Action).
- 2 Provide a justification of the calculation of the estimated costs. Note that the estimation should be based on real costs, as described in section 2.1.4 of the Guidelines for Grants Applicants.

Annex to Module 5. Excel spreadsheet – Expected Sources of Funding

Expected sources of funding & summary of estimated costs¹

		Amount	Percentage
		EUR	%
Expected Contributions			
EU/EDF contribution sought in this application (A)			
Other contributions (Applicant, other EU Funds or EU Member States etc.)			
<i>Name</i>	<i>Conditions</i>		
Revenue from the Action			
To be inserted if applicable and allowed by the guidelines:			
In-kind contribution			
Estimated Costs			
Estimated TOTAL ELIGIBLE COSTS ² (B)			

EU/EDF contribution expressed as a percentage of total eligible costs ⁴ (A/B x 100)			
In case the Basic Act/financing decision/financing agreement exclude financing of taxes and the Beneficiary or (partners) can show it cannot reclaim them:			
Estimated TOTAL ACCEPTED COSTS ³ (C)			
EU/EDF contribution expressed as a percentage of total accepted costs ⁴ (A/C x 100)			

1. It is reminded that the figures introduced in the table shall respect all the points included in the checklist for the full application form (part 6 of the full application form)
2. As per heading 11 of the Budget of the Action
3. As per heading 13 of the Budget of the Action
4. Do not round, enter percentage with 2 decimals (e.g. 74.38%)