

Budgeting Job Aid for CSOs¹

1. INTRODUCTION

The budget is the numeric reflection of the planned activities. This means that organizations should estimate in the budget how much is going to cost to conduct all activities planned during the year of implementation of the project.

It is important to highlight that project activities do not necessarily correspond to budget lines, which are, in essence, financial items. Some project activities may be disaggregated in various budget lines. For example, a workshop could be considered as one project activity but cannot be reflected as such in the budget, because different budget lines (financial items) may intervene (meals, fees for trainers/experts, travel costs for beneficiaries, etc.).

With the above in mind, applicant organizations will find below some general requirements to develop budget proposals, as well as a detailed explanation on how the budget template is presented, and should be used, in the OHCHR Grants Management System (GMS).

2. GENERAL REQUIREMENTS

- **Budget lines:** Organizations must use one budget line per item (e.g. three staff members = 3 budget lines).
- **Administrative costs:** These are costs that can be directly attributable to project operations, where a direct link between the cost and the project can be identified (e.g. rent and office maintenance, office supplies, administrative salaries, etc.). Indirect costs (overhead) must not be included.
- **Audits:** Organizations should use the specific “Type of expense” called audit.²
- **Salaries vs Fees:** Salaries are for staff members and fees are for consultants (such as psychologists, medical doctors, etc.) hired by the organization as independent professionals.
- **Non-salary lines:** In all non-salary lines organizations must describe in the comment box how the requested amount was calculated.

¹ For detailed information regarding budget requirements, organizations are encouraged to read and consult the UN Voluntary Trust Fund on Contemporary Forms of Slavery [Guidelines](#), and the UN Voluntary Fund for Victims of Torture [Guidelines](#).

² According to the UN Voluntary Fund for Victims of Torture [Guidelines](#) (paras. 135-139), “[a]ll first-time and returning organizations are (...) subject to an obligatory audit.”

3. BUDGET TEMPLATE IN THE OHCHR EGRANTS ONLINE SYSTEM (GMS)

Below organizations will find how the budget template is presented in the GMS, and how it should be filled.

Type of expense	Budget item	Cost component	Component short description	Unit	Quantity	Unit cost in USD	Total in USD	Number of units requested to the Fund	Requested to the Fund	Comments
Organizations must select the type of expense under which the activity falls from a drop-down list including Medical, Legal, Psychological, Social, Financial, Institutional development, Administration, Humanitarian, Audit.	Organizations must select the budget item from a drop-down list including Salaries, Fees, Travel, Rent and Utilities, and others. If staff member, make sure to select Salaries; if external consultant, Fees; if office rent, Rent and utilities; if travel, International or National travel; etc.	These are automatically assigned.	Free text box for organizations to describe in a couple of words what the cost is about. If salary, include name and position of staff member; if consultant, include name and profession when possible; if travel, specify if plane, bus or train tickets, per diem, hotel, etc.; if supplies, specify the type; etc.	Organizations must select the unit from a drop-down list including Months, EA or Lump sum. Use Months if expenditures are incurred monthly (e.g. salaries, office rent, etc.). Use EA where the cost is for a number of units (e.g. plane tickets, hours, contracts, etc.). Lump sum should be used as an exception, and only for costs not falling under Months or EA.	Organizations must indicate the number of units (months, contracts, hours, etc.) needed for the implementation of the project. If Lump sum was <u>exceptionally</u> selected as unit, then the number of units should always be 1.	Organizations must reflect the cost of one unit of the selected budget item. If the budget item (2nd column) selected is Salary, then the unit (5th column) selected should be Months, and the amount in this column should reflect the cost of one month of salary; if rent, monthly rent. If the Unit selected is EA, the amount refers to the cost of the specific unit (e.g. cost of one hour of medical support, cost of one train ticket or one contract, etc.).	This is automatically calculated.	This is automatically calculated.	Organizations must indicate the amount of the budget line they are requesting to the Fund (it could be a portion of the budget line or all of it).	Organizations must describe in detail, for all non-salary budget lines, how the requested amount was calculated. If plane tickets, indicate the number of plane tickets and their individual cost; if hours of psychological support, indicate the number of hours and their individual cost, etc.

4. EXAMPLE OF A BUDGET

Below organizations will find an example of how a budget should look like:

Type of expense	Budget item	Cost component	Component short description	Unit	Quantity	Unit cost in USD	Total in USD	Number of units requested to the Fund	Requested to the Fund	Comments
Legal	Salaries	Automatically assigned	Julia Figueroa, Legal Head	Months	12	1,000	12,000 (automatically calculated)	12 (automatically calculated)	12,000	No comments required (I.e., Salary line)
Legal	Salaries	Automatically assigned	Inga Kumari, Lawyer	Months	12	900	10,800 (automatically calculated)	5,55 (automatically calculated)	5,000	No comments required (I.e., Salary line)
Psychological	Fees	Automatically assigned	Psychological support	EA	140	65	9,100 (automatically calculated)	92,30 (automatically calculated)	6,000	140 hours of psychological support x USD 65 per hour
Social	National Travel	Automatically assigned	Train tickets	EA	10	40	400 (automatically calculated)	5 (automatically calculated)	200	10 train tickets to beneficiaries to assist to workshop x USD 40 per ticket
Social	Fees	Automatically assigned	Jonathan Ali, Social worker	EA	6	100	600 (automatically calculated)	6 (automatically calculated)	600	6 hours x USD 100 per hour of social worker to conduct workshop
Social	Other supplies (food, learning material, hygiene kits, etc.)	Automatically assigned	Meals	EA	12	15	180 (automatically calculated)	15 (automatically calculated)	180	12 meals (10 beneficiaries + 1 social worker + 1 staff) x USD 15 per meal for workshop
Administration	Salaries	Automatically assigned	Mohammed Philips, Accountant	Months	12	800	9,600 (automatically calculated)	2,5 (automatically calculated)	2,000	No comments required (I.e., Salary line)
Medical	Medicines	Automatically assigned	Antibiotics	EA	150	10	1,500 (automatically calculated)	125 (automatically calculated)	1,250	150 bottles of antibiotics x USD 10 per bottle
Humanitarian	Other supplies (food, learning material, hygiene kits, etc.)	Automatically assigned	Food packages	EA	120	12	1,440 (automatically calculated)	95,8 (automatically calculated)	1,150	120 food packages for 60 beneficiaries x USD 12 per food package
Audit	Fees	Automatically assigned	Audit	Lump sum	1	1,620	1,620 (automatically calculated)	1 (automatically calculated)	1,620	Estimate of audit costs
TOTAL							USD 46,620		USD 30,000	



5. LIST OF COST COMPONENTS AND BUDGET ITEMS

Organizations will find below the list of cost components and corresponding budget items.

During project implementation, organizations requiring minor budget adjustments have the discretion to redeploy funds within existing budget lines, with a tolerance rate of up to 10% overspending on the total cost component, without prior approval from the Fund's Secretariat. **Redeployment must be executed directly in the GMS by the organizations.**

Cost component	Budget item
1101 - Staff and other Personnel Costs	Salaries
1102 - Travel	International travel
	National travel
1103 - Equipment, Vehicles and Furniture	Equipment (computers, security cameras, etc.)
	Office equipment
1104 - Contractual Services	Fees
	Medical certificates
	Fees training staff
	Translation
1105 - Supplies, Commodities, Materials	Medical material
	Medicines
	Other supplies (food, learning material, hygiene kits, etc.)
1106 - Transfers and Grants to Counterparts	Cash grants
1107 - General Operating and Other Direct Costs	Court taxes
	Rent / utilities
	Communications
	Vehicle (gasoline)
	Bank fees
	Shelter or temporary accommodation