

# Justification of Budget (JoB)

# What is the Justification of Budget

- A tool for the analysis of the costs of the deliverables
- A tool for the JS to evaluate the reasonableness of the budget
- Format: Standard Excel Format provided by the JS/MA.
- Replaces the Activity Break Up table and Specification of budget Cost of the period 2007 – 2013
- Generates the budget tables that are needed in the Application Form
- Monitors budget according to the call budget restrictions
- Notifies Applicant on budget limit restrictions

→ Partners should work their budget in this excel file and transfer the sums in the Application Form

## JoB comprises of the following Sections;

- **“Cover page”**: Provides general information for the identification of the project
- **Partners’ section** : includes the estimated expenses and their justification for all the partners
- **“Summary Tables”** : Generate budget tables for the AF. Monitor the budget of the project to be in accordance to the budget limits as set in the Call

# Cover page

- The Applicant includes the information of the project and the partnership (White cells)
- Use the dropdown list where applicable
- The gray cells are locked and completed either automatically or by the MA/JTS
- The hardcopy has to be signed and stamped by the Lead Beneficiary.

# Partner Section

- Divided into 6 sheets – one for each partner
- Each Partner sheet has a capacity of 200 lines for providing the details of the costs components
- Each Sheet is one single table that calculates the budget for each partner
- *Descriptive part* (Columns: “WP”, “Deliverable”, “Budget line”, “Item”)
- “Brief justification of the expenditure – narrative explanation of the expenditure
- *Calculations’ part* (Columns: “Quantity of item”, “time of item”, “Cost per item”).

## Partner Section (cont'd)

- Columns: “WP”, “Deliverable”, “Budget line” “Item”: need to be selected from the dropdown list
- The fields “Deliverable” and “Budget Line” are mandatory for the budget calculation
- **For each budget line different list of items appears in the dropdown list “item”**
- **Column “Brief justification of the expenditure”**:The description must not exceed 350 characters.

## Partner Section (cont'd)

- **Column “Quantity of item”**: In accordance with the Budget lines and the items selected, the Applicant needs to include the quantity
- **Column “Time of item”**: only applicable when the “Staff Costs” or the “Travel and Accommodation” budget lines are selected
- **Column “Cost per Item”**: In accordance to the Budget lines and the items selected, each Applicant needs to include the unit cost of **a single item** selected

# *“Summary Tables”*

- Generates the summary tables that calculate the overall project budget per Partner/Budget Line/Deliverable
- It is fully automatic and thus no other filling of information is required by the Applicant
- In case of any discrepancy between the two documents i) the Application Form and ii) the Justification of the budget → **the budget of the Application form will be considered the one proposed by the project.**
- The sheet “Budget checks” monitors the budget of the project to be in accordance to the budget limits as set in the Call.