

This guidance has been prepared for THF partners and review committees to prepare and assess budgets submitted to the THF. This guidance is developed based on the most recurrent issues observed when reviewing budgets, it aims at providing further advice to ensure a smoother and faster review of the proposals. It complements but does not substitute to the more general budget guidance provided in the THF Operational Manual (section 6).

- General Info:
 - While filling out the budget, take into account the info bubbles of each category Budget Lines (BL) (to view them, scroll the mouse over the icon ⓘ) and provide required information in BL remarks.
 - Either unit cost or total cost of the budget line exceeding \$4,000.00 requires a Bill of Quantities (BoQ). The BoQ can be provided either online one or in Excel file uploaded in the GMS. In case of Excel BoQ, breakdowns shall be provided as one single Excel document but in separate tabs named after the BL code instead of BL description (e.g. 2.1, 4.2, etc.). Indicate 'refer to BoQ' in all BL remarks that breakdowns have been provided for. Upon THF's discretion, BoQs could be requested for the lesser amounts as well.
 - If the total amount of budget line exceeds \$4,000.00 but is a single item, the BoQ is not required (e.g. generator).
- Category 1 (Staff and Other Personnel Costs):
 - No narrative/remark section of the budget lines (or online BoQ line) shall be left blank.
 - Indicate for each position what role it plays in the implementation of the project, explain how the unit cost has been estimated, whether salaries are net or gross and in the latter case what costs are included in unit cost (e.g. salary, social security, medical and life insurance, hazard pay, etc.).
 - Use the 'gender sensitive' language by indicating s/he while describing staff tasks.
 - For each staff indicate the location (either in the BL Description or Remarks section), whether where s/he is going to be based (e.g. Field Coordinator – Syria).
- Category 2 (Supplies, Commodities, Materials):
 - Only supplies that are going to be provided to the beneficiaries/facilities in Syria shall be indicated in this category (No Office supplies, etc.)
 - Group of items and lump sums (e.g. kit, bag, etc.) shall be broken down within the remark section showing content list or BoQ could be provided (if the cost exceeds \$4,000.00, BoQ is shall be provided).
- Category 3 (Equipment):
 - Specified in the remark slots of the BLs whether to which staff, facility, etc. the equipment is going to be allocated to.
 - Technical specifications of all equipment should be provided within the BL narrative (laptop, mobile phone, generator, etc.).
- Category 4 (Contractual Services):
 - All types of contracted services shall be included within this category (e.g. vehicle/office/venue rental contracts, daily workers, etc.).
- Category 5 (Travel):
 - Travel cost should be broken down (into qty of trips, transportation/ticket, accommodation, F&B, DSA/Per diem, etc.), whether how the calculation/estimation was made and specifying the travelers.
- Category 6 (Transfers and Grants to Counterparts):
 - Sub-Implementing partners shall be provided in separate BLs and names of the organizations shall be indicated. Total costs of this BLs in this category should match with the 'Sub- Grants to Implementing Partners' section on Cover Page.
- Category 7 (General Operating and Other Direct Costs):
 - All general operating cost shall be itemized
 - Money transfer fees (if any) shall be indicated in this category.

NOTE: If the whole budget is not covered by THF by 100 per cent and shared cost will be charged to the additional source(s), whether it is organization/agency itself and/or any other donor(s), in this case the funding authority title(s) and amount(s) charged to them shall be indicated on Cover Page one by one within 'Has other funding been secured for this project?' slot under 'Sub-Grants to Implementing Partners' section.