CONTENT

10. DESIGN THE S/EAP BUDGET

Summary	2
Introduction	2
Step 1: Familiarize yourself with the eligible types of activities in an s/EAP	2
Step 2: Download the latest version of the template	3
Step 3: Plan the budget and fill the budget template	3
Step 4: Double-check what goes where	5
Step 5: Double-check that your budget meets all the guidelines	5
Toolbox	6

10. Design the s/EAP budget

Summary

This chapter will guide you through the s/EAP budget and provide guidance on how to fill the budget template. You will familiarize yourself with the eligible types of activities in an s/EAP, learn where to find the latest version of the budget template and receive tips and tricks on what to consider and how to fill the template.

Introduction

This chapter explains how to develop the budget for a simplified or full Early Action Protocol. It focuses specifically on budgeting for s/EAPs using the IFRC budget template. Because s/EAPs require formal submission to the Anticipatory Pillar of the IFRC-DREF and follow a dedicated validation process, budgeting must follow a specific structures and regulations outlined in this chapter. Other anticipatory action approaches may require budgeting as well, but related formats, cost categories and approval processes may differ; they may be largely heterogeneous and are therefore not covered in this chapter. Specific guidance on the imminent DREF can be found in this chapter and budget considerations for the imminent DREF are addressed in chapter 3.5.4 of the IFRC DREF guidelines that are linked in the toolbox.

Step 1: Familiarize yourself with the eligible types of activities in an s/EAP

The IFRC budget follows the IFRC plan and budget. This outlines the sector interventions that fall under the 'planned operation' and cross cutting 'enabling approaches'.

The operational matrix in the s/EAP and the budget should correspond to each other.*For example*, if two trainings are planned under shelter, settlement and housing in year 1 and year 3, then these trainings should be included under the same sector in the budget template, with one line each for YEAR_1 and YEAR_3 respectively.

Planned operations sectors and enabling approaches:

IFRC 'planned operation' sectors (11 in total)

- Shelter, Settlement and Housing; Livelihoods; Multipurpose Cash; Health; WASH; Protection, Gender and Inclusion; Education; Migration; Risk Reduction; Community Engagement and Accountability; and Environmental Sustainability

IFRC Enabling approaches (3 in total)

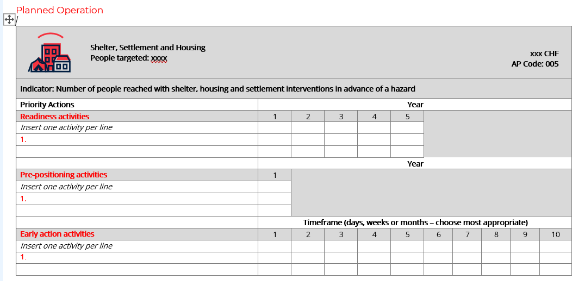
- Coordination and Partnership (activities for stakeholders external to the RCRC)
- Secretariat Services (dedicated for IFRC activities)
- National Society Development (dedicated for National Society activities)

Eligible types of activities in an s/EAP:

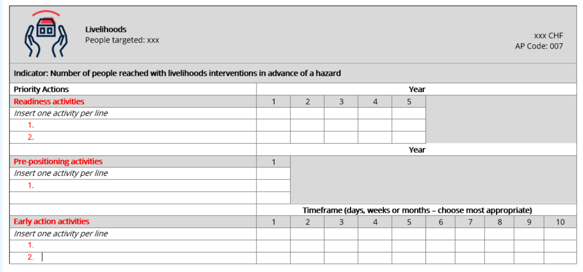
- **Readiness activities** are any ongoing costs and services, including HR and logistics, that are necessary for the National Society to remain ready to activate and implement early action activities These costs should be spread out annually over the five-year lifespan of an EAP or two-year lifespan for an sEAP.
- **Prepositioning activities** enable National Societies to procure and preposition the stock required for early action, so it is available once a trigger is reached. The stock should have a shelf-life of two years or five years, aligned with the respective lifespan of an sEAP or a full EAP respectively. The budget can include related costs such as warehousing, transportation and insurance. Note that stock that has a shelf life shorter than five years / two years such as nutrition, pharmaceuticals and medical items may not be eligible for prepositioning. As an alternative, National Societies should identify suppliers who can supply these items within the forecast lead time.
- **Early action activities** are activities that are done to reduce or mitigate the impact of a hazard on at-risk communities. Early action activities should be completed within the lead time; however, some expenditures will be eligible and follow up cost may be incurred after the end of the early action lead time (e.g. debriefing volunteers, monitoring activities, lessons learned workshop). These activities need to be completed within the operational timeframe, normally three months after the activation.

Examples of the operational matrix from the EAP template

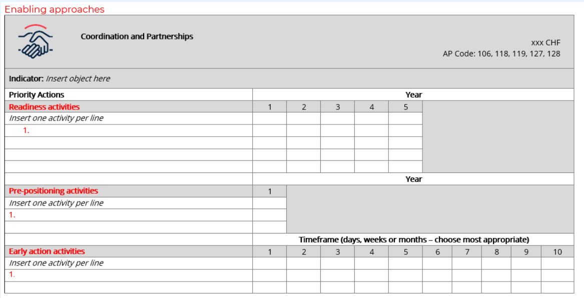
Examples of the operational matrix from the EAP template



Planned operation sector: Shelter, Settlement and Housing



Planned operation sector: Livelihoods



Enabling approach: Coordination and partnership

Step 2: Download the latest version of the template

Before you start preparing your budget, make sure that you have the *latest version* of the budget template (currently dated 2026). You can download the budget template directly from FedNet or request it through the relevant IFRC delegation.

Step 3: Plan the budget and fill the budget template

Before you start inputting the budget – make sure you **select the *protocol type* in cell K5 –** from the dropdown menu, select either **EA Protocol or Simplified EAP.** This will automatically set the budget caps and will alert you if the budget cap is overspent.

Now that you have selected the correct template type (cell K5 = EA Protocol or Simplified EAP), *read carefully* the last tab, ‘guidelines’ for completing the budget template. If you follow the principles here, you will understand how to use the budget template correctly

Budget caps for EAPs and sEAPs:

The maximum budget for a National Society for a full EAP is CHF 900,000. The maximum budget for a National Society for a simplified EAP is CHF 200,000. These figures must be inclusive of the IFRC indirect or programmes and services support recovery (PSSR) of 6.5 per cent.

The IFRC delegation supporting the National Society can add 20,000 for a simplified EAP or CHF 50,000 to support the maintenance and activation of an s/EAP. This sum must include the 6.5 per cent IFRC indirect or programmes and service support recovery (PSSR). The National Society and the IFRC should use the same budget template.

When filling out the budget template, most cells can be copy and paste, except for four columns, where options must be selected manually from the dropdown menu:

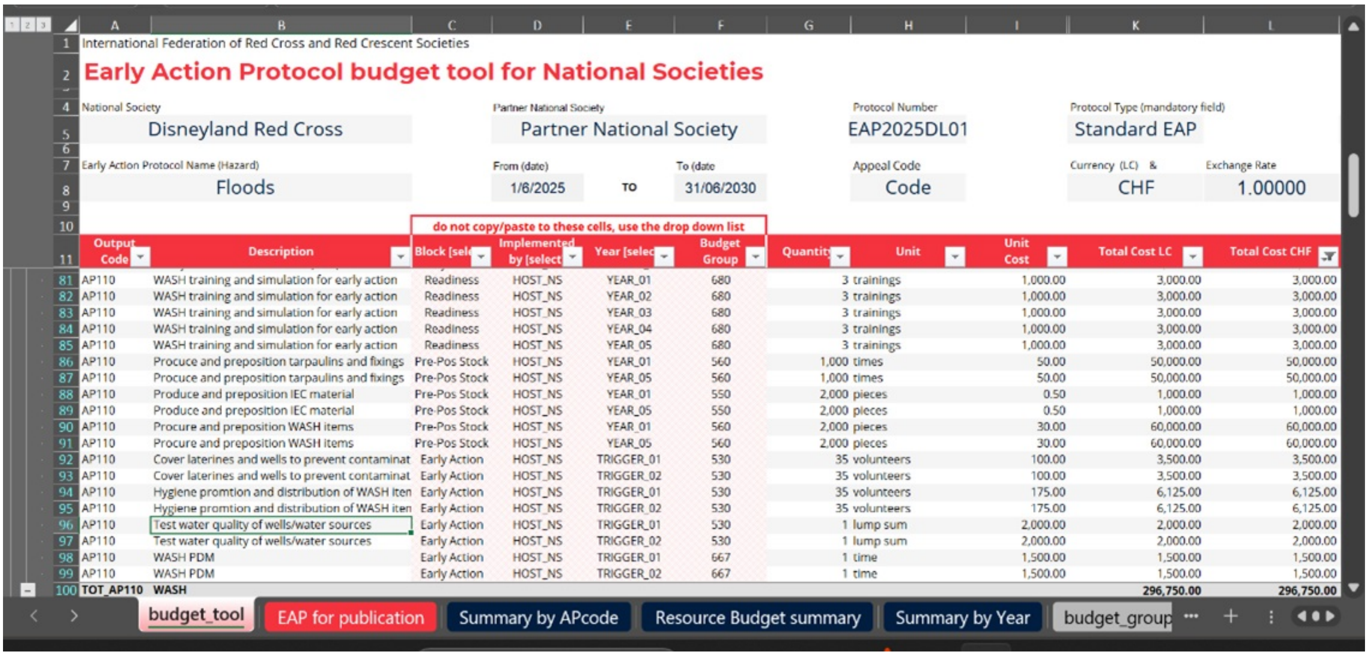
- **In column C:** use the dropdown menu to indicate the type of activity: Readiness, Pre Pos Stock 1 and Pre Pos Stock 2 (only EA Protocol uses Pre Pos Stock 2), and also Early Action 1 and Early Action 2 (only EA Protocol uses Early Action 2).
- **In column D:** use the dropdown menu to indicate who will be implementing the activity: Host NS, IFRC or PNS, if a partner has a role in the s/EAP.
- **In column E:** use the dropdown menu to indicate when the activity will be done.

  For readiness, indicate which year the activity will be done (YEAR 1 – YEAR 5 for an EA Protocol or YEAR 1 – YEAR 2 for a simplified EAP; If you don't see these options in the dropdown menu – make sure that you have selected the correct protocol type, cell K5, 'EA Protocol' or 'simplified EAP'.). If the activity is repeated annually and thus done five times, you will need to copy this column five times and allocate the five to 'YEAR 1', 'YEAR 2', through to 'YEAR 5'. *Note, you cannot budget the activity for five years in just one line.*

  For prepositioned stock, under the simplified EAPs, all stock is always budgeted in 'YEAR 1'. For a full EAP, stock should be budgeted twice, one allocation in 'YEAR 1' and one allocation for the second activation which should be coded to 'ACTIV_02'. Following the first activation, the second allocation will be transferred, so that the stock can be procured and prepositioned in advance of a second activation.

  For early actions, should be budgeted under 'ACTIV_01' for the sEAP and for a full EAP, the first activation is budgeted under 'ACTIV_01' and 'ACTIV_02' for the second activation.

- **In column F:** indicate using the dropdown menu the appropriate budget group. The full list of budget groups can be found under the excel tab called '*budget group*'.



International Federation of Red Cross and Red Crescent Societies

Early Action Protocol budget tool for National Societies

National Society: Disneyland Red Cross
Partner National Society: Partner National Society
Protocol Number: EAP2025DL01
Protocol Type (mandatory field): Standard EAP

Early Action Protocol Name (Hazard): Floods
From (date): 1/6/2025 TO To (date: 31/06/2030
Appeal Code: Code
Currency (LC) & Exchange Rate: CHF 1.00000

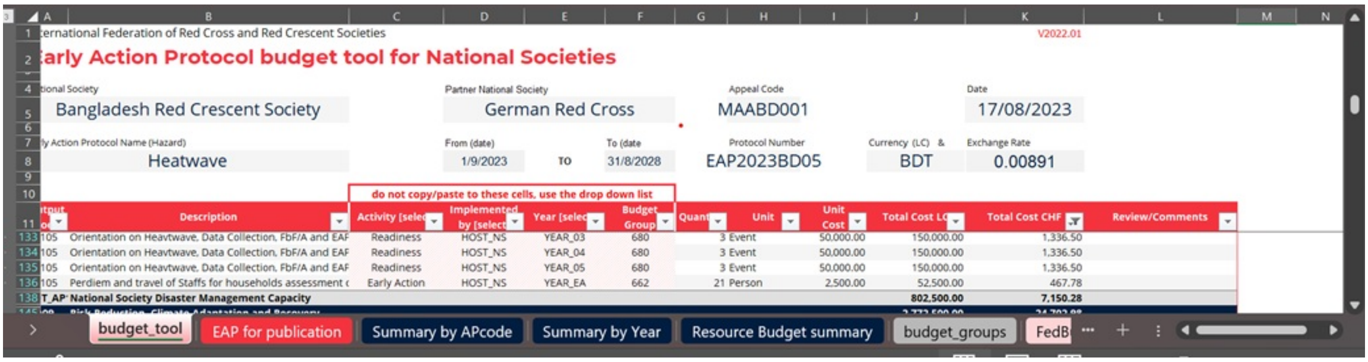
do not copy/paste to these cells, use the drop down list

	Output Code	Description	Block [sele	Implemented by [select	Year [selec	Budget Group	Quantity	Unit	Unit Cost	Total Cost LC	Total Cost CHF
81	AP110	WASH training and simulation for early action	Readiness	HOST_NS	YEAR_01	680	3	trainings	1,000.00	3,000.00	3,000.00
82	AP110	WASH training and simulation for early action	Readiness	HOST_NS	YEAR_02	680	3	trainings	1,000.00	3,000.00	3,000.00
83	AP110	WASH training and simulation for early action	Readiness	HOST_NS	YEAR_03	680	3	trainings	1,000.00	3,000.00	3,000.00
84	AP110	WASH training and simulation for early action	Readiness	HOST_NS	YEAR_04	680	3	trainings	1,000.00	3,000.00	3,000.00
85	AP110	WASH training and simulation for early action	Readiness	HOST_NS	YEAR_05	680	3	trainings	1,000.00	3,000.00	3,000.00
86	AP110	Procuce and preposition tarpaulins and fixings	Pre-Pos Stock	HOST_NS	YEAR_01	560	1,000	times	50.00	50,000.00	50,000.00
87	AP110	Procuce and preposition tarpaulins and fixings	Pre-Pos Stock	HOST_NS	YEAR_05	560	1,000	times	50.00	50,000.00	50,000.00
88	AP110	Produce and preposition IEC material	Pre-Pos Stock	HOST_NS	YEAR_01	550	2,000	pieces	0.50	1,000.00	1,000.00
89	AP110	Produce and preposition IEC material	Pre-Pos Stock	HOST_NS	YEAR_05	550	2,000	pieces	0.50	1,000.00	1,000.00
90	AP110	Procure and preposition WASH items	Pre-Pos Stock	HOST_NS	YEAR_01	560	2,000	pieces	30.00	60,000.00	60,000.00
91	AP110	Procure and preposition WASH items	Pre-Pos Stock	HOST_NS	YEAR_05	560	2,000	pieces	30.00	60,000.00	60,000.00
92	AP110	Cover laterines and wells to prevent contaminat	Early Action	HOST_NS	TRIGGER_01	530	35	volunteers	100.00	3,500.00	3,500.00
93	AP110	Cover laterines and wells to prevent contaminat	Early Action	HOST_NS	TRIGGER_02	530	35	volunteers	100.00	3,500.00	3,500.00
94	AP110	Hygiene promtion and distribution of WASH iten	Early Action	HOST_NS	TRIGGER_01	530	35	volunteers	175.00	6,125.00	6,125.00
95	AP110	Hygiene promtion and distribution of WASH iten	Early Action	HOST_NS	TRIGGER_02	530	35	volunteers	175.00	6,125.00	6,125.00
96	AP110	Test water quality of wells/water sources	Early Action	HOST_NS	TRIGGER_01	530	1	lump sum	2,000.00	2,000.00	2,000.00
97	AP110	Test water quality of wells/water sources	Early Action	HOST_NS	TRIGGER_02	530	1	lump sum	2,000.00	2,000.00	2,000.00
98	AP110	WASH PDM	Early Action	HOST_NS	TRIGGER_01	667	1	time	1,500.00	1,500.00	1,500.00
99	AP110	WASH PDM	Early Action	HOST_NS	TRIGGER_02	667	1	time	1,500.00	1,500.00	1,500.00
100	TOT_AP110	WASH								296,750.00	296,750.00

budget_tool | EAP for publication | Summary by APcode | Resource Budget summary | Summary by Year | budget_group

Top Tips:

- Make sure that you *save the template as a .xlsm* (macro enabled workbook).
- Make sure that you select the *correct budget type*, cell 5K *(EA Protocol* or *Simplified EAP)*
- For columns C to F, use the dropdown menu –*you cannot copy and paste into these cells*.
- Make sure that all AP codes and budget groups are filled for each column, otherwise the other tabs will not calculate correctly.
- An example of a completed budget template can be found in the toolbox.



If the budget tool is completed correctly, then the spreadsheet tabs will automatically calculate:

- **EAP BUDGET FOR PUBLISHING,** which groups the budget by planned operation and enabling approaches.
- **SUMMARY BY AP CODE,** which gives a breakdown by planned operation and enabling approaches, broken down by readiness, preposition stock and early action.
- **SUMMARY BY YEAR,** which provides a breakdown of amount and percent of readiness, prepositioned stock and early action by Host National Society, the Partner National Society (if applicable) and the IFRC, by year. You will also receive alerts, if the budget caps are exceeded, or activities have been budgeted incorrectly. *Note for IFRC staff, this tab can be used when populating the IFRC project agreement.*
- **RESOURCE BUDGET SUMMARY,** which provides a more detailed breakdown by AP code across readiness, prepositioned stock and early action.
- **BUDGET GROUP,** here is the list of budget group codes which can be used to populate the budget tool, column F.
- **WBS,** this tab summarises the budget by implementing party and output to allow the IFRC-DREF Operations Project Manager an easy reconversion of the data into IFRC's D365 system.
- **GUIDANCE,** this tab provides additional guidance on how to complete the budget. We recommend that you**consult this tab before you start work** on the budget template.

Step 4: Double-check what goes where

What goes where?

- In principle, if there is a readiness activity or stock under any given sector, then there should be at least one 'early action' activity.
- As much as possible, ensure that activities are included in the appropriate sector under the planned operation. For example, if there is a general training which will cover Shelter, Health and PGI – rather than including a lump sum under 'National Society Strengthening', pro rata the costs under the relevant sectors – 33 per cent allocated to shelter, 33 per cent allocated to health, and 34 per cent allocated to PGI.
- Any costs related to the IFRC, should be included under 'Secretariat Services'.
- Any costs related to the National Society which cannot be attributed to a sector, or are related to National Society admin costs, lessons learned workshop and salaries, should be included under '*National Society Strengthening*'.
- Volunteer insurance should be budgeted under '*National Society Strengthening*'.
- Early warning and evacuation should go under '*Risk Reduction*'.
- Household items (mattresses, blankets, kitchen sets, etc.) should be planned and budgeted under 'Shelter, Settlement and Housing'.
- The lessons learned workshop should normally be included under 'National Society Strengthening', always as an early action (ACTIV_01 for a simplified EAP or for a full EA Protocol ACTIV_01 for the first activation and ACTIV_02 for the second activation).
- At the time of initial submission Pre Pos Stock 1 = Pre Pos Stock 2 and EARLY Action 1 = Early Action 2. That is, the budget should be the same for both rounds of stock and both rounds of early action.
- Any coordination with stakeholders whether the Met Service or Government departments, whether readiness, stock or early action should be included under 'Coordination and Partnerships'.
- PDM related to health should be included under the health sector, however general CEA such as a community feedback mechanism should be included under '*Community Engagement and Accountability*'.
- The IFRC indirect costs, or PSSR, are automatically calculated as part of the budget template.

Step 5: Double-check that your budget meets all the guidelines

Before you complete your budget, make sure that it meets all the guidelines:

- Maximum 65 per cent of the total budget can be allocated for readiness activities and prepositioned activities combined. It is up to National Societies to decide how to allocate the budget over these two types of costs. National Societies that request a high proportion of readiness costs (more than 35per cent) may be requested to justify the allocation. Also, National Societies who have more than one EAP may be requested to demonstrate that readiness costs are diminishing.
- The National Society may include administrative costs of up to 5 per cent of the total budget. If the 5 per cent administrative rate is not used, the National Society will need to list out each administrative cost individually expected during the early action phase (finance, logistics, electricity, support staff, etc.)
- The monitoring and evaluation budget should be maximum 5 per cent of overall the budget (CHF 47,500 maximum for a full EAP or CHF 10,000 maximum for an sEAP).

Tip: If you need assistance with preparing your budget, reach out to your IFRC Delegation Financial Focal Point.

Toolbox

Tools and templates

- FedNet
- Full EAP template
- Simplified EAP template
- s/EAP Budget template
- IFRC DREF Guidelines (2026)