

Completion aid to the cost and financing plan

Thank you for using our completion aid. This serves as a guide for the correct completion of our document templates and aims to anticipate and clarify possible questions and misunderstandings. Above all, however, you enable us to check your documents correctly and in a standardised manner. In this way, your and our financial decisions will be comprehensible for all parties. If you have any questions, please contact fizu.ausland@kindermissionswerk.de.

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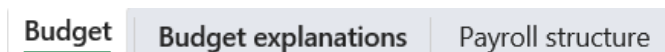
Notes on the Excel version

- The tool is fully functional for the following versions: Microsoft 365 (Microsoft, Mac, Web), Excel 2021 (Microsoft, Mac, iPad, iPhone, Android tablets, and Android smartphones).
- For older Excel versions, the necessary adjustments due to a lack of functionality are described accordingly.

Structure of the cost and financing plan

The cost and financing plan is divided into three tabs:

1. Budget
2. Budget explanations
3. Payroll structure



BUDGET TAB

The budget tab contains three parts:

- General project details (upper section)
- Project costs (middle section)
- Project financing (lower section)

The structure of the cost and financing plan is the same as that of the financial report, i.e., each cost item must be accounted for.

General project details

Fill in basic data

COST AND FINANCIAL PLAN

Project Title

Project Partner

Planned Project Duration (in Months)

Planned Project Start

(JJ/MM/AAAA)

- Project title: *Object of application, project region, country (project duration)*, e.g., implementation of early childhood education in region X, country Y (1 January 2025 - 31 December 2027)
- Project Partner: future contractual partner (must be a legal entity)
- Planned Project Duration: in months
- Planned start of the project: the project can generally only start after approval by the KMW decision-making bodies and the signing of the contract

Enter currency and budget version data.

Language

english

Local Currency

Exchange Rate

Date Of Last update



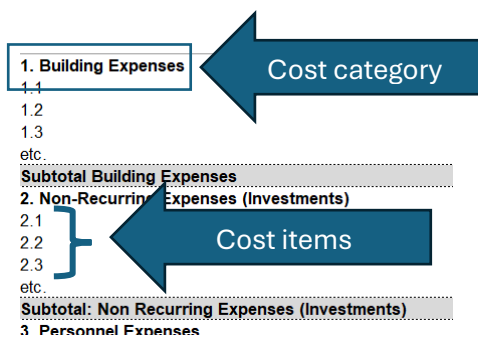
- The **local currency** (in orange) must be the same as the currency of the recipient organisation's financial statements and accounts.
- The **exchange rate** can be pre-filled but will be updated by KMW prior to authorisation.
- **Latest budget status:** on what date was the version of the cost and financing plan presented here prepared?

Project costs

	Details	Costs Calculation				Total Costs in Local Currency	Costs Per Year/Phase		
		Unit Text only	Quantity	%	Frequency	Cost Per Unit	1. Year/Phase in Local Currency	2. Year/Phase in Local Currency	3. Year/Phase in Local Currency
1. Building Expenses									
1.1						0			
1.2						0			
1.3						0			
etc.						0			
Subtotal Building Expenses						0	0	0	0
2. Non-Recurring Expenses (Investments)									
2.1						0			
2.2						0			
2.3						0			
etc.						0			
Subtotal: Non Recurring Expenses (Investments)						0	0	0	0
3. Personnel Expenses									
3.1									
3.2									
3.3									
3.4									
3.5									
3.6									
3.7									
3.8									
3.9									
3.10									
etc.									
Subtotal Personnel Expenses						0	0	0	0
4. Ongoing Expenses for Project Activities									
4.1						0			
4.2						0			
4.3						0			
4.4						0			
4.5						0			
4.6						0			
4.7						0			
4.8						0			
etc.						0			
Subtotal Ongoing Expenses for Project Activities						0	0	0	0

Columns A-B: Cost items

- Each cost item is assigned to a cost category



Extract from the cost plan (example)



Note: The KMW financial guidelines provide a detailed definition of the cost categories and eligible expenditures.

- Notes on filling in specific cost categories:

1. Building expenses	- Trades go in column B, details in the description column (column C)
3. Personnel expenses	<ul style="list-style-type: none"> - First, select and fill out the tab <i>PAYROLL STRUCTURE</i> - The values are automatically transferred to the <i>Budget</i> tab <p>Please note: for earlier Excel versions (older than Excel 2019) and OpenOffice files, the budget tab data must be manually entered from budget line 3.1 by overwriting the formulas.</p>
4. Ongoing expenses for project activities	<ul style="list-style-type: none"> - There is a cost item for each activity (with the same name as the log frame) - One cost item for freelancers who are additionally required for the realization of the activities - Detailed calculations must be made in the tab <i>BUDGET EXPLANATIONS</i> (e.g., costs for transport, accommodation, catering, freelance staff) <p>For example, workshop costs see below.</p>
5. Project management	<ul style="list-style-type: none"> - Administrative costs are allocated to sub-categories, e.g., maintenance costs (repairs), telecommunications, transport costs (if not assigned to project activities), and bank charges. <p>The detailed definition of the project management cost category can be found in the KMW financial guidelines.</p>
8. Contingency reserve	<ul style="list-style-type: none"> - It is part of the budget but can only be paid out after approval by KMW and proof of plausible justification. - KMW will fill in this column if necessary.

Columns C-H: Costs calculation

Details	Costs Calculation				
	Unit Text only	Quantity	%	Frequency	Cost Per Unit

- In the **details** (column C, text only), the exact cost composition is described narratively to explain the cost calculation (e.g., six workshops per year with 10 participants at IDR 10,000 each)
- The **unit** (column D, text only) is the comparable variable on which the unit costs are based (e.g., per conference day/ person/ workshop/program/ audit/ km/ kg cement). *What is counted?*
- The costs of each cost item are made up of various factors:
 - o **Quantity/** number (column E, only numbers): *how many* of the units in column D should there be in the selected period? (e.g., how many beneficiaries, such as participants, freelancers, employees or facilities, objects, days, etc.)?
 - o **Cost share in %** (column F, only %): this column is usually filled in with 100% - in the following cases, this column is less than 100%:
 - In the case of pro rata costs that are not only allocated to the submitted KMW project but to several projects (e.g., pro-rata personnel costs, construction measures, administrative costs), *what is the percentage share in the submitted project?*
→ The unit costs correspond to the total costs (100%) for the organization of the respective cost item
 - for part-time employees who do not hold a full-time position → the unit costs represent the costs of a full-time position
 - o **Frequency** (column G, only numbers): *how often* does a measure take place? At what frequency are costs paid?
 - o **Costs per unit** (column H, only numbers): *how much* does a unit cost (from column D)? Depending on which unit was selected, the costs per unit are indicated here. In the case of different annual values, please enter the average value; the difference is made in the costs per year/phase.
- The **total costs** (column I, only numbers) are calculated automatically from the individual factors (columns E-H) - **each of the columns must be filled in for the calculation to work.**



Columns J-L: Time allocation of costs per year or phase

Costs Per Year/Phase		
1. Year/Phase	2. Year/Phase	3. Year/Phase
in Local Currency	in Local Currency	in Local Currency

The total costs of each cost item are allocated to the project years or phases in columns J-L. Time allocation is analogous to cash flow planning and activity planning.

Columns A, I, and N: Extend formulas when adding further cost items

If more rows are to be added than specified, the formulae in columns A, I, and N must be dragged down (either with copy-paste or by dragging down the filling point of the corresponding formula).



Project financing

Local Contribution	0%	0			
Third party contribution	0%	0			
Requested from KMW	0%	0			
Total	0%	0	0	0	0

Name of the Third	Funding Status	in Local Currency	in €	Funding Period	
	Approved/Requested			From	To

The following sources of funding are available:

- **Local contribution:**
 - o Monetary contribution by the project partner that can be booked as project revenue in the accounts (there is an actual cash flow)
 - o Non-monetary local contributions must be presented exclusively in the narrative application
- **Third-party funds:**
 - o (contractually) secured monetary contributions from other donors for the same project that neither originates from the project partner nor KMW (e.g., government funds or other donations from abroad)
 - o The third-party funding providers are listed by name in the table at the bottom depending on their status (approved or applied for)

BUDGET EXPLANATIONS TAB

Please show the detailed calculations in tab Budget explanations in tabular form (e.g., costs for transport, accommodation, catering, freelance staff)

Example activity A.1.2: 6 one-day workshops with 120 school headmasters on life skills for children

1) Detailed calculation in the Budget explanations tab:

Description of the	Unit	Quantity	Costs per unit	Total costs	Year 1	Year 2	Year 3
Didactic material + handouts for the participants	per person	120	2.500	300.000	300.000		
Catering and snacks	per person	120	6.000	720.000	720.000		
Transport of the participants	per person	120	20.000	2.400.000	2.400.000		
Room hire	per day	6	50.000	300.000	300.000		
Honorary employee	per day	6	50.000	300.000	300.000		
Banderoles	per piece	12	35.000	420.000	420.000		
Total				4.440.000	4.440.000		

2) Fill in the cost plan in the Budget tab:

	Details	Costs Calculation					Total Costs in Local Currency
		Unit Text only	Quantity	%	Frequency	Cost Per Unit	
4. Ongoing Expenses for Project Activities							
A 1.2 Workshops about life skills for children	6 one-day workshops with 120 school principals in year 1	per person	120	100%	6	5.750	4.140.000
4.1 Freelance personell for A 1.2	1 freelance personell per workshop á 50.000	per freelancer	1	100%	6	50.000	300.000
4.2							

- One cost item for the project activity: the unit cost is the price for each school headmaster participating in the workshop



Tip: the unit costs, in this case, represent the costs per participant and are calculated from the total costs (minus the fee costs, which are listed as a separate cost item) divided by the individual factors that are part of the formula for calculating the total costs (i.e., quantity, percentage share, frequency):

$$(\text{Total costs of the activity} - \text{costs of the fee earner}) / \text{quantity (factor 1)} / \text{frequency (factor 2)} = (4,440,000 - 300,000) / 120 / 6 = 5,750$$

- One cost item for the fees
- ➔ The sum of the total costs corresponds to the total costs from the detailed calculations.

PAYROLL STRUCTURE TAB

There is one line for each temporary or permanent employee (not freelancers) involved in the proposed project.

This data is automatically transferred to the Budget tab (see *Notes on the Excel version*).

Please note in advance the definition of the cost category “personnel costs” and “eligible expenditure” in the KMW financial guidelines.

- **Surname, first name:**
 - o Please state your official name as shown on your identity card (this must also appear on the organisation chart of the organisation).
 - o In addition, state the first name (if usual in the regional context).
 - o if the position has not yet been filled, enter "n.a.".
- **Position:**
 - o Please state the title of the position according to the job profile (employment contract) or job advertisement.
 - o Use gender-neutral terms so that equal positions are summarized.
- **Detailed cost calculation** (for traceability of the components of the employer's gross salary): Explanation of any voluntary elements such as Christmas bonus or transport allowances or the calculation of social security contributions.
- **The scope of employment of the project partner is** 100% for a full-time employee, less than 100% for a part-time employee.
- **Deployment location:** in which organisation (HQ, project office, school, etc.) and city will the person be deployed?
- **Number of monthly salaries/year:** usually 12 months
- **Gross basic salary:** gross monthly salary that applies in the first year of the project and is **extrapolated to a full-time position** - this is also the basis on which employment contracts are concluded and personnel contributions are paid.
- **Other (voluntary) elements of gross salary:** other monthly employer contributions that are paid voluntarily (e.g., voluntary employer social security contributions, capital-forming benefits, supplements and allowances, wage components taxed at a flat rate or non-cash benefits from benefits in kind), which applies in the 1st project year and is extrapolated to a full-time position.
- **Statutory employer social security contributions and other statutory salary elements:** other monthly employer contributions that are required by law (e.g., health, pension, long-term care, and unemployment insurance), which apply in the 1st project year and are extrapolated to a full-time position.
- **Annual one-off payments** (column K): e.g., Christmas bonus or other bonuses
- **% committed working time in the project** (column M): what % of the person's time should be spent on the KMW project presented here?
- **Budget years 2 and 3:** the personnel cost budget, possibly adjusted for inflation, is entered here for further project years

