

## 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](mailto:fizu.ausland@kindermissionswerk.de).

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### Notes on the Excel version

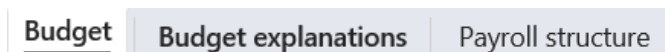


- The tool is fully functional for the following versions: Microsoft 365 (Microsoft, Mac, Web), Excel 2021 (Microsoft, Mac, iPad, iPhone, Android tablets, and Android smartphones).
- The alternative is the access via the free version of Excel-Online  
(Registration online: [Free Microsoft 365 Online | Word, Excel, PowerPoint](#))

### 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

- 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 (number only)
- 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.

Project number

Language

Local Currency

Exchange Rate

Date Of Last update

english



- **Project number:** After the initial contact and a concept note, please enter the **project number** you have received.
- 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

		Costs Calculation					Costs Per Year/Phase		
		Details	Unit Text only	Quantity	%	Frequency	Cost Per Unit	Total Costs in Local Currency	1. Year/Phase in Local Currency
									2. Year/Phase in Local Currency
									3. Year/Phase in Local Currency
1.	Building Expenses							0	0
1.1								0	
1.2								0	
1.3								0	
1.4								0	
1.5								0	
Subtotal Building Expenses								0	0
2.	Non-Recurring Expenses (Investments)							0	0
2.1								0	
2.2								0	
2.3								0	
2.4								0	
2.5								0	
Subtotal Non Recurring Expenses (Investments)								0	0
3.	Personnel Expenses							0	0

All fields in yellow can be filled in. The white and grey fields are protected and contain an automatic calculation formula.

## Columns A-B: Cost items

- Each cost item is assigned to a cost category

1.	<b>Building Expenses</b>	← Cost category
1.1		
1.2		
1.3		
1.4		
1.5		
	<b>Subtotal Building Expenses</b>	

← Cost items

Extract from the cost plan (example)

 With the + sign on the left, additional budget lines can be added if required:

10	1.1	
32	<b>Subtotal Bu</b>	
33	<b>2. Non-f</b>	
34	2.1	



Note: The KMW financial guidelines provide a detailed definition of the cost categories and eligible expenditures ([Financial Guidelines](#))

- Notes on filling in specific cost categories:

Construction expenditure	- Trades go in column B, details in the description column (column C)
Personnel costs	- First, select and fill out the tab <i>PAYROLL STRUCTURE</i> - The values are automatically transferred to the <i>Budget</i> tab
Activity costs	- There is a cost item for each activity (with the same name as the log frame, if applicable) - 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)  For example, workshop costs see below.
Project management	- Administrative costs are allocated to sub-categories, e.g., maintenance costs (repairs), telecommunications, transport costs (if not assigned to project activities), and bank charges.  The detailed definition of the project management cost category can be found in the KMW financial guidelines.
Reserve	- 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				Cost Per Unit
	Unit Text only	Quantity	%	Frequency	

- 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) - For additional detailed calculations in the budget explanations tab, the reference “see budget explanations tab” is sufficient.
- 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.

## Project financing

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

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

The following sources of funding are available:

- **Local contribution:**
  - Monetary contribution by the project partner that can be booked as project revenue in the accounts (there is an actual cash flow)
  - Non-monetary local contributions must be presented exclusively in the narrative application
- **Third-party funds:**
  - (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)
  - The third-party funding providers are listed by name in the table at the bottom depending on their status (approved or applied for)

Please enter the financing of the “local own contribution” and the “third-party funds”. The amount requested from the KMW will then be calculated automatically.

## 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 a total of 120 school headmasters on life skills for children

1) Detailed calculation in the Budget explanations tab:

Budget breakdown for one workshop (Honorary costs separated)							
Description	Unit	Quantity	Costs per Unit	Total costs	1. Year/ Phase	2. Year/ Phase	3. Year/ Phase
didactic material for 120 participants	per person	120	2.500,00	300.000,00	150.000,00	150.000,00	
Snacks for 120 participants	per person	120	6.000,00	720.000,00	360.000,00	360.000,00	
Transport of 120 participants	per person	120	20.000,00	2.400.000,00	1.200.000,00	1.200.000,00	
Room rental for workshops	per day	6	50.000,00	300.000,00	150.000,00	150.000,00	
Banderoles	per piece	12	35.000,00	420.000,00	210.000,00	210.000,00	
<b>Total costs for 6 workshops</b>				<b>4.140.000,00</b>	2.070.000,00	2.070.000,00	
<b>Costs of 1 workshop</b>	Total costs for the workshops divided by the quantity of workshops (6)			<b>690.000,00</b>			
Consultant	workshop	6	50.000,00	300.000,00	150.000,00	150.000,00	

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

4.	Ongoing Expenses for Project Activities									
4.1	A 1.2 Workshops about life skills for children	6 one-day workshops with total 120 school principals	per workshops	6	100%	1	690.000	4.140.000	2.070.000	2.070.000
4.2	freelance personell for A 1.2	1 freelance per workshop à 50.000	per freelancer	1	100%	6	50.000	300.000	150.000	150.000

- 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):

(Total costs of the activity - costs of the fee earner) / quantity (factor 1) / 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 (see tip for the calculation below)** and calculated as average values over the total term - 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 1<sup>st</sup> project year and **is extrapolated to a full-time position** and calculated as average values over the total term
- **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 1<sup>st</sup> project year and **are extrapolated to a full-time position** and calculated as average values over the total term.



### Tip for extrapolating to a full-time position:

The following formula or calculation can be used to convert the various values (gross base salary, statutory or voluntary elements) from a part-time position to a full-time position:  $\text{Value for a part-time position} / \text{scope of employment in \%}$

- **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?
- **Duration of assignment** (in months): How many months has the person been working on the project?
- **Budget years 2 and 3:** the personnel cost budget, possibly adjusted for inflation, is entered here for further project years