

Legal and commercial information - cost estimation for the financing plan

Please note the following when drawing up a financing plan:

- **Template structure:** Please do not change the structure of the categories in the financing plan template and do not delete any of the categories. If there is no information for a particular category, please leave it blank. Please use the existing formulas to calculate your project budget. If you need additional lines in a particular budget category, adapt the formula structure for the new budget line.
- The first tab (Implementer) in Annex 3 – Budget – is meant for potential implementers; it should contain all the expenditure incurred by the organisation. The shares for implementing partners are also taken into account in budget category 6 (*Forwarding of funds*). The total funding volume for the project is added together under Grand Total.
- If **other organisations besides the implementer** will be managing some of the EUKI/GIZ funding, please use the option of creating an additional tab for each implementing partner (*Implementing partner*) in the budget and list the expenditure incurred by each implementing partner. Please include only those implementing partners in the budget who are also named under 1.4 *Implementing partners* in the project proposal.
- Please note that **a project with a large number of implementing partners** who autonomously manage project funds presents an administrative challenge for the implementer. We recommend that you include the necessary accounting and administrative expenses in your financing plan. Due to the administrative work and increased risk of the settlement procedure not being carried out properly, **the maximum number of implementing partners is three.**
- Only those own and third-party funds that can be monetarily classified and for which evidence can be provided may be included in the budget, i.e. it must be possible to assign them to individual expenditure. In-kind contributions or non-cash inputs can be listed in the project proposal (Section 4.5). For third-party contributions, written confirmation from the donor of these contributions must be included in Annex 5 of the project proposal and must state the amount of third-party funding. In case there are different donors of third-party contributions please add an extra column for each donor showing the amount of third-party funding and which expenditures should be covered.
- If own/third-party funds are used, please show **exactly** which expenditure is to be covered by EUKI/GIZ funding and which by own/third-party contributions. A single item/expenditure may not be financed partly by EUKI funding and partly by own/third-party funding in the budget.

Definition of terminology

- **Implementer:**
Implementer refers to the organisation submitting the project idea (1st stage) or project proposal (2nd stage). If the proposal gets selected for EUKI financing, GIZ will offer the implementer a Grant Agreement or Zuschussvertrag (German implementer). Within the contract, the implementer is called *recipient*. The implementer is responsible for steering the project in terms of its outcome/ outputs but also all budgetary issues.

- **Implementing Partner(s):**

Implementing partners are institutions receiving forwardings (transfers) from the overall grant and make a direct contribution to achieving the project's outcome (overarching project goal) and/or outputs (specific project goals). A separate budget for each implementing partner must be submitted as part of the financial proposal.

The GIZ contract (grant agreement or Zuschussvertrag (German implementer)) rules the relation between implementer and implementing partner(s) under paragraph 1.9 (grant agreement) or 3.5 (Zuschussvertrag). Implementing partner are called *final recipient* in the contract.

Please carefully read the *Information on Financing of Projects under the EUKI*, especially the paragraphs on the *legal framework* as well as *project partnerships*.

Explanatory notes on budget categories:

1. External expertise

Please list only external staff that are not employed by your organisation, but whose **services** are bought in under a **subcontract** (e.g. advisors/consultants on technical matters, etc.).

Requirements for the award of contracts for goods and services:

Please note Article 4 (Grant Agreement) respectively Article 7 (Zuschussvertrag; German implementer) regarding requirements for award procedures.

2. Staff

Please list only expenditure for internal staff that have a **regular** employment contract and are assigned to the project/are working for the project. This expenditure includes:

- the pay actually received by the employee (basic salary);
- ancillary wage costs including employers' contributions to social security schemes;
- other regular salary components defined contractually;
- severance payments upon termination of a contract, provided they are a requirement under employment law (and not part of a contractual agreement) and provided they are only listed as the proportion that corresponds to the actual working hours spent on the project. Severance payments that are not based on applicable employment law are not eligible.

Employees that work on a pro rata basis/partly for the project:

Employees that spend only part of their regular working hours on the project or who work on several projects at the same time must record their hours on a time sheet (to be countersigned by another person) each month.

Evidence must be provided for personnel expenditure in the form of monthly payslips or a payroll journal. In case payslips do not allow an adequate traceability, contracts of employment should be handed in as well. Traceability is, for example, not ensured in case information on payslips is not comprehensible or personnel expenditure for project staff exceeds amounts paid to other employees disproportionately (please carefully read annex 3 (Grant Agreement) respectively Annex 4 (Zuschussvertrag) - www.giz.de/financing respectively www.giz.de/finanzierungen).

3. Travel

Travel expenditure and per diems are eligible for financing but they must be directly assignable to the project and comply with the internal travel regulations of the implementer/implementing partner or the Federal Travel Expenses Act (BRKG) of Germany.

Costing travel expenditure:

Please list only the travel expenditure of your own staff/employees in this budget category.

Budget for the average total per trip and the number of trips when costing travel expenditure. A disaggregated depiction, broken down into flights, accommodation, additional cost of subsistence and other expenses is not required.

Number of trips:

EUKI is planning to hold annual conferences (EUKI conferences) in Berlin to facilitate communication between implementers and partners and BMUB. As of 2019, please factor in an adequate annual travel budget to cover this and base it on the assumption that 2-3 people from your project will take part. Please also plan an adequate budget for additional events for the purpose of networking, for example.

Further information on settlement of travel expenditure:

See below a list of per diems and overnight allowances valid for travel abroad in 2018. Please note the maximum per diem and overnight allowance amounts applicable for the different years. The current regulations based on BRKG can be viewed under the following link: www.bva.bund.de

If meals were provided elsewhere please reduce the per diems by the following percentages:

Breakfast 20% (if, for example, included in accommodation cost)

Lunch 40% (if provided at events)

Dinner 40% (if provided at events)

4. Other

Please list events planned within the framework of the project (workshops, meetings, training courses, etc.). Please base your figures on experience or use budget figures. Include expenditure for catering, room rental, materials, event equipment, etc. If travel for external guests is planned, expenditure can also be included in this budget category as an individual item.

Other expenditure for materials and equipment, such as publications, translations, IT services or miscellaneous purchases can be listed in this category. Please specify exactly what the expenditure is and how it was costed.

Requirements for the award of contracts for goods and services:

Please note Article 4 (Grant Agreement) respectively Article 7 (Zuschussvertrag; German implementer) regarding requirements for award procedures.

5. Administration costs

Indirect project expenditure incurred through use of existing infrastructure (such as office rent, telephone, internet, etc.) but cannot directly be attributed to the project can be claimed under administration costs.

Administration costs must be reasonable and plausible and may not under any circumstances exceed **11%** of the **direct expenditure** (budget category 1-4).

Overview of travel expenses: per-diem and overnight accommodation allowances for selected countries (as at: 2018)¹

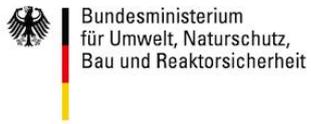
Country/City	Per diems abroad	Overnight accommodation allowances abroad up to
		EUR... with evidence*)
Albania	24	113
Andorra	28	45
Armenia	19	63
Austria	30	104
Azerbaijan	25	72
Belgium	35	135
Bosnia and Herzegovina	15	73
Bulgaria	18	90
Croatia	23	75
Cyprus	37	116
Czech Republic	29	94
Denmark	48	143
Estonia	22	71
Finland	41	136
France		
- Lyon	44	115
- Marseille	38	101
- Paris and départements 92, 93 and 94	48	152
- Strasbourg	42	96
- the rest of the country	36	115
Georgia	29	88
Greece		
- Athens	38	132
- the rest of the country	30	89
Hungary	18	63
Iceland	39	108
Ireland	36	92
Italy		
- Milan	32	156
- Rome	43	160
- the rest of the country	28	126
Kosovo	19	57
Latvia	25	80
Liechtenstein	44	180
Lithuania	20	68
Luxembourg	39	130
Malta	37	112

¹Based on BRKG

http://www.bva.bund.de/SharedDocs/Downloads/DE/DLZ/Rechtsgrundlagen/Dienstreisen/arvwwv_2018_pdf.pdf?__blob=publicationFile&v=3

Macedonia	24	95
Moldova, Republic of	20	88
Monaco	35	180
Montenegro	24	94
Netherlands	38	119
Norway	66	182
Country/City	Per diems abroad	Overnight accommodation allowances abroad up to EUR... with evidence*)
Poland		
- Gdansk	24	77
- Krakow	23	88
- Warsaw	25	105
- Wroclaw	27	92
- the rest of the country	22	50
Portugal	30	102
Romania		
- Bucharest	26	100
- the rest of the country	21	62
Serbia	16	74
Slovak Republic	20	85
Slovenia	27	95
Spain		
- Barcelona	26	118
- Canary Islands	26	98
- Madrid	34	113
- Palma de Mallorca	26	110
- the rest of the country	24	88
Sweden	41	168
Switzerland		
- Geneva	53	195
- the rest of the country	51	169
Turkey		
- Istanbul	29	104
- Izmir	35	80
- the rest of the country	33	78
Ukraine	26	98
United Kingdom of Great Britain and Northern Ireland		
- London	51	224
- the rest of the country	37	115

Im Auftrag des:



The Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, as implementer of the call for project ideas, is responsible for the content.

