

VERSION CONTROL - clarifying changes between previous Commercial Cost Template version 3.9 and the latest version 4.0

PREVIOUS TEMPLATE VERSION 3.9			EQUATES TO:	NEW TEMPLATE VERSION 4.0			EXPLANATION OF CHANGES
Tab No.	Tab Name	Tab Description		Tab No.	Tab Name	Tab Description	
No corresponding tab				This tab	Version Control	Clarifying changes between previous and current Template versions	NEW TAB: Version Control will be provided (as here) as the first tab in each new version release.
No corresponding tab				0.	Template Completion Guidance	Provision of general non-tab specific guidance	NEW TAB: Practical gudiance tips now included within the Template rather than in a separate Cost Template guidance document.
1.	Information	Provides high level Programme costs/detail.		1.0	Programme Information	Summarises programme costs at category level (Direct/NPAC/Profit-Surplus/Fund Value/Local Taxes), with explanatory guidance shown at the top of the tab.	This tab gathers the same information, but there are fewer fields for the Supplier to complete and overall, it has been made clearer where possible.
2.	Total Programme Cost	Summarises Programme costs.		2.0	Total Programme Cost	Summarises totals of succeeding detailed tabs 2.1-4.0, with explanatory guidance shown at the top of the tab.	Template version 4.0 has greatly simplified this tab using far fewer lines, with integral guidance and auto-links to supporting tabs where detail can be provided.
2.1	Commodities	Summarises Commodity costs		2.1	Programme Activities - Frontline Programme Delivery	Lists all Frontline Delivery Costs, with Col A pre-populated with suggested cost headers specific to tender and explanatory guidance shown at the top of the tab.	Neither the 'Commodities' nor 'Disbursements' tab names were universally understood, so these two tabs have been replaced by one tab to cover all FPD costs and, rather than simply provide generic descriptions of cost headers to be entered, for greater clarity, DFID contract officers will pre-populate Col A (prior to issue) with customised cost headers appropriate to the programme tender prior to issue. Profiling has been designed to mirror that of tab 2.0 to facilitate clarity and linkage, with the first programme year seeking increased transparency on cost breakdown to support evaluation.
2.2	Disbursements	Summarises Disbursement costs					
2.3	Capital Expenditure	Lists expenditure items of a capital nature, purchased through varying methods.		2.2	Capital Expenditure	Lists expenditure items of a capital nature, purchased through varying methods, with explanatory guidance shown at the top of the tab.	The information this tab seeks is largely unaltered from v3.9, but the annual profiling has been designed to mirror that of tab 2.0 to facilitate clarity and linkage, with the first programme year seeking increased transparency on cost breakdown to support evaluation.
2.4	Programme Team	Summarises programme team (excl fund mgt and M&E) staff costs across Job Family categories, identifying net and gross rates of lead organisation and delivery partners, showing NPAC and Profit allocations across team members.		2.3	Programme Staff - Pay	Summarises all staff costs across Job Family categories, identifying net and gross rates of lead organisation and delivery partners, showing NPAC and Profit allocations across team members.	Enhancements incorporated in this tab comprise: inclusion of separate columns for each programme stage ('Design', 'Inception' etc) to remove the need to have more than one line for a team member engaged in more than one stage; incorporation (via Technical Discipline column) of Fund Management and M&E staff costs on this schedule rather than elsewhere within Template; greater level of auto-populated summary

VERSION CONTROL

2.6	Fund Management Team	Summarises fund management team staff costs across Job Family categories, identifying net and gross rates of lead organisation and delivery partners, showing NPAC and Profit allocations across team members.		2.3	Programme Staff - Pay	Gross rates of lead organisation and delivery partners, showing NPAC and Profit allocations across team members.	Template; greater level of auto-populated summary analysis to aid both bidder and DFID evaluation staff; and greater use of checkboxes to ensure NPAC/Profit-Surplus allocation totals on this tab agree to the NPAC total calculated on tab 3.0 and Profit-Surplus amount on tab 2.0.
2.5	Travel	Summarises staff travel, accommodation and subsistence expenses.		2.4	Programme Staff - Travel	Summarises staff travel, accommodation and subsistence expenses, by expenditure category and also by programme stage.	The information this tab seeks is largely unaltered. A few more columns have been added in order to summarise by programme stage for evaluation purposes.
No corresponding tab				2.5	Monitoring, Evaluation and Learning	Lists Monitoring, Evaluation and Learning non-staffing costs, with explanatory guidance shown at the top of the tab.	NEW TAB: to allow for non-staffing M&E costs to be entered in more detail (previously these were entered directly as summary totals on tab 2.0). The annual profiling has been designed to mirror that of tab 2.0 to facilitate clarity and linkage, with the first programme year seeking increased transparency on cost breakdown to support evaluation.
3.	NPAC	Provides a matrix to allow for calculation of Non Programme Attributable Costs that may be claimed in relation to tender bid.		3.0	NPAC	Provides a matrix to allow for calculation of Non Programme Attributable Costs that may be claimed in relation to tender bid.	This tab has been simplified and greater guidance provided. The range of cost sharing methodologies are still offered to facilitate calculation of an appropriate level of NPAC to each tender bid.
4.	Payment	Bidder completes this tab to provide a breakdown of programme milestones and related contractual values.		4.0	Payment Profiling	DFID completes breakdown of programme schedule and bidder enters Net/NPAC/Profit values by payment type.	This remains an important tab that will guide post-commencement performance monitoring. DFID to take the lead in completing narrative sections, so that the tab can be customised according to tender type.
5.	Variance	Bidder re-populates entire Template at periodic intervals post-commencement as agreed with DFID (entering on each line on all tabs, actual spend to date plus reforecast of remaining balance of contract spend), the totals of which are captured here, allowing for comparison with original budget figures.		No corresponding tab			Rather than ask successful bidders to re-populate and submit entire Template for post-award monitoring, tab 4.0 will be used to compare actual v original budget values.



Department
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Version 4.0

Issued for use on/after:

01/09/2019

Instructions for successful completion of Commercial Cost Template

Guidance set out here and embedded as notes within the separate tabs of this Cost Template will assist you in completing the full cost recovery budget template. The guidance will explain how to calculate the full cost of your programme including an appropriate share of all relevant support services and other overheads, defined as 'non-programme attributable costs' or 'NPAC'.

Throughout the Cost Template, you will find TRUE/FALSE check boxes that will assist to ensure linked totals correspond.

Cell protection has been discarded in this version to enable suppliers to have full functionality. Please therefore take care not to inadvertently delete or overwrite a formula box. If you insert additional rows/columns, ensure you copy all formula cells down/across.

You should refer to DFID's Cost Eligibility guidance to ensure all costs included are eligible for inclusion.

The following principles apply to the Cost Template:

- (a)** Enter values in GBP.
- (b)** Enter costs **inclusive** of non-recoverable taxes but **exclusive** of reclaimable Input VAT from HMRC.
- (c)** Enter budget for local government taxes on the contract.
- (d)** Enter or select information within yellow cells.
- (e)** Do not enter information in greyed or blank cells.
- (f)** Do not alter formula. If there is an error, contact the Contract Officer.
- (g)** Any non-budgeted item will be at the supplier's expense.
- (h)** Do not include any costs to be funded via other (non-DFID) funding source.
- (i)** If 'other' is selected in any category, enter details in the notes section.
- (j)** Budget monthly in year one and annually thereafter.

DFID GUIDANCE NOTES FOR TAB 1. PROGRAMME INFORMATION

This tab should be completed in the following order:

- Enter details about the programme in Table 1.
- Enter details requested for lead organisation and all partners in columns B-D of Table 3. For column D, the definition of SMEs is set in the EU recommendation 2003/361 ([link below](#)), with an organisation determined to be small, medium or large in accordance with set limits in relation to the following criteria, subject to periodic EU review and uplift:
 - Staff Headcount, and
 - Either Turnover Or Balance Sheet total
 EU recommendation 2003/361
- Table 4 provides a completion checklist, allowing manual tick off as each Cost Template tab is completed.
- Table 2 will auto-populate as the Cost Template is completed. Ensure it tallies with the programme cost total on tab 2, using the True/False checkbox.
- Complete columns F-H of Table 3 once Cost Template has been fully completed.

TABLE 1: FULL COST RECOVERY BUDGET - PROGRAMME INFORMATION	
Lead organisation name	
Programme name	for completion by PCD
PO number	for completion by PCD
Programme start date	for completion by PCD
Programme end date	for completion by PCD
Total programme cost (auto-fill from Table 2)	£ -
Programme country/region supported by Programme	for completion by PCD
Prepared by:	
Date prepared:	

<i>Direct Programme Costs</i>	£	-
<i>Indirect Costs - Non programme attributable cost (NPAC)</i>	£	-
<i>Contract Profit/Surplus</i>	£	-
<i>Fund Value</i>	£	-
<i>Local Government Taxes on Contract Value</i>	£	-
TOTAL PROGRAMME COSTS	£	-

CHECK **TRUE**

Lead organisation/ Delivery partner	Name	Is the Delivery Partner based in the same country/countries as programme delivery?	SME?	Total cost	Direct Programme Costs	Lead Organisation: Indirect Costs (NPAC), Profit and Fund Value	Local Government Taxes on contract
Lead organisation				£ -			
Delivery partner one				£ -			
Delivery partner two				£ -			
Delivery partner three				£ -			
Delivery partner four				£ -			
Delivery partner five				£ -			
Delivery partner six				£ -			
Delivery partner seven				£ -			
Delivery partner eight				£ -			
Delivery partner nine				£ -			
Delivery partner ten				£ -			
Delivery partner eleven				£ -			
TOTAL PROGRAMME COST IN GBP				£ -	£ -	£ -	£ -

CHECK	TRUE
1. The company has a clear vision and mission statement.	
2. The company has a strong leadership team.	
3. The company has a solid financial foundation.	
4. The company has a diverse and talented workforce.	
5. The company has a strong customer base.	
6. The company has a strong brand identity.	
7. The company has a strong commitment to social responsibility.	
8. The company has a strong commitment to innovation.	
9. The company has a strong commitment to sustainability.	
10. The company has a strong commitment to ethical business practices.	

TABLE 4: COMPLETION CHECKLIST	
TAB	COMPLETED: Y/N
Information	
Total Programme Cost	
Frontline Programme Delivery	
Capital Expenditure	
Programme Staff - Pay	
Programme Staff - Travel	
Monitoring, Evaluation and Lessons Learned	
NPAC	
Payment Profiling	

SUPPLIER NOTES (insert more rows as required)

PLEASE ONLY ENTER DATA WHERE HIGHLIGHTED YELLOW
All non-yellow highlighted areas are populated via completion of Tabs 2.1 to 3.

FINAL v4.0 Commercial Cost Template

NOTES FOR SUPPLIERS:

PLEASE ONLY ENTER DATA WHERE HIGHLIGHTED YELLOW[illegible]

SUPPLIER NOTES (insert more rows as required)

[illegible][illegible]

SUMMARY OF ALL ASSETS BY ACTIVITIES		
PROGRAMME ACTIVITIES	TOTAL COSTS BY PURCHASING METHOD £	
Country office space (rent, utilities etc)	£	-
Field office space (rent, utilities etc)	£	-
IT and Communications	£	-
Security costs	£	-
Other office costs	£	-
Commodities	£	-
Any other costs	£	-
	£	-
CHECK TRUE		



EXAMPLES OF TYPICAL COST TYPES TO BE ENTERED ON THIS TAB
Specialist Equipment
IT Equipment
Office Furniture & Equipment
Motor Vehicles (standard and off-road)
Other Project-related Equipment

NOTES FOR SUPPLIERS:
A: Any aspect of capital expenditure included must be fully justified as contributing to the sustainable outcome of the project. The cost should be recorded in the year in which the purchase is planned; do not spread the cost of a new purchase over the lifetime of the project.
B: There is a requirement for a programme asset register to be maintained for all assets purchased at a value of £500 or more.
C: Depreciation is not an allowable expense. However, where existing vehicles and capital items can be used to deliver a DFID project, we accept a running and maintenance cost for the use of these to be included in the budget.
D: Ownership of new vehicle and capital items bought using DFID funds is retained by DFID throughout the lifetime of the project. The future use of the item is discussed and agreed on project completion.

PLEASE ONLY ENTER DATA WHERE HIGHLIGHTED YELLOW

YELLOW						YEAR 1															
CAPITAL EXPENDITURE Detailed Description	Organisation Name	Country	Purchasing Method	Purchasing Rationale	Unit Cost £	MONTH 1		MONTH 2		MONTH 3		MONTH 4		MONTH 5		MONTH 6		MONTH 7			
						Quantity	Month 1 Total £	Quantity	Month 2 Total £	Quantity	Month 3 Total £	Quantity	Month 4 Total £	Quantity	Month 5 Total £	Quantity	Month 6 Total £	Quantity	Month 7 Total £		
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SUPPLIER NOTES (Insert more rows as required)	

SUPPLIER NOTES (Insert more rows as required)	

CHECK LEAD ORGANISATION PROFIT TOTAL AGREE			
CHECK LEAD ORGANISATION NPFC TOTAL AGREE			
SUMMARY BY JOB FAMILY: LEAD ORG (NET) + DP GROSS INVOICED			
PLEASE ENTER ANNUAL SPLIT OF THESE TOTALS MANUALLY ON TAB 2			
JOB FAMILY	TOTAL DAYS ALL PHASES	TOTAL COSTS ALL PHASES	
Programme leadership	-	£	
Programme management	-	£	
Technical advisor	-	£	
Programme support and administration	-	£	
TOTAL	-	£	
CHECK TOTALS AGREE TO ABOVE		TRUE	TRUE
SUMMARY BY PROGRAMME PHASE: LEAD ORG (NET) + DP GROSS INVOICED			
PROGRAMME PHASE	TOTAL DAYS	£	TOTAL COSTS
Design		£	

[illegible]

CHECK LEAD ORIENTATION PROGRAM TOTAL AGREE TO TAB 2		TRUE	
CHECK LEAD ORGANISATION NPAA TOTAL AGREE TO TAB 3		TRUE	
SUMMARY BY JOB FAMILY: LEAD ORG (NET) + DP GROSS INVOICED			
PLEASE ENTER ANNUAL SPLIT OF THESE TOTALS MANUALLY ON TAB 2			
JOB FAMILY	TOTAL DATES ALL	TOTAL COSTS ALL	
	PHASES	PHASES	
Programme leadership	-	£ -	
Programme management	-	£ -	
Technical adviser	-	£ -	
Programme support and administration	-	£ -	
TOTAL	-	£ -	
CHECK TOTALS AGREE TO ABOVE		TRUE	
SUMMARY BY PROGRAMME PHASE: LEAD ORG (NET) + DP GROSS INVOICED			
PROGRAMME PHASE	TOTAL DATES	TOTAL COSTS	
	PHASES	PHASES	
Design	-	£ -	

PLEASE ONLY ENTER DATA WHERE HIGHLIGHTED
YELLOW

SUPPLIER NOTES (insert more rows as required)	

SUMMARY BY JOB FAMILY: LEAD ORG (GRDS) + DP GROSS INVOLVED			
JOB FAMILY	TOTAL DAYS ALL YEARS	TOTAL COSTS ALL YEARS	
Programme leadership	-	£	
Programme management	-	£	
Technical advisor	-	£	
Programme support and administration	-	£	
TOTAL	TRUE	TRUE	
CHECK TOTALS AGREE TO ABOVE			
SUMMARY BY PROGRAMME PHASE: LEAD ORG (GRDS) + DP GROSS INVOLVED			
PROGRAMME PHASE	TOTAL DAYS	TOTAL COSTS	
Design	-	£	
Procurement	-	£	
Implementation	-	£	
Exit	-	£	
TOTAL	TRUE	TRUE	
CHECK TOTALS AGREE TO ABOVE			
SUMMARY BY TECHNICAL DISCIPLINE: LEAD ORG (GRDS) + DP GROSS INVOLVED			
TECHNICAL DISCIPLINE	TOTAL DAYS	TOTAL COSTS	
Fund Management	-	£	
Accounting, Audit and Statistics	-	£	
Agriculture	-	£	
Biological Sciences and Ecology	-	£	
Climate Change and Environmental Services	-	£	
Community Development	-	£	
Our Dilemma	-	£	
Economics / Financial Analysis	-	£	
Education	-	£	
Engineering	-	£	
Finance and Investment	-	£	
Food Security	-	£	
Proximity and Conflict	-	£	
Gender	-	£	
Governance	-	£	
Human Resources Development	-	£	
Information, Emergency, Risk Management	-	£	
Industry	-	£	
Information Systems	-	£	
Infrastructure	-	£	
Institutional Reform	-	£	
Legal	-	£	
Logistics	-	£	
Medicine	-	£	
Monitoring & Evaluation	-	£	
Non-applicable	-	£	
Other (enter details in Notes box below)	-	£	
Public Health	-	£	
Rural Development	-	£	
Social and Political Science	-	£	
Technical Development	-	£	
TOTAL	TRUE	TRUE	
CHECK TOTALS AGREE TO ABOVE			

[illegible][illegible]

[illegible]

CHECK TAB TOTALS AGREE TO TAB 2	TRUE
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SUMMARY TOTALS BY TRAVEL/ACCOMMODATION/SUBSISTENCE: PLEASE ENTER ANNUAL SPLIT OF THESE MANUALLY ON TAB 2									
	DESIGN PHASE		INCEPTION PHASE		IMPLEMENTATION PHASE		EXIT PHASE		TOTAL
TRAVEL	£	-	£	-	£	-	£	-	£
ACCOMMODATION	£	-	£	-	£	-	£	-	£
SUBSISTENCE	£	-	£	-	£	-	£	-	£
	£	-	£	-	£	-	£	-	£

CHECK SUMMARY TAB = THIS TAB TOTALS	TRUE
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SUPPLIER NOTES (insert more rows as required)	

PRODUCT DESCRIPTION BOX IN COLUMN G

RATIONALE FOR ALL ACCOMMODATION-RELATED QTY/NO.S ENTERED BELOW MUST BE INCLUDED IN THE PRODUCT DESCRIPTION BOX IN

[illegible][illegible]

COLUMN V

RATIONALE FOR ALL SUBSISTENCE-RELATED QTY/NO.S ENTERED BELOW MUST BE INCLUDED IN THE PRODUCT DESCRIPTION BOX IN COLUMN AK

[illegible][illegible]

Independent Evaluation Costs (provide detail in Notes box)

Other Monitoring and Evaluation Costs (provide detail in Notes box)

PLEASE ONLY ENTER DATA WHERE HIGHLIGHTED YELLOW

[illegible]

[illegible][illegible][illegible]



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LEAD ORGANISATION NPAC

Please only enter data where highlighted yellow

DFID GUIDANCE NOTES FOR TAB 3. NPAC

Use this tab to calculate the amount of NPAC that may be costed to this programme.
Table 1 - enter your overhead categories in the columns provided (example titles are shown below but please use your own overhead categories drawn from your statutory accounts and use more columns if you need to). Then select an NPAC sharing methodology, for each category, referring to Annex 1 of the Cost Eligibility guidance.
Table 2 - enter the relevant numbers/amounts for this programme and for other programmes, depending on the sharing methodology selected in Table 1.
Table 3 - enter here a breakdown of your NPAC cost totals (example headings are shown but these are neither exhaustive nor prescriptive), then enter programme term in years. Remaining fields auto-populate using information entered in Table 2 to calculate your organisation's NPAC.
Table 4 - allows you to profile your total programme NPAC calculated in Table 3 across each of the years of the programme. Choose a profiling that best represents the likely pattern of spend and provide rationale in the notes box.

TABLE 1: CLASSIFY NPAC INTO COST CATEGORIES AND DEFINE METHOD FOR SHARING			
Type of NPAC (ie Indirect Overhead categories shown in statutory accounts. Examples shown here, please amend as appropriate to your organisation.)	Example: Administration expenses	Example: Support staff costs	Example: Governance costs
Methodology for sharing NPAC (see Annex 1 of Cost Eligibility Guidance)			

TABLE 2: ALLOCATE SELECTED COST SHARING METHODOLOGY FOR:			
THIS programme			
Other programmes			
Totals	-	-	-
Increase in activity due to THIS programme	0%	0%	0%
Percentage share due to THIS programme	0%	0%	0%

TABLE 3: BREAKDOWN AND CALCULATION OF ORGANISATIONAL NPAC			
COST DESCRIPTION: Note that the following cost headers are suggested (typical) NPAC costs; they are neither exhaustive nor prescriptive.	Example: Administration expenses	Example: Support staff costs	Example: Governance costs
Rent, rates and utilities			
Maintenance and repairs			
Equipment			
Printing and stationery			
Cleaning			
IT costs			
Bank charges			
Consultants			
Programme quality support			
Phones			
Support staff costs			
Subscription fees			
Legal and professional fees			
Support and review visits and annual conference			
External audit			
Internal audit			
Trustee indemnity insurance			
Other			
Total annual NPAC cost	-	-	-
Change in activity cost	0%	0%	0%
Programme term (in number of years)			
Total programme term NPAC ALL programmes	-	-	-
Percentage share due to THIS programme	0%	0%	0%
Total programme term NPAC to THIS programme	-	-	-

TABLE 4: ANNUAL TOTALS	
Year 1 predicted NPAC total	
Year 2 predicted NPAC total	
Year 3 predicted NPAC total	
Year 4 predicted NPAC total	
Year 5 predicted NPAC total	
Year 6 predicted NPAC total	
Year 7 predicted NPAC total	
Year 8 predicted NPAC total	
Year 9 predicted NPAC total	
Year 10 predicted NPAC total	
Total predicted programme NPAC	-

CHECK TABLE 4 = TABLE 3 TRUE

CHECK TABLE 4 AGREES TO TAB 2 NPAC TOTAL TRUE

SUPPLIER NOTES (insert more rows as required)

**PLEASE ONLY ENTER DATA WHERE
HIGHLIGHTED YELLOW**

PAYMENT SCHEDULE										
PAYMENT NUMBER	PAYMENT TYPE	DETAILED DESCRIPTION (Milestone, Project Stage etc)	PROGRAMME PHASE OF PAYMENT	FINANCIAL YEAR OF PAYMENT	MONTH OF PAYMENT	NET PAYMENT VALUE	NPAC	PROFIT	TOTAL PAYMENT VALUE	PROJECT %
TOTAL PAYMENT						-	-	-	-	0.00%
TOTAL PROJECT COST INC. LOCAL GOVERNMENT TAXES										

SUPPLIER NOTES (insert more rows as required)
