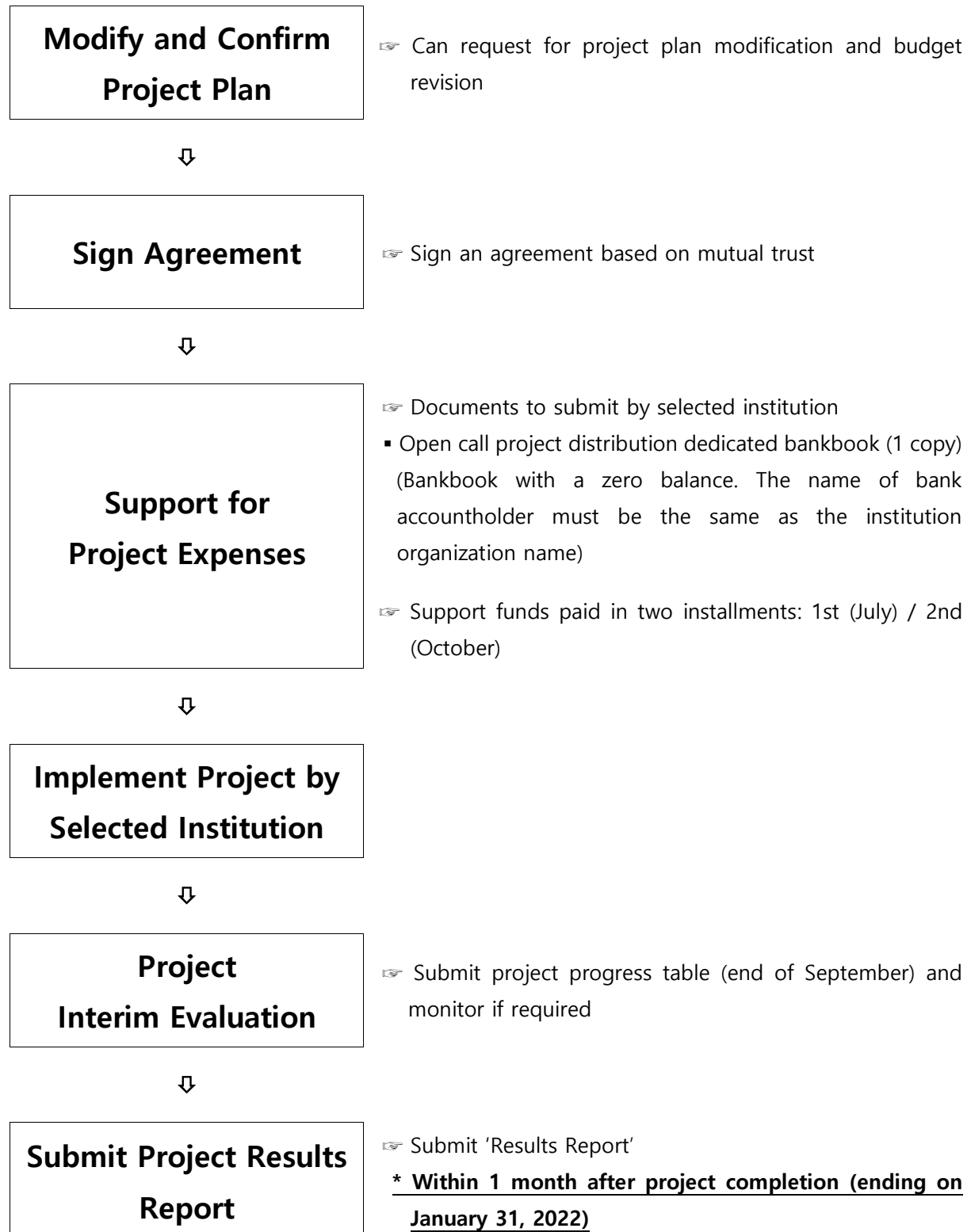
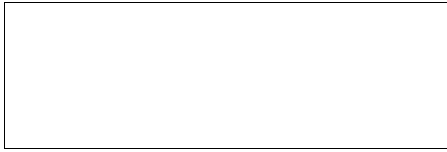

2021

Open Call Project

Implementation Guide

A. Guide on key timelines after decision to support





☞ 'Final return of project funds'

* **Within 1 week after completion of budget execution
(ending on December 20, 2021)**

※ Documents to submit when reporting results

(Mandatory) Official notice document, results report, expense settlement report, copy of bankbook, project related supporting documents (videos, photographs, publications, etc.)

(Stored by institution) Income/expense approval form, receipt and supporting documents, details of changes to project/budget, internal planning document and results report, photograph before and after construction, copy of equipment ledger when purchasing equipment

- Documents stored by the institution may be requested when required

B. Matters to Consider during Project Implementation

1. Project details, scheduling, and budgeting must be carried out based on the approved project planning document. If there are any changes to the project details or the budget, the changes must be discussed in advance with ChildFund, request for review of the changes, and follow the approval and application process.
2. Accounting treatment shall comply with the social welfare organization financial accounting policies, tax laws (corporate tax law, income tax law, value added tax law, etc.) and relevant laws and guidelines.
3. Outstanding balances in project funds shall be discussed in advance with ChildFund and then returned to ChildFund. If any reason for return occurs, the funds must be returned immediately. Also, interest accrued during the project period is included in the project fund and used, and interest accrued after the end of the project period is treated as miscellaneous income for the institution.

4. Visits to project institutions and meetings may be held in order to check project implementation progress and to collect opinions. Also, after the project is complete, an evaluation meeting (presentation meeting) may take place to share the results.
5. In the following cases, the project may be canceled and the project cost refunded in accordance with the ChildFund's policies.

☞ After notifying the decision to support the open call project, if any of the following circumstances occur, the support may be withdrawn through ChildFund's internal review, and in this case, the full amount or part of the support fund may be redeemed.

- In case of significant negligence or delay in cooperation, compliance, and fulfillment of obligations in the project
 - In case it is determined that the institution is incapable of carrying out the project due to critical management issues such as bankruptcy filing or application for initiation of rehabilitation process
 - Transferring any rights or obligations under the agreement to a third party without the prior written consent of the other parties
 - In case of violating the agreement and failing to rectify it within 14 days from the date of receipt of the complaint
 - In other cases where it is not possible to carry out the obligations under the agreement or 'support project to improve the care environment for children from a migration background'
- ※ If the agreement is canceled due to the above reasons, the process of collecting opinions from the project implementing institution or relevant stakeholders is carried out.
- ※ The follow-up procedures after cancellation of agreement are as follows.
- ChildFund is not obligated to pay for project expenses which the payment is not yet due.
 - Institution implementing the project which needs to return the support funds must do so to the account designated by ChildFund within 14 days from receiving the notice.

C. Budgeting and Accounting Standards

1) Budgeting Method

- A) Items should only be categorized as payroll, administrative costs, project costs (direct/indirect).
- B) Out of the total support fund amount (100%), 70% must be used only for project funds, while the remaining 30% can be used for payroll, operating costs, and project funds. (Must comply with the ratio guideline)
- C) Sub-items shall be categorized by program as required in the project.
(Categorizing the sub-items by program is more efficient when processing any budget changes)
- D) Describe in detail the calculation logic for each budget item.
(Describe in detail the unit price, quantity, number of people, number of incidents, number of sessions, etc.)
- E) Don't over-allocate unnecessary budget, reduce the gap between the actual vs plan in order to maintain credibility of the budget.

Category	Description	Applicable Items	Reference
Payroll	Costs incurred on personnel directly carrying out the project	<ul style="list-style-type: none"> - Payroll for project manager/supporting manager - Overtime expense for project manager/supporting manager ※ Must sign up for social insurance if working more than 60 hours per month, and more than one month ※ Must comply with the 2021 minimum wage ※ Accrual for severance pay must be made if the dedicated employee signs up for a contract of more than 1 year and works more than 60 hours per month only to carry out the relevant project. 	30%

Operating costs	Indirect costs required to carry out the project - Costs required for project management	Office supplies, utility, travel, fuel expenses, etc.	
Project funds	Direct costs incurred to carry out the project - Expenses required for services provided to actual number of people (child-centered)	- Meal, snack, education textbooks, entrance fees, and material costs, <u>service tutor fee</u> required to carry out the project ※ Service tutor fee: Tutor fees paid to individuals (other income earners, business income earners) in carrying out projects for children (excluding employees, volunteers, and sponsors)	70%

2) Basis for budgeting other overhead expenses

A) Basis for payment of tutor fees

Category		Basis	Use Limit	Reference
Tutor Fee	Special Tutor	<ul style="list-style-type: none"> · Former/current minister/vice-minister or higher · Former/current university president · Former/current congressman · Chairman of conglomerate or head of state-owned enterprise · Or someone with a social status at an equivalent level 	<ul style="list-style-type: none"> · First hour: 350,000won · Additional: 170,000won per hour 	Tutor fees include manuscripts and transportation costs.
	Grade 1 Tutor	<ul style="list-style-type: none"> · University assistant professor or higher, college associate professor or higher · Human cultural assets, famous artist and religious person · Head of government-funded research institute 	<ul style="list-style-type: none"> · First hour: 280,000won · Additional: 140,000won per hour 	

	<ul style="list-style-type: none"> · Senior level researchers and executives at corporations/institutions · Professional qualification holders such as judge/prosecutors, lawyers, etc. · Former/current public officer grade 3 or higher · Former/current public officer grade 4/5 with a Ph.D. · Head of social welfare institutions and facilities 		
Grade 2 Tutor	<ul style="list-style-type: none"> · University full-time lecturer or college assistant professor · Former/current public officer grade 4/5 · Executive at small or medium enterprise · Senior Manager level at corporation/institution/organization · Experts in statistical theory, SAS, SPSS, etc. · Ph.D holder · Middle manager in social welfare institution or facility with a master's degree or higher in related field · Other professional qualification holder with more than 3 years of practical experience 	<ul style="list-style-type: none"> · First hour: 200,000won · Additional: 100,000won per hour 	
Grade 3 Tutor	<ul style="list-style-type: none"> · Former/current public officer grade 6 or below · Non full-time lecturers · Middle manager in social welfare institution or facility without a master's degree in related field 	<ul style="list-style-type: none"> · First hour: 150,000won · Additional: 75,000won per hour 	

		<ul style="list-style-type: none"> · Lecturers with other professional qualification · Those not eligible as special tutors, grade 1 tutors, or grade 2 tutors 		
	Support Tutor	<ul style="list-style-type: none"> · Tutor supporting the main tutor (Assistant during practical training, etc.) 	<ul style="list-style-type: none"> · First hour: 70,000won · Additional: 45,000won per hour 	
	Large-scale attendance	<ul style="list-style-type: none"> · 2 hours or less 	<ul style="list-style-type: none"> · 5 people or less: 280,000 won · 6~10 people: 400,000won · 11 people or more: 550,000won 	
		<ul style="list-style-type: none"> · 2 hours or more 	<ul style="list-style-type: none"> · 5 people or less: 350,000 won · 6~10 people: 500,000won · 11 people or more: 700,000won 	

B) Basis for payment of travel expenses and other overhead expenses

Category	Policy		Use limit	Note
Business travel expenses	In-town	<ul style="list-style-type: none"> · Transportation · Per person per day 	5,000won	<ul style="list-style-type: none"> · Only for institutions which do not possess vehicles and requires prior consent from ChildFund · Mandatory attachment document: List or record where the purpose of the business trip can be confirmed
	Out-of-town	<ul style="list-style-type: none"> · Transportation 	Expense reimbursed	<ul style="list-style-type: none"> · Daily general expense includes local

	(KTX Standard, Express Bus, Carter Bus, etc.)		transportation such as city buses, taxi, etc. and general miscellaneous expenses such as entrance fees.
	· Daily general expense	15,000won	
	· Meal / per meal	10,000won	
	· Accommodation	50,000won	· When using institution-owned vehicles, 50% of the daily general expense shall apply.
Meal expenses	· Per person	10,000won	· Snack expenses can be used together with the meal expense (1 meal).
Snack expenses	· Per person per day	5,000won	· When there is a dinner activity such as project evaluation meeting or a thanking event, it is possible to allocate 20,000won per person for dinner expense if required. · Snack and meal expenses can be allocated during meetings with external organizations. · Mandatory attachment documents: Results report, participant list, photograph

☞ Matters to consider when budgeting other overhead expenses

☐ When paying business trip travel expenses

- Out-of-town business trip/meal expense: Breakfast is not paid, dinner is paid if the office arrival time is after 8pm. However, in case of overnight trips, the next day's breakfast meal expense is paid.
- Out-of-town expenses/daily general expense:

- If accommodation is provided: 100% is paid only for the first and last date of the business trip.
- If accommodation and transportation cost is provided: 50% is paid only for the first and last date of the business trip.

2] When paying advisory fees

- Advisory fees are limited to those for the purpose of advising on the project.

3] When purchasing fixtures/equipment

- It is possible to purchase fixtures/equipment that are directly needed to carry out the project. **However, it must be allocated as operating expenses**

4] Caution during payment due to enactment of “Improper Solicitation and Graft Act”

Persons applicable to “Improper Solicitation and Graft Act”

- Public officers and persons accepted as public officers
- Heads and employees of public institutions, organizations, and institutions
- Heads and staff of national and public schools, employees of private schools
- Heads and employees of media representatives
- Spouse of above public officials

3) Basis for Budgeting and Expenditure

Based on the enforcement decree and enforcement regulations of 「social welfare organization/social welfare facility financial accounting policies」 and 「Act on Contracts to which a Local Government is a Party 」

A) Expenditure guideline

- In principle, payment shall be made using the payment card dedicated to the supporting project with the name of the institution as the cardholder.
- In case of unavoidable use of cash, state the reason for paying in cash on the expense approval form, and receive cash receipts issued using the organization's unique number.

- All expenditure must have an expenditure approval form based on the internal memo which includes the details of the expenditure.
- Expense approval forms shall be compiled based on the bankbook date.

B) Acceptable documents as evidence of expenditure

- Card sales slip (Sales slip from the check card linked to the dedicated account)
- Tax invoice (including remittance certificates)
- Invoice issued by duty-free businesses (including remittance certificates)
- Cash receipts (Issued using the organization unique number)
- Simplified receipt (attach simplified taxpayer business registration certificate)

C) Additional Supporting Documents

- For purchase of goods, production, or construct (ChildFund's basis)

Amount	Additional Supporting Documents
1won or more ~ less than 300,000 won	Quotation from 1 or more companies
300,000won or more ~ less than 5,000,000won	Quotation from 2 or more companies
5,000,000won or more ~ less than 20,000,000won	Quotation from 3 or more companies
20,000,000won or more	In accordance with "Act on Contracts to which a Local Government is a Party"



- ※ When attaching quotations, the original copy, fax, or e-mail transfers are also allowed.
- ※ Quotations without a stamp is allowed.

- Tutor fees: Tutor contract, tutor resume, tutor fee receipt
- Prints and publications: Publication, photograph, etc.
- Project manager payroll: Salary statement, social insurance full payment certificate
 - ※ In case of new recruits, store the employment contract and related documents together

D) Matters to consider during budgeting

- When spending the budget for creation of resource book or booklet, attach a photo which shows the number of copies that is being printed.
- In case of purchase of equipment or fixture, manage by registering on the equipment ledger regardless of the amount.
- All publications must be separately submitted to the project manager when reporting the results.
(Photographs submitted via email and original copy via post)
- All publications (resource book, booklets, banners, souvenirs, leaflets, posters, promotion materials, equipment, video data, etc.) and facilities must specify that it is [ChildFund Support Project]

※ Ensure it states 'support' and not 'sponsorship'

Category	Example
Publications	<p style="text-align: center;">  Example1) Supporter: Example2) This resource book has been published through <u>support</u> from ChildFund. </p>
Facilities	<p>Signboard example)</p> <div style="text-align: center;">  </div>

- Size: 260X260mm/Scale 25%
- Production method: Print on Acryl (5T), Add acryl to the backside of the printed material and then cutout
- Font: Noto Sans CJK KR Bold 44pt, letter space -25
Noto Sans CJK KR Medium 20pt, letter space -25
- √ A signboard must be attached in the provided play and culture space, and draft design will be provided to the institution in a separate file.
- √ Size and details may be changed after discussions in advance.

- The ChildFund's logo and the sentence regarding the support must not be larger than 5% of the size of the publication material and it is recommended to be located on the edges rather than the center.
- The ChildFund's logo must not be used with any edits or modifications.

D. Basis for Project and Budget Changes

1) Project Changes

- A) Applicability: Request if there are any changes or additions to the planned project contents such as reflecting the needs of participants and local communities, and expanding the project, etc. while the project is in progress
- B) Change process
 - Discuss about the project change with ChildFund open call project manager over the phone in advance
 - Send an official notice to ChildFund by preparing a revised planning document reflecting the changed or added project details and the reason for the change in detail
 - Implement after receiving approval notice from ChildFund

2) Budget Changes

- A) Applicability: Request when there is a need for change due to the project or any detailed activities

B) Basis for budget changes

Category	Approval required by ChildFund (send official notice)	Internal approval at project implementation institution
Scope of budget change	Substitution of category (It is not possible to increase the payroll or operating costs)	Less than 1,000,000won per sub- item
	If there is an increase or decrease of more than 1,000,000won per sub-item	
	Inclusion of new sub-item	

- ※ When adding new expenditure items, prior discussion is required over the phone to consider changes to the project purpose and details.
- ※ If there are outstanding balances in payroll and operating costs, they can be replaced and used as project funds, however, outstanding balance of project funds cannot be used replaced and used as payroll or operating costs.

C) Budget change process

- Discuss with the ChildFund's open call project manager over the phone first and then send the official notice
- Details to include in the plan change or budget change request notice
 - Details and reason for change
 - Specific details before and after the change (Item/sub-item/ amount before and after change)
- Implement after receiving approval from ChildFund

E. Budget Returns

1) Funds subject to returns

- A) Outstanding balance of support funds (including interest accrued) after project completion
- B) In case of payroll, unused balance due to delay in recruitment of personnel and accrued severance reserve if a manager resigns within 1 year of employment (however, payroll and operating costs can be used as project funds through category conversion before the completion of the project)
- C) If ChildFund requests to the institution to return the support funds for any specific reason, any such relevant amount

2) Return Process

A) Return account: IBK / 035-08151-01-148 /Accountholder: ChildFund Korea

- B) Caution: When returning, make sure the deposit is made under the name of the institution, and the expected return date is written in the return notice.
- C) If a reason to return occurs when implementing the project, this must be communicated with the manager over the phone, and then a return notice should be sent and the return should be made immediately.
- D) After project completion, if there are any outstanding balance of project funds, it must be returned when submitting the results report.

✉ Exclusions from returns

Interest accrued in the dedicated account as at the project completion date after the use of the support funds are complete, or after the results are reported and outstanding balance of project funds are returned.

F. Project Promotion

1) Online/Offline Promotion

Content can be written freely, but it must include the phrase <Supported by 2021 ChildFund Korea Open Call Project>

Note when creating promotional materials

- Promotion via press release: If the data will be reused externally such as in press releases, Ensure the name is printed without error as 'ChildFund Korea'
- Promotion online: Online promotion on blogs, Facebook, etc.
Promote by including hashtags such as '#ChildFundKoreaPublicProject'

G. Results Report Submission Method

1) Documents to Submit

- A) Official notice (1 copy)
- B) Results report (1 copy, using ChildFund's format)
- C) Expense settlement report (1 copy, using ChildFund's format_Excel template)
- D) Copy of subsidy bankbook (1 copy, the subsidy deposit and withdrawal and balance details must all be visible)
- E) Subsidy income/expense approval form and supporting documents (receipt, quotation, proof photograph, budget revision document etc.)
- F) Project related supporting documents
 - ① Project implementation related photograph in original JPG file
 - ② Project implementation output (Video file, resource book, report, souvenir, etc.)

◦ Changes and achievements of children and local communities through the project, various inspirational stories, meaningful results such as growth and development in the process shall be included in the results report when being submitted.

◦ Project related supporting documents refers to all materials produced during implementation of the project. For videos and photographs, the files shall be submitted via email / publications (booklets, souvenirs, etc.) shall be submitted via post.

◦ Results report and expense settlement report should be submitted in Hangul and Excel file.

◦ **The mandatory documents for submission are the 6 items above. The below documents are stored by the institution and can be requested when required.**

- ① Internal planning document and results report
- ② Meeting materials and meeting minutes
- ③ Copy of equipment ledger, when purchasing equipment

2) Submission Method

- A) **Submit both** by post and by e-mail
- B) Address: 9th floor, ChildFund Korea Building, 20 Mugyo-ro, Jung-gu, Seoul (04522)
Open Call Project Manager, Distribution Project Team, Welfare Division
- C) E-Mail: greenf@childfund.or.kr
(※ File name shall be set as '2021 Open Call Project Results Report_Institution Name')

3) Submission Deadline

- Within 1 month from end of the project / **Final deadline: January 31, 2022 (Monday)**
- (※ Please abide by the deadline)

H. Notification of Changes

1) Change of manager

- If the manager responsible for the open call project changes, please send a change notification to ChildFund within one week.
(Name, position, phone number, e-mail, reason for change)
 - ※ It is encouraged not to change the manager in order to maintain stable operations of projects.

2) Changes to institution information

- If there are any changes to the phone number, address, operating corporation, unique number certificate of the institution, please send a change notification to ChildFund within one week. (Send a scanned copy of the related document via e-mail)

I. Inquiries

Open Call Project Manager, Distribution Project Team, Welfare Division,
ChildFund Korea

02)775-9122(Internal 333), greenf@childfund.or.kr

※ Please contact via e-mail and we will respond as soon as possible.