

A GUIDE TO FILL IN THE COST AND FINANCING PLAN

Every funding application requires a cost and financing plan in which you fill in all the expenditures and revenue that are associated with the project you applied with. When submitting your application, please use the form that is available at the Fonds homepage:

<https://www.fonds-daku.de/formulare/> (-> Wissenswertes vor der Antragstellung -> #TakeHeart | Name des Förderprogramms -> Muster Kosten- und Finanzierungsplan)

In this guide, we explain the purely formal elements of filling out the form for the cost and financing plan. Please check the respective regulations for detailed specifications that can influence the calculations (e.g. the minimum or maximum amount of the funding sum or the limits for investment costs) of the respective funding programs. You can find them on the Fonds homepage at the link listed above.

You can also receive general information on how to calculate cost and financing plans in our video "Tutorial | Cost and Financing Plan":

<https://www.fonds-daku.de/tutorials/>

Structure of the cost and financing plan

The "Cost and Financing Plan" form that you can download from the Fonds homepage is divided into five parts:

1. Header with information about the project ("Kopfzeile")
2. Project expenditures ("Ausgaben")
3. Project revenues including funding sum you applied for ("Einnahmen")
4. List of cashless own means ("Unbare Eigenleistungen")
5. Automatic proof of the calculation ("Automatische Überprüfung")

We recommend filling out the cost and financing plan in the order listed above.

Filling out the header

Please enter general information in the header of the cost and financing plan that help to categorize and further process your project.

Projektnummer	Projekttitle	Netto- oder Brutto-KFP	aktueller Stand (Datum)

The header of the cost and financing plan

You will receive your project number only after you have submitted your application, so you can leave this field empty when you submit your application (Example: 2021/PRO/000).

Projektnummer

Please enter the title of your project in this field. This title can also be a working title. Go ahead and mark this title with "(WT)". In case of funding approval, the title can be changed in consultation with the Fonds.

Projekttitle

In this field you specify if all calculated sums in the cost and financing plan are net or gross sums. Please only calculate in net terms if you are entitled to deduct input tax (so without the input tax/VAT in the sums). Your tax accountant or the tax authorities (Finanzamt) can tell you if you are entitled to deduct input tax. In all other cases, please calculate with gross sums. So indicate in the field either "net" or "gross".

Netto- oder Brutto-KFP

In this field, enter the date on which you completed the calculation. In the funding process, it is important to update this date with every reworking so that the various plans can be distinguished.

aktueller Stand (Datum)

Calculating expenditures:

main positions

In the area "A. Ausgaben" ("A. Expenditures") of the cost and financing plan, all expenditures are calculated that will be incurred in the framework of the project.

Please note that only expenditures can be calculated that are incurred during the appropriation period and can be clearly associated with the project.

Main positions

Your project's expenditures are divided into 4 main positions in the cost and financing plan. Check every position that you calculate to see in which one of the main positions it belongs:

- "Personalkosten": Personnel costs
- "Sachkosten": Material costs (incl. investment costs)
- "Kosten für Öffentlichkeitsarbeit": Public relations costs
- "Sonstiges": Other costs

In the cost and financing plan, there are sample positions entered into all main positions (1.1 director, 2.1.1 equipment rent, etc.).

You don't have to use any of these positions if they are not necessary for your project. In this case, please just fit the positions to your needs.

Important:

Personnel costs of any kind (even when they are external services) are placed in main position "1. Personalkosten" ("1. Personnel costs"). Also any personnel costs, that are incurred in the press and public relations work, should be listed under "1. Personalkosten" ("1. Personnel costs") and not under "3. Kosten für Öffentlichkeitsarbeit" ("3. Costs for public relations work").

The KSK charges and any other taxes that may apply (for example, the tax for limited taxpayers, coll. "Ausländersteuer" – "foreigners' tax") are also to be listed in the personnel costs (please pose any tax questions to your tax accountant or the financial authorities).

To calculate the KSK charges, please address any questions to the Künstlersozialkasse and gather information at:

<https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/kuenstlersozialabgabe.html>

Calculating expenditures: explanations

In order to make the cost and financing plan understandable, it is important to give an explanation along with the basis for calculations for all positions.

Examples of plausible explanations

Positionen	Erläuterungen <u>inkl.</u> Berechnungsgrundlagen	Einzelpositionen (in €)
1.3 Produktionsleitung: Vorname Nachname	3 Monate Teilzeit á 2.200€	6.600,00
1.6 Assistenz: N.N.	2 Monate Vollzeit á 2.500€	5.000,00
1.11 Künstlersozialabgabe	4,2% auf die Honorare in den Positionen 1.2 bis 1.5=10.000€	420,00
2.1.2 Techniktransport	Miettransporter für Transportfahrten Lagerraum->Aufführungsort	140,00
3.1 Druck: Plakate	2.000 Stück A0 Plakate	190,00
4.1 Reisekosten	4 Personen mit BC50 Berlin-Hamburg-Berlin 80€ p.P.	320,00
4.2 Übernachtungskosten	4 Personen, 4 Nächte in Hotel in Hamburg á 60€ pro Nacht	960,00

The more transparent your cost and financing plan is, the easier it is to evaluate and understand the financial viability of the project when checking your application.

Calculating revenue: Secured and unsecured means

In this section, you calculate all revenue that is expected in the appropriation period.

The application differentiates between “secured” (1., 2. and 3. main positions of revenue) and “unsecured” (4. main position of revenue). This difference is important, since – as a rule – a part of the funding sum applied for must be contributed by the applicant; these funds must already be secured when the application is submitted.

Secured funds

Secured means are understood to be funds that are available to you in an account when submitting your application, or (for example, in a funding notification from a different support institution) funds that have already been confirmed. This could be, among others:

- Cash own means (money that is available to you, for example in a business account, and that you will contribute to the project)
- Cofinancing from public fundings (via e.g. secured means from a funding notification for the same project from a federal state, municipality or public foundation)
- Cofinancing from private foundations and from sponsors (funds can also be listed under this point that are made available as cofinancing from, for example, a venue)

The calculated and secured funds listed in the first three main positions flow into the calculation of the necessary own means, measured against the requested funding amount. The level of the necessary own means is listed in the regulations of the respective funding program.

Unsecured funds

Unsecured means are considered to be funds that might be available to you but are not yet secure. This includes ticket revenue and funds applied for at other funding institutions that have not yet been confirmed.

Calculating revenue: secured and unsecured funds

(continued)

- **Ticket revenue**
If you are calculating ticket revenue, please enter into the explanation column how many performances and what ticket costs are used to calculate the sum.
- **Cofinancing applied for at other funding institutions**
Please indicate in the explanation column when approximately a decision is expected for applications that are still current.

Important:

The unsecured funds that are calculated in the fourth main position of revenue do not flow into the calculation of the own means of the funding sum that you are applying for.

The funding sum applied for at the Fonds Darstellende Künste

Enter the sum that you are applying for from the Fonds Darstellende Künste for your project. The sum (the funding sum that you have applied for) results from the difference between the total expenditures and all other revenue (secured and unsecured).

Expenditures

Gesamtausgaben des Projektes 45.000,00

Revenue (secured)

Summe der 1., 2. und 3. Hauptpositionen (gesicherte Mittel) 4.250,00

Revenue (unsecured)

Summe 4. Hauptposition (ungesicherte Mittel) 4.000,00

→ € 45.000 minus € 4.250 minus € 4.000 = € 36.750 (funding sum applied for)

Calculation of cashless own means

If no secured sums are available when you submit your application, an application can still be possible if you can introduce the necessary own means into the project with cashless means on a different path.

Only calculate cashless own means if it is not possible to generate the necessary own means in a different way.

“Unbare Eigenleistungen” (“Cashless own means”) are considered to be means that are not remunerated. These can be volunteer activities that one or more people provide or as material means such as the use of already existing equipment in the context of the project (lights, sound and video equipment, etc.).

Cashless means are only calculated in the table under “C. Unbare Eigenleistungen” (“C. Cashless own means”) and are thus not reflected in the sum of expenditures and revenue. A check to determine whether you are providing sufficient own means takes place further below in the cost and financing plan (-> see “Automatische Überprüfung Ihrer Kalkulation” – “calculation check”).

If you calculate cashless own means, please indicate the type and provider of the service as well as the basis for the calculation of the sum that you have calculated.

Example

C. Unbare Eigenleistungen		
Art und Erbringer*in der Leistung	Erläuterungen inkl. Berechnungsgrundlage	Gegenwert (in €)
1. Produktionsleitung von Antragsteller*in erbracht	40 Stunden á 20€	800,00
2. 2x 4k Beamer aus eigenem Bestand	Vergleichbarer Mietwert laut Internetrecherche für 2 Wochen Nutzung pro Beamer 350€	700,00
Summe unbarer Eigenleistungen		1.500,00

- In this example, you are providing cashless own means at a level of € 1,500. Since cashless services are considered secured means and are thus included in the calculation of own means, in the case of own means of 10%, then applying for a funding sum of € 15.000 would be possible (10% of € 15,000 = € 1,500).

Important

Check the rules and regulations of the respective funding program to determine whether cashless means can be calculated, and which guidelines apply.

Allocation of the sums applied for to the individual positions
(optional when submitting an application)

The Fonds Darstellende Künste allocates fixed amount financing (Festbetragsfinanzierung). For this reason, it must be established in the cost and financing plan which calculated costs are meant to be covered by the funding sum that is applied for.

This is optional information when submitting an application; it can be helpful in the sense of creating transparency for the plan in its evaluation.

In the cost and financing plan, you can find the column „Vom Fonds DaKu übernommene Kosten (in €)“ (“Costs covered by the Fonds DaKu (in €)”). In this column, you enter the the amount per line that is to be paid from the funding amount. This can also be a partial sum, if, for example, not enough means are available in order to cover a position completely with funding funds.

Vom Fonds DaKu übernommene Kosten (in €)
0,00
0,00
0,00
0,00
0,00
0,00
0,00

Example

You apply for € 20,000 from the Fonds Darstellende Künste. In accordance with this, € 20,000 have to be distributed onto the cost positions. In this example, the funding sum is distributed to the personnel costs.

Positionen	Erläuterungen inkl. Berechnungsgrundlagen	Einzelpositionen (in €)	Vom Fonds DaKu übernommene Kosten (in €)
1.1 Künstlerische Leitung Vorname Name	3 Monate Vollzeit á 2.500€	7.500,00	7.500,00
1.2 Performer*in Vorname Name	2 Monate Vollzeit á 2.500€	5.000,00	5.000,00
1.3 Tänzer*in Vorname Name	2 Monate Vollzeit á 2.500€	5.000,00	5.000,00
1.4 Ausstatter*in Vorname Name	3 Monate Vollzeit á 2.500€	7.500,00	2.500,00
1.5 Produktionsleitung Vorname Name	1 Monat Vollzeit á 2.500€	2.500,00	0,00
1.6 Künstlersozialabgabe	4,2% auf die Honorare in den Positionen 1.1 bis 1.4=25.000€	1.050,00	0,00
Summe der 1. Hauptposition (Personalkosten)			28.550,00
Gesamtausgaben des Projektes			20.000,00

The positions 1.1 to 1.3 inclusive will be covered completely from the funding sum. The position 1.4 will only be covered partially. The positions 1.5 and 1.6 will be covered by other means.

Review of the calculation: checklist

Take enough time for these steps, because:

Careless mistakes can quickly lead to incorrect grant sums!

In any case, after completing your calculation, check carefully to make sure that the following points have been completed:

- You have filled out the header.
- The cost and financing plan is balanced (i.e. the total expenditures and total revenue are the same).
- You provide the necessary percent of own means.
- If applicable, you have calculated the cashless means and entered them in table C and in the areas A and B.
- The formulas for the sums of the main positions reflect all “Einzelpositionen in €” (“individual positions in €”) of a main position (see example below).
- The automatic check at the end of the document does not show any error messages.

Checking the calculation: balanced cost and financing plan

The cost and financing plan that you submit must be balanced; total revenues and total expenses must match. You have precisely the amount of money that you will spend.

You can check to see if the cost and financing plan is balanced at the end of the document: If you see “0,00” in the field “Differenz der Ausgaben und Einnahmen” (“Difference between expenditures and revenue”) within the blue box “Automatische Überprüfung der Kalkulation” (“automatic check of your calculation”), your revenue and expenses are balanced.

Example 1

The total expenditures of your project are € 46.400:

Gesamtausgaben des Projektes	46.400,00
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The total revenue of your project is € 46.400:

Gesamteinnahmen und Deckungsmittel des Projektes	46.400,00
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Scroll down to “Automatische Überprüfung” („Automatic check“)

Differenz der Ausgaben und Einnahmen	muss 0,00 ergeben!	Differenz:	0,00
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The cost and financing plan is balanced.

Example 2

The total expenditures of your project are € 46.400:

Gesamtausgaben des Projektes	46.400,00
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The total revenue of your project is € 9.650:

Gesamteinnahmen und Deckungsmittel des Projektes	9.650,00
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Scroll down to “Automatische Überprüfung” (“Automatic check“)

Differenz der Ausgaben und Einnahmen	muss 0,00 ergeben!	Differenz:	36.750,00	WICHTIG: Der Kosten- und Finanzierungsplan ist nicht ausgeglichen. Gesamtausgaben und Gesamteinnahmen müssen gleich sein.
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The cost and financing plan is not balanced. It is absolutely necessary to rework the cost and financing plan, otherwise the application cannot be submitted!

Checking the calculation: required contribution

You can check if you are providing the required contribution at the end of the document: the required percentage and the currently calculated percentage will be shown in the blue box “Automatische Überprüfung” (“Automatic check”) in “Beteiligung durch Eigenmittel, Kofinanzierung und/oder unbare Eigenleistungen” (“Participation with own means, cofinancing and/or cashless own means”).

Example 1

Beteiligung durch Eigenmittel, Kofinanzierung und/oder unbare Eigenleistungen	muss mindestens 10% ergeben!	Anteil:	13,47%	
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→ The required 10% of contribution are secured and available.

Example 2

Beteiligung durch Eigenmittel, Kofinanzierung und/oder unbare Eigenleistungen	muss mindestens 10% ergeben!	Anteil:	5,99%	WICHTIG: Bitte bringen Sie weitere gesicherte Mittel ein: bare Eigenmittel, gesicherte Kofinanzierung und/oder unbare Eigenleistungen.
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→ The required 10% of contribution are **not** provided. It is absolutely necessary to rework the cost and financing plan, otherwise the application cannot be submitted!

Checking the calculation: sum formulas for the main positions

The cost and financing plan calculates the sums of the main positions automatically so that every change in the cost and financing plan is shown to you directly. Above all, when you have added lines in order to have more individual positions available, it is absolutely necessary to check if the sum formulas were adjusted in the program you have used and all calculated costs were considered.

In almost all software programs to calculate tables, a double click in a cell that includes a sum formula will show you which cells are added in this sum.

Example

B	C	D
Summe der 3. Hauptposition (Kosten für Öffentlichkeitsarbeit)		2.100,00

← double click in this cell

If the following view is shown after the double click, then all positions are included.

	1.000,00
	400,00
	500,00
	200,00
Summe der 3. Hauptposition (Kosten für Öffentlichkeitsarbeit)	=SUMME(C45:C48)



The blue frame shows that all calculated means are considered in the sum. The sum is correct.

Checking the calculation: verifying the sum formulas of the main positions (continuation)

If you see the following view, you must adjust the sum formula:

	1.000,00
	400,00
	500,00
	200,00
Summe der 3. Hauptposition (Kosten für Öffentlichkeitsarbeit)	=SUMME(C45:C46)



The blue frame does not enclose all individual positions. € 700 are not considered in the sum. You would probably be missing € 700 in the project.

Solution

Option 1: Expand the blue frame in the table calculation program so that all cells are enclosed.

Option 2: Please include the area that needs to be calculated by hand (in the example above, „=SUMME(C45:C46)“ would have to be corrected into „=SUMME(C45:C48)“ so that the cells 47 and 48 are also calculated).

Important

Do not erase any formulas that have been placed in individual cells!