

Information on the Cost and Finance Plan (CFP)

General

In order to ensure transparency in the CFP, the positions should include the basis for assessment and calculation as well as costing figures (i.e. number of persons, days, tickets etc.) wherever possible.

Only eligible services (see B.1.1. and C below) are to be included in the calculation. Examples of costs that are generally not eligible for funding include:

- Expenses of project participants travelling to rehearsals or performances
- Daily allowances, visits to restaurants, business meals, catering
- Membership fees, reminder fees, default interest, contractual penalties.

Please save a **modifiable version** of your cost and finance plan following the completion of the application. You will need this document to complete your accounting as part of the evidence of usage once the project has concluded.

Explanatory notes on individual items

A.1 Labour costs/fees

Labour costs/fees are only eligible if they are incurred for the respective project and are relevant to it. The listed amounts must be related to the individual person, his/her function and activities on the project. The City of Stuttgart attaches great importance to the fair remuneration of players in the cultural sector and ensures that minimum standards are complied with in the context of the projects funded. The review of the fees defined in your cost and finance plan will be based on the guidelines on minimum fees published by central institutions and professional associations. A detailed itemisation of artists' fees and how these are calculated is to be enclosed in the application.

A.1.6 (and following) Miscellaneous

A concise description of the activities, e.g. barrier-reduction, social media and placement programmes, is to be included in the field marked Miscellaneous.

A.2.2 Technical equipment/material transport

When transporting material or technical equipment in your own vehicle, only costs of 0.30 euro per kilometre can be taken into account. Where appropriate, the distances travelled are to be separately listed, specifying the departure point, the destination and the kilometres driven. Fuel receipts cannot be reimbursed.

A.2.6 and 2.7: Taxes, artists' social insurance (KSK), approvals, fees, insurances

- Income Tax Act Section 50a: Pursuant to Section 1 (4) of the Income Tax Act (EStG), artists who are neither a permanent resident nor have an habitual base in Germany are subject to limited income tax liability if they generate income in the context of a project. However, they may be subject to the so-called "non-residents' tax". Please check with your responsible tax office whether foreign partners involved in the project are subject to tax on non-residents.

- Artists' social insurance: Pursuant to Section 24 of the Artists' Social Insurance Act (KSVG), businesses are obliged to pay artists' social insurance contributions. Self-employed artists/publicists who make use of the artistic or journalistic works or services of third-parties may also qualify as businesses subject to artists' social insurance contributions. The artists' social insurance (KSK) is solely qualified to determine whether there is a tax liability for fees in the context of your specific project. Please contact the KSK direct in case of queries about mandatory tax (www.kuenstlersozialkasse.de).
- Other fees to take into account include licence fees to collecting societies (GEMA, VG Wort), royalties and potential bank charges for an extra project account.

A.3 Travel and allowance expenses

In the case of planned travel and allowance expenses, you are obliged to comply with the specifications of the Law on the Reimbursement of Travel Expenses of the State Baden-Württemberg (LRKG). A flat-rate reimbursement of expenses is not permitted. In principle, only costs associated with the lowest mode of transport can be reimbursed. Flights taken for reasons of scheduling or economy must be justified. Taxi costs can only be taken into account if there is a valid reason for their use (e.g. health, heavy luggage, lack of or untimely public transport). If private cars are used, only costs of 0.30 euro per kilometre can be taken into account. Where appropriate, distances travelled must be listed separately, together with the departure, destination and the kilometres driven. Fuel bills cannot be reimbursed. This also applies to travel expenses for third-parties (e.g. car sharing).

A.5.1 Administration flat rate

Organisations institutionally funded by the City of Stuttgart cannot charge a flat rate for administration. No receipts need be provided for this position; it serves to cover pro rata administrative expenses such as the use of existing infrastructure, technology and their incidental costs.

B.1.1 and C: Non-cash items

Only cash may be claimed as individual and third-party funds. Allowance in kind and services covered by the current budget of an institution (e.g. the provision of venues, technical equipment, accommodation, permanent staff etc.) or voluntary/unpaid activities, i.e. services without a cash flow, can neither be included on the debit nor the credit side of the cost and finance plan or claimed under a percentage rule.

B.4 (and following) Total revenue

The cost and finance plan must be balanced. This means that all planned expenses, including the grant applied for, must be covered by the planned revenue. The end result in the cost and finance plan must be zero.