

## Guidelines for drawing up a Cost and Financing Plan (CFP) when applying for TURN2 funding from the Federal Cultural Foundation (last updated: December 2020)

1. We kindly ask you to download the Cost and Financing Plan (CFP) template available on the Federal Cultural Foundation website: [https://www.kulturstiftung-des-bundes.de/fileadmin/user\\_upload/download/img/afrika/Sample\\_KFP\\_engl\\_neu.xls](https://www.kulturstiftung-des-bundes.de/fileadmin/user_upload/download/img/afrika/Sample_KFP_engl_neu.xls)

When drawing up a CFP, please indicate the project name, net CFP (for pre-tax deduction estimates) or gross CFP and the corresponding date. To ensure transparency, the basis of the assessment or calculations and their corresponding figures (e.g. number of participants, days, admission tickets etc.) should be provided in their respective positions whenever possible.

2. If the applying project partner is eligible for pre-tax deduction, the net funding provided by the Federal Cultural Foundation, other expected funding and personal resources all have to be treated as gross amounts. Other revenue, such as proceeds earned from admission fees and the sale of publications, must be listed as net amounts.

3. Only capital resources can count as personal resources and third-party financing. Payments in kind and services which are normally covered by the institution's operating budget (e.g. provision of rooms, technical equipment, accommodations, permanent staff, etc.) or volunteer/non-paid work, i.e. services for which no monetary payment is made, may neither be used to calculate one's personal contribution, nor listed in the expenditure column of the CFP, nor be calculated in the percentage of one's required funding contribution.

The Federal Cultural Foundation generally grants funding based on the principle of "shortfall financing", which means you may only spend the awarded funding after the personal contribution and other funding sources listed in the CFP have been exhausted. If the financial shortfall is shared by more than one funding organisation, you may only apply for the respective proportion of funding provided by the Federal Cultural Foundation.

4. When calculating planned travel and accommodation expenses, you must comply with the provisions of the Federal Travel Expense Law (BRKG). Flat-rate reimbursements of travel expenses – particularly fees – are not permitted.

Reimbursement for overnight accommodation (in Germany) is based on the following rates in accordance with BRKG:

- up to 20 EUR per night can be funded without proof of receipt
- up to 70 EUR per night can be funded if receipts are provided (e.g. hotel invoices)
- overnight accommodations (with receipts) that exceed 70 EUR are only fundable in substantiated, exceptional cases

Daily allowances are calculated based on the following rates (valid in Germany as of 1 Jan. 2020):

- absent from one's apartment for 24 hours = 28 EUR
- absent less than 24 hours but longer than 8 hours = 14 EUR
- For several-day business trips with overnight accommodation, a flat-rate daily allowance of 14 EUR is always granted on the first and last day.
- If an overnight hotel accommodation includes breakfast, 20% is deducted from the daily allowance. For hotel accommodation abroad (with breakfast), 20% is deducted from the respective foreign daily allowance (for rates, see the Foreign Travel Expense Law).

Due to changes in the tax code which took effect on 1 January 2010, the items "breakfast" and "overnight accommodation" must be listed separately on the hotel invoice. The breakfast expenses are fully fundable as long as "employer authorisation" is provided. This entails that only the project partner managing the funds – who acts as the employer – must arrange and provide for all necessary accommodation in hotels and elsewhere for the traveller. Secondly, the name and address of the managing project partner must be printed on all booking statements and invoices. Thirdly, bookings must be processed in written or electronic form in order to serve as documentation for later verification or auditing. If these costs are not "employer authorised", funding may only cover 5.60 EUR per breakfast (as of 2020). Catering expenses for employees or other staff are not fundable in accordance with the law prohibiting the betterment of project staff.

### Daily allowance for trips abroad

For the flat-rate daily allowances for trips abroad as provided by the Foreign Travel Expense Law, visit [https://www.bva.bund.de/SharedDocs/Downloads/DE/Bundesbedienstete/Mobilitaet-Reisen/RV\\_RK\\_TG\\_UK/Rechtsgrundlagen/Dienstreisen/arvvwv\\_2020\\_pdf.html](https://www.bva.bund.de/SharedDocs/Downloads/DE/Bundesbedienstete/Mobilitaet-Reisen/RV_RK_TG_UK/Rechtsgrundlagen/Dienstreisen/arvvwv_2020_pdf.html). In Article 1 of the General Administrative Provisions on the newly adjusted daily and overnight accommodation allowances for visits abroad (ARVVwV), you will find an attached overview of the current rates for the respective allowances. The calculations are based on full days, i.e. from midnight to midnight. For example, if you go away on business at 4 pm and come back before 8 am the following day without staying overnight, the entire time of absence can only apply to the day you were away for the longest duration. If the traveller receives an allowance for overnight accommodation which includes breakfast, the daily allowance is reduced by 20% per full calendar day.

### Allowance for overnight accommodation abroad

This allowance is only granted for overnight accommodation if the duration of the trip abroad is at least 8 hours long and lasts for more than one calendar day or begins before 3 am. The overnight accommodation allowance may not be claimed if the trip begins after 3 am or finishes before 2 am. Similarly, an allowance may not be claimed for time spent travelling in some mode of transportation. Likewise, an allowance cannot be paid to travellers who find free accommodation during their business trip.

- If no receipts are provided, the allowance for overnight accommodation abroad is 50% of the amount listed in column 3 of the Foreign Travel Expense Law, and can total no more than 30 EUR.
- If receipts are provided, the reimbursement limits for trips abroad can be found in column 3 of the Foreign Travel Expense Law, which you can access via the website of the German federal government.
- If the cost of overnight accommodation exceeds these limits, you must provide an explanation as to why the costs were unavoidable.

Only the least expensive means of transportation can be reimbursed as a travel expense. If it is necessary to travel by airplane for business or economic reasons, the ticket price for the lowest class can be reimbursed (business reasons: e.g. time constraints; economic reasons: e.g. flight is cheaper than train fare).

In accordance with § 4 (3) BRKG, the cost of taxis and rental cars can only be reimbursed if there is good reason for using them (e.g. urgent business reasons / compelling personal reasons, e.g. health condition / no other means of public transportation were available or could be used to reach the destination in time / trips between 10 pm and 6 am / heavy business luggage, etc.). If there is no obviously good reason (e.g. unfamiliarity with the surroundings / inclement weather), only the standard flat rate of 0.20 EUR per kilometre and up to a maximum of 150 EUR per business trip is refundable.

In accordance with § 5 BRKG, when using a private car, 0.20 EUR per kilometre (short-distance compensation, standard case) can be reimbursed. The cost for petrol is non-fundable. This also applies to agreements concerning third-party travel expense reimbursement. Short-distance compensation applies to most cases and cannot exceed a total of 150 EUR (= 750 km).

In exceptional cases, 0.30 EUR per kilometre (long-distance compensation) may be reimbursed. Long-distance compensation (no limit to the maximum amount) is permitted only in cases of "important" official business. This is usually the case if no public transportation was available, if the traveller had to carry heavy (over 25 kg) or bulky luggage, if taking a private car enabled the traveller to conduct business at several locations in one day, or if using public transportation was not possible at the time. The "important" business interests which justify such means of travel must be documented in writing prior to commencing the trip.

The managing project partner is liable for compensation of material damages. The resulting costs of liability are not fundable, as these are not essential expenditures. To avoid the liability risks for property damage, the managing project partner has the option of booking a rental car with comprehensive liability insurance. In this case, all costs are fundable for the approved vehicle class, including the cost of petrol, additional costs for winter tyres and parking fees (more than 10 Euro).

## 5. Fundability of project expenses

Not every expenditure made in connection with a project is fundable! For instance, the managing project partners are required to manage their expenditures economically and cost-efficiently and comply with laws forbidding betterment of project staff as stipulated by the Federal Budget Code. That is why the reimbursement of travel expenses, for example, must comply with the conditions and limits mandated by the Federal Travel Expense Law.

### Examples of reimbursable project expenses:

- International credit card transaction fees charged when paying reimbursable travel expenses on the basis of the credit card exchange rates
- Costs for transporting luggage (over 15 kg of hand luggage), as well as storing and insuring luggage
- Costs for necessary medical examinations (e.g. fitness for travel in the tropics), medical certificates, border-crossing and customs documents, entry visa, necessary vaccinations including a serogroup vaccination for foreign business trips, provided such is required by the Federal Foreign Office (more information: [http://www.auswaertiges-amt.de/DE/Laenderinformationen/Uebersicht\\_Navi.html](http://www.auswaertiges-amt.de/DE/Laenderinformationen/Uebersicht_Navi.html)). Unfortunately, "recommended" measures are not recognised as fundable measures!

### Voluntary insurance

The cost of travel cancellation and travel liability insurance is not eligible for funding. Likewise, funding does not cover the cost of health insurance for travel abroad or a travel first-aid kit.

### Foreign currency

If you happen to have expenditures in a foreign currency, we require receipts from the exchanging bank listing the relevant exchange rates. This information is usually provided in the bank statement. Otherwise, to convert your expenses into euros, you should use the official exchange rates set by the European Central Bank. You can download these from the European Central Bank (ECB) at: <http://www.ecb.int/stats/exchange/eurofxref/html/index.en.html>

## 6. FAQs and other funding policies on the Federal Cultural Foundation website

You can find further policies and information on claiming travel expenses and other expenditures on our website: [www.kulturstiftung-bund.de](http://www.kulturstiftung-bund.de) (Funding – Frequently asked questions [https://www.kulturstiftung-des-bundes.de/de/foerderung/haeufige\\_fragen.html](https://www.kulturstiftung-des-bundes.de/de/foerderung/haeufige_fragen.html)). The complete Federal Travel Expense Law is available at [https://www.bva.bund.de/DE/Services/Bundesbedienstete/Mobilitaet-Reisen/Dienstreisen/Rechtsgrundlagen\\_RK/rechtsgrundlagen\\_rk\\_node.html](https://www.bva.bund.de/DE/Services/Bundesbedienstete/Mobilitaet-Reisen/Dienstreisen/Rechtsgrundlagen_RK/rechtsgrundlagen_rk_node.html) and other related laws can be found (in German) at <https://www.bundesregierung.de/breg-de/service/gesetzesvorhaben/bundesgesetze-a-z-976040> (Gesetze A-Z).