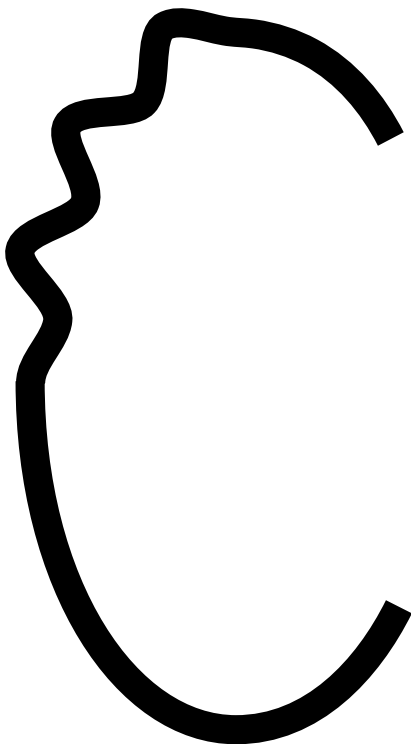


# Model Budget Guideline - Creative Industry Activities Programme Grant Scheme



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**In this guideline, we explain how you draw up the budget we require for your application to the Creative Industry Activities Programme Grant Scheme. We have drawn up a model budget for this purpose. You are obliged to use this.**

## 1. good to know before you start

- You use the model budget to draw up your budget. This file can be downloaded from [the grant page](#) under 'important documents';
- If you are subject to VAT, then draw up your budget exclusive of VAT;
- State whether your budget is inclusive or exclusive of VAT;
- The budget cannot include grant costs that are ineligible for financing. The Creative Industry Activities Programme Grant Scheme specifies which costs are not eligible for grant financing (Article 8.4);
- The 'contingent' item may not form part of the budget;
- To draw up the budget, you only fill in the columns relating to the budget. The columns under the 'realization' header apply to the (interim) accountability.

## 2. model budget set-up

The model budget consists of four components:

- a. a specified overview of the activities charges;
- b. a specified overview of the administrative charges;
- c+d. a specified overview of the income - financial cover;
- e. a summary of the income and expenditure and the result.

And in addition to this:

- f. a table of persons employed; and
- g. a quantitative list of activities.

The components are included in six worksheets in the Excel workbook. In addition to the budget, you have to upload a 'Budget Explanation' (2 pages at most, A4, portrait, PDF). What can be included per component is specified below.

### **a. A specified overview of the activities charges**

In this overview, you provide a specification of the tangible and personnel activities charges per programme component. Break down personnel charges by position and estimate them based on the number of FTE or hours. In the document you can select a unit by means of a selection list.

The Fund contributes a maximum of € 82.50 to the hourly rate of third parties. Break down the costs by activity and state the name of the person carrying out the work. If this is not yet known, describe the profile of the intended person or organization.

If you choose the FTE unit, then fill in the gross salary costs for a complete FTE on a yearly basis under the rate. Personnel charges also include activities outsourced to self-employed persons. You state these costs in the budget as 'third parties engaged'.

For tangible charges, make a breakdown by the type of cost. In the 'Budget Explanation', give a concise explanation of the budget items that cost more than € 2,500.

In the J column in the 'Activities Charges' tab, fill in the contribution requested from the Fund per component.

**b. A specified overview of the administrative charges**

In this overview, you provide a specification of the administrative charges per programme component. Break down personnel charges by position. You can find further instructions under the specification of the activities charges.

For tangible charges, make a breakdown by the type of cost, such as housing, office, publicity and depreciation. In the 'Budget Explanation', give a concise explanation of the budget items that cost more than € 5,000.

In the I column in the 'Administrative Charges' tab, fill in the contribution requested from the Fund per component.

**c+d. A specified overview of the income - co-financing**

In this overview you specify what you expect to get in co-financing of the entire programme. For co-financing, a distinction is to be made between own income and grants. Own income is understood to mean audience revenues, sponsorship income, indirect income and contributions from private means. Grants are understood to mean grants from governments and public funds, other than the Fund. In the 'Budget Explanation' you indicate the financing status (awarded, pending, including a date if known).

We ask you to state the contributions from each private and public fund separately in the budget. Moreover, contributions from public sources must be broken down by structural grants and incidental grants. The other contributions do not need to be further specified than is requested in the model.

**e. Summary**

This is a shortened overview of the income and expenditure. The grant requirement is the difference between the expenditure and the income.

**f. A table of persons employed**

In this overview, you add more information to the personnel charges you have already filled in. When filling in, you can base this on the situation at the start of the activities programme. These are persons working under your direct instructions or on the instructions of your organization and who contribute to your organization's activities.

We ask for the scope of full-time employment in your organization (FTE) in hours (36, 38 or 40 hours), the number of persons and the number of hours worked per week. The amount calculated on this basis is an automatic addition of the personnel activities and administrative charges.

If there are lump sum amounts (no breakdown by hours/rate) for third-party services, then you do not need to fill in the 'number of hours per week' column. If you have included third-party services under tangible charges, please manually include them in the "Employed Persons" table. Any comments on this table can be given in the 'Budget Explanation' document.

**g. A quantitative list of activities**

In this overview, you name the intended activities. You indicate the year in which the activity will take place and the project form. You also indicate the expected reach in terms of visits, participation and online.

The quantitative list of activities gives the committee insight into the extent of the intended activities and the reach. After the grant has been awarded, the Fund will use the list of activities for the monitoring cycle. The list of activities may of course still be changed after the grant has been awarded.

**Excel document completion instructions**

In the Excel document, you only need to fill in the blank cells. If necessary, lines can be added. Automatic additions are included in the coloured cells. You should check to see if these additions are right.

**3. list of definitions****a. Activities charges**

All personnel and tangible charges that are directly related to the institution's activities are part of the activities charges.

**a.1 Personnel activities charges**

The personnel charges that are directly related to the institution's activities. Personnel charges at least comprise the gross salary, the employer's social insurance contribution share, the holiday allowance, pension contribution expenses and the cost of engaging third parties for the programme activities. Specify the charges by position, such as programme/project leadership, production employee, technician, curator, panel chairperson, guest speaker, designer, communications employee.

**a.2 Tangible activities charges**

The tangible charges that are directly related to the institution's activities. These include items such as hiring spaces (for workshops and events), travel and transport costs, specific publicity costs and permit costs.

**b. Administrative charges**

All personnel and tangible charges that are related to the institution's management and that cannot directly be assigned to activities (overhead expenses) are part of the administrative charges.

**b.1 Administrative personnel charges**

Administrative personnel charges cover all personnel charges that are related to the organization's management. Personnel charges at least comprise the gross salary, the employer's social insurance contribution share, the holiday allowance, pension contribution expenses and the costs of engaging third parties for the administration. Specify the administrative personnel charges by position, such as board, business management, communication, business operations, communication and other personnel charges (such as travel costs and allowances).

**b.2 Administrative tangible charges**

All tangible charges that are related to the organization's management and that cannot directly be assigned to activities. These include items such as housing, office costs, general publicity costs and depreciation costs (the business operations).

**c. Own income**

Own income is broken down by direct and indirect income and contributions from private means.

**c.1 Audience revenues**

Audience revenues are all revenues that are directly linked to the audience activities. These include items such as ticket sales, receipts, buy-out fees, participations, sales of catalogues, fees for radio or television appearances, copyright, catering and other revenues that are directly related to the audience. Moreover, the audience revenues are to be broken down by audience revenues realized in the home country and abroad.

Please note: the equivalent value of complementary tickets provided cannot be included in the audience revenue.

### **c.2 Sponsorship income**

Sponsorship income is all income from sponsorships by enterprises. Sponsorship is defined as the agreement between an enterprise (the sponsor), that provides funds or a service, and a cultural institution or an organizer of a cultural event (the sponsored party), that provides communication resources, entrance tickets and/or other facilities as consideration in connection with the sponsored cultural activity to be implemented. Sponsorship does not include advertising.

### **c.3 Other direct income**

Other direct income is income that is directly related to the core activities and that do not form part of the audience revenues or sponsorship income.

### **c.4 Indirect income**

Indirect income is income that is not or is only indirectly related to the core activities. These include items such as renting out immovable property, catering not related to performances and supplying personnel.

### **c.5 Contributions from private means**

All financial contributions from private parties (individuals, including associations of friends, companies, including associations of friends of companies, private funding bodies and charity lotteries). Contributions are gifts, endowments, donations, bequests, inheritances or contributions. Sponsorship income is not included in this.

### **d. Grants**

Grants are understood to mean grants from governments and public funds, other than the Fund. The determining factor is whether the grant was provided by or on behalf of a government body. That is the case if the government has an influence over the distribution of grants.

It concerns the following categories:

- grants awarded directly by the Dutch government (ministries, agencies, government services and embassies), municipalities, provinces or water boards;
- grants provided by an independent administrative body, such as a national cultural fund (Performing Arts Fund NL, Mondriaan Fund, Creative Industries Fund NL, Dutch Foundation for Literature, Cultural Participation Fund, Netherlands Film Fund), a provincial or municipal fund (such as the Amsterdam Fund for the Arts);
- grants awarded by other organizations with a public law legal personality (such as the Union for the Dutch Language);
- grants provided by the EU, foreign governments or foreign public funds and art councils. Grants from a public-private fund is listed as a grant from a public fund;
- grants from a public-private fund is accounted for as a grant from a public fund.

### **d.1 Contributions from public sources**

This concerns all grants the institution receives from government bodies and public funds. The grants are to be broken down by structural grants and incidental grants. A structural grant is a grant for the purpose of exploiting ongoing activities, such as the four-year grant under the Basic Infrastructure for Culture. Under incidental public grants you list all non-structural grants - both one-year and multi-year - received from governments and public funds.