**FACT SHEET A: FINANCIAL PLANS**

**General remarks:**

* The nGbK has received institutional funding as a budget from the Berlin Senate budget since 2022.
* The project money allocated to the work groups at the Annual General Meeting (subject to the budgetary situation of the nGbK) will be available to the working groups in jointly agreed installments from 1 February 2027 onwards and must be spent by year end at the latest, 31 December 2027. Once the first installment has been paid, expenses incurred after 1January, 2027, can also be reimbursed to the work group; spending before 1 January 2027 cannot be included in accounts. The nGbK funding planned in for formats C and N can be made available from 2027 onwards.
* Project funds are administered for the project by the nGbK accounts department through a separate project account. No project funds are paid out to individuals.
* All items listed in the financial plan template must be calculated.
* Budgets are to be calculated using amounts including VAT.
* Revenues cannot be used to cover project costs. The nGbK expects that the planned projects in category one-year will be fully financed by the budget provided by the association and that no further third-party funding applications will be submitted. Third-party funding applications are planned in cooperation with the office for the categories C (“third-party funding”) and N (“neighborhoods”).
* The items and amounts already entered in the template have been calculated by the nGbK on the basis of experience. They must be included in the budget as they stand. These amounts may not be changed by work groups during the submission phase (following consultations with the work group, a budget recommendation may be issued by the society).

**Notes on calculating the cost of individual items**

|  |  |
| --- | --- |
| **1. Personnel costs** |  |
| **1.1. Installation/de-installation** | Exhibitions are installed and de-installed by the nGbK exhibition manager with a team of outside contractors. The exhibition management also plans and calculates the set-up/dismantling for the work groups for costs for the installation team and representation of the installation management. The indicated sum is a guideline. Additional costs must be expected for additional architecture. An exact calculation will be made when the project is realized. KSK must be calculated. |
| **1.2. Visitor service/supervision** | Supervision: The costs for 9 weeks duration of exhibitions are covered by the office. For the costs of additional supervision hours during the opening and events (up to 5 events), a flat-rate pro-rata additional payment of €1,600 towards personnel costs is required from the project budget; supervision cannot be covered by the work group members. |
| **1.3. Artists’ fees** | The nGbK adheres to the fee recommendations of the Senate Cultural Administration:  - Solo exhibition (1-2 artists): min. €2.500 / artist  - Small group exhibition (3-9 artists): min. €800/artist  - Group exhibition (10-30 artists): min. €400 / artist  - large group exhibition (>30 artists): min. €150 / artist  i.e., also lump sum allowances are subject to KSV see 1.7 Contribution 2024: 5%.  This does not include, for example, travel, transport or material costs, which are negotiated or remunerated separately. All institutions or exhibition projects funded by the state of Berlin should also be oriented towards these minimum standards.  Collectives are treated like one artistic position. In the case of collectives, the fee should be paid to a person who takes care of the internal distribution.  For artistic services (also applies to graphic services) provided people outside of Germany (EU or non-EU members), a withholding tax of 15% on the gross amount plus a 5.5% solidarity surcharge on the withholding amount must be calculated. This tax is retained by the nGbK and paid to the Federal Central Tax Office. |
| **1.4. Work group fees for  curatorial work** | The fees for the work group members may not exceed 30% of the total budget but must be at least 20% of the total budget according to the fee regulations of the nGbK (including the fees for financial officer, archival support and publication editing). The range of tasks of curatorial work includes the following points in a division of labor: Conception, organization and coordination of the realization of the exhibition project and its mediation program, responsibility for the communication processes between the actors, the work group and the organs of the nGbK, assistance with press, public relations and mediation work, with production and exhibition management. Fees for additional tasks to curatorial work such as for art works or author’s fees can be covered separately. |
| **1.5. Fee for financial officer** | The work group appoints a finance officer, this person calculates the financial plan, monitors the payments and approves invoices and payments. Due to the responsibility and the additional services, a maximum of 2% of the total budget can be paid to this person in addition to point 1.4. |
| **1.6. Fee archive support** | Reference €250,00; Compilation of exhibition documents and documentation images after the project, with captions/credits for the physical and online archive of the nGbK. |
| **1.7. Exhibition architecture / design** | Fee for concept of exhibition architecture |
| **1.8. Graphic design** | Design of leaflet, poster (A1), digital wall text: The nGbK designs all print media in its own design, the templates can be given to a graphic designer or the flyer will be designed by the in-house graphic designer of the nGbK. The costs of the in-house graphic designer range from €600 (8-page leaflet) to approx. €1,100 (16-page leaflet). If an external designer is commissioned, the costs must be calculated separately and an additional fee for graphic proofing of €150 must be budgeted. The production of these media is mandatory. Print and distribution of the A1 poster is covered by nGbK. |
| **1.9. Graphic proofing**  **(may not be necessary)** | When an outside graphic designer is commissioned, €150 should be budgeted for graphic proofing. |
| **1.10. Translations of exhibition related texts**  **1.11. Translations artistic works**  **1.12. Translations events** | All texts produced for the public in connection with the exhibition should be available in German and, where possible, also translated into English. Further languages are optional. Possible text types are: Announcement in the leaflet/invitation, texts brochure for the exhibition, texts for events. The costs for translating the press release will be covered by the nGbK. €1000 should be budgeted.  All texts related to the artistic works, such as labels, work descriptions, subtitling of video works, etc. should be available in German and English. This item can be omitted in the financial plan if the works are already translated.  For one third of the English events, a German translation needs to be provided. Depending on the number of events, €1500 should be budgeted. |
| **1.13. Photographic documentation** | The exhibitions/projects must be documented for the nGbK archive. We recommend budgeting at least €600 for a photographer (to be commissioned by the work group). |
| **1.14. Fee for technical event assistance / digital events** | The exact costs will be calculated during the realisation and depend on the format, whether digital, hybrid, support zoom, livestream, recording and post-production video, etc. Calculate between €250,00 and €500,00 per event. |
| **1.15. Fees for accompanying events** | Fees for contributors, film screening fees, etc. |
| **1.16. *Künstlersozialkasse (KSK)*** | In 2024, the rate for KSK contributions was 5%. A list of all activities for which such contributions are due is given on the KSK website: [www.kuenstlersozialkasse.de](http://www.kuenstlersozialkasse.de) |
|  |  |
| **2. Travel & accommodation costs** |  |
| **2.1 – 2.6.** | The terms of the German Travel Costs Act (BRKG) apply. |
|  |  |
| **3. Production costs** |  |
| **3.1. Exhibition set-up** | Calculate the cost of materials for exhibition architecture, wall paint, lighting, etc., if necessary. |
| **3.2. Production of artworks** | Additional costs may be incurred during preparations for the exhibition, such as such as framing, production, test prints, etc. The production of the artworks cannot be realized by the office, with the exception of in-situ works. The office's production mandate relates to the realization of the exhibition or event. |
| **3.3. Mediation/outreach, labels, wall texts** | For mediation in the exhibition space: layout and production of labels, physical wall texts and other communication materials if required. A digital introductory wall text on the entrance monitor is standard. |
| **3.4. De-installation** | At the end of the show, the exhibition space must be handed over tidy and painted white. Only material costs to be included here. |
| **3.5. Disposal** | Disposal of all installations must be accounted for (a skip, for example, costs €390) |
| **3.6. Art transport** | Art transport must be calculated both ways. |
| **3.7. Damages/contribution** | In case of damage, the work group contributes €500. |
| **3.8. Hiring tech, equipment, events** | The nGbK has a technical pool. If necessary, external technology must be rented for the exhibition and event. There are also additional costs for livestream, translation tools at zoom. |
| **3.9. Insurance** | Each work group must cover its share of insurance costs, calculated on a flat-rate basis. |
| **3.10. Accessibility** | Costs to ensure linguistic and structural accessibility. In principle, measures on the level of exhibition architecture and exhibition graphics, the media development of the exhibition for people with disabilities, translations into sign, Braille or easy language, the production of tactile exhibits, etc. are eligible for funding. The website is designed as barrier-free.  Included in the budgeted €1,500: DGS video, easy language translation, alt-texts of images and the production of an audio guide. Translations of events are not covered in this item. |
| **3.11.** | €2,000 to ensure production or implementation of the project. |
|  |  |
| **4. Press & communications** |  |
| **4.1. Advertising** | The nGbK books and pays for e-flux announcements for work groups. Any additional ads must be included in the project budget. |
| **4.2 Information leaflet** | Printing costs of at least €1,000 are to be calculated for a print run of 1000-1500. There are various ways to deal with bilingualism: German and English separately or combined in one leaflet. The costs depend on whether an 8- or 16-page leaflet is produced. Ca. €1,200 for 16 page leaflet. |
|  |  |
| **5. Charges / duties** |  |
| **5.1 Banking fees** | Banking fees are automatically deducted from the group account. Extra charges may apply for money transfers outside the Eurozone. |
| **5.2. Duties (GEMA, VG-Bild, etc.)** | GEMA/VG-Bild duties, fees for image rights, etc. |
|  |  |
| **6. Catalogue** | If the production of a publication is planned, the total sum from the separate cost plan must be entered here. The sum must be within the maximum application sum. Please note that all publications must be bilingual and funds need to be budgeted for this. |

**CAUTION: INELIGIBLE EXPENDITURES**

Grant funds must always be used sparingly and economically. Therefore, the following expenses cannot be calculated or taken into account in the budget:

- Hospitality and catering costs

- Expenses for journeys by AG members by car or local public transport from home to the place of work and back (prohibition of betterment)

- Cab rides, 1st class train rides

- Basic charges for landline connections and mobile phone contracts

- Rental costs or depreciation for own inventory and/or own equipment

- Rental costs for permanent work premises