FAQ

Stiftung EVZ Erinnerung Verantwortung Zukunft

FAQ for creating the cost and financing plan (CaF)

As **of January 26**, **2026**; this document is continuously being updated

The following information and answers are intended to help you prepare your cost and financing plan. To this end, we have provided you with the CaF appendix together with the application form. All of the following information refers to this appendix.

The cost and financing plan is a central component of your grant application. It provides a transparent overview of the expenses planned for the implementation of the project and the sources of financing that will cover these expenses. This enables us to verify whether the estimated costs which are necessary, reasonable, and eligible for funding, and whether the overall financing of the project is secured. At the same time, the cost and financing plan forms the basis for calculating the grant applied for and, if your application is approved, the basis for subsequent fund management and verification of the use of funds. We therefore ask you to fill out the cost and financing plan very carefully.

Note on using this document:

You will receive the FAQ in PDF form. If you open the navigation bar (usually on the left) in your PDF reader, you can quickly find your way around the document.

If the information and answers provided here are not sufficient, please send an email to the address given in the call for proposals or, in the case of a multi-stage application process, to the project coordinator from whom you received the application documents.

Please do not forget to save your file regularly. Once you have completed your work, rename the file so that we can clearly assign it to your project.

We wish you all the best success in completing the CaF and are happy to answer any questions you may have!

Program-specific information

In which program do I submit my application?

You submit your application to the **local.history funding program**, which is run by the EVZ Foundation in Berlin.

All important points regarding this funding program, which you must also consider when creating your cost plan, can be found in the call for proposals.

Please note that **only grants in euros** can be applied for under this funding program. Accordingly, the CaF must also be planned entirely in euros.

What program-specific regulations must be observed when preparing the cost and financing plan (CaF)?

A single-stage application procedure applies to the funding program—you submit one application. As part of the application process, you now draw up your CaF.

The following program-specific regulations apply, which you should observe when preparing your plan:

1. There is a **restriction on the duration** of projects in this funding program: there must not be more than 30 months between the start and end of the project.
2. The **minimum funding** amount for your planned project is €60,000 (for projects without international cooperation) or €80,000 (with international cooperation), and the **upper limit** for funding is €80,000 (for projects without international cooperation) or €120,000 (for projects with international cooperation). When planning your costs, you must ensure that you do not fall below the minimum funding amount or exceed the upper limit.
3. Due to the multi-year nature of your planned project, the CaF must be aligned with the available budgetary resources per year. You will therefore receive guidelines regarding the **annual distribution of the planned grant**. We have provided you with further information on this in the call for applications, which you should take into account when planning your costs.
4. The grant you are applying for under this program requires you to contribute a certain amount of your own funds and/or contributions amounting. Further information can be found in the call for applications.

General principles and guidelines of cost planning

Please observe the following **principles and requirements** when planning costs:

1. All necessary, reasonable, and comprehensibly justified expenses for project implementation within the approval period are eligible for funding.
2. The **principle of economy and efficiency and frugality is to be adhered to** must be observed.
3. **Own funds and own resources** must be taken into consideration as described in point 5; non-cash own resources/contributions may be valued at market value in order to ensure the principle of subsidiarity.
4. The inclusion of **third-party funds** in financial planning is possible and desirable but not expressly required.
5. **Personnel costs** are eligible for funding as long as they are reasonable and in line with local standards; only costs actually incurred will be recognized.
6. **Double billing** for personnel costs is not permitted; in the case of predominantly public funding, the prohibition of preferential treatment applies (maximum German TVöD, no above-tariff or non-tariff benefits).
7. Reasonable, market-standard **fees** are eligible for funding; fees paid to board members, committee members, or internal employees are excluded.
8. **Fees for tax advice** are not eligible for funding; legal advice is only eligible in particularly justified exceptional cases.
9. Necessary, **project-related travel expenses** are eligible for funding in accordance with the Federal Travel Expenses Act; public transport is to be used as a priority, air travel only in exceptional cases, and virtual formats are to be preferred.
10. **Alcoholic beverages and general entertainment expenses** (e.g., gifts, flowers) are not eligible for funding.
11. **Deductible input tax** is not eligible for funding.
12. **Income from donations**, admission fees, or other proceeds must be credited in accordance with the applicable budget law. If you are already aware of such income when planning your costs, please contact your project coordinator

The CaF form

General information on completing the form

We provide an Excel form for you to use to create your cost and financing plan (CaF). The form is structured so that you can fill it out step by step in five stages. You start with the **Basic Data** spreadsheet.

To use the form, you need **Microsoft Excel version 2016** or higher. In the **Info** worksheet, under point 1, you will find a note indicating whether the version of Excel you are using is compatible with the file. If you are using an older version of Excel or do not use Microsoft Office, please contact your project coordinator or the contact address specified in the call for proposals. We will then endeavor to find a suitable solution.

Please **do not** open the file in a browser-based application (e.g., via SharePoint or cloud services), as it is limited there. Always open the file directly in Microsoft Excel.

Can't see all the spreadsheets after opening the file? You can navigate through the form using the arrows at the bottom left.

Before you start creating your CaF, please read the **Info** worksheet carefully.

The Basic Data worksheet

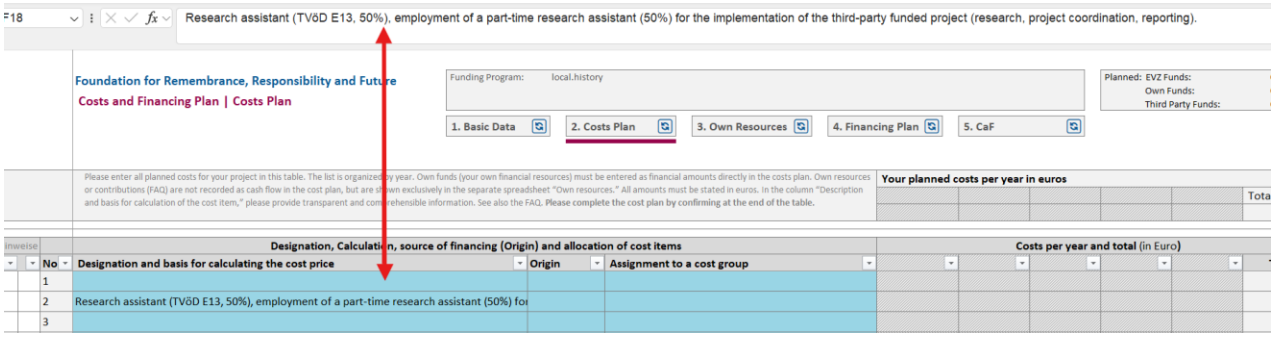
If you submitted your application as part of a **multi-stage application process**, we will have already pre-filled most of this worksheet. Please check that the entries are correct and add a **contact person for queries regarding the costs plan**. This person does not to be the person the person named as in the application. We kindly ask you to confirm your details under point 5 of the worksheet.
If any mandatory information is missing, an error message will appear. We kindly ask you to move on to the next spreadsheet once all the required entries have been completed.

If you are submitting your application **directly as part of a program call for proposals**, please fill in all **the fields highlighted in blue** in the spreadsheet as well as confirm your details under point 5. Here too, if any entries are missing, an error message will appear; only move on to the next spreadsheet once you have completed all the entries.

The cost plan spreadsheet

In this spreadsheet, you enter all the cost items required for the implementation of your project. This also includes costs that are financed from third-party funds or own funds. The **cost plan** spreadsheet forms the basis for the subsequent detailed review of your cost plan as part of the application review. Therefore, please ensure that each cost item is described in a complete, clear, and comprehensible manner and that the basis for calculation is described in an understandable way.

Please only fill in the **highlighted columns in blue**. A separate row must be used for each cost item. If there is not enough space for the description or calculation basis in a cell and the text is not displayed in full, this is not a problem: the complete content can be viewed in the edit row above the table.



Each cost item must be assigned a **source of financing**. If a cost item is to be covered by several sources of financing, it must be created **multiple times** accordingly.

Example:
You are planning to create a research assistant position that will be financed proportionally from the requested grant, from own funds and from third-party funds. In this case, the position must be created **three times**—once for each funding source with the corresponding cost share:

	Designation, Calculation, source of financing (Origin) and allocation of cost items		
No	Designation and basis for calculating the cost price	Origin	Assignment to a cost group
1			
2	Research assistant (TVöD E13, 50%), 70% EVZ funds	Funding reques	Personnel Costs
3	Research assistant (TVöD E13, 50%), 10% own funds	own funds Proj	Personnel Costs
4	Research assistant (TVöD E13, 50%), 20% third party funds Funds	Third-party fun	Personnel Costs

You will find information for these kinds of funding below (section on types of funding).

In the next step, assign each cost item to a **higher-level cost group**. This is necessary in order to be able to evaluate the **economic efficiency and cost-effectiveness** of your planning during the cost plan review. There are **eight cost groups** available for this purpose. Information on selecting the appropriate cost group can be found below under **"Cost groups**."

Planning is carried out **separately for each fiscal year**. This means that you must specify the amount of expenditure incurred in each fiscal year for each cost item. Please enter one-time expenses (e.g., for the purchase of equipment or the organization of an event) in full in the fiscal year in which the expense is expected to be incurred. If you have received guidelines from us for annual planning, these must be considered when allocating expenses to the fiscal year.

Once you have entered all cost items, confirm your entries at the end of the table (please scroll down completely). If entries are missing or amounts are assigned to an unintended fiscal year, corresponding error messages will be displayed in the individual rows. Please correct these entries.

Note: No information on planned own resources should be entered in this spreadsheet.

The own resources spreadsheet

This spreadsheet should only be completed if you require **own resources** to comply with the principle of subsidiarity for project financing or if you wish to claim own resources in the project independently of this. If this does not apply, you can skip the spreadsheet.

For each row of the table, enter the **type of own resources**, the **basis for calculation**, and the resulting **amount per fiscal year**.

Example:
Four volunteers are involved in your project to support contemporary witnesses. Each person contributes 10 hours of work per month. A standard hourly rate of 15 euros for volunteer work is used as the basis for evaluation. The project duration is two years (24 months). Based on this, the corresponding entry in **the Own resources** spreadsheet looks as follows:

	Designation and basis for calculation of own resources	Amou	
No	Please separate by type of Own Resources and indicate the calculation basis for each.	2026	2027
1	4 volunteers to support eyewitnesses. 10 hours per month, rate of €15/hour.	7.200,00	7.200,00
2			

Once you have entered all services carried out by the authority itself, confirm your entries at the end of the table (please scroll down completely). If entries are missing or amounts are assigned to an unintended fiscal year, corresponding error messages will be displayed in the individual rows. Please correct these entries.

The financing spreadsheet

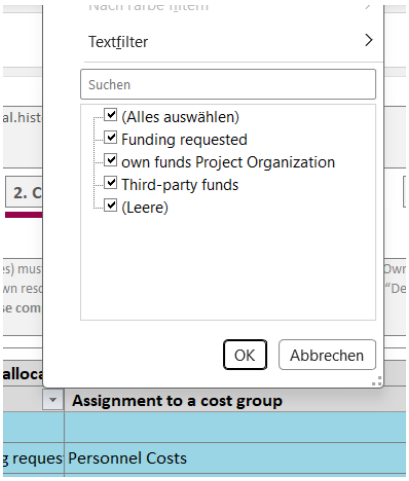
This spreadsheet checks for possible **program-specific requirements**. These are based on the program-specific notes.

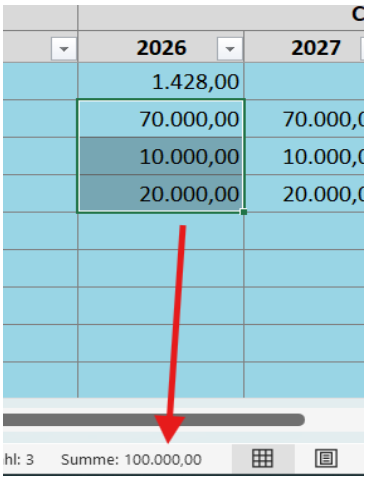
If you are submitting your application **directly as part of a program call for proposals**, it is possible that no requirements have been stored here yet. However, if there are requirements to be observed in the program, these will be checked by us during the subsequent application review. You will receive feedback on this if necessary. You do not need to take any further action when creating the cost plan.

If you are submitting your application as part of a **multi-stage process**, the requirements for the program have already been entered by us. If your cost planning deviates from one or more of these requirements, error messages will be displayed. Instructions for correction can be found under point 4, **Result review**. In this case, please correct your cost plan accordingly.

If you have included **third-party funding** in your cost plan, please enter all third-party funding providers and the amounts provided by them **per fiscal year** under point 3. The total amount of third-party funding shown here must match the amount of third-party funding used in the cost plan. **Please amend your cost plan accordingly.**

If there are any discrepancies, you can check and correct them using the **filter functions in the cost plan**. To do this, use the filter in the **Source** column and select **Third-party funding**. You can then select the amounts for a fiscal year; the corresponding total will be displayed in the status bar at the bottom of the table. Compare this total with the third-party funding information in the **Financing** spreadsheet.





Please also confirm your entries at the bottom of this spreadsheet.

The CaF spreadsheet

In the **CaF** spreadsheet, you will find final information on your planning as well as the **cost and financing plan** resulting from your entries.

Your cost planning is summarized for information purposes under the item **Cost Groups**. This overview is **not part** of the cost and financing plan. The same applies to the overview of **own resources**, which is also for information purposes only.

Under the heading **"Cost plan,"** you will find the cost plan resulting from your planning. It includes only the cost types **personnel costs**, **ongoing material costs**, and **one-time material costs**. These cost types are decisive for fund management in the event of approval and are subject to the provisions of **the General Auxiliary Provisions for Project Funding (ANBest-P)**. Your own resources are only shown here for the sake of mathematical completeness. If your application is approved, we will inform you separately about the documentation of your own resources as part of the proof of use.

Under the heading **"Financing plan,"** you will find the financing plan to cover the planned project costs. The grant amount requested in the application is shown under item 1.

Finally, we will check whether your information is **mathematically correct**. Please confirm your information and enter the name of the person responsible for preparing the cost and financing plan.

If entries are missing or there are still errors in the previous spreadsheets, an error message will be displayed. In this case, please return to the relevant spreadsheets and add or correct your information.

If necessary, you can save or print the information in the **CaF** spreadsheet via **File > Export** as PDF. If you want to transfer individual contents to another Excel file, please insert them **as values**, as otherwise only calculation formulas will be copied, which cannot be evaluated correctly outside the file.

Notes on cost groups

In the cost plan, you will be asked to assign each cost item to one of eight cost groups. The following explanations should help you identify the correct cost group for your cost item.

1. Personnel costs

This includes:

- Gross employer costs (wages, salaries) including social security resources
- Student assistants
- (Share of) employers' liability insurance association (statutory accident insurance)

2. Material costs, purchases, office equipment

This includes:

- Software licenses
- Office supplies and consumables, provided they are directly attributable to the project
- Specialized literature
- Rent for separate project offices or other premises (rehearsal rooms, etc.) used exclusively for the project
- Small equipment or purchases up to €800 net

3. Travel expenses (in accordance with the Federal Travel Expenses Act (BRKG) or the Foreign Travel Expenses Regulation (ARV))

This includes:

- Travel expenses for individual persons
- Accommodation costs
- Per diem or meal allowance
- Accommodation costs for groups at conferences, etc. are to be allocated to contracts, see cost group 4.

4. Third-party services, contract awards

This includes:

- Awarding contracts to external parties (e.g., studies, expert opinions, evaluations, layout, design, website creation, photography, video documentation, translations, interpreting, moderation, agencies)
- Services
- Contracts for work
- Bookings for group accommodation in hotels for conferences and meetings
- Expenses for artists' social security (insurance) fund
- Fees (e.g., for external speakers or experts)

Note: Public procurement law must be observed

5. Public relations & events

This includes:

- Printing flyers, posters, invitations,
- advertising materials
- Distribution or shipping costs (postage, packaging)
- Publication costs
- Social media campaigns
- Licenses, image and sound rights, etc.
- Advertisements
- Rental of event venues, catering
- Technology
- Security technology, security personnel, awareness, etc.

6. Project-specific expenses

This includes:

- Conference participation fees

- Training costs
- Expense allowances for volunteers
- Resources for survivors
- Scholarships, microprojects

7. Administrative costs / Overhead costs

This includes:

- Partial costs for implementing the project
- Rent, ancillary rental costs (proportionate)
- Accounting, if only proportionately involved in the project
- Bank charges, provided they are directly attributable to the project
- Communication costs
- Project-related insurance
- Office supplies, consumables, copying costs, etc. (larger purchases can also be claimed as material costs)
- Alternatively: specific allocation of room costs, energy, etc. to the above cost items

8. Capital expenditure

This includes:

- Purchases (e.g., IT equipment, furniture) **over €800 net**

Note: Inventory required; observe de minimis limit (under €800 for expenses for material costs, purchases, office supplies, materials) and **public procurement law must be observed**

Information on sources of funding

How can own funds be distinguished from third-party funds?

The following overview provides guidance on the conditions under which third-party funds can be recognized as own funds or third-party funds under federal grant law (according to AnBest-P and VV to § 44 BHO).

Case/example	Source of funds	Classification	Reason
Donation from a company	Private sector / foundation	Own funds	Non-public funds, freely available for co-financing
Sponsorship resources from a company	Private sector	Own funds	Non-public funds, provided that there is no consideration or factual connection
Membership fees / own reserves	Grant recipient itself	Own funds	Own, permanently available funds
Participation or admission fees	Private third parties	Own funds	Funds generated by the recipient of the grant
Prize money from a private foundation	Private	Own funds	If freely usable or usable for a specific purpose
Grant from a federal ministry	Federal budget	Third-party funds	Public funds – double funding
State or municipal funding for the project purpose	State/municipality	Third-party funds	Public funds – to be reported separately as public co-financing
EU funds (e.g., Erasmus+, ESF)	European Union	Third-party funds	Public funds – not own funds within the meaning of the Federal Budget Code
Earmarked donation ("for printing costs only")	Private	Third-party funds	Restricted freedom of disposal, therefore no own funds
Third-party funds managed in trust	Private or public	Third-party funds	Funds do not belong to the recipient in economic terms