# Arts Queensland budget completion guide

This guide is intended to assist applicants with completing their budget for Arts Queensland (AQ) funding programs through the online grant system SmartyGrants. For general advice on budget development and preparation, download the Arts Acumen Budget Preparation Toolkit or contact Arts Queensland fund managers.

There are five main steps to complete the AQ budget section of your application. Make sure to save your work regularly by hitting the **Save Progress** button at the bottom of the page, at a minimum after each of the following steps:

**Step 1** - Complete the expenditure required to do your project, listing all the items you will have to pay for to complete your project (What expenses/costs will you have delivering you project/activity?)

**Step 2** - List all income sources that will help pay for the project -– noting which items are cash or in-kind, and confirmed or unconfirmed. (What other sources of money are contributing to your project/activity? i.e. partnerships support, sponsorship, other funding etc.)

**Step 3** - AQ funding request – this amount will auto calculate based on what you have added to your budget in the steps above. The funding request is what you are requesting from AQ and will be the difference between your projected expenditure and income totals.

**Step 4** - Indicate how much of the AQ funding will be used for each expenditure item in the AQ breakdown column.

**Step 5** - Complete notes to budget section if applicable. (If you have any comments about your budget that are relevant to the application, enter them in here for AQ and Peer assessors).

Once you have completed the above five steps it's time to **review** your budget.

# Step 1 – Expenditure

In this section, you need to list all the expenses you will have to deliver you project/activity. Remember, when filling in amounts, do not use $ or commas. The system will automatically put these in for you.
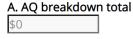
**Please note:** You do not need to fill out column 4 "*AQ breakdown amount ($)*" during this step. You will do this in Step 4. In this step (Step 1) you need to list the total cost of an item in the Amount ($) column not just the amount you will be seeking from AQ.

If you have expense items that are a combination of both cash and in-kind they should be listed on separate lines. For example if you have artist fees where the artists are putting some of their time in at no cost (in-kind) but the rest of the fees will be paid (cash), the cash component should be listed on one line and the in-kind component should be listed on a separate line (see below example).

## Example

| Salaries, fees and allowances items | Cash/In-kind | Amount ($) | AQ breakdown amount ($) |
|---|---|---|---|
| Artist Fees | Cash | 10000 | |
| Artist Fees | In-kind | 5000 | This will be filled out at **Step 4** |
| | | | |

Add More

| A. Salaries, fees and allowances total | A. AQ breakdown total |
|---|---|
| $15,000 | $0 |

There are four categories of expenditure:

- **A. Salaries, fees and allowances**
  Under this category you should list all wages or fees for people involved in the project.
  For example: performers, artists, collaborators, workshop leaders, technical crew. Include superannuation and work-cover costs here. Individuals should include fees paid to themselves.

- **B. Activity costs**
  Under this category you should list items related to completing the activity/project.
  For example: venue hire, equipment hire, small equipment purchase (if eligible), freight, materials, costumes/set, exhibition costs, cleaning or security, travel costs for project staff, producing recordings or publications, evaluation costs, insurance or licences costs.

- **C. Marketing Promotion and documentation costs**
  Under this category you should list all items relating to marketing, promotion and documentation of the project.
  For example: advertising, design and printing of posters, flyers, programs, signage, project related website/social media costs, photography and filming, costs associated with fundraising or sponsorship.

- **D. Administration costs**
  Under this category you should list all administration costs for the project. For example: postage, photocopying, internet, telephone and office costs. Individuals should include travel costs here and organisations should include any core staff travel and accommodation costs here.

Save your progress so far by hitting the **Save Progress** button at the bottom of the page.

# Step 2 – Income

In this section list all income sources, both cash and/or in-kind and whether they are confirmed or unconfirmed. If you have items that are a combination of both cash and in-kind they should be listed on separate lines.
For example: If you are receiving cash and in-kind support from a partner organisation, such as venue hire, marketing etc. the cash component should be listed on one line and the in-kind component should be listed on a separate line (see example below).

Remember, when filling in amounts, do not use $ or commas. The system will automatically put these in for you.

For AQ funding programs where there is no applicant contribution required and you are not including any sources of income other than your funding request **you should leave this section blank**.

## Example

| Sponsorships/Fundraising/Foundations items | Confirmed funding? | Cash/In-kind | Amount ($) | |
|---|---|---|---|---|
| Partner Organisation Support | Confirmed | Cash | 10000 | + − |
| Partner Organisation Marketing | Confirmed | In-Kind | 2000 | + − |
| | | | | + − |

Add More

G.
Sponsorships/Fundraising/Foundations total
$12,000

There are five categories of income:

- **E. Earned income**
  Under this category you should list all money you earn from supplying goods or services.
  For example: ticket sales, workshop fees, income from selling artistic product, merchandise or food/drink.

- **F. Income from Queensland Government**
  Under this category you should list all income from Queensland Government sources (not including this application).
  For example: Community Benefit Fund, Tourism and Events Queensland, other etc.
  Note: If you are receiving support (cash/in-kind/both) from Arts Queensland venues Bulmba-ja and/or Judith Wright Arts Centre (JWAC) this should be listed in this section.

- **G. Sponsorships / fundraising / foundations**
  Under this category you should list all donations, fundraising income, cash or in-kind sponsorship/ support from businesses or partners, money from non-government grant programs e.g. Tim Fairfax Family Foundation.

- **H. Other income**
  Under this category you should list all income from local Council sources (including RADF/IRADF), Federal funding (including Australia Council and Regional Arts Fund) and any other income.

- **I. Your contribution**

Under this category you should list cash or in-kind contribution from you or your organisation and from artistic collaborators. Include the value of volunteer time in this section.

Note: Assistance in calculating the value of volunteer time and recommended rates can be found on the Volunteering Queensland webpage and the Regional Arts Australia webpage.

Save your progress so far by hitting the **Save Progress** button at the bottom of the page.

# Step 3 – AQ funding request

The "AQ funding request" amount calculates automatically as you fill in **Steps 1** and **2** and does not require you to do anything except note it for when you complete **Step 4**.
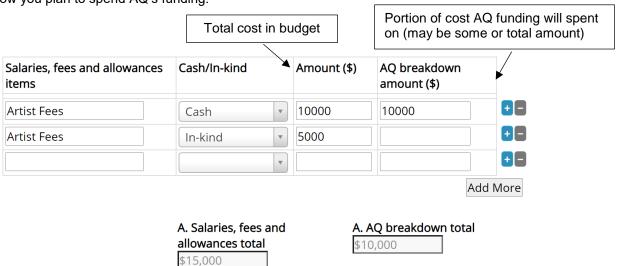
**AQ funding request** is calculated by taking the costs you have listed in the expenditure section (**Step 1**) and subtracting any income listed in the income section (**Step 2**).

This field can be found in the **Budget Check** section of the form (see below).

| Total Expenditure (A+B+C+D) | Income (E+F+G+H+I) | AQ funding request (expenditure minus income) |
|---|---|---|
| $15,000 | $10,000 | $5,000 |
| | Income not including AQ requested amount | Expenditure minus income |

# Step 4 – Expenditure of AQ funding

Now you know how much AQ funding is required for your activity you need to indicate how the AQ funding will be used to support different eligible costs. You do this by listing amounts against expenditure items in the *AQ breakdown amount ($)* column. This is so AQ and peer assessors can see how you plan to spend AQ's funding.

Total cost in budget

Portion of cost AQ funding will spent on (may be some or total amount)

| Salaries, fees and allowances items | Cash/In-kind | Amount ($) | AQ breakdown amount ($) | |
|---|---|---|---|---|
| Artist Fees | Cash ▾ | 10000 | 10000 | + − |
| Artist Fees | In-kind ▾ | 5000 | | + − |
| | ▾ | | | + − |

Add More

| A. Salaries, fees and allowances total | A. AQ breakdown total |
|---|---|
| $15,000 | $10,000 |

The guidelines for each Fund will give details about what are and are not eligible costs. If you are unsure about whether you can use AQ funding for a particular cost, please contact us to check before submitting your application.

Save your progress so far by hitting the **Save Progress** button at the bottom of the page.

# Step 5 – Notes to budget

This section gives you a chance to put in any explanatory notes for income/expenditure items that will assist the peers when assessing your application. Please outline any information that will assist to clarify or justify the costs calculated in your budget. For any **unconfirmed** income please include the name of the funding program and notification date of any funding you have applied for and included in your budget.

For example: for your artist fees, instead of listing out each individual artist in the expenditure section, you can put artist fees as a total cost and then list the details of the artist fees in the notes to budget text box.

Save your progress so far by hitting the **Save Progress** button at the bottom of the page.

# Review

Now that you have completed your budget it's time to review before moving on to the next section of the application. Before starting your review, if you haven't done so already, hit the **Save Progress** button at the bottom of the page. If there are any calculation errors in the form this will enable these to be seen (they will show up in red text boxes).

Things to note when reviewing your budget:

**Check your totals.**
- Due to the calculations in the form your total income and total expenditure will always balance (unless you have more income than expenditure).
  As the **AQ funding request** is a self-calculating field, you need to make sure that there is an amount showing in this field (Blue box in examples below).
  If, when listing out your expenditure and income items in the previous sections they balance, the form will calculate $0 funding required from AQ. If this happens you will see an error message *This response is less than the $1 minimum.*

## Correct

| Total Expenditure (A+B+C+D) | Income (E+F+G+H+I) | AQ funding request (expenditure minus income) |
|---|---|---|
| $15,000 | $10,000 | $5,000 |
| | Income not including AQ requested amount | Expenditure minus income |

## Incorrect

| Total Expenditure (A+B+C+D) | Income (E+F+G+H+I) | AQ funding request (expenditure minus income) |
|---|---|---|
| $15,000 | $15,000 | $0 |
| | Income not including AQ requested amount | Expenditure minus income |

This response is less than the $1 minimum.

**Trouble shooting -** If you get this error:
- Check you have not included the funding you want to request from AQ in your expenditure items
- Check that for every bit of in-kind income, there is a matching expenditure item. In-kind costs should equal in-kind income as there is no cash involved.

arts Queensland

- Check that the self-calculating AQ funding request matches the AQ breakdown amount. There is a field in the **Budget Check** section (down the bottom) that will do this calculation for you. If it does not show as $0 you will see an error message *This response is less than the $0 minimum.*

## Correct

**Total Expenditure (A+B+C+D)**
$15,000

**Income (E+F+G+H+I)**
$10,000
Income not including AQ requested amount

**AQ funding request (expenditure minus income)**
$5,000
Expenditure minus income

**AQ breakdown amount**
$5,000
The amount from your expenditure budget

**The above two fields must be equal. If they are not equal please adjust your budget.**
$0
Calculated difference between the above fields.

## Incorrect

**Total Expenditure (A+B+C+D)**
$15,000

**Income (E+F+G+H+I)**
$10,000
Income not including AQ requested amount

**AQ funding request (expenditure minus income)**
$5,000
Expenditure minus income

**AQ breakdown amount**
$3,000
The amount from your expenditure budget

**The above two fields must be equal. If they are not equal please adjust your budget.**
-$2,000
Calculated difference between the above fields.

> This response is less than the $0 minimum.

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**Trouble shooting -** If you get this error:
- Check that the total amount for a cost item (column 3) in your expenditure is equal to or higher than your AQ breakdown amount. The AQ Amount cannot be higher as you can't request more funding support for an item than an item costs.