

MEDIUM TO LARGE-SCALE FESTIVALS PROGRAM

Budget & Final Cost Report Template Guide

As of December 19, 2024

The required template is available on the Program [webpage](#). The budget must be provided in the most up-to-date template and provided with the application.

The same document will also be used at final reporting to account for the final costs of the festival.



Budget & Final Cost Report Template Guide

Table of Contents

GENERAL INSTRUCTIONS	3
Overview of the Template.....	3
AT APPLICATION	4
Summary	5
Cash Revenues (Detail)	7
In-Kind Revenues (Detail)	11
Cash Expenses (Detail).....	12
In-Kind Expenses (Detail).....	15
Related Party Transactions	18
AT FINAL REPORTING	19
Summary	20
Cash Revenues (Detail)	22
In-Kind Revenues (Detail)	26
Cash Expenses (Detail).....	27
In-Kind Expenses (Detail).....	30
Related Party Transactions	33

Budget & Final Cost Report Template Guide

GENERAL INSTRUCTIONS

1. Please make entries only in the yellow cells. All other fields should be locked for entry.
2. Ensure all costs associated to the festival are included, including any complementary activities such as film markets.
3. Any costs and revenues associated with year-round activities not associated with the festival, or that are not only held during the dates of the festival, must be excluded.
4. Please refer to the ***Accounting and Reporting Requirements – Industry Promotion Policy*** on the Program [webpage](#) for further details on the requirements established by Telefilm Canada with respect to the accounting and reporting of costs associated with events or initiatives having obtained funds from Telefilm Canada.

Overview of the Template

The following sheets are to be completed in the Budget & Final Cost Report Template at both Application and Final Reporting stage.

Sheet	Description
Summary Page	Auto-populated from the detailed revenues (cash and in-kind) and expenses (cash and in-kind) sheets that provides an overall summary of the financial situation of the festival
Cash Revenues (Detail)	Detailed breakdown of the various cash revenue sources used to fund the festival
In-Kind Revenues (Detail)	Detailed breakdown of the various in-kind revenue sources used to support the festival
Cash Expenses (Detail)	Detailed breakdown of the various cash expenses incurred for the festival
In-Kind Expenses (Detail)	Detailed breakdown of the various in-kind expenses incurred for the festival
Related Party Transactions	List of related party transactions that are included in the costs of the festival

Further instructions on how to complete each sheet at each stage will be provided in this guide in their corresponding sections.

Budget & Final Cost Report Template Guide

AT APPLICATION

A **completed budget in the latest template** is required as part of the application. This document should be completed and uploaded to the Dialogue portal as part of the application submission.

The information inputted in the budget document should match the information that is provided in the application form in Dialogue.

Budget & Final Cost Report Template Guide

Summary At Application

General Instructions

1. Most of this sheet is auto-populated from the Detail sheets for Revenues (Cash & In-Kind) and Expenses (Cash & In-Kind).
2. Information should match the Dialogue application.
3. Ensure all fields highlighted are completed.
4. Provide explanatory notes if there are any special aspects you would like to highlight at application, however, this is optional at application stage.

REMINDER: Information should match the Dialogue application.

Input at Application ↓

Festival title: Title of the festival

Festival date(s) planned: Start date - end date

Name of Applicant: Applicant Organization

Budget prepared by: Individual (First and Last Name) who prepared the budget

Budget date: Date budget is prepared

Final costs date: (only provide at final reporting)

Signature: N/A – Not required at Application

Input at Application ↗

↑ Signed by individual preparing the budget. An image or typing the name of the individual will be acceptable.

SUMMARY of FINANCING PLAN & REVENUE PROJECTIONS VS. ACTUAL REVENUE					
Code	Description	Projected Income	Actual Income	Difference	Explanatory Notes
1.0	Government Subsidies/Contributions	\$ -	\$ -	\$ -	<div>Optional</div>
2.0	Private Monetary Sponsors	\$ -	\$ -	\$ -	
3.0	Earned Revenue	\$ -	\$ -	\$ -	
4.0	Donations	\$ -	\$ -	\$ -	
5.0	Other Revenues	\$ -	\$ -	\$ -	
	TOTAL CASH REVENUE PROJECTIONS & ACTUAL REVENUE	\$ -	\$ -	\$ -	
6.0	Private In-Kind Sponsors	\$ -	\$ -	\$ -	<div>Optional</div>
	TOTAL REVENUE PROJECTIONS & ACTUAL REVENUE	\$ -	\$ -	\$ -	
TOTAL REVENUE PROJECTIONS & ACTUAL REVENUE - ADJUSTED (in-kind valued at 33% of reported value)		\$ -	\$ -	\$ -	<div>Optional</div>

Budget & Final Cost Report Template Guide

SUMMARY of BUDGETED EXPENSES & ACTUAL EXPENSES					
Code	Category	Projected Expenses	Actual Expenses	Difference	Explanatory Notes
CASH EXPENSES					
1.0	Programming	\$ -	\$ -	\$ -	
2.0	Communications and promotion	\$ -	\$ -	\$ -	
3.0	Production	\$ -	\$ -	\$ -	
	TOTAL CASH DIRECT COSTS (1.0 to 3.0)	\$ -	\$ -	\$ -	
4.0	Administration	\$ -	\$ -	\$ -	
	TOTAL CASH BUDGET & ACTUAL EXPENSES	\$ -	\$ -	\$ -	
IN-KIND EXPENSES					
5.0	Programming	\$ -	\$ -	\$ -	
6.0	Communications and promotion	\$ -	\$ -	\$ -	
7.0	Production	\$ -	\$ -	\$ -	
	TOTAL IN-KIND DIRECT COSTS (1.0 to 3.0)	\$ -	\$ -	\$ -	
8.0	Administration	\$ -	\$ -	\$ -	
	TOTAL IN-KIND BUDGET & ACTUAL EXPENSES	\$ -	\$ -	\$ -	

Optional

Optional

Optional

Optional

TOTAL BUDGET & ACTUAL EXPENSES	\$ -	\$ -	\$ -	
TOTAL BUDGET & ACTUAL EXPENSES - ADJUSTED (in-kind valued at 33% of reported value)	\$ -	\$ -	\$ -	

TOTAL DIRECT COSTS	\$ -	\$ -
TOTAL ADMINISTRATION COSTS (total administration costs should not be higher than 25% of total direct costs)	\$ -	\$ -
% of administration fees / total direct costs	0%	0%

Total administration fees (cash + in-kind) cannot exceed 25% of total direct costs (cash + in-kind)

NET CASH POSITION	\$ -	\$ -	\$ -	
NET IN-KIND POSITION (Must be 0)	\$ -	\$ -	\$ -	
NET POSITION	\$ -	\$ -	\$ -	

Optional

Total in-kind revenues inputted in the In-Kind Revenues (Detail) sheet must equal the total in-kind expenses inputted in the In-Kind Expenses (Detail) sheet

Budget & Final Cost Report Template Guide

Cash Revenues (Detail)

At Application

General Instructions

1. Ensure each line represents one funding source. For example, each cash sponsor should be added on its own line.
2. Add additional lines as needed in areas specified (after the last line for entry in each section).
3. Ensure all fields highlighted are completed under the heading “**Completed at Time of Application.**” Explanatory notes are optional at application stage.
 - a. Projected income – the cash amount that will be provided to the festival.
 - b. Confirmed (Y/N) – dropdown selection; select “yes” if the amount has already been confirmed to be received and “no” if it is still pending/in discussions.
4. Sponsorships that are financial in nature (e.g., cash sponsorships in exchange for benefits) should be included in this sheet under “Private Monetary Sponsors” section.
5. Totals in each section as well as the grand total on the sheet are auto-calculated.

Cash Budget - Revenue

Input at Application **NO Input at Application** **REMINDER: Each revenue source should be identified on its own line.**

		COMPLETED AT TIME OF APPLICATION		COMPLETED AT FINAL REPORT DELIVERY		
Code	Description	Projected Income	Confirmed (Y/N)	Actual Income	Difference	Explanatory notes
1 GOVERNMENT SUBSIDIES AND CONTRIBUTIONS						
1.1 FEDERAL GOVERNMENT						
1.1.1	Telefilm Canada				\$ -	
1.1.2	Department of Canadian Heritage				\$ -	
1.1.3a	Canada Council for the Arts - operating grants				\$ -	
1.1.3b	Canada Council for the Arts - project grants				\$ -	
1.1.3c	Canada Council for the Arts - other grants				\$ -	
1.1.4	Canada Economic Development				\$ -	
1.1.5	Foreign Affairs and International Trade Canada				\$ -	
1.1.6	Other ministries, organizations, Cdn. Consulates or embassies (specify - add lines as needed)				\$ -	
1.1.7	Other ministries, organizations, Cdn. Consulates or embassies (specify - add lines as needed)				\$ -	
1.1.8	Other ministries, organizations, Cdn. Consulates or embassies (specify - add lines as needed)				\$ -	
Total Federal Government		\$ -		\$ -	\$ -	

Add lines if there are more funding sources than available rows. Continue numbering (1.1.X)

Name of the organization providing funding (if lines are used)

Optional

Budget & Final Cost Report Template Guide

Change these to the name of the provincial agency providing funding. Text provided is just an example.

Input at Application

NO Input at Application

REMINDER: Each revenue source should be identified on its own line.

		COMPLETED AT TIME OF APPLICATION		COMPLETED AT FINAL REPORT DELIVERY			
Code	Description	Projected Income	Confirmed (Y/N)	Actual Income	Difference	Explanatory notes	
1.2	PROVINCIAL GOVERNMENT						
1.2.1	Ministry of Culture				\$		
1.2.2	Ministry of Tourism				\$		
1.2.3	Employment programs				\$		
1.2.4a	Provincial Arts Council - operating grants				\$		
1.2.4b	Provincial Arts Council - project grants				\$		
1.2.4c	Provincial Arts Council - other grants				\$		
1.2.5	Other(s) (specify - add lines as needed)				\$		
1.2.6	Other(s) (specify - add lines as needed)				\$		
1.2.7	Other(s) (specify - add lines as needed)				\$		
	Total Provincial Government	\$	-	\$	-	\$	-

Add lines if there are more funding sources than available rows. Continue numbering (1.2.X)

Name of the organization providing funding (if lines are used)

Optional

Change this to the name of the municipal government providing funding in the format of "City of XXX"

Input at Application

NO Input at Application

REMINDER: Each revenue source should be identified on its own line.

		COMPLETED AT TIME OF APPLICATION		COMPLETED AT FINAL REPORT DELIVERY			
Code	Description	Projected Income	Confirmed (Y/N)	Actual Income	Difference	Explanatory notes	
1.3	MUNICIPAL GOVERNMENT						
1.3.1	City of (specify city's name)				\$		
1.3.2a	Municipal Arts Council - operating grants				\$		
1.3.2b	Municipal Arts Council - project grants				\$		
1.3.2c	Municipal Arts Council - other grants				\$		
1.3.3	Other(s) (specify - add lines as needed)				\$		
1.3.4	Other(s) (specify - add lines as needed)				\$		
1.3.5	Other(s) (specify - add lines as needed)				\$		
	Total Municipal Government	\$	-	\$	-	\$	-
1.4	OTHER GOVERNMENT SUBSIDIES & CONTRIBUTIONS (add line(s) as needed)						
1.4.1	Other (specify)				\$		
1.4.2	Other (specify - add lines as needed)				\$		
1.4.3	Other (specify - add lines as needed)				\$		
1.4.4	Other (specify - add lines as needed)				\$		
	Total Other Subsidies and Contributions	\$	-	\$	-	\$	-

Add lines if there are more funding sources than available rows. Continue numbering (1.3.X or 1.4.X)

Name of the organization providing funding (if lines are used)

Optional

Budget & Final Cost Report Template Guide

Category of the sponsor used by the festival
(i.e., Platinum, Major, etc.)

Input at Application

NO Input at
Application

REMINDER: Each sponsor should
be identified on its own line.

		COMPLETED AT TIME OF APPLICATION		COMPLETED AT FINAL REPORT DELIVERY		
Code	Description	Projected Income	Confirmed (Y/N)	Actual Income	Difference	Explanatory notes
2 PRIVATE MONETARY SPONSORS (specify name and contribution of each sponsor; add or remove lines as needed; one sponsor per line)						
2.1	(specify Category of Sponsor) (specify name of sponsor)				\$	
2.2	(specify Category of Sponsor) (specify name of sponsor)				\$	
2.3	(specify Category of Sponsor) (specify name of sponsor)				\$	
2.4	(specify Category of Sponsor) (specify name of sponsor)				\$	
2.5	(specify Category of Sponsor) (specify name of sponsor)				\$	
2.6	(specify Category of Sponsor) (specify name of sponsor)				\$	
2.7	(specify Category of Sponsor) (specify name of sponsor)				\$	
Total Cash Sponsors		\$	-	\$	-	\$

Add lines if there are more funding
sources than available rows.
Continue numbering (2.X)

Name of the sponsor providing
funding

Optional

Input at Application

NO Input at
Application

		COMPLETED AT TIME OF APPLICATION		COMPLETED AT FINAL REPORT DELIVERY		
Code	Description	Projected Income	Confirmed (Y/N)	Actual Income	Difference	Explanatory Notes
3 EARNED REVENUE						
3.1	Single Tickets				\$	
3.2	Passes				\$	
3.3	Memberships				\$	
3.4	Registration Fees				\$	
3.5	Film/Award Submission Fees				\$	
3.6	Merchandise sales				\$	
3.7	Ad Sales				\$	
3.8	Fundraising Activities				\$	
3.9	Other(s) (specify - add lines as needed)				\$	
Total Earned Revenue		\$	-	\$	-	\$

Add lines if other earned revenue
types are generated. Continue
numbering (3.X)

Brief title of the other earned
revenue type

Optional

Budget & Final Cost Report Template Guide

Type of donation
(Dropdown list – Corporation, Foundation, Individual, Other)

Name of the organization/donor

Input at Application

NO Input at Application

REMINDER: Each revenue source should be identified on its own line.

		COMPLETED AT TIME OF APPLICATION		COMPLETED AT FINAL REPORT DELIVERY			
Code	Description	Projected Income	Confirmed (Y/N)	Actual Income	Difference	Explanatory notes	
4 DONATIONS (add line(s) as needed)							
4.1	(specify type) (specify)				\$		
4.2	(specify type) (specify)				\$		
4.3	(specify type) (specify - add lines as needed)				\$		
Total Donations		\$	-	\$	-	\$	-
5 OTHER REVENUES (add line(s) as needed)							
5.1	Other (specify)				\$		
5.2	Other (specify - add lines as needed)				\$		
Total Other Income		\$	-	\$	-	\$	-
TOTAL CASH INCOME		\$	-	\$	-	\$	-

Add lines if there are more funding sources than available rows. Continue numbering (4.X or 5.X)

Brief title of the other revenue type

Optional

Budget & Final Cost Report Template Guide

Cash Expenses (Detail)




At Application


General Instructions

1. Ensure all fields highlighted are completed under the heading “**Completed at Time of Application.**” Explanatory notes are optional at application stage.
2. Expenses should only be for the funded festival. This should include all activities associated with the festival, including complementary activities, but should not include any year-round costs (unless within the Administration section within the allowable range).
3. Salaries for staff can be pro-rated per cost category (programming, marketing and communications, production, administration) and for the activities associated with the festival (that is seeking funding from Telefilm) only.
For example, if the Executive Director is involved in the programming (25%) and communications/promotion (25%) of the festival as well as overall administration of the festival (25%) and year-round organization outside of the festival (25%) and has an annual \$60,000, their salary would be allocated as follows:
 - \$15,000 1.1 Programming Staff Salaries and Benefits
 - \$15,000 2.1 Communications and Promotion Staff Salaries and Benefits
 - \$15,000 4.1 Other Staff Salaries and Benefits
4. Choose the best fitting category for your costs. If there is no fitting category, add the costs in the “Other” category, and include the details on these costs in the “Explanatory Notes.”
5. Totals in each section as well as the direct costs and grand total on the sheet are auto-calculated.

Cash Expenses - Budget/Final Cost

Code	Category	COMPLETED AT TIME OF APPLICATION	COMPLETED AT FINAL REPORT DELIVERY	Difference	Explanatory notes
		Projected Expenses	Actual Expenses		
1.0	PROGRAMMING				
1.1	Programming Staff Salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
1.2	Consultants, mentors or programmers (non-staff) fees			\$ -	
1.3	Prizes and awards-giving			\$ -	
1.4	Special projects - details provided in Notes			\$ -	
1.5	Screening/licensing fees (distributors)			\$ -	
1.6	Screening/licensing fees (direct to filmmakers)			\$ -	
1.7	Travel and accommodation (staff related to programming purposes for the festival)			\$ -	
1.8	Travel and accommodation (filmmaker and guest related)			\$ -	
1.9	Talent/guest speaking fees			\$ -	
1.10	Interpreter/translator fees			\$ -	
1.11	Other (specify in notes)			\$ -	
	Total Programming	\$ -	\$ -	\$ -	

 **Input at Application**
 **NO Input at Application**
 **Specify details if a number is entered in the “Other” budget line**

 **Optional**

Budget & Final Cost Report Template Guide

		COMPLETED AT TIME OF APPLICATION Projected Expenses	COMPLETED AT FINAL REPORT DELIVERY Actual Expenses	Difference	Explanatory notes
2.0	COMMUNICATIONS AND PROMOTION				
	Communications and Promotion Staff Salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
2.1				\$ -	
2.2	Consultant fees			\$ -	
2.3	Promotional materials			\$ -	
2.4	Digital and social media related expenses			\$ -	
2.5	Advertising			\$ -	
2.6	Website maintenance/redesign			\$ -	
2.7	Internet/Bandwidth increases			\$ -	
2.8	Translation/revision of marketing materials			\$ -	
2.9	Other (specify in notes)			\$ -	
	Total for communications and promotion	\$ -	\$ -	\$ -	

Input at Application

NO Input at Application

Optional

Specify details if a number is entered in the "Other" budget line

		COMPLETED AT TIME OF APPLICATION Projected Expenses	COMPLETED AT FINAL REPORT DELIVERY Actual Expenses	Difference	Explanatory Notes
3.0	PRODUCTION				
	Production staff salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
3.1				\$ -	
3.2	Freelance, contractual labour, technical crew and other consultants (non-staff)			\$ -	
3.3	Permits			\$ -	
3.4	Venue rentals			\$ -	
3.5	Equipment rentals			\$ -	
3.6	Vehicle rentals			\$ -	
3.7	Entertainment and networking activities			\$ -	
3.8	Catering			\$ -	
3.9	Insurance			\$ -	
3.10	Waste management (e.g. recycling, compost, deposits, hazardous materials, etc.)			\$ -	
3.11	Source reduction and reuse (e.g. water fountains, reusable tableware, etc.)			\$ -	
3.12	Other (specify in notes)			\$ -	
	Total for Production	\$ -	\$ -	\$ -	
	TOTAL DIRECT COSTS (1.0 to 3.0)	\$ -	\$ -	\$ -	

Input at Application

NO Input at Application

Optional

Specify details if a number is entered in the "Other" budget line

Budget & Final Cost Report Template Guide

		COMPLETED AT TIME OF APPLICATION Projected Expenses	COMPLETED AT FINAL REPORT DELIVERY Actual Expenses	NO Input at Application Difference	Explanatory Notes
Code	Category				
4.0	ADMINISTRATION (maximum 25% of total direct costs)				
4.1	Other staff salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
4.2	Office supplies, photocopies and postal fees (pro-rated and specifically related to the activity only)			\$ -	
4.3	Office rent (pro-rated and specifically related to the activity only)			\$ -	
4.4	Accounting, banking & legal fees			\$ -	
4.5	Taxes			\$ -	
4.6	Equipment rental (computers, cell phones, specifically related to the activity only)			\$ -	
4.7	Utilities (telephone, electricity, heat, etc.) (pro-rated and specifically related to the activity only)			\$ -	
4.8	Other (specify in notes)			\$ -	
Total for administration		\$ -	\$ -	\$ -	
TOTAL CASH EXPENSES		\$ -	\$ -	\$ -	

Input at Application

Optional

Specify details if a number is entered in the "Other" budget line

Budget & Final Cost Report Template Guide

In-Kind Expenses (Detail)





At Application

General Instructions

1. Ensure all fields highlighted are completed under the heading “**Completed at Time of Application.**” Explanatory notes are optional at application stage.
2. Total projected in-kind expenses must equal to total projected in-kind revenues reported in the “In-Kind Revenues (Detail)” sheet.
3. Expenses should only be for the funded festival. This should include all activities associated with the festival, including complementary activities, but should not include any year-round costs (unless within the Administration section within the allowable range).
4. Salaries for staff can be pro-rated per cost category (programming, marketing and communications, production, administration) and for the funded activity only.
For example, if a volunteer consultant is involved in the programming (50%) and communications/promotion (50%) of the festival and the fair market value of their services is worth a total of \$15,000, their in-kind amount would be allocated as follows:
 - \$7,500 1.1 Programming Staff Salaries and Benefits
 - \$7,500 2.1 Communications and Promotion Staff Salaries and Benefits
5. **All in-kind amounts should be reported at 100% of their fair market value (if third party) or by the methods specified in the Accounting and Reporting Requirements – Industry Promotion Policy (if related party) available on the Program [webpage](#).** Please note that Telefilm will recognize these in-kind (non-pecuniary) expenses at thirty-three percent (33%) of their reported fair market value. This calculation will be done by Telefilm and will not require any action on the Applicant’s part.
6. Choose the best fitting category for your costs. If there is no fitting category, add the costs in the “Other” category, and include the details on these costs in the “Explanatory Notes.”
7. Totals in each section as well as the direct costs and grand total on the sheet are auto-calculated.

In-Kind Expenses - Budget/Final Cost

Code	Category	COMPLETED AT TIME OF APPLICATION	COMPLETED AT FINAL REPORT DELIVERY	Difference	Explanatory notes
		Projected Expenses	Actual Expenses		
5.0	PROGRAMMING				
5.1	Programming Staff Salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
5.2	Consultants, mentors or programmers (non-staff) fees			\$ -	
5.3	Prizes and awards-giving			\$ -	
5.4	Special projects - details provided in Notes			\$ -	
5.5	Screening/licensing fees (distributors)			\$ -	
5.6	Screening/licensing fees (direct to filmmakers)			\$ -	
5.7	Travel and accommodation (staff related to programming purposes for the festival)			\$ -	
5.8	Travel and accommodation (filmmaker and guest related)			\$ -	
5.9	Talent/guest speaking fees			\$ -	
5.10	Interpreter/translator fees			\$ -	
5.11	Other (specify in notes)			\$ -	
	Total Programming	\$ -	\$ -	\$ -	

 **Input at Application**
 **NO Input at Application**
 **Specify details if a number is entered in the “Other” budget line**
 **Optional**

Budget & Final Cost Report Template Guide

		COMPLETED AT TIME OF APPLICATION Projected Expenses	COMPLETED AT FINAL REPORT DELIVERY Actual Expenses	Difference	Explanatory notes
6.0	COMMUNICATIONS AND PROMOTION				
6.1	Communications and Promotion Staff Salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	Optional
6.2	Consultant fees			\$ -	
6.3	Promotional materials			\$ -	
6.4	Digital and social media related expenses			\$ -	
6.5	Advertising			\$ -	
6.6	Website maintenance/redesign			\$ -	
6.7	Internet/Bandwidth increases			\$ -	
6.8	Translation/revision of marketing materials			\$ -	
6.9	Other (specify in notes)			\$ -	
Total for communications and promotion		\$ -	\$ -	\$ -	

Input at Application

NO Input at Application

Specify details if a number is entered in the "Other" budget line

		COMPLETED AT TIME OF APPLICATION Projected Expenses	COMPLETED AT FINAL REPORT DELIVERY Actual Expenses	Difference	Explanatory Notes
7.0	PRODUCTION				
7.1	Production staff salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	Optional
7.2	Freelance, contractual labour, technical crew and other consultants (non-staff)			\$ -	
7.3	Permits			\$ -	
7.4	Venue rentals			\$ -	
7.5	Equipment rentals			\$ -	
7.6	Vehicle rentals			\$ -	
7.7	Entertainment and networking activities			\$ -	
7.8	Catering			\$ -	
7.9	Insurance			\$ -	
7.10	Waste management (e.g. recycling, compost, deposits, hazardous materials, etc.)			\$ -	
7.11	Source reduction and reuse (e.g. water fountains, reusable tableware, etc.)			\$ -	
7.12	Other (specify in notes)			\$ -	
Total for Production		\$ -	\$ -	\$ -	
TOTAL DIRECT COSTS (5.0 to 7.0)		\$ -	\$ -	\$ -	

Input at Application

NO Input at Application

Specify details if a number is entered in the "Other" budget line

Budget & Final Cost Report Template Guide

		COMPLETED AT TIME OF APPLICATION Projected Expenses	COMPLETED AT FINAL REPORT DELIVERY Actual Expenses	NO Input at Application Difference	Explanatory Notes
8.0	ADMINISTRATION (maximum 25% of total direct costs)				
8.1	Other staff salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
8.2	Office supplies, photocopies and postal fees (pro-rated and specifically related to the activity only)			\$ -	
8.3	Office rent (pro-rated and specifically related to the activity only)			\$ -	
8.4	Accounting, banking & legal fees			\$ -	
8.5	Taxes			\$ -	
8.6	Equipment rental (computers, cell phones, specifically related to the activity only)			\$ -	
8.7	Utilities (telephone, electricity, heat, etc.) (pro-rated and specifically related to the activity only)			\$ -	
8.8	Other (specify in notes)			\$ -	
Total for administration		\$ -	\$ -	\$ -	
TOTAL IN-KIND EXPENSES		\$ -	\$ -	\$ -	

Input at Application (points to the 'Projected Expenses' column)

COMPLETED AT TIME OF APPLICATION (points to the 'Projected Expenses' column)

COMPLETED AT FINAL REPORT DELIVERY (points to the 'Actual Expenses' column)

NO Input at Application (points to the 'Difference' column)

Optional (points to the 'Explanatory Notes' column)

Specify details if a number is entered in the "Other" budget line (points to the 'Other' row)

Budget & Final Cost Report Template Guide

Related Party Transactions

At Application

General Instructions

1. Ensure all fields highlighted are completed for any related party transactions that are associated with the festival.
2. Please see the *Accounting and Reporting Requirements – Industry Promotion Policy* on the Program [webpage](#) for more details on what is considered a related party transaction and how this should be reported.

Example

For example, the Executive Director of the festival hires a marketing firm run by their family member to provide marketing consulting services for the festival (only) for \$15,000. Given the Executive Director is a key employee of the organization, this transaction would be considered a related party transaction. The amount for the services must be accounted for at the exchange value. The entry in the table would be as follows:

Budget Code: 5310
Category: Marketing & Communications Professional Fees
Name of company or individual: ABC Marketing Consulting Ltd
Type of Related Party: Family members
Measure: Exchange value
Amount: \$15,000

Related Party Transactions - Budget/Final Cost

The costs of the Activity include the following related-party transactions:

LIST OF RELATED PARTY TRANSACTIONS ("RPT") (add lines as needed)					
Budget Code	Category	Name of company or individual	Type of Related Party	Measure* (actual cost or exchange value)	Amount
			* Choose one *	* Choose one *	
TOTAL RELATED PARTY TRANSACTIONS					\$ -

Accounting category used by the Applicant

Type of related party – selections available: parent company, subsidiary, common control, family members

Amount determined per the measure used

Budget code used by the Applicant to track expenses within their internal accounting systems.

Name of the related party (company or individual)

Measure used to determine the value of the related party transaction – selections available: actual cost, exchange value

Input any that are confirmed at Application

Budget & Final Cost Report Template Guide

AT FINAL REPORTING

The budget that was submitted with the Dialogue Application should be used to complete the final reporting of the actual costs of the festival. The corresponding columns for final costs should be completed and the revised budget document (now acting as the final cost report) should be submitted through the Dialogue portal as part of the associated Milestone Condition on or prior to the due date. It must be submitted with an Affidavit (template available on the Telefilm [website](#)).

For all festivals receiving a financial contribution above the stated amount in the *Accounting and Reporting Requirements – Industry Promotion Policy* available on the Program [webpage](#), a **Final Certified Activity Cost Statement**, accompanied with the **required notes** and an **independent auditor's report**, will be required. Please note that these must be for the festival receiving funding and not the whole organization. The notes (and the associated language) required for this report can be found in the *Accounting and Reporting Requirements – Industry Promotion Policy* available on the Program [webpage](#).

The due date for the deliverables expected at final reporting can be found in the signed contract as well as the Dialogue portal.

Budget & Final Cost Report Template Guide

Summary

At Final Reporting

General Instructions

1. Most of this sheet is auto-populated from the Detail sheets for Revenues (Cash & In-Kind) and Expenses (Cash & In-Kind).
2. Information should match the Dialogue application.
3. Ensure all fields highlighted are completed.
4. Provide broad explanatory notes on differences from the actual income/expenses from the original projected income/expenses at application. Focus on the changes that caused large differences in the amounts.

REMINDER: Information should match the Dialogue application.

N/A – Already provided at application

Festival title:

Festival date(s) planned:

Name of Applicant:

Budget prepared by:

Budget date:

Final costs date:
(only provide at final reporting)

Signature:

Start date - end date
Only change if dates have changed from application

N/A – Already provided at application

Date final cost report is prepared

Input at Final Reporting

Signed by individual preparing the final cost report. An image or typing the name of the individual will be acceptable.

SUMMARY of FINANCING PLAN & REVENUE PROJECTIONS VS. ACTUAL REVENUE					
Code	Description	Projected Income	Actual Income	Difference	Explanatory Notes
1.0	Government Subsidies/Contributions	\$ -	\$ -	\$ -	
2.0	Private Monetary Sponsors	\$ -	\$ -	\$ -	
3.0	Earned Revenue	\$ -	\$ -	\$ -	
4.0	Donations	\$ -	\$ -	\$ -	
5.0	Other Revenues	\$ -	\$ -	\$ -	
	TOTAL CASH REVENUE PROJECTIONS & ACTUAL REVENUE	\$ -	\$ -	\$ -	
6.0	Private In-Kind Sponsors	\$ -	\$ -	\$ -	
	TOTAL REVENUE PROJECTIONS & ACTUAL REVENUE	\$ -	\$ -	\$ -	
	TOTAL REVENUE PROJECTIONS & ACTUAL REVENUE - ADJUSTED (in-kind valued at 33% of reported value)	\$ -	\$ -	\$ -	

Notes on differences from projections (budget)

Notes on differences from projections (budget)

Budget & Final Cost Report Template Guide

SUMMARY of BUDGETED EXPENSES & ACTUAL EXPENSES					
Code	Category	Projected Expenses	Actual Expenses	Difference	Explanatory Notes
CASH EXPENSES					
1.0	Programming	\$ -	\$ -	\$ -	
2.0	Communications and promotion	\$ -	\$ -	\$ -	
3.0	Production	\$ -	\$ -	\$ -	
	TOTAL CASH DIRECT COSTS (1.0 to 3.0)	\$ -	\$ -	\$ -	
4.0	Administration	\$ -	\$ -	\$ -	
	TOTAL CASH BUDGET & ACTUAL EXPENSES	\$ -	\$ -	\$ -	
IN-KIND EXPENSES					
5.0	Programming	\$ -	\$ -	\$ -	
6.0	Communications and promotion	\$ -	\$ -	\$ -	
7.0	Production	\$ -	\$ -	\$ -	
	TOTAL IN-KIND DIRECT COSTS (1.0 to 3.0)	\$ -	\$ -	\$ -	
8.0	Administration	\$ -	\$ -	\$ -	
	TOTAL IN-KIND BUDGET & ACTUAL EXPENSES	\$ -	\$ -	\$ -	

Notes on differences from projections (budget)

Notes on differences from projections (budget)

TOTAL BUDGET & ACTUAL EXPENSES	\$ -	\$ -	\$ -	
TOTAL BUDGET & ACTUAL EXPENSES - ADJUSTED (in-kind valued at 33% of reported value)	\$ -	\$ -	\$ -	

Notes on differences from projections (budget)

TOTAL DIRECT COSTS	\$ -	\$ -
TOTAL ADMINISTRATION COSTS (total administration costs should not be higher than 25% of total direct costs)	\$ -	\$ -
% of administration fees / total direct costs	0%	0%

total administration fees (cash + in-kind) cannot exceed 25% of total direct costs (cash + in-kind)

NET CASH POSITION	\$ -	\$ -	\$ -	
NET IN-KIND POSITION (Must be 0)	\$ -	\$ -	\$ -	
NET POSITION	\$ -	\$ -	\$ -	

Notes on differences from projections (budget)

Total in-kind revenues inputted in the In-Kind Revenues (Detail) sheet must equal the total in-kind expenses inputted in the In-Kind Expenses (Detail) sheet

Budget & Final Cost Report Template Guide

Cash Revenues (Detail)

At Final Reporting

General Instructions

1. Ensure each line represents one funding source. For example, each cash sponsor should be added on its own line.
2. Add additional lines as needed in areas specified (after the last line for entry in each section) **for any new funding sources confirmed after application.**
3. Ensure all fields highlighted are completed under the heading “**Completed at Final Report Delivery.**”
4. Provide broad explanatory notes on differences from the actual income from the original projected income at application. Focus on the changes that caused large differences in the amounts.
5. Sponsorships that are financial in nature (e.g., cash sponsorships in exchange for benefits) should be included in this sheet under “Private Monetary Sponsors” section.
6. Totals in each section as well as the grand total on the sheet is auto-calculated.

N/A – Already provided at application

REMINDER: Each revenue source should be identified on its own line.

Cash Budget - Revenue

Input at Final Reporting (ONLY if new)

Input at Final Reporting

Code		Description	COMPLETED AT TIME OF APPLICATION	COMPLETED AT FINAL REPORT DELIVERY			
			Projected Income	Confirmed (Y/N)	Actual Income	Difference	Explanatory notes
1 GOVERNMENT SUBSIDIES AND CONTRIBUTIONS							
1.1 FEDERAL GOVERNMENT							
1.1.1		Telefilm Canada					
1.1.2		Department of Canadian Heritage					
1.1.3a		Canada Council for the Arts - operating grants					
1.1.3b		Canada Council for the Arts - project grants					
1.1.3c		Canada Council for the Arts - other grants					
1.1.4		Canada Economic Development					
1.1.5		Foreign Affairs and International Trade Canada					
1.1.6		Other ministries, organizations, Cdn. Consulates or embassies (specify - add lines as needed)					
1.1.7		Other ministries, organizations, Cdn. Consulates or embassies (specify - add lines as needed)					
1.1.8		Other ministries, organizations, Cdn. Consulates or embassies (specify - add lines as needed)					
Total Federal Government			\$ -		\$ -	\$ -	

Add lines if there are more funding sources than available rows (ONLY if new at final reporting). Continue numbering (1.1.X)

Name of the organization providing funding (if lines are used)

Notes on differences from projections (budget)

Budget & Final Cost Report Template Guide

Change these to the name of the provincial agency providing funding. Text provided is just an example.

Input at Final Reporting (ONLY if new)

N/A – Already provided at application

REMINDER: Each revenue source should be identified on its own line.

Input at Final Reporting

Code	Description	COMPLETED AT TIME OF APPLICATION		COMPLETED AT FINAL REPORT DELIVERY		Difference	Explanatory notes
		Projected Income	Confirmed (Y/N)	Actual income			
1.2	PROVINCIAL GOVERNMENT						
1.2.1	Ministry of Culture				\$		
1.2.2	Ministry of Tourism				\$		
1.2.3	Employment programs				\$		
1.2.4a	Provincial Arts Council - operating grants				\$		
1.2.4b	Provincial Arts Council - project grants				\$		
1.2.4c	Provincial Arts Council - other grants				\$		
1.2.5	Other(s) (specify - add lines as needed)				\$		
1.2.6	Other(s) (specify - add lines as needed)				\$		
1.2.7	Other(s) (specify - add lines as needed)				\$		
	Total Provincial Government	\$	-	\$	-	\$	-

Add lines if there are more funding sources than available rows (ONLY if new at final reporting). Continue numbering (1.2.X)

Name of the organization providing funding (if lines are used)

Notes on differences from projections (budget)

Change this to the name of the municipal government providing funding in the format of "City of XXX"

Input at Final Reporting (ONLY if new)

N/A – Already provided at application

REMINDER: Each revenue source should be identified on its own line.

Input at Final Reporting

Code	Description	COMPLETED AT TIME OF APPLICATION		COMPLETED AT FINAL REPORT DELIVERY		Difference	Explanatory notes
		Projected Income	Confirmed (Y/N)	Actual income			
1.3	MUNICIPAL GOVERNMENT						
1.3.1	City of (specify city's name)				\$		
1.3.2a	Municipal Arts Council - operating grants				\$		
1.3.2b	Municipal Arts Council - project grants				\$		
1.3.2c	Municipal Arts Council - other grants				\$		
1.3.3	Other(s) (specify - add lines as needed)				\$		
1.3.4	Other(s) (specify - add lines as needed)				\$		
1.3.5	Other(s) (specify - add lines as needed)				\$		
	Total Municipal Government	\$	-	\$	-	\$	-
1.4	OTHER GOVERNMENT SUBSIDIES & CONTRIBUTIONS (add line(s) as needed)						
1.4.1	Other (specify)				\$		
1.4.2	Other (specify - add lines as needed)				\$		
1.4.3	Other (specify - add lines as needed)				\$		
1.4.4	Other (specify - add lines as needed)				\$		
	Total Other Subsidies and Contributions	\$	-	\$	-	\$	-

Add lines if there are more funding sources than available rows (ONLY if new at final reporting). Continue numbering (1.3.X or 1.4.X)

Name of the organization providing funding (if lines are used)

Notes on differences from projections (budget)

Budget & Final Cost Report Template Guide

Category of the sponsor used by the festival (e.g., Platinum, Major, etc)

Input at Final Reporting (ONLY if new)

N/A – Already provided at application

REMINDER: Each sponsor should be identified on its own line.

Input at Final Reporting

		COMPLETED AT TIME OF APPLICATION		COMPLETED AT FINAL REPORT DELIVERY		
Code	Description	Projected Income	Confirmed (Y/N)	Actual Income	Difference	Explanatory notes
2 PRIVATE MONETARY SPONSORS (specify name and contribution of each sponsor; add or remove lines as needed; one sponsor per line)						
2.1	(specify Category of Sponsor) (specify name of sponsor)				\$	
2.2	(specify Category of Sponsor) (specify name of sponsor)				\$	
2.3	(specify Category of Sponsor) (specify name of sponsor)				\$	
2.4	(specify Category of Sponsor) (specify name of sponsor)				\$	
2.5	(specify Category of Sponsor) (specify name of sponsor)				\$	
2.6	(specify Category of Sponsor) (specify name of sponsor)				\$	
2.7	(specify Category of Sponsor) (specify name of sponsor - add lines as needed)				\$	
Total Cash Sponsors		\$	-	\$	-	\$

Add lines if there are more funding sources than available rows (ONLY if new at final reporting). Continue numbering (2.X)

Name of the sponsor providing funding (if lines are used)

Notes on differences from projections (budget)

		COMPLETED AT TIME OF APPLICATION		COMPLETED AT FINAL REPORT DELIVERY		
Code	Description	Projected Income	Confirmed (Y/N)	Actual Income	Difference	Explanatory Notes
3 EARNED REVENUE						
3.1	Single Tickets				\$	
3.2	Passes				\$	
3.3	Memberships				\$	
3.4	Registration Fees				\$	
3.5	Film/Award Submission Fees				\$	
3.6	Merchandise sales				\$	
3.7	Ad Sales				\$	
3.8	Fundraising Activities				\$	
3.9	Other(s) (specify - add lines as needed)				\$	
Total Earned Revenue		\$	-	\$	-	\$

Add lines if other earned revenue types are generated (ONLY if new at final reporting). Continue numbering (3.X)

Brief title of the other earned revenue type

Notes on differences from projections (budget)

Budget & Final Cost Report Template Guide

REMINDER: Each revenue source should be identified on its own line.

Input at Final Reporting (ONLY if new)

Type of donation (Dropdown list – Corporation, Foundation, Individual, Other)

Name of the organization/donor

COMPLETED AT TIME OF APPLICATION

COMPLETED AT FINAL REPORT DELIVERY

Input at Final Reporting

N/A – Already provided at application

Code	Description	Projected Income	Confirmed (Y/N)	Actual Income	Difference	Explanatory notes
4 DONATIONS (add line(s) as needed)						
4.1	(specify type) (specify)				\$	
4.2	(specify type) (specify)				\$	
4.3	(specify type) (specify - add lines as needed)				\$	
Total Donations		\$	-	\$	-	\$
5 OTHER REVENUES (add line(s) as needed)						
5.1	Other (specify)				\$	
5.2	Other (specify - add lines as needed)				\$	
Total Other Income		\$	-	\$	-	\$
TOTAL CASH INCOME		\$	-	\$	-	\$

Add lines if there are more funding sources than available rows (ONLY if new at final reporting). Continue numbering (4.X or 5.X)

Brief title of the other revenue type

Notes on differences from projections (budget)

Budget & Final Cost Report Template Guide

In-Kind Revenues (Detail)

At Final Reporting

General Instructions

1. Telefilm considers in-kind (non-pecuniary) sponsorships as those that have an exchange of goods or services that can be easily valued at their reported fair market value (e.g., in-kind sponsorship from a press publication for ad space).
2. Ensure each line represents one funding source. For example, each in-kind sponsor should be added on its own line.
3. Add additional lines as needed in areas specified (after the last line for entry in each section) **for any new in-kind funding sources confirmed after application.**
4. Ensure all fields highlighted are completed under the heading “**Completed at Final Report Delivery.**”
5. Provide broad explanatory notes on differences from the actual in-kind income from the original projected income at application. Focus on the changes that caused large differences in the amounts.
6. **All new in-kind amounts should be reported at 100% of their fair market value (if third party) or by the methods specified in the Accounting and Reporting Requirements – Industry Promotion Policy (if related party) available on the Program webpage.** Please note that Telefilm will recognize these in-kind (non-pecuniary) sponsorships at thirty-three percent (33%) of their reported fair market value. This calculation will be done by Telefilm and will not require any action on the Applicant's part.
7. The grand total on the sheet is auto-calculated.

Name of the organization/sponsor

Input at Final Reporting (ONLY if new)

N/A – Already provided at application

Input at Final Reporting

In-Kind Budget - Revenue

Code	Description	Projected Value	Confirmed (Y/N)	Actual Value	Difference	Explanatory notes
6.0	PRIVATE IN-KIND SPONSORS - Other Than Monetary (specify the name and value of the contribution of each sponsor; add lines as needed)					
	<div> <div>Name of In-Kind Sponsor</div> <div>Type of In-Kind Service/Sponsorship Provided (for example, location, media, marketing, etc.)</div> <div>Specify quantity provided (for example, 300-person screening provided for 1 night)</div> </div>					
1	(specify)					
2	(specify)					
3	(specify)					
4	(specify)					
5	(specify)					
6	(specify)					
7	(specify)					
8	(specify)					
9	(specify)					
10	(specify)					
6.X	(specify)					
	Total Sponsor In-Kind	\$	-	\$	-	
	TOTAL IN-KIND INCOME	\$	-	\$	-	

Add lines if there are more in-kind sponsors than available rows (ONLY if new at final reporting). Continue numbering (6.X)

Type of in-kind service/sponsorship provided (e.g., location, media, marketing, etc.)

Quantity provided (e.g., 300 coffees, 300-person screening venue for 1 night, etc.)

Notes on differences from projections (budget)

Budget & Final Cost Report Template Guide

Cash Expenses (Detail)

At Final Reporting

General Instructions

1. Ensure all fields highlighted are completed under the heading “**Completed at Final Report Delivery.**”
2. Provide broad explanatory notes on differences from the actual expenses from the original projected expenses at application. Focus on the changes that caused large differences in the amounts.
3. Expenses should only be for the funded festival. This should include all activities associated with the festival, including complementary activities, but should not include any year-round costs (unless within the Administration section within the allowable range).
4. Salaries for staff can be pro-rated per cost category (programming, marketing and communications, production, administration) and for the activities associated with the festival (that received Telefilm funding) only.

For example, if the Executive Director is involved in the programming (25%) and communications/promotion (25%) of the festival as well as overall administration of the festival (25%) and year-round organization outside of the festival (25%) and has an annual \$60,000, their salary would be allocated as follows:

\$15,000 1.1 Programming Staff Salaries and Benefits
\$15,000 2.1 Communications and Promotion Staff Salaries and Benefits
\$15,000 4.1 Other Staff Salaries and Benefits

5. Choose the best fitting category for your costs. If there is no fitting category, add the costs in the “Other” category, and include the details on these costs in the “Explanatory Notes.”
6. Totals in each section as well as the direct costs and grand total on the sheet are auto-calculated.

Cash Expenses - Budget/Final Cost

Code	Category	COMPLETED AT TIME OF APPLICATION	COMPLETED AT FINAL REPORT DELIVERY	Difference	Explanatory notes
		Projected Expenses	Actual Expenses		
1.0	PROGRAMMING				
1.1	Programming Staff Salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
1.2	Consultants, mentors or programmers (non-staff) fees			\$ -	
1.3	Prizes and awards-giving			\$ -	
1.4	Special projects - details provided in Notes			\$ -	
1.5	Screening/licensing fees (distributors)			\$ -	
1.6	Screening/licensing fees (direct to filmmakers)			\$ -	
1.7	Travel and accommodation (staff related to programming purposes for the festival)			\$ -	
1.8	Travel and accommodation (filmmaker and guest related)			\$ -	
1.9	Talent/guest speaking fees			\$ -	
1.10	Interpreter/translator fees			\$ -	
1.11	Other (specify in notes)			\$ -	
	Total Programming	\$ -	\$ -	\$ -	

N/A – Already provided at application Input at Final Reporting

Budget & Final Cost Report Template Guide

		COMPLETED AT TIME OF APPLICATION Projected Expenses	COMPLETED AT FINAL REPORT DELIVERY Actual Expenses	Difference	Explanatory notes
2.0	COMMUNICATIONS AND PROMOTION				
2.1	Communications and Promotion Staff Salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
2.2	Consultant fees			\$ -	
2.3	Promotional materials			\$ -	
2.4	Digital and social media related expenses			\$ -	
2.5	Advertising			\$ -	
2.6	Website maintenance/redesign			\$ -	
2.7	Internet/Bandwidth increases			\$ -	
2.8	Translation/revision of marketing materials			\$ -	
2.9	Other (specify in notes)			\$ -	
	Total for communications and promotion	\$ -	\$ -	\$ -	

N/A – Already provided at application

Input at Final Reporting

		COMPLETED AT TIME OF APPLICATION Projected Expenses	COMPLETED AT FINAL REPORT DELIVERY Actual Expenses	Difference	Explanatory Notes
3.0	PRODUCTION				
3.1	Production staff salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
3.2	Freelance, contractual labour, technical crew and other consultants (non-staff)			\$ -	
3.3	Permits			\$ -	
3.4	Venue rentals			\$ -	
3.5	Equipment rentals			\$ -	
3.6	Vehicle rentals			\$ -	
3.7	Entertainment and networking activities			\$ -	
3.8	Catering			\$ -	
3.9	Insurance			\$ -	
3.10	Waste management (e.g. recycling, compost, deposits, hazardous materials, etc.)			\$ -	
3.11	Source reduction and reuse (e.g. water fountains, reusable tableware, etc.)			\$ -	
3.12	Other (specify in notes)			\$ -	
	Total for Production	\$ -	\$ -	\$ -	
	TOTAL DIRECT COSTS (1.0 to 3.0)	\$ -	\$ -	\$ -	

N/A – Already provided at application

Input at Final Reporting

Budget & Final Cost Report Template Guide

		COMPLETED AT TIME OF APPLICATION Projected Expenses	COMPLETED AT FINAL REPORT DELIVERY Actual Expenses	Input at Final Reporting	
Code	Category			Difference	Explanatory Notes
4.0	ADMINISTRATION (maximum 25% of total direct costs)				
4.1	Other staff salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
4.2	Office supplies, photocopies and postal fees (pro-rated and specifically related to the activity only)			\$ -	
4.3	Office rent (pro-rated and specifically related to the activity only)			\$ -	
4.4	Accounting, banking & legal fees			\$ -	
4.5	Taxes			\$ -	
4.6	Equipment rental (computers, cell phones, specifically related to the activity only)			\$ -	
4.7	Utilities (telephone, electricity, heat, etc.) (pro-rated and specifically related to the activity only)			\$ -	
4.8	Other (specify in notes)			\$ -	
Total for administration		\$ -	\$ -	\$ -	
TOTAL CASH EXPENSES		\$ -	\$ -	\$ -	

Budget & Final Cost Report Template Guide

In-Kind Expenses (Detail)

At Final Reporting

General Instructions

1. Ensure all fields highlighted are completed under the heading “**Completed at Final Report Delivery.**”
2. Provide broad explanatory notes on differences from the actual expenses from the original projected expenses at application. Focus on the changes that caused large differences in the amounts.
3. Total actual in-kind expenses must equal to total actual in-kind revenues reported in the “In-Kind Revenues (Detail)” sheet.
4. Expenses should only be for the funded festival. This should include all activities associated with the festival, including complementary activities, but should not include any year-round costs (unless within the Administration section within the allowable range).
5. Salaries for staff can be pro-rated per cost category (programming, marketing and communications, production, administration) and for the funded activity only.
For example, if a volunteer consultant is involved in the programming (50%) and communications/promotion (50%) of the festival and the fair market value of their services is worth a total of \$15,000, their in-kind amount would be allocated as follows:
 - \$7,500 1.1 Programming Staff Salaries and Benefits
 - \$7,500 2.1 Communications and Promotion Staff Salaries and Benefits
6. **All new in-kind amounts should be reported at 100% of their fair market value (if third party) or by the methods specified in the Accounting and Reporting Requirements – Industry Promotion Policy (if related party) available on the Program [webpage](#).** Please note that Telefilm will recognize these in-kind (non-pecuniary) expenses at thirty-three percent (33%) of their reported fair market value. This calculation will be done by Telefilm and will not require any action on the Applicant's part.
7. Choose the best fitting category for your costs. If there is no fitting category, add the costs in the “Other” category, and include the details on these costs in the “Explanatory Notes.”
8. Totals in each section as well as the direct costs and grand total on the sheet are auto-calculated.

In-Kind Expenses - Budget/Final Cost

Code	Category	COMPLETED AT TIME OF APPLICATION	COMPLETED AT FINAL REPORT DELIVERY	Difference	Explanatory notes
		Projected Expenses	Actual Expenses		
5.0	PROGRAMMING				
5.1	Programming Staff Salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
5.2	Consultants, mentors or programmers (non-staff) fees			\$ -	
5.3	Prizes and awards-giving			\$ -	
5.4	Special projects - details provided in Notes			\$ -	
5.5	Screening/licensing fees (distributors)			\$ -	
5.6	Screening/licensing fees (direct to filmmakers)			\$ -	
5.7	Travel and accommodation (staff related to programming purposes for the festival)			\$ -	
5.8	Travel and accommodation (filmmaker and guest related)			\$ -	
5.9	Talent/guest speaking fees			\$ -	
5.10	Interpreter/translator fees			\$ -	
5.11	Other (specify in notes)			\$ -	
	Total Programming	\$ -	\$ -	\$ -	

N/A – Already provided at application

Input at Final Reporting

Budget & Final Cost Report Template Guide

Code	Category	COMPLETED AT TIME OF APPLICATION	COMPLETED AT FINAL REPORT DELIVERY	Difference	Explanatory notes
		Projected Expenses	Actual Expenses		
6.0	COMMUNICATIONS AND PROMOTION				
6.1	Communications and Promotion Staff Salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
6.2	Consultant fees			\$ -	
6.3	Promotional materials			\$ -	
6.4	Digital and social media related expenses			\$ -	
6.5	Advertising			\$ -	
6.6	Website maintenance/redesign			\$ -	
6.7	Internet/Bandwidth increases			\$ -	
6.8	Translation/revision of marketing materials			\$ -	
6.9	Other (specify in notes)			\$ -	
	Total for communications and promotion	\$ -	\$ -	\$ -	

Code	Category	COMPLETED AT TIME OF APPLICATION	COMPLETED AT FINAL REPORT DELIVERY	Difference	Explanatory Notes
		Projected Expenses	Actual Expenses		
7.0	PRODUCTION				
7.1	Production staff salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
7.2	Freelance, contractual labour, technical crew and other consultants (non-staff)			\$ -	
7.3	Permits			\$ -	
7.4	Venue rentals			\$ -	
7.5	Equipment rentals			\$ -	
7.6	Vehicle rentals			\$ -	
7.7	Entertainment and networking activities			\$ -	
7.8	Catering			\$ -	
7.9	Insurance			\$ -	
7.10	Waste management (e.g. recycling, compost, deposits, hazardous materials, etc.)			\$ -	
7.11	Source reduction and reuse (e.g. water fountains, reusable tableware, etc.)			\$ -	
7.12	Other (specify in notes)			\$ -	
	Total for Production	\$ -	\$ -	\$ -	
	TOTAL DIRECT COSTS (5.0 to 7.0)	\$ -	\$ -	\$ -	

Budget & Final Cost Report Template Guide

N/A – Already provided at application

Code	Category	COMPLETED AT TIME OF APPLICATION Projected Expenses	COMPLETED AT FINAL REPORT DELIVERY Actual Expenses	Difference	Explanatory Notes
8.0	ADMINISTRATION (maximum 25% of total direct costs)				
8.1	Other staff salaries and benefits (pro-rated per cost category and for the funded activity only)			\$ -	
8.2	Office supplies, photocopies and postal fees (pro-rated and specifically related to the activity only)			\$ -	
8.3	Office rent (pro-rated and specifically related to the activity only)			\$ -	
8.4	Accounting, banking & legal fees			\$ -	
8.5	Taxes			\$ -	
8.6	Equipment rental (computers, cell phones, specifically related to the activity only)			\$ -	
8.7	Utilities (telephone, electricity, heat, etc.) (pro-rated and specifically related to the activity only)			\$ -	
8.8	Other (specify in notes)			\$ -	
Total for administration		\$ -	\$ -	\$ -	
TOTAL IN-KIND EXPENSES		\$ -	\$ -	\$ -	

Input at Final Reporting

Budget & Final Cost Report Template Guide

Related Party Transactions

At Final Reporting

General Instructions

1. Review all fields that were inputted at application, and update/revise to reflect its final value and details. Add any **new** related party transactions that were not identified at application.
2. Please see the *Accounting and Reporting Requirements – Industry Promotion Policy* on the Program [webpage](#) for more details on what is considered a related party transaction and how this should be reported.

Example

For example, the Executive Director of the festival hires a marketing firm run by their family member to provide marketing consulting services for the festival (only) for \$15,000. Given the Executive Director is a key employee of the organization, this transaction would be considered a related party transaction. The amount for the services must be accounted for at the exchange value. The entry in the table would be as follows:

Budget Code: 5310
Category: Marketing & Communications Professional Fees
Name of company or individual: ABC Marketing Consulting Ltd
Type of Related Party: Family members
Measure: Exchange value
Amount: \$15,000

Related Party Transactions - Budget/Final Cost

The costs of the Activity include the following related-party transactions:

LIST OF RELATED PARTY TRANSACTIONS ("RPT") (add lines as needed)					
Budget Code	Category	Name of company or individual	Type of Related Party	Measure* (actual cost or exchange value)	Amount
			* Choose one *	* Choose one *	
TOTAL RELATED PARTY TRANSACTIONS					\$ -

Accounting category used by the Applicant

Type of related party – selections available: parent company, subsidiary, common control, family members

Amount determined per the measure used

Budget code used by the Applicant to track expenses within their internal accounting systems.

Name of the related party (company or individual)

Measure used to determine the value of the related party transaction (actual cost or exchange value)

Verify inputs and revise to reflect final values. Add any that were not previously identified.