

605-F

Guideline on the allocations of the Free State of Bavaria for municipal construction measures in municipal financial equalization (Allocation Guideline - FAZR)

Announcement of the Bavarian State Ministry of Finance, Regional Development and Home Affairs

of January 16. Ref 2015.: - 62FV - 67001/2/9

The Free State of Bavaria grants in accordance with this directive in conjunction with

- Art. 10 Financial Equalization Act (FAG) as amended from time to time and
- the general budgetary provisions (in particular the administrative regulations for allocations by the Free State of Bavaria to municipal corporations - VVK - Annex to 3VV zu Art. 44 BayHO)

Allocations for municipal construction measures. Funding is provided without legal obligation within the scope of available budget funds.

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I.

General description of the assignment area

1. **Purpose of the promotion**

The aim of the state subsidy is to achieve

- a) public schools (Art. 3 (1) BayEUG), school sports facilities and school-used parts of multi-purpose halls and municipal sports facilities,
 - b) Pupil dormitories at municipal residential schools (Art. 106 Sentence 2 BayEUG) and municipal pupil dormitories pursuant to Art. 106 Sentence 4 BayEUG, which predominantly accommodate pupils of vocational schools, upon recognition of a corresponding necessity,
 - c) Day care centers,
 - d) municipal theaters and concert halls
- can be provided to the extent necessary.

2. **Subject of the promotion**

2.1 Eligible measures

2.1.1 **New construction, remodeling, and expansion of** the 1 facilities listed in no.

2.1.2 **Acquisition** including conversion or repair of a building, insofar as they make a new building or extension of the facilities mentioned in No. 1 unnecessary.

2.1.3 **General and partial renovation of** the 1 facilities mentioned in no.

General refurbishments (No. 2.1.3.1) are measures that serve a fundamental overhaul and bring the facility up to a structural standard that it would have to have in the case of a new construction; a new construction that is necessary in itself is thus avoided. In addition, partial refurbishments in the form of individual

measures that are comparable in scope to a general refurbishment (No. 2.1.3.2).

A prerequisite for both general refurbishment and individual measures comparable to general refurbishment is that

- the allocable expenses for these measures amount to at least a percentage 25 of the comparable new construction costs (threshold value). When determining the threshold value, a separation into refurbishment and reconstruction costs is not necessary in the case of combined refurbishment and reconstruction measures. The threshold value is not to be applied if the measure is caused by a natural disaster. If the threshold value determined in advance on the basis of the application review is undershot by up to ten percent, but by no more than 500,000 euros, according to the results of the review of the proof of use, the measure will still be eligible for funding, provided that all the construction measures included in the planning documents have actually been carried out.
- the expenses are not caused by defective building maintenance; if the measures are due for the first time 25 years after commissioning of a building, it is to be assumed without special examination that they are not caused by defective building maintenance.
- the measure is economical.

Measures of ongoing maintenance (maintenance expenses) as well as rentals (with the exception of No. 9.3) are not eligible.

2.1.3.1 General renovation

The implementation of general refurbishments in construction phases that are appropriate from a construction point of view is eligible for funding within a time corridor of up to 15 years if a coherent overall concept is presented and the respective follow-up projects are started no later than three years after completion of the previous construction phase. From an objective point of view, the construction phases must form a unit due to their structural, technical or functional as well as temporal connection.

In the case of overall renovation in several construction phases, the threshold value refers to the pro rata new construction costs of the respective construction phase to be carried out.

Utilization of the maximum cost value of the overall measure to be taken into account in accordance with No. 5.2.2.3, updated to the current status in each case, is only permissible once during the commitment period in accordance with No. 4.1.

2.1.3.2 Partial renovation

A partial renovation is comparable to a general renovation in terms of its scope if the threshold value is reached. The threshold value is based on the new construction costs of the entire building. In the case of partial refurbishments consisting of several individual measures to be carried out in close temporal coherence (e.g. toilet refurbishment plus energy refurbishment), the eligible expenses may be combined for the purpose of calculating the threshold value.

Utilization of the maximum cost value of the overall measure to be taken into account in accordance with No. 5.2.2.3, updated to the current status in each case, is only permissible once during the commitment period in accordance with No. 4.1.

2.2 De minimis limit

Measures according to No. 2.1 and 8.3.2 can only be funded if their final eligible expenses exceed 100,000 euros. This also applies in the case of **building cost subsidies** in accordance with No. 4.2. Measures at several properties of an allocation recipient caused by an **electrical damage event** can be subsidized if their finally determined allocable expenses exceed EUR100.000 in total.

Measures to implement accessibility/inclusion are eligible if their final determined allocable expenses are at least 25,000 euros.

3. **Assignee**

Allocation recipients are municipalities, counties, districts, administrative communities, school associations and municipal special-purpose associations (hereinafter referred to as "municipalities"), but not independent municipal enterprises under public law or municipal enterprises in the legal forms of private law.

4. **Supplementary assignment requirements**

4.1 Commitment period

The allottee must use the subsidized facilities for at least 25 years and the subsidized first-time establishment of vocational schools (see No. 8.3.2) for at least 10 years in accordance with the purpose of the allotment. Notwithstanding the foregoing, the construction of **temporary structures** is eligible even if the useful life is less than 25 years if the use is secured for at least 10 years and the need therefor is established. To ensure the commitment period, the approval notices are to be provided with a corresponding ancillary provision.

4.2 Projects of other executing agencies (participation of municipalities)

If a project within the meaning of No. 2 is carried out by another project-executing agency and the municipality participates with a grant towards the construction or acquisition costs, the municipality shall be granted allocations for this purpose. The prerequisite is that

- the project of the project-executing agency relieves the municipality of the burden of its own construction project within its area of responsibility,
- the municipality has given its consent to the project (in particular with regard to the type, extent and execution); the consent may only be finally granted after the prerequisites according to No. VVK1.3 have been fulfilled,
- the appropriate use of public funds is ensured,
- it is ensured in rem, in particular by entering a usufruct, that the facility will be used for the intended purpose within the commitment period (No. 4.1) and that the municipality has a right of use corresponding to the grant in the event of its own use during this period. Security in rem is required in the case of measures taken by municipalities, independent municipal undertakings under public law, municipal undertakings in the legal forms of private law, school authorities in the legal forms of private law whose schools are deemed to be municipal schools (Art. 16 (2) BaySchFG), religious communities under public law, umbrella organizations of non-statutory welfare organizations and their member organizations, legal entities under public law that perform welfare tasks, as well as by the institutions recognized under § 75 SGB VIII and Art. 20 BayKJHG, as well as by the recognized voluntary youth welfare organizations and in

This is not necessary in cases in which the project-executing agency cannot influence a security in rem due to a lack of ownership. Instead of real security, in these cases the purpose of the subsidy is to be secured by means of a4.1 user agreement between the municipality and the project-executing agency for the duration of the commitment period pursuant to No. above, which may only be terminated for good cause,

- the measure executing agency acknowledges the right of the competent state and local authorities to inspect the construction measure,
- the project executing agency undertakes to comply with the principles set out in No. 3 ANBest-K (Annex 3a of VV to Art. 44 BayHO),
- the technical requirements and approvals have been obtained.

4.3 Accessibility/Inclusion

The needs of people with disabilities or mobility impairments and accessibility/inclusion are to be taken into account in a constructionally appropriate manner within the framework of the legal requirements.

5. **Type and scope of allocation**

5.1 Type of promotion

The allocations are granted as share funding.

5.2 Allocable expenses

The assessment of the allocation shall be based only on the allocable expenses under5.2.2 No. or.5.2.1

5.2.1 Expenses eligible on the merits

Of the expenditures are allocable (on the merits) or non-allocable (cost groups according to DIN 276 - 2008 edition):

Cost group	assignable	non-assignable
100 Plot	-	total
200 Set up and develop	Non-public development (230)	<ul style="list-style-type: none"> – Make ready (210) – Public development (220) – Compensatory levies (240) – Transitional measures (250)
300 Building - Building construction 400 Building - technical equipment	overall with the exception of:	<ul style="list-style-type: none"> – Spectator facilities at sports venues – Living quarters (janitor's apartment, living quarters for supervisory staff, etc.)
500 Outdoor facilities	as far as absolutely necessary for the use of the building or the facility	all other expenses
600 Equipment and artworks	Works of art (620) within the scope of no. 5.2.1.2 FAZR	Equipment (610), except initial equipment of vocational schools (No. 8.3.2 FAZR).
700 Incidental construction costs	<ul style="list-style-type: none"> – Architectural services, including landscape architectural services and engineering services (720 to 740), but only if the services (with the exception of basic research, preliminary planning, participation in the awarding of contracts, 	all other expenses

	project management, etc.) are performed by an architect.	
Cost group	assignable	non-assignable
	<p>and documentation) are not provided by municipal staff or third parties free of charge.</p> <ul style="list-style-type: none"> – Expenditure on artistic design (750) within the limits of the cost guide values, but not more than in accordance with no. FAZR5.2.1.2 	

5.2.1.1 For the consideration of architectural and engineering services (cf. no. 5.2.1-Cost Group 700), the following applies:

- Insofar as the allocable expenses of a measure are not lumped (cf. No. 5.2.2.3), the expenses for architects' services, including landscape architects' services and engineering services (if allocable) for building construction measures are to be lumped at 16% of the cost groups 300, 400 and 500 according to DIN 276. If architectural competitions are held for the planning of the measure in accordance with the RPW, this lump sum is increased by 1%, but by a maximum of 150,000 euros.
- Insofar as cost guidelines (cf. No. 5.2.2.1) are applied when determining the allocable expenditures for a measure and the expenditures for architects' services, including landscape architects' services and engineering services are not allocable according to No. 5.2.1 - cost group 700, the cost guidelines for buildings and outdoor sports facilities are reduced by 13% in each case.

5.2.1.2 Expenditure on commissions to visual artists and craftsmen is generally eligible for allocation. If the expenses for a measure are not determined according to lump

sums, they are only allocable up to the following percentages of cost group 300 in accordance with DIN 276 within the framework of the cost guideline value:

for expenses in cost group 300 up to 500,000 euros:	2,0 v. H.
of the amount exceeding this amount	
up to million2,5 euros:	1,5 v. H.
of the amount exceeding this amount	
up to million7,5 euros:	1,0 v. H.
of the amount exceeding this amount:	0,5 v. H.
but not more than Euro.125.000	

5.2.1.3 Within the cost guideline values (No. 5.2.2) are allocable:

- Expenditure on measures for noise and vibration protection, air pollution control, waste disposal and energy-saving measures,
- Expenditures for barrier-free construction,
- Expenses for the supply line in case of heating by natural gas or district heating,
- Expenses caused by special foundations or terrain movements,
- Expenditures for the protection of historical monuments, insofar as allocations from funds for the protection of historical monuments are not granted.

5.2.1.4 The building cost subsidy of a municipality (cf. No. 4.2) is only allocable up to the amount of expenditure that could be recognized if the municipality were the direct owner.

5.2.2 Cost guide value, cost flat rate, cost maximum value

For the calculation of allocable expenses, cost benchmarks are set out in Annex 1. If no cost benchmark is specified, the allocable expenses are to be determined in accordance with the principles of efficiency and economy as set out in No. 5.2.1.

5.2.2.1 The standard cost values are applied as a lump sum (No. 5.2.2.2) or as a maximum cost value (No. 5.2.2.3). The standard cost values cover all additional

eligible expenses. They also take into account the expenses for usable area 7, traffic area and technical functional area. The allocable floor space 1 to 6 is determined according to the clear room dimensions in accordance with DIN 277 (2005 edition). The cost benchmarks are adjusted to the cost development in the event of significant changes in the construction price index of the Federal Statistical Office.

- 5.2.2.2 When applying lump sums for costs, the allocable expenditures are determined on a lump-sum basis irrespective of the expenditures that are basically allocable according to No. 5.2.1. The lump sums are applied to new construction measures and extensions. In the case of funding for temporary buildings (see No. 4.1), half the flat-rate cost is to be applied.
- 5.2.2.3 Maximum cost values determine the maximum amount up to which construction costs can be recognized as eligible. If the expenses eligible on the merits pursuant to No. 5.2.1 are lower than the applicable maximum cost value, only these expenses shall be decisive. Maximum cost values are applied in the case of conversions, acquisition of buildings (with or without conversion or repair measures) and general refurbishment and already take into account the lump sum for architectural and engineering services pursuant to No. 5.2.1.1, first indent. If, in the case of conversions and partial refurbishments, no usable areas 1 to 6 and thus no maximum cost values can be determined, the expenses pursuant to No. 5.2.1 which are incurred in compliance with the principles of economic efficiency and economy shall be eligible for allocation. In the case of the acquisition of a building, no more than the expenses resulting from the market value appraisal of the appraisal committee formed at the competent district administration authority in the individual case for the building shall be recognized.
- 5.2.2.4 In the case of projects pursuant to No. 2 for which cost benchmarks apply, the allocable expenses are determined using the cost benchmark applicable in the year of initial approval. In the case of measures for which the early start of the measure has been approved, the cost benchmark for the year of approval is to be used as a basis. If a clearance certificate is issued for the entire measure in a funding case, the cost benchmark for the year of the certificate applies.
- 5.2.2.5 Insofar as the measure executing agency is entitled to claim an input tax deduction in accordance with Section 15 of the German Value Added Tax Act, the cost benchmarks are reduced by the proportionate input tax deduction. For reasons of simplification, the input tax may be deducted from the allocable expenses determined according to cost benchmarks in the amount of

deductible to the extent that the municipality is entitled to deduct input tax in respect of the measure to be subsidized.

If the municipality provides a subsidy pursuant to No. 4.2 and the measure executing agency is entitled to deduct input tax, the maximum cost value shall also be the allocable expenses reduced by the pro-rata input tax deduction.

If, at the time of application, it has not yet been decided whether the measure provider is entitled to deduct input tax, a subsequent notification may be required.

- 5.2.2.6 As a rule, municipal services are not eligible for funding and must therefore be excluded. Exceptions are only permitted if the work is not suitable for awarding a contract. Material costs can be included in the funding.

Unpaid voluntary work and donations in kind by members of the community count as eligible expenses. For labor services, the maximum eligible rates in rural development (ZHLE) published by the State Ministry of Food, Agriculture and Forestry are applied in the rule case. The rates may be increased appropriately for handicraft services that require special professional qualifications. The value of donations in kind can only be assessed up to 80 % of the usual market purchase price.

5.3 Allocation amount

In assessing the allocation, the importance of the construction measure, the financial situation of the allocation recipient taking into account demographic trends, a catchment area extending beyond the territory of the allocation recipient, the state interest and the amount of available funds shall be taken into account.

- 5.3.1 The financial situation of a municipality is to be assessed in an overall view with a multi-year consideration of the financial data, in particular on the basis of the following criteria:

- Financial strength
- Tax capacity (Art. 4 Para. 1 FAG) and the exhaustion of own tax revenue options

- Size of a construction measure in relation to the volume of the administrative budget
- Amount of free financial margin and reserves
- Ratio of financial strength to debt service
- Total burden of mandatory investment tasks on the allocation recipient in the financial planning period.

In the case of counties and districts, the tax capacity is replaced by the apportionment capacity (Art. 21 (3) FAG). In the case of special-purpose associations and school associations, the financial situation of the members of the special-purpose association or school association is decisive.

The data required for the assessment must be provided in accordance with sample 2 of the VV to Art. 44 BayHO. Municipalities that have switched to double-entry bookkeeping use the provisional version of the model2 double-entry bookkeeping for this purpose.

The funding framework is for

Public schools (Art. 3 Par. 1 BayEUG), school sports facilities and school-used parts of multi-purpose halls as well as municipal recreational sports facilities (No. 1 Letter a)	0 up to 80 %.
Pupil dormitories at municipal residential schools pursuant to Art. 106 Sentence 2 BayEUG (No. 1 Letter b), municipal pupil dormitories pursuant to Art. 106 Sentence 4 BayEUG which predominantly accommodate pupils of vocational schools (No. Letter1 b)	0 up to 40 %.
Day care centers for children (No. 1 letter c)	0 up to 80 %.
municipal theaters and concert halls (no. d)1	0 up to 60 %.
first-time installation at vocational schools not connected with any construction measure (No. 8.3.2, § 5 para. 2 sentence 2 No. 2 AVBaySchFG)	0 up to 60 %.

Financially weak municipalities that are particularly negatively impacted by

demographic trends can, in justified individual cases, receive a funding quota of up to

at 90 percent. The granting of a "forward-looking demographic surcharge" as part of the investment lump sum under Art. 12 FAG is an additional funding requirement for this.

For municipalities whose financial situation corresponds to the national average of comparable municipalities, the following orientation values can be assumed:

public schools (Art. 3 Par. 1 BayEUG), school sports facilities and school-used parts of multi-purpose halls as well as municipal recreational sports facilities (No. a)	40 v. H.
Pupil dormitories at municipal residential schools pursuant to Art. 106 Sentence 2 BayEUG, municipal pupil dormitories pursuant to Art. 106 Sentence 1 4 BayEUG which predominantly accommodate pupils from vocational schools (No. b)	20 v. H.
Day care centers for children (No. 1 letter c)	40 v. H.
municipal theaters and concert halls (no. d)1	25 v. H.
first-time installation at vocational schools not related to any construction work (no. § 8.3.2, para 5. 2 Sentence 2 No. 2 AVBaySchFG)	30 v. H.

- 5.3.2 The municipality's own contribution must amount to at least 10% of the eligible expenses. Donations in cash and in kind are recognized as own funds in the financing plan. This does not apply to cash contributions made by third parties for legal reasons or to discounts subsequently granted by contractors, if necessary also in the form of donations.

6. Multiple funding

Multiple funding is generally excluded (No. 4.7 of the funding principles of the state government). If, in exceptional cases, other allocations for the same expenditure are granted for a project in addition to the funding from the fiscal equalization scheme, this must be taken into account when determining the funding rate. Subsidies from programs run by the Bavarian state government are not eligible.

The funding of the development banks and the BayernLabo development institution is generally permitted without any restrictions under funding law. For the rest, no. 5.3.2.

II.

Procedure

7. **Supplementary provisions on the allocation procedure**

7.1 Application

Applications for allocations must be submitted to the government (granting authority) in a single copy within the period specified by the government (No. 3.1 VVK). A copy of the application must be sent to the legal supervisory authority at the same time, unless the latter is itself the granting authority. The applicants must make a corresponding declaration in the application for allocation.

7.1.1 The assignment request must also be accompanied by:

- Construction documents according to No. 3.2.2.4 VVK, unless the submission according to No. 3.2.2.4.6, 6.2.4 VVK 6.2.5 is waived,
- Decision of the competent municipal body to implement the project or to participate in the action of another entity,
- Requests for and commitments of third-party allocations,
- if several municipalities are involved in the financing or use, an overview of the financial circumstances for each municipality in accordance with model 2 of the VV to Art. 44 BayHO as well as an overview showing the distribution of the burdens among the municipalities involved,
- Calculation of rent in case of renting the construction project supported under Art. 10 FAG, as well as a confirmation that the rent does not include investment cost shares covered by the state allocations.

7.1.2 Insofar as cost lump sums apply, the following construction documents must be enclosed with the allocation application in deviation from No. 3.2.2.4 VVK:

- Proof of permissibility under building law (No. VVK3.2.2.4.2)

- Cost calculations (No. VVK3.2.2.4.4)

7.2 Allocation approval

The allocations are approved by the government.

- 7.2.1 The government examines the applications. It may only propose or approve allocations if the necessary approvals and expert opinions have been obtained. Insofar as the allocable expenditures are determined according to cost lump sums, an examination of the planning and construction is not required. In these cases, there is also no need for a review of construction (No. VVK6.2.6.3) and the construction expenditure book.
- 7.2.2 The Government shall decide on its own authority on applications where the allocable expenditure for a project does not exceed EUR 5.0 million and the allocation is not to exceed 60 percent of the allocable expenditure. Otherwise, the Government shall obtain the consent of the State Ministry of Finance, Regional Development and Home Affairs (hereinafter: State Ministry) prior to the first announcement of the anticipated amount of the allocation.
- 7.2.3 With the request for the necessary budgetary funds and commitment appropriations, the government shall submit to the State Department a funding list to be structured as follows:
 - 1. General education schools
 - 2. Vocational schools
 - 3. Day care centers
 - 3.1 Kindergartens
 - 3.2 Childcare centers
 - 3.3 Hoards
 - 3.4 Houses for children
 - 4. Other measures

Within each number, the following order of assignment recipients must be observed:

Districts, municipalities, counties, municipalities belonging to counties, school associations and municipal special-purpose associations.

The funding list shall be prepared according to the model in Appendix.

A funding list updated as of December 31 must be submitted to the Supreme Audit Office and the State Ministry of the Interior, Construction and Transport by February 1 of the following year at the latest. The list is to be sent exclusively in digital form (pdf format).

- 7.2.4 The anticipated total allocation (except in the case of rental subsidies pursuant to No. 9.3) shall be limited to a maximum amount rounded to the nearest 1,000 euros.
- 7.2.5 The allocations shall be granted for one financial year. The grant amounts (except in the case of rental subsidies pursuant to No. 9.3) shall be rounded to the nearest 1,000 euros. The grant shall become invalid if the allocations have not been paid by September 30 of the budget year following the year in which the funds were granted. The government may, upon request, extend the deadline for disbursement until the end of that financial year in the event of special circumstances.

7.3 Subsequent increase of the allocation

The financing plan is binding. Subsequent funding is therefore fundamentally ruled out. Exceptions to this rule are only possible if the following conditions are met in the event that the eligible expenses are determined on the basis of maximum cost values:

- a) the cost benchmark has not been fully utilized to date,
- b) the increase of the allocable expenses determined so far according to the result of the technical examination is more than 5%, but at least 100,000 Euro,
- c) the applicable requirements, in particular under No. 5.3 ANBest-K (immediate notification obligation) and No. ANBest-K3.4 (obligation to obtain prior consent).

The requirements of the German Construction Ordinance (Stimmung) in the event of significant deviations from the construction documents) are observed,

d) the application for subsequent funding is submitted to the government before the proof of use is submitted, and

e) the additional expenses

- are not due to inadequate planning and expenditure calculation or inefficient execution,
- are based on increases in expenditure that were unavoidable for the allocation recipient (e.g. higher tender results),
- are caused by significant plan changes or expansions that are recognized by the government as necessary and appropriate.

The maximum cost value may not be exceeded in total.

7.4 Payment of the allocation

The government arranges for payment of the allocation. Where lump sums are applied, the payment rates are calculated on the basis of the ratio of the expenses incurred to the total budgeted expenditure (excluding land acquisition in each case).

Allocations are paid out by the Bavarian State Treasury in Landshut on the basis of a disbursement order.

7.5 Where-used list

The proof of use is to be prepared in accordance with sample 4 of the VV to Art. 44 BayHO (without material book statements).

7.5.1 The proof of use must be submitted to the government in compliance with the deadlines pursuant to No. 6.1 ANBest-K and will be reviewed by the government.

7.5.2 If lump sums are applied, information on No. 5.2, 6 and 8 of sample 4 of the VV to Art. 44 BayHO is not required. The municipality must confirm, stating the usable floor space actually built, by 16 that the costs on which the subsidy is based are the same as those on which the subsidy is based.

The applicant must confirm that the building components have been executed in accordance with the usable areas 1 to 6 on which the allocation notice is based. Only this confirmation is to be evaluated within the scope of the construction audit (No. 9.1 of sample 4 of the VV to Art. 44 BayHO).

- 7.5.3 Compliance with the award principles (No. 3 ANBest-K) must be checked on a random basis, even if lump sums are applied.

7.6 Confirmation of use

In the case of grants with lump sums paid exclusively from state funds, a confirmation of use in accordance with model 4a of the Administrative Order to Article 44 of the Bavarian Budget Code (VV zu Art. 44 BayHO) without submission of supporting documents is sufficient in place of the proof of use. The funding authority shall specify in the notice of approval whether the submission of a confirmation of use is permitted.

- 7.6.1 The granting authority checks whether the submitted confirmation of use meets the requirements specified in the allocation notice, whether the allocation has been used for the intended purpose and whether the purpose intended by the allocation has been achieved.

- 7.6.2 In the case of confirmations of use, sufficient sample checks (No. sentence 11.1 3 VVK) are to be carried out by the governments.

7.7 Reduction or recovery of the allocation

- 7.7.1 If the eligible expenses incurred are lower than the expenses on which the notice of approval is based, the allocation is reduced proportionally in principle if the limits pursuant to No. VVK 8.7 are exceeded.

- 7.7.2 If, in the event of a change of use before expiry of the deadlines specified in No. 4.1, the requirements of Art. 10 (2) FAG are not met, the municipality must reimburse the Free State of Bavaria for the pro rata subsidies still committed, but at most to the amount of the realizable proceeds from the sale of the subsidized assets. The municipality must be informed of its obligation to notify under No. 5.2 ANBestK.

If income is generated from the leasing of measures eligible for subsidies under Art.

10 FAG, which leads to a refinancing of the subsidies granted, this is recognized in the income statement.

If the allocation of funds is not sufficient, a reduction or recovery of the allocation is generally required.

If the revenue generated pursuant to Art. 10 (2) FAG is less than the funding still committed pro rata temporis, the obligation to reimburse shall be reduced to the amount of such revenue. The reimbursement pursuant to sentences 1 and 3 may be made in partial amounts.

In the case of No. 4.2, it is recommended that the municipalities reserve the right to recover a proportionate share of all public allocations from the respective measure executing agency and to secure the recoveries from non-municipal measure executing agencies accordingly.

- 7.7.3 The approval authority is responsible for reclaiming and waiving reclaim. In the case of expenditure underruns of more than 250,000 euros, the approval of the Ministry of State must be obtained if the approval authority wishes to waive recovery in whole or in part.
- 7.7.4 The responsibilities under No. 7.7.3 shall apply accordingly if a subsequent granting or increase of allocations by third parties (except donations) results in a reduction of more than 20% of the originally budgeted own funds or if the success intended by the approval is not or only insufficiently achieved due to a considerable deviation in the construction work from the approved construction planning.
- 7.7.5 The amounts to be recovered for allocations shall be rounded down to the nearest euro amount divisible by 500.

III.

Special provisions for the individual allocation purposes

8. Schools including school sports facilities

8.1 facilities in the sense of no. a and b1

8.1.1 The following public schools:

- Elementary schools (Art. BayEUG7) and secondary schools (Art. 7a BayEUG),
- Realschulen (Art. 8 BayEUG) and Gymnasien (Art. 9 BayEUG),
- Second-chance schools (Art. 10 BayEUG),
- vocational schools (Art. to 1118 BayEUG),
- Special schools (Art. BayEUG19).

8.1.2 Dormitories according to Art. 106 Sentence 2 BayEUG in conjunction with schools according to No. 8.1.1, except for special schools, as well as municipal dormitories according to Art. 106 Sentence 4 BayEUG, which predominantly accommodate pupils of vocational schools whose necessity is determined by the school authorities.

8.2 Supplementary approval requirements

8.2.1 School buildings including school sports facilities

8.2.1.1 New buildings, conversions and extensions must be approved by the school authorities (Section 4 of the German School Construction Ordinance, as amended). The funding must be based on the determination of the school supervisory authority regarding the necessary space requirements (§ 5 sentence 1 SchulbauV). If the actual usable floor space 1 to 6 is lower, this shall be decisive. The usable floor space 1 to 6 determined on this basis is the basis for the application of the cost guide values. In the case of renovations and partial renovations that are not based on an allocable usable floor space 1 to 6, No. sentence 5.2.2.34 shall apply.

In the case of general refurbishment and building acquisition, the currently required usable floor space 1 to 6 to be determined by experts is the basis for the application of the maximum cost values within the meaning of No. 5.2.2.3 and the threshold value within the meaning of No. 2.1.3. When determining the actually allocable expenses for general refurbishment, floor space that is no longer required is also taken into account, provided that it is subject to grandfathering. The protection of existing buildings does not apply to separable, self-contained parts of buildings that are no longer required (e.g. building structure, wing, storey).

8.2.1.2 If a municipality builds or generally renovates a gymnasium or outdoor sports facility at a school with fewer than 8 physical education classes for which the need for a

gymnasium or outdoor sports facility is not recognized under the school building code,

because there is no other covered exercise facility or outdoor sports area, funding can be provided under Art. 10 FAG as a school construction measure. In the case of elementary schools, for example, the subsidy is based on a maximum of the cost benchmark for a small sports hall in the case of sports halls and the cost benchmark for an all-weather pitch (20 m x 28 m) and a grass playing field (40 m x 60 m) in the case of outdoor sports facilities. Funding for this measure is subject to a need determined by the school authorities.

- 8.2.1.3 In the case of the general renovation of a school swimming pool, the funding can also be based on areas that exceed the current school requirements. In this case, funding is provided to the extent of the originally funded new construction, provided that the funding was state funds extended to the municipality and the Free State has recognized a corresponding municipal need in this respect. In addition, a school need for at least one exercise unit is currently to be recognized. In principle, a school need requires at least 40 sports classes. The maximum cost is the current cost benchmark for the exercise units originally built and funded.

This provision on grandfathering does not apply in the case of the construction of a new building.

- 8.2.2 Municipal home schools (Art. Sentence 106 2 BayEUG):

The project must be approved by the school board and approved by the home board.

- 8.2.3 Municipal student dormitories pursuant to Art. 106 Sentence 4 BayEUG, which primarily accommodate students from vocational schools:

The necessity of the project must be determined by the school authorities.

8.3 Supplementary provisions for the determination of allocable expenses

- 8.3.1 For schools, school sports facilities and school-used parts of multi-purpose halls as well as municipal recreational sports facilities, the cost benchmarks listed in **Annex 1** apply. The cost benchmarks for covered sports facilities also include the expenses for the necessary operating rooms.

The cost benchmark for operating rooms applies only to rooms constructed in connection with outdoor sports facilities; in this case, the cost benchmark is based on usable floor space.

- 8.3.2 In deviation from No., in the case 5.2.1 of **vocational schools** (Art. bis11 BayEUG18) for teaching rooms newly created in the course of construction measures, the expenses for the initial furnishing are also allocable, insofar as it directly serves the subject-specific theoretical and practical training of the pupils and is approved by the school supervisory authority (Art. 5 Para. BaySchFG1, § Para5. Sentence 22 No. 1 AVBaySchFG). The same applies to the furnishing of existing rooms which are rededicated for subject-specific instruction due to an expansion of instruction or the establishment of a new type of school, educational direction or subject (Art. 5 Para. Sentence 22 No. 2 AVBaySchFG).

The government decides on the necessity of the initial equipment on the basis of an informal application, which must be submitted in single copy. The application must be accompanied by the equipment lists and cost statements.

- 8.3.3 The establishment of a dormitory connected with an elementary school, a secondary school or a remedial school, as well as an unconnected dormitory, is subject to the provisions of the Eighth Book of the Social Code - Child and Youth Welfare - in the version promulgated on September 11, 2012 (BGBl I p. 2022), as last amended by Art. of the 1Act of August 29 (2013BGBl I p. 3464), (Art. 107 Para. 1 BayEUG). The provisions on the establishment of a school shall apply mutatis mutandis to the establishment of the other associated dormitories for pupils (Art. 107 (2) sentence 1 BayEUG). The allocable expenses shall be determined with due regard to the principles of economy and thrift in accordance with No. 5.2.1.

8.4 FAGplus15

Funding for municipal construction investments for the expansion of all-day facilities (Art. 6 (5) BayEUG) is provided under a special program ("FAGplus15"). The following funding criteria apply:

A prerequisite for funding is the formal approval of the restricted or open all-day programs at the school location. Proof of this is the approval notice from the State Ministry of Education and Cultural Affairs, Wissen-

and the arts or (for open all-day programs) approval by the responsible government.

The basis for funding is the individually coordinated pedagogical concept of the all-day school. The allocable expenses are to be determined according to the specifications of this guideline. The principle of economic efficiency and economy must be observed; the space required for all-day school operation is eligible for funding.

Funding is provided for construction measures on existing buildings, for the establishment of new schools and for the construction of new buildings to meet demand. Expenditure on equipping all-day schools is not eligible for funding under Art. 10 FAG. Fitted kitchens are considered to be an essential part of the building if they are permanently attached to the building and planning expenses are incurred for this purpose. In the case of new buildings and extensions, the expenses for this are covered by the standard cost value. In the context of a remodeling project, built-in kitchens can be subsidized according to cost group 300. The standard cost value corresponds to the maximum cost value.

In order to avoid hardship, the de minimis limit of 100,000 euros generally applicable to subsidies under Art. 10 FAG is 50.000 reduced to euros.

Except in the case of zero subsidies, municipalities receive a percentage 15 point premium on top of their "usual" subsidy rate; the maximum subsidy rate is as follows
90 v. H.

Applications for funding under "FAGplus15" can be submitted to the governments in accordance with model 1a of the VV to Art. 44 BayHO. Approvals for the early start of measures or the issuance of a clearance certificate can also be applied for informally from the governments if necessary.

In all other respects, the general provisions of budgetary law and the other requirements of these guidelines apply.

9. Day care centers

9.1 Facilities within the meaning of no. 1 letter. c

Institutions within the meaning of no. 1. c are, according to Art. 2 Para. of the
1Bavarian
Child Education and Care Act (BayKiBiG)

- Day nurseries,
- Kindergartens,
- Hoarding,
- Houses for children.

The funding requires that the child day care facility according to Art. 19 BayKiBiG

is eligible. It is limited to the education recognized in accordance with Art. 7

BayKiBiG recognized be-

9.2 Determination of the allocable expenses

The cost benchmark listed in Annex 1 applies to the determination of the allocable expenses. The room programs in Annexes 2 to 4 are considered to be cumulative room programs and determine the maximum usable floor space 1 to 6 eligible for funding. If the actual usable floor space 1 to 6 is lower, the latter shall be decisive. Deviations in the area of individual room types may be compensated for in other room types. The number of the maximum number of places stipulated in the operating permit in accordance with § 45 SGB VIII is decisive for the determination of the respective applicable total room program. In justified exceptional cases, the maximum eligible floor space 1 to 6 of the total room program may be exceeded by up to ten percent. In the case of general refurbishment and building acquisition, the currently professionally determined required usable floor space 1 to 6 is the basis for the application of the cost guide values within the meaning of No. 5.2.2.3. When determining the actually allocable expenses for general refurbishment, floor space that is no longer required is also taken into account, provided that it is subject to grandfathering. The protection of existing buildings does not apply to separable, self-contained parts of buildings that are no longer required (e.g. building structure, wing, storey).

9.3 Renting rooms

The renting of rooms for the operation of day care facilities for children in need can be subsidized within the framework of the available budgetary funds subject to the following conditions (one-time subsidy):

- Rental subsidies are used either to eliminate the need for construction investments to cover only temporary needs or, in the case of long-term needs, to bridge the period until the daycare facility is completed.

- The rental period may not exceed five years. An extension of the rental period beyond this period, which is necessary for unforeseeable reasons, does not justify an extension of the rental subsidy.
- Municipalities are eligible under Art. 3 Para. sentence 2 BayKiBiG.¹
- Funding is provided for the actual leased floor space 1 through 6, but no more than the space program area recommended⁴ in accordance with Exhibits through.2
- The subsidy is based on a rental price (gross cold rent) of no more than 7.50 euros, or 10 euros per month per m² in the case of municipalities with more than 100,000 inhabitants, and a rental period of no more than five years. If the rental period on which the subsidy is based is shortened, the subsidies must be refunded on a pro rata basis.
- The amount of the allocation is 30 % of the eligible annual rent; the allocation is paid out as a one-off fixed amount halfway through the rental period. The amount is 7.2.5 not rounded up or 7.2.4 down.

10. **Municipal theaters and concert halls**

10.1 General eligibility requirements

Investments in professional municipal theater and concert hall buildings are eligible for funding if the theaters operated and supported by the municipalities or the orchestras performing there receive operating subsidies or institutional subsidies from the State Ministry of Education and Cultural Affairs, Science and the Arts.

Municipal theaters also include theaters that are operated under private law but over which a municipality can exercise a controlling influence.

10.2 Promotion of technical installations and renovations

Expenditure on technical installations in the area of the stage and auditorium and on renovations is also eligible, provided that these construction measures are necessary for the operation of the theater. The eligibility requirements for a general renovation as per No. do not apply^{2.1.3} in these cases. Expenditure on building maintenance and repairs due to inadequate building maintenance cannot be funded.

10.3 Funding procedure

Applications for allocation are to be submitted to the State Ministry via the governments. The State Ministry decides on the basic eligibility of a project after hearing the State Ministry of Education and Cultural Affairs, Science and the Arts and the Supreme Building Authority in the State Ministry of the Interior, Building and Transport. The approval procedure and the technical examination are the responsibility of the governments. The governments decide on applications for approval of the early start of construction with the approval of the State Ministry.

IV.

Transitional and final provisions

11. Entry into force

11.1 This notice shall take effect January 1, 2015; it shall expire 2018 at the end of December.31.

11.2 The announcement is made in agreement with the State Ministries of the Interior, of Construction and Transport, of Education and Culture, Science and the Arts, and of Labor and Social Affairs, Family and Integration.

12. Transitional provisions

12.1 General renovation measures at the facilities mentioned in No. 1, which are already being carried out in construction phases in accordance with the applicable principles and had 2014 not yet been completed by June 1, may be carried out if the conditions set out in No.

2.1.3.1 are transferred to the new regulation according to No. 2.1.3.1.

12.2 The form in Annex 5 is to be used in anticipation of an adaptation of sample 5 to Art. 44 BayHO to DIN 276 (2008 edition).

12.3 For projects for which an allocation decision has already been issued before January 1, 2015, or for which the early start of the measure has been approved,

instead of the

DIN 276 (2008 edition) and DIN 277 (2005 edition), the previously applicable provisions shall continue to apply. For reasons of equal treatment, the previous law must also be applied to funding cases for which a clearance certificate has been issued for the overall measure.

- 12.4 The lump sums according to No. 5.2.1.1 apply to all measures for which no allocation notice had been issued or the early start of the measure had not yet been approved as of January 1, 2014.

L a z i k
Ministerial
Director

Annex directory

Attachme nt 1:	Determination of cost benchmarks as of January 1, 2014
Attachme nt 2:	Sum room programs for kindergartens, after-school care centers and day nurseries
Attachme nt 3:	Sum room programs for day care facilities for children of different Age groups
Attachme nt 4:	Sum room programs for special concepts
Attachme nt 5:	Expenditure on buildings
Attachme nt 6:	Funding list

Attachment 1

Determination of cost benchmarks (as of January1. 2014)

Re number of FAZR	Indicative cost Euro
8. Schools	
School building per m ² Allocable usable area up to 16	3 745
<u>School sports facilities</u> <u>covered sports facilities</u> Small sports hall (18 m x 12 m)	950 300
Sports hall (27 m x m 15x m5,5)	1756 100
Sports hall (27 m x m 30x m5,5)	3453 700
Sports hall (27 m x 45 m x 5.5 m or x 7 m)	5143 100
Indoor swimming pool (single exercise facility)	1915 500
Indoor swimming pool (double practice facility)	3800 800
Indoor swimming pool (triple exercise facility)	5755 000
<u>Outdoor sports facilities</u>	
Grass playing field (40 m x 60 m)	109 600
grass playing field (60 m x 90 m)	249 200
All-weather field with attached high jump and long jump facilities (20 m x 28 m)	93 300
All-weather field with attached high jump and long jump facilities (28 m x 44 m)	187 700
Shot put facility (15 m x 24 m)	24 300
Career (4/1.22 m x m65)	44 000
Career 2/1.22 m x m130)	44 000
Career (4/1.22 m x m130)	88 000
Career (6/1.22 m x m130)	132 000
Career (8/1.22 m x m130)	176 000
Career (10/1.22 m x m130)	220 000
Running track (4/1.22 x m400)	330 100
Beach volleyball court (16 m x 25 m)	19 900

Operating rooms per m of ² usable floor space	2 382
9. Child Care Facilities per m ² of assignable usable area 1 to 6	3 883

Sum room programs for kindergartens, after school care centers and day nurseries

	I (15 to 29 seats)	II (30 to 50 seats)	III (51 to 75 seats)	IV (76 to 100 seats)	V (101 to 125 seats)	VI (126 to 150 seats)	VII (151 to 175 seats)	VIII (176 to 200 seats)
Kindergartens	129 m²	267 m²	377 m²	455 m²	545 m²	709 m²	799 m²	889 m²
Hoards	149 m²	287 m²	397 m²	477 m²	579 m²	742 m²	851 m²	

	I (6 to 17 seats)	II (18 to 29 seats)	III (30 to 41 seats)	IV (42 to 53 seats)	V (54 to 65 seats)	VI (66 to 77 seats)	VII (78 to 89 seats)
Childcare centers	128 m²	184 m²	263 m²	309 m²	395 m²	459 m²	519 m²

The total room programs are the result of the following usable area to 16:

Kindergartens: group main room + group side room

After-school care centers: group main room + group side room + work therapy room.

Day nurseries: group main room + group side room + stroller room + rest room.

for all facilities (already included in the **aforementioned** total room programs):

Storage room/utility room + head room + staff room if necessary + kitchen with supply room + parents' waiting room + multi-purpose room if necessary

Sum room programs for day care centers for children of different age groups¹

In the case of day care facilities for children of different age groups, the maximum area that can be allocated is determined using the following calculation method:

1. **Usable area to the respective facility**
 - a. Group main room + group adjoining room of the applicable room-program
 - b. Workshop/therapy room (at Horten)
 - c. Stroller room + rest room (for daycare centers)
2. **plus areas of shared rooms**
 - a. Storage room
 - b. Leader room
 - c. Staff room
 - d. Kitchen with pantry
 - e. Parent waiting room
 - f. Multipurpose room

3. = **Total allocable area of the facility**

The area of the shared rooms (No. 2) is determined according to the room program for kindergartens. This is based on the sum of all childcare places in the facility. The recognition of areas for multi-purpose rooms is calculated according to the sum of kindergarten and after-school care places. The area of a multi-purpose room is calculated from 30 kindergarten or after-school care places, the area of two multi-purpose rooms from kindergarten 126 or after-school care places.

Example: day 20 nursery places + kindergarten 45 places + 45 after-school care places = places 110

1 Characteristics: There are children under the age of three and/or at least 15 children between the ages of three and six and/or at least 15 school-age children in the facility.

	Day nursery	Kindergarten	Hort	total
Main and auxiliary room areas	73	128	128	329
Work/therapy room (after-school care)			20	20
Stroller room (nursery)	15			15
Relaxation room (crib)	36			36
Subtotal	124	128	148	400
shared spaces:				
Storage room				39
Leader room				17
Staff room				28
Kitchen with pantry				39
Parent waiting room				28
Multipurpose room				66
Total space program				617

Sum room programs for special concepts

(small facilities, homes for children, and day care facilities for children with [imminent] disabilities).

1. **If the kindergarten and/or after-school care places in mixed facilities do not reach the minimum number of 15**, the places of both groups are added together. If the minimum number of 15 is reached, the sum room program for after-school care centers is to be applied accordingly. If the kindergarten places (in the case of mixed facilities, together with the after-school care places, if applicable) do not reach the minimum number of 15, 3.5 m² for each kindergarten place and 4.0 m² for each after-school care place are to be taken into account as eligible floor space 1 to 6 for reasons of simplification. The jointly used floor space 1 to 6 of 56 m² referred to in No. 4 is to be added. This consists of the director's room (17 m²), the kitchen with pantry (17 m²), the parents' waiting room (11 m²) and the storage/utility room (11 m²).
2. **If the number of under-threes does not reach the minimum number of six**, 5.0 m² of eligible floor space to 16 shall be used for each space for simplification purposes.
3. **If the minimum number is reached for an age group**, the square meters according to nos. and 12 are to be added to it.

Example:

Facility with eight places for under-threes, six kindergarten and seven after-school care places;

Space program up to 6 crèche places 17 128 m²

Total kindergarten and after-school places smaller than 15: Each place is with the corresponding eligible floor space up to 1 the amount of 6 visible:

six kindergarten places x 3.5 m² 21 m²

seven after-school care places x 4.0 m² 28 m²

Total usable area up to 16: 177 m²

The same applies if the number of kindergarten and after-school care places reaches the minimum number 15(see No. 1).

Example:

Facility with five places for under-three-year-olds, nine kindergarten and seven after-school care places;

Total kindergarten and after-school care places is 16:

Space program after-school care centers (see No. 1) up to 15 places²⁹ 149 m²

five crèche places x 5.0 m² 25 m²

Total usable area up to 16: 174 m²

4. **If the minimum number is not achieved in any of the room programs** and No. 1 sentences 1 and 2 are not applicable, the shared usable areas 1 to 6 of 56 m² (cf. No. 1 sentence 4) shall be added to the usable areas 1 to 6 according to Nos. 1 and 2 in accordance with the room program for after-school care centers.

Example:

Facility with five places for under-three-year-olds, six kindergarten and seven after-school care places;

five under three years x m²5,0 25 m²

six kindergarten places x 3.5 m² 21 m²

seven after-school care places x 4.0 m² 28 m²

jointly used usable area up to 16 56 m²

Total usable area 1 to 6: 130 m²

5. According to the Bavarian Child Education and Care Act (Bayerisches Kinderbildungs- und -betreuungsgesetz), the care of **disabled children or children at risk of disability** is taken into account by applying a weighting factor of 4.5 per child with (imminent) disability when calculating the operating cost subsidy and the staffing ratio. In order to take this into account in the investment cost subsidy, each place occupied by a child with a (threatening) disability and which is accordingly determined or recognized as being necessary, is to be weighted three times.

Example:

Kindergarten with 14 kindergarten children, including four children with (imminent) disabilities; decisive number of children for the calculation of investment costs: ten children without disabilities + four children with (imminent) disabilities (four children x 3) = ten + twelve = a total of 22 places.

6. Since the Bavarian Child Education and Care Act also subsidizes **small institutions** (e.g. kindergartens with ten places and one pedagogical staff member), the statements made in No. 4 apply accordingly in these cases.

Expenditure on buildings

☐

Cost estimate¹⁾
analog DIN (276edition 2008)

☐

Cost determination¹⁾
analog DIN (276edition 2008)

Designation of the construction measure:

Client/Applicant:

Design author:

Object data:








Gross floor area ²⁾	Gross volume ²⁾	Useful area 1 to 6 ²⁾	Land area

Place,

Set up:Theapplicant:
datePlace,date

1) The cost estimate is to be attached to the application for allocation, the cost statement to the proof of use. Please mark with a cross where applicable.

2) Determination according to DIN 277 (as of 2005)

Cost group		Amount	thereof allocable ⁵⁾	
		³⁾⁴⁾	€	
		€	23	
		1		
	100Plot			
Total land				
	200Prepareand develop			
210	Prepare			
220	Public development Non-			
230	public development			
	240Compensatory levies			
Total preparation and development				
	300Building- building structures			
Total building - building structures				
	400Building- technical equipment			
Total building - technical equipment				
	500Outdoor facilities			
Total outdoor facilities				
	600Equipmentand artworks			
610	Equipment			
	620artworks			
Total equipment and works of art				
	700Incidental building costs			

Total ancillary construction costs

	To round off			
	Total cost			

- 3) Column is to1 be filled in by the applicant, column by2 the audit authority, column by3 the granting authority.
- 4) All amounts including value added tax (VAT), unless the measure executing agency is entitled to deduct input tax for the project in question in accordance with §15 UStG (cf. No. VVK3.3.3, VV No. 3.3.3 to Art. BayHO44).
- 5) The extent to which individual expenses are eligible for allocation is determined by the allocation guidelines applicable to the respective allocation area or, in individual cases, by the allocation notice. Insofar as the Directive on Allocations of the Free State of Bavaria for Municipal Construction Measures in the Municipal Financial Equalization Scheme (Allocation Directive - FAZR) is applied, cf. extract from FAZR on side of this4 pattern.

Cost group	assignable	non-assignable
100 Plot	-	total
200 Set up and develop	Non-public development (230)	<ul style="list-style-type: none"> - Make ready (210) - Public development (220) - Compensatory levies (240) - Transitional measuremen (250)
300 Building - structural 400 Building - technical installations	overall with the exception of:	<ul style="list-style-type: none"> - Spectator facilities at sports venues - Living quarters (janitor's quarters, living quarters for supervisory staff etc.)
500 Outdoor facilities	as far as absolutely necessary for the use of the building or the facility	all other expenses
600 Equipment and artworks	Works of art (620) under the No. FAZR5.2.1.2	Equipment (610), except initial equipment of vocational schools (No. FAZR8.3.2).
700 Construction costs	<ul style="list-style-type: none"> - Architectural services, including landscape architectural services, and engineering services (720 to 740), but only if the services (with the exception of basic evaluation, preliminary planning, participation in the awarding of contracts, project management and documentation) are not provided by municipal staff or by third parties free of charge. - Expenditure on artistic design (750) within the limits of the cost guide values, but not exceeding the No. 5.2.1.2 FAZR 	all other expenses

Government of/the

Funding
list

for the

Financial year 20...

(No. FAZR7.2.4)

Notes:

1. The measures falling under the responsibility of StMFLH are marked with 3"F" in column.
2. VB = Approval for early start of construction
3. VN = Where-used list
4. VBest = Confirmation of use
5. UB = clearance certificate

Granting authority:
Government of/the

**Allocations pursuant to Art. 10
FAG
in the financial year 20...**

Lfd. No.	Regional- key		a) Assignee b) Name of the measure c) internal registration number	Expenditures a) Total expenditure b) assignable	Allocations				Comments a) VB / UB from b) Input VN or VBest c) Test VN or VBest d) other (e.g. recovery wg. VOB violation)
					a) anticipated Total allocation in € b) Funding rate in v. H.	Approvals previous years	foreseen in the current financial year	Remaining allocation	
				- in € -		in €	in €	in €	
1	2	3	4	5	6	7	8	9	10
			<u>School type:</u>						
1	11111111		a) Name of municipality; type (city,Lkr.etc.) b) Conversion and expansion (addition of a floor of the administrative wing) of the high school in A c) a 102	a) b)	a) b)				a) b) c) d)
2	22222222		a) Name of municipality; type (city,Lkr.etc.) b) New construction of a break hall at the high school in A c) a 106	a) b)	a) b)				a) b) c) d)
3	33333333		a) Name of municipality; type (city,Lkr.etc.) b) Fire protection measures in the..- High school in A c) a 114	a) b)	a) b)				a) b) c) d)
4	44444444		a) Name of municipality; type (city,Lkr.etc.) b) Expansion of the attic in the high school in B c) c 116	a) b)	a) b)				a) b) c) d)

5	55555555		a) Name of municipality; type (city,Lkr.etc.) b) Conversion of basement rooms to sub classrooms at the..- High school in C c) d 422	a) b)	a) b)				a) b) c) d)
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