

# FINANCIAL GUIDELINES

## TEAM-SI-JOINT Call 2019

Brussels, 19 March 2018



# Budget lines

- A. Investment costs
- B. Operational costs
- C. Personnel costs
- D. Scholarship costs
- E. Coordination costs

→ See [Annex 3 'budget proposal'](#)

|   |
|---|
| A. Investment costs (indicative max. 25% of the total budget in the case of SI & JOINT) |
| A.1. Infrastructure   |
| A.2. Equipment  |
| A.3. Vehicles   |
| A.4. Office furniture   |
| A.5. Others   |
| B. Operational costs  |
| B.1. Shipment costs   |
| B.2. Maintenance of equipment   |
| B.3. Consumer goods   |
| B.4. Communication  |
| B.5. Representation costs (max. 500 EUR per year)                                       |
| B.6. Travel costs in Belgium and locally  |
| B.7. Congress registrations   |
| B.8. Local per diem   |
| B.9. International travel costs   |
| B.10. International overnight expenses  |
| B.11. Others  |
| C. Personnel costs (indicative max. 25% of the total budget)                            |
| C.1. Service contracts  |
| C.2. Topping-up   |
| C.3. Employment contracts   |
| D. Scholarship costs  |
| D.1. Short term allowances in Belgium   |
| D.2. Study scholarships (e.g. Master) in Belgium  |
| D.3. PhD scholarships in Belgium  |
| D.4. Study scholarships (e.g. Master) in partner country                                |
| D.5. PhD scholarships in partner country  |
| E. Coordination Costs   |
| E.1. In Belgium (lump sum 5% of the A-D total)  |
| E.2. Local coordination costs (lump sum 5% of the A-D total)                            |

# A. Investment costs

- Indicative max 25% of the total budget in the case of SI & JOINT
- Durable goods with long use
- Should be registered and handed over to the partner university at the end of the project
  
- A.1. Infrastructure
  - No major investments (e.g. buildings, canals, roads, etc.)
  - Minor infrastructure facilities (e.g. air-conditioning or small infrastructure for a laboratory facility)
- A.2. Equipment
- A.3. Vehicles
  - No vehicles in South Initiatives and JOINT
- A.4. Office furniture
- A.5. Other

## B. Operational costs

- Project related costs, directly linked to activities leading to a previously defined IR (intermediate result)
- ↔ coordination costs for general management of the project

e.g.:

- costs related to the organisation of a workshop,
- consumer goods,
- field trip transport,
- software licenses,
- travel costs .....

## B. Operational costs: detailed lines

- B.1. Shipment costs
  - Shipment of investment and consumer goods to partner country
  - Packing, transport and insurance costs
  - Local costs such as stocking, customs clearing, handling, local transport, ....
  - NOT: import taxes!  
To be charged to the partner who needs to undertake steps with relevant authorities to waiver these taxes
- B.2. Maintenance of equipment
  - An amount to anticipate necessary maintenance

## B. Operational costs: detailed lines

- B.3. Consumer goods
  - Consumables necessary for the achievement of project results
  - E.g. small lab material, chemicals, books, replacement pieces, office supplies, fuel, ....
- B.4. Communication
  - Telephone, internet, invitations, brochures,...
  - Always based on invoices, no lump sums
- B.5. Representation
  - Max. 500 EUR per year
  - Diners, receptions, small gifts, ....
  - No alcohol, tobacco or derived products

## B. Operational costs: detailed lines

- B.6. Travel costs in Belgium and partner country
  - Always based on invoices, no lump sums
  - Careful: when using local transport during a (international) visit within the city of stay, the per diem is supposed to cover the costs
- ✓ In Belgium
  - Public transport (train, bus, tram, metro)
  - Car: fixed kilometer allowance
  - Taxi: only with justification, in exceptional cases
- ✓ In partner country
  - Car: fixed kilometer allowance
    - not higher than Belgian kilometer allowance
    - the allowance covers costs for fuel, driver, insurance, etc.
  - If necessary rental car
  - Train, boat, bus, metro or other means of transport
    - Reimbursement of the ticket
  - Plane: local economy flight



## B. Operational costs: detailed lines

- B.7. Congress registrations
  - When there is an active participation (poster, paper)
- B.8. Local per diem
  - = Lump sum compensation to cover travel related expenses (transport, meals, communication, etc.)
  - ≠ Salary or service contract
  - Only when travelling to another city
  - VLIR-UOS national per diem amount, if available
  - If not: amount in accordance with national legislation (partner country) and local institutional scales (partner institution) up to max. 25 EUR/day
  - Costs of hotel covered separately based on invoices

# B. Operational costs: detailed lines

- B.9. International travel costs
  - Travel costs for international visitors, NOT for scholarships
  - Based on invoices
  - Plane ticket: economy class, airport taxes, booking fees
  - Other costs:
    - transport to and from the airport
    - visa (careful! visa for Belgium is free!)
    - passport
    - passport pictures
    - costs for certificates
    - travel and cancellation insurances
    - compulsory vaccinations and anti-malaria drugs

## B. Operational costs: detailed lines

- B.10. International overnight expenses
  - Residential costs for visitors, NOT for scholarships
  - Visit can take a max. of 21 days
  - International per diem
    - = lump sum allowance calculated on the nights spent in the country
    - List of per diem amounts per country (changes frequently!)
    - Per diem includes local transport (within city of stay), food, drinks, personal expenses, communication,...
  - Hotel costs
    - Based on invoice
    - “indicative maximums” per country
    - NOT for: meals, room service, internet, telephone, etc.
- B.11. Others

# C. Personnel costs

- C.1. Service contracts
- C.2. Topping-up
- C.3. Employment contracts
  - To be kept to a minimum
  - Indicative max. 25% of total project budget (with allowed variation over the years)
  - Should not replace academic payroll costs
  - Focus on specific project support and needs
  - No personnel costs in the North
  - Guest lecturers and visitings: no fee except reimbursement of travel and accommodation costs (incl. per diem) – no teaching allowances

# C. Personnel costs: detailed lines

- C.1. Service contracts
  - External forces for a very specific task
  - Local scales
  - Drawing a contract
- C.2. Topping-up
  - Supplement to the salary of university staff involved in the project
  - Max. 40% of gross salary
  - Justification: salary slip
  - To be kept to a minimum → standard academic responsibilities
- C.3. Employment contracts
  - (Temporary) university personnel paid by the project
  - Academic (researchers, etc.), administrative (secretary, etc.), technical (driver, etc.)
  - University salary scales

## D. Scholarship costs

- Only scholarships contributing to capacity building at local partner institution
- Only for:
  - Members of staff
  - Students with commitment from local institution to employ them after graduation
- Detailed guidelines (incl. amounts) on VLIR-UOS website, updated regularly

# D. Scholarship costs

- In Belgium:
  - Short term allowance (study/research stay – max. 6 months)
  - Master scholarship (study scholarship – max. 2 years)
  - PhD scholarship
    - only for TEAM
    - SI-JOINT: exceptionally finalization of a PhD
    - Sandwich formula (1/3 Belgium, 2/3 partner country); deviations must be requested to and approved by VLIR-UOS, in any case max. 24 months Belgium and max. 4 academic years

## D. Scholarship costs

- In partner country:
  - Master scholarship
  - PhD scholarship
- Must comprise following aspects:
  - Allowance
    - Based on local scales or, if not available, on realistic estimate of cost of living
    - Maximum the allowance of Belgian scholarship
  - Enrolment fee
    - In case the local scholarship is at the partner institution these costs are expected to be waived by the partner institution
  - Training costs
    - Accepted if no enrolment fee is payable
  - Insurance



## E. Coordination costs

- Costs related to the administration and coordination of the project (e.g. costs of sending documents, phone costs, costs of copying reports etc.)
  
- E.1. Coordination costs in Belgium
  - Lump sum: 5% of the A-D total
  - See guidelines for info on generic supporting doc.
- E.2. Coordination costs in partner country
  - Lump sum: 5% of the A-D total
  - Save part of it as a reserve in case expenses are refused by VLIR-UOS!
  - Lump sum but supporting documents need to be available at Flemish/local institution

# Budget changes

- Budget shift: shift in the budget within a project year, from one budget line to another
  - E.g. from A. Investments to B. Operationals
  - Budget shift request:
    - **WHEN?**
      - » The shift in the total budget line for personnel costs or investment costs is higher than 10.000 EUR as compared to the initial budget line total
      - AND
      - » The shift amounts to more than 30% as compared to the initial budget line total (for the whole of the project) foreseen for personnel or investment costs
    - **HOW?** Revised budget plan to be included in the Annual Progress Report or - in case of the last activity year: before 30 June of that year

# Budget changes

- Budget transfer: transfer of (a part of) the budget from one project year to the next
  - No transfer request has to be submitted to VLIR-UOS if unspent budget is transferred to same budget lines in next activity year
  - No budget transfers will be possible between five-year programmes (between 2021 and the following years)

# Information on website

➤ <http://www.vliruos.be/guidelines>

1. International hotel and per diem allowances

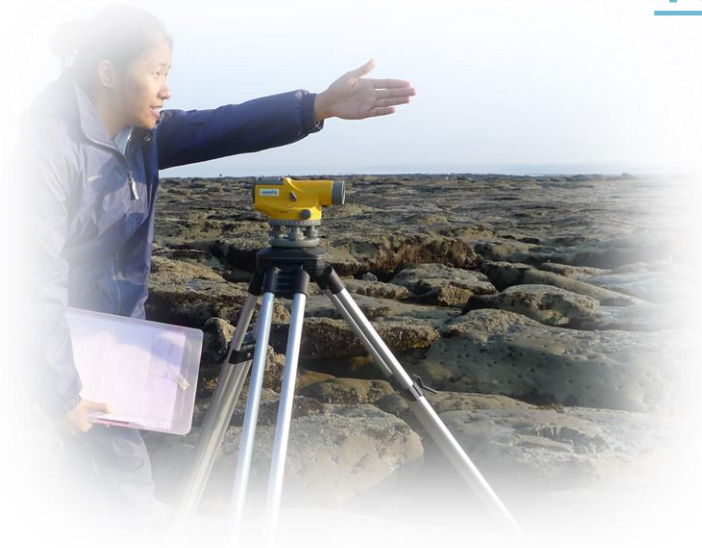
2. Kilometer allowance

3. Scholarship guidelines

4. Financial guidelines

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