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’
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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 waive 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


1. International hotel and per diem allowances
2. Kilometer allowance
3. Scholarship guidelines
4. Financial guidelines