

Important information about the budget

1. Generalities

- We firmly recommend you involve your accountancy service when drawing up your budget.
- Apart from the information in this annex, the information which is mentioned in chapter 5 of the manual of Contractual Research can be useful (cf. website <https://www.health.belgium.be/en/contractual-research> under “Project follow-up”).
- The expenses covered by this grant must be made in accordance with the statutory and regulatory provisions governing public procurement (see <https://www.publicprocurement.be/fr/publicprocurementbe-english-0>). This applies in particular for purchases and subcontracting.

2. Allocated grant

- The requested grant and its distribution must correspond with the real cost in relation to the duration, the nature, the required equipment and expertise of the research needed to achieve the objectives pursued.
- For RT proposals, the research grant is capped on the amount indicated in the topic description (Annex 1).
- The amount of the requested grant in the full proposal (step 2) may not exceed the amount stated in the pre-proposal (step 1).
- The requested grant must be rounded off to an amount in k€; if not the amount will be automatically rounded off by our services (e.g. a requested grant of € 215,321 will be rounded down to € 215,000).
- When drawing up your budget, you must bear in mind that all non-lump sum expenses, those at the expense of the FPS as well as those from own contributions, will be checked against the vouchers to be provided.
- Maximum share of the allocated grants: 100% (royal decree of November 18th, 2015).
- In principle, any financial contribution is acceptable as an own contribution as long as it does not give rise to a conflict of interests and as long as it is not granted by the federal authorities. The restrictions in paragraphs 3, 4 and 5 below must also be taken into account.

3. Staffing costs

- The staffing costs for the coordinator and the promoters may not be included in the project budget, nor at the expense of the FPS, nor as an own contribution.
- All staffing costs related to the project’s execution, excluding the staffing costs for the coordinator and the promoters, must be indicated in this section. Exceptions to this rule include labour costs included in the budget for subcontracted work.

If your project is selected for a grant, staffing expenses declared in the financial reporting that are included in the operational costs (e.g. analysis costs) will be rejected.

- In order for doctoral grants to be considered as an own contribution, these must be funded with the research institution's own resources or must be funded by another body than the federal government.
- The staffing costs are calculated based on the pay scales of the institutions where the staff is employed.
- The detailed budget is to show the pay scale, seniority and time spent on the project (in person-months) per calendar year. If the names of the staff members are known, they must be stated.
- The staffing costs are split in gross wages on the one hand and other costs on the other hand. The costs for a research fellow (PhD student), who per definition is not considered an employee, are to be presented as a whole in a single article.

3.1 Staffing costs which can be paid with the research grant

Research grants can be used to cover the following staffing costs:

- indexed gross monthly salary or grant (including and if applicable NSSO employee contribution, withholding tax and if applicable, the employee contribution for meal vouchers);
- employer contribution NSSO, holiday pay and year-end bonus;
- other wage costs, if applicable, including:
 - statutory insurance (e.g. for occupational accidents);
 - statutory compensation or benefit as a supplement to the employee's salary (e.g. household or residence allowances if applicable, a premium for bilingual employees, benefits in kind set out in a CLA...);
 - statutory interventions in the cost for commuting from home to work based on the price of a public transport pass (for train passes: 2nd class only);
 - bike allowances as stated on the employee's pay slip or the individual annual statements in accordance with the Federal Authorities' statutory tariff;
 - if applicable, the flat-rate contribution for the work of prevention advisors of the External Services for Prevention and Protection at Work (royal decree of March 27th, 1998, royal decree of May 28th, 2003 - health monitoring).

3.2 Staffing costs which cannot be covered with the research grant

The following costs (non-limitative list) cannot be covered with a research grant unless they are statutory benefitsⁱ:

- extra-legal insurance costs (hospitalisation, group insurance plan ...);
- administration costs of the social secretariat;
- extra-legal benefits (overtime, employer contribution for meal vouchers, company car, benefits in kind, supplementary family allowance, child-care allowance, representation costs, work clothes, extra-legal pension, extra-legal premiums);
- attendance fees.

ⁱ For example legislation for staff working in public administrations, as set out in a royal decree or decree published in the Belgian Official Gazette, a CLA which is declared to be universally applicable following its publication in the Belgian Official Gazette

4. Operational costs

Operational costs are project-related costs that are incurred with a view to the purchase and/or the operational use of goods or services, and costs that are directly related to the project activities.

The operational costs will be split into flat-rate standard operational costs and specific operational costs.

4.1 Standard operational costs

The standard operational costs are flat-rate costs and include usual expenses related to the project's execution such as:

- ordinary supplies and products for the lab (e.g. glassware, pipettes, detergents), the workplace (e.g. recipients, carts, commonly used tools) and the office (e.g. perforators, ink cartridges)
- documentation (e.g. purchase of books, fees for ordering scientific articles)
- travel and accommodation in Belgium and abroad
- the use of computers
- frequently used software
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No own contributions can be budgeted under the standard operational costs.

The amount of these operational costs is a lump sum that is established based on a percentage of the staffing costs funded by the FPS Health. This percentage may not exceed 15% of the funded staffing costs for the coordinator and 10% of these costs for the other promoters.

4.2 Specific operational costs

Specific operational costs include all the special operational costs that are directly related to the project's execution. Specific operational costs include:

- usage costs for equipment (includes specific IT equipment needed for the use of this equipment);
- maintenance costs for equipment;
- costs for analyses;
- subcontracted work.

- a) The cost for the usage of equipment acquired through purchase or hire purchase are calculated as follows:

$$\frac{\text{purchase price}}{\text{amortisation period}} \times \text{number of months the device is used in the project} \times \% \text{ of use for the project}$$

The amortisation period (economic lifespan) is the period indicated in your accounts. In general, this period is 5 to 10 years for scientific equipment.

An example:

- you have a device that costs 30,000 euros at purchase
- The device is written off over a period of 60 months

- although the duration of the project is 36 months, the device will only be used for 10 months of the project
- during these 10 months the device will also be used for other projects. The average usage percentage for the project during this period is 20%

The usage cost is then calculated as follows:

$$\text{usage cost} = \frac{\text{€ 30,000}}{60 \text{ months}} \times 10 \text{ months} \times 0.2 = \text{€ 1,000}$$

b) When renting equipment the usage cost is calculated as follows:

monthly rent × number of months the device is used in the project × % of use for the project

If the device in the above example costs € 600 a month to rent, the usage cost is calculated as follows:

$$\text{usage cost} = \text{€ 600} \times 10 \text{ months} \times 0.2 = \text{€ 1,200}$$

c) The cost of subcontracting work comprises the cost that a promoter pays to a third party to carry out tasks or to provide services, for which specific scientific or technical skills are required and which are not part of the consortium's ordinary activities.

Subcontracting is only admissible if

- it provides demonstrable added value for the project;
- the subcontractor does not take over the core activity and only is responsible for part of the project;
- the cost of subcontracting is no more than 25% of the overall grant to the promoter;
- detailed budgetary information is provided;
- the budget for subcontracting the work is not provided as a lump sum (as a % of the total budget).

In case no or insufficient standard operational costs can be reported for one or more partners due to limited or lacking staffing costs funded by the FPS Health, costs related to for example inland or foreign duty travel may be introduced as specific operational costs, provided that this can be well motivated.

5. General costs

The general costs include the costs for administration, phone, postage, the maintenance of the premises, heating, lighting, electricity, rent or insurance.

No own contributions may be budgeted under general costs.

These general costs must be budgeted as a lump sum based on maximum 10% of the staffing costs funded by the FPS Health.