federal public service
HEALTH, FOOD CHAIN SAFETY AND ENVIRONMENT

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REFERENCE MANUAL

Promoter's guide for a proper management of projects funded by the FPS Health, Food Chain Safety and Environment

Contractual Research

DG Animals, Plants and Food

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1 Introduction

This reference manual is intended as a guide for the proper management of projects funded by the FPS Health, Food Chain Safety and Environment through Contractual Research. The reference manual applies in its entirety to all ongoing projects and replaces all previous versions.

This reference manual is an aid for coordinators, promoters and financial administration as well as scientific staff, assistants and fellows. It enables them to manage the project properly, ensuring compliance with all requirements of the relevant regulations, the contract, and the administrative and financial procedures of the FPS Health, Food Chain Safety and Environment.

The deadlines specified in the contract, in any amendment thereto and in this reference manual must be strictly observed.

Questions regarding situations for which no procedure is provided in this reference manual should be submitted to staff members of the Contractual Research cell. They should also be contacted if any ambiguities or omissions in the reference manual are found (see Chapter 6 - Contact Information).

All documents and templates referenced in this document can be found on the website of Contractual Research (https://www.health.belgium.be/en/contractualresearch).

2 Ethical code

Contractual Research subscribes to the code of ethics of scientific research in Belgium. This document can be found on the website and as an annex to this reference manual. The ethical code should be respected for all projects funded by Contractual Research.

3 Definitions and description of tasks

Access rights

licences and user rights on new or existing knowledge;

Administrative officer

the staff member of Contractual Research who ensures the administrative and financial follow-up of the projects;

Beneficiary

is defined as:

- in a broad sense, the research institute of the promoter or the research institutes of the consortium receiving the grant;
- in a narrow sense, the research institute receiving the advances and the balance payments, possibly for distribution to the other institutes;

  the beneficiary in a narrow sense is usually the research institute that provides the coordinator of the project;

Consortium

set of institutes or departments that perform the research project, represented by the coordinator and the promoters;

Contractual Research

the administrative unit of the FPS Health responsible for:

- the organisation and management of the selection of projects within the areas of activity of food safety and health policy of animals and plants;
- the administrative, financial and scientific follow-up of the projects selected for funding;

Coordinator

acts as the central contact for Contractual Research and is responsible for:

- the administrative and scientific management of the project:
  - generally drawing the attention of the promoters, scientific staff, assistants and fellows to the guidelines given in this reference manual;
  - communicating the effective start date of the project to Contractual Research;
  - the timely signing of the contract by all beneficiaries, and the timely return of it to Contractual Research;

- the coordination of the different work packages of the project, the communication between promoters and scientific staff, and the proper course of the research, taking into account the requirements of the relevant regulations, of the contract, and of the administrative regulations of the FPS Health;
- the organisation of meetings of the Guidance Committee and the preparation of the preliminary summary report before the meeting and the official report afterwards;
- the preparation and timely submission of the complete scientific interim and final reports;
- the timely delivery of all possible other additional information required by Contractual Research;
- the scientific as well as linguistic quality of the documents sent to Contractual Research;
- if research is performed with regard to organisms that fall within the scope of the compulsory notification, by contacting the central point of contact for scientific research of the Federal Agency for the Safety of the Food Chain (researchcontactpoint@favv-afsca.be), before the project starts;

- the financial management of the project:
  - generally drawing the attention of the promoters, financial administration(s), scientific staff, assistants and fellows to the guidelines given in the financial section of this reference manual;
  - the timely submission of the invoices for the advances;
  - upon receipt of the advance, the appropriate distribution of the advance among the beneficiaries;
  - the preparation and timely submission of the complete financial interim and final reports;
  - after the project has ended, responding within 30 days to the final settlement and subsequently sending the invoice for the balance;

Dissemination

the disclosure of new knowledge in all appropriate ways (with the exception of the disclosure resulting from the protection formalities), including the publication of the new knowledge via any medium;

End of the contract

except in the case of early termination (article 12 of appendix II to the contract), the contract terminates on the date the balance of the final settlement is paid;

End of the project

this is described in the contract as “beëindiging der werkzaamheden” or “terme opérationnel” (“end of activities”);

for a project with a duration of 36 months, for example, it means the last day of the 36th month of the project: so, in case of a start on 1 February 2020 this would be 31 January 2023;

Evaluation Committee

the advisory board towards the authorised Minister(s), established by the Ministerial Decree of 2 December 2015;

the Evaluation Committee’s authorities include:

- the appointment of the members of the Expert panels which evaluate the project proposals and, if applicable, evaluate the projects intermediately;
- the possible early termination of a project;

Existing knowledge

information held by the institutes prior to their accession to the contract, as well as copyrights or other intellectual property rights on this information, for which the application for protection has been filed before the accession to the contract, and which is needed to carry out the project or for the valorisation of new knowledge;

Expert panel

a group of experts which performs a scientific peer review of project proposals;

the panels are also responsible for the intermediate evaluation of the free (RF) and targeted (RT) projects for which it was specifically determined that they should be subject to an intermediate evaluation;

Fields of activity

the fields of activity of Contractual Research, namely: food safety and health policy (sanitary policy) of animals and plants;

Fixed costs

costs that are determined as a % of the staff costs subsidised by the FPS Health, and are described in article 4 of appendix I to the contract as "standard operational costs" and "general/overhead costs";

fixed costs shown in the financial report must not be accompanied by supporting documents, but cannot be considered to be own contribution;

FPS Health

Federal Public Service Health, Food Chain Safety and Environment;

Guidance Committee

the scientific advisory board authorised to follow the project with the purpose of the project taking as optimal a scientific course as possible, while taking into account the objectives of the project;

Institution

a research institute or department of a research institute that participates in the consortium, and is represented by the coordinator or one of the promoters;

MD

Ministerial Decree;

New knowledge

the results and information gained by the project, notwithstanding possible protection;

Promoter

the representative of an institute that is part of the research project as identified in the contract;

he/she is responsible for:

- the timely signing of the contract;
- the proper execution of the work packages assigned to him/her;
- the timely delivery of texts and documentation to the coordinator necessary for among others the drafting of complete scientific and financial interim and final reports;
- the preparation of, participating in and correct implementation of the necessary meetings;

RF

"Free Research" or free research projects where the promoters have determined the research topic;

RI

"International Research" or transnational research projects, whereof the research topics fall within the areas of activity;

RT

"Targeted Research" or targeted research projects whereby the research themes have been established in advance by the authorised Minister(s);

Scientific advisor

the representative of Contractual Research who manages the research programme and ensures the administrative, financial and scientific follow-up of the projects.

Start of the contract

the contract will enter into force on the date it is signed by all contracting parties;

Start of the project

this is described in the contract as “aanvang der werkzaamheden” or “début opérationnel” (“start of activities”);

it is the first day of the duration of the term of the project, i.e. the date on which the research activities actually start;

this first day is always the 1st or 16th day of the month;

State

the Belgian State, represented by the FPS Health;

Valorisation

by the institutes:

the direct or indirect use of the new knowledge for other research activities falling outside the scope of the project, or for the development, design or marketing of a process, or developing or providing a service;

by the State:

the direct or indirect use of the new knowledge to initiate or support other research activities falling outside the scope of the project, or for supporting and taking national, European and/or international policy actions such as the development of standards, guidelines and monitoring programmes;

4 ADMINISTRATIVE AND SCIENTIFIC MONITORING

4.1 Contract

4.1.1 General

The contract is concluded between the FPS Health and the authorised representatives of the research institutions concerned.

As soon as the MD by which the grant is allocated is signed by the competent Minister and published in the Official Gazette, the contract will be sent, by e-mail, to the coordinator for signing.

4.1.2 Signing

- This should be done as soon as possible: the first advance can only be paid if the contract, duly signed, has been returned to Contractual Research.
- The coordinator thoroughly reads the contract and signs it on behalf of the consortium. In addition, the contract shall be signed by all competent representatives of all the institutions involved.
- The coordinator is responsible for ensuring that the contract is signed as soon as possible by the other beneficiaries, and is returned to Contractual Research.
- Only after all the beneficiaries have signed the contract, the contract is also signed by the President of the FPS Health.
- After being signed by the President of the FPS Health, Contractual Research provides all institutions with an original, fully signed copy.

4.1.3 Account number to which the advances and the balance are transferred

- The advances and the balance are transferred to the bank account number mentioned in Article 3.3 of the host contract.
- The receiving research institute is responsible for the proper distribution of the amounts among the institutes if several institutes are involved in the project.
- If the receiving research institute is not the institute of the coordinator, it shall report to the coordinator whenever a financial transaction takes place; the coordinator has the final responsibility for the sound financial management of the project.

4.2 Term of the project

- The start date specified in article 2.2 of the host contract will be determined by the coordinator, in consultation with the other promoters and Contractual Research. The contract provides a margin of 6 months prior to the actual start of the project ("start of

activities"). If mention is made of, for example, 1 February, this means that the project must start at the latest on 1 August.

- The projects always start ("start of activities") on the 1st or 16th of the month (preferably the 1st).
- The coordinator shall communicate the actual start date via e-mail to Contractual Research. Once the start date is known, the end date ("end of activities") is automatically set.
- If different institutes are involved in the project, the same actual start date applies to all institutes. This is important because invoices having a date before the actual start date or after the actual end date cannot be introduced in the budget of the project.
- Postponement of end date:
    - the coordinator should always look for an alternative solution before applying for a postponement of the end date;
    - if it cannot be prevented, postponement of the end date is only possible to the extent that this does not give rise to additional costs for the FPS Health;
    - such a postponement may only be requested for valid reasons, such as maternity leave, serious illness or problems with infrastructure;
    - the postponement must be presented at the latest 3 months before the actual end date of the project to Contractual Research for approval, accompanied by a detailed justification;
    - if an end date postponement is granted, it is arranged by an amendment to the contract.

4.3 Recruitment and replacements

- During the first month after the start of the project or within one month after appointment, the institute shall provide Contractual Research with an overview (**appendix 1** "staff overview template") of all staff members of the consortium charged to the project budget, both staff funded by the FPS Health and staff paid using own resources. Promoters are not mentioned in the overview. For each staff member a *curriculum vitae* is enclosed.

- Contractual Research is notified of any staff changes within one month, by means of an amended staff overview with related *curriculum vitae*.
- A person may only be paid from the project budget if a budget article is explicitly provided to this end.
- Only one person may be paid for a given budget article at any given time. Overlapping periods of employment of several persons on the same article is not possible.
- If more staff members are charged to the project than foreseen in the contract, new budget articles have to be created. This must be presented for approval to Contractual Research at the latest one month after the appointment of the concerned staff members and at the latest one month before the end of the project. In this case, the promoters also communicate the amended distribution of the staff budget (cf. 5.3.1. budget shifts).
- When recruiting, one must always take into account the qualifications required for the intended function on a particular article (scientist, technician, ...).
- Any person who is a national of an EU Member State can be recruited. Deviations from this rule are exceptionally possible based on the proper execution of the project, subject to the prior consent of Contractual Research. The person to be recruited in any case must have thorough knowledge of one of the national languages and/or English, as all official documents related to the project, including the scientific interim and final reports, must be drafted in one of these languages.

4.4 Business travel

The expenses for business travel are included in a standard way in the standard operational costs. In this case, no permission has to be requested.

Only if the contract provides for a budget entry under the specific operational costs for domestic or foreign missions, business travel expenses can be entered as specific operational costs.

In the latter case, for foreign missions, permission must be requested from Contractual Research at least one month before the departure date. The form in **appendix 2** ("application form for foreign missions") is used in this respect.

- The form must be completely and correctly filled in, and
- must be sent via email to Contractual Research at least one month before the scheduled departure,
- including the detailed programme (training, conference, ...) or invitation (internships, meeting, ...) of the activity for which participation is desired.
- For each mission, travel and accommodation expenses can only be introduced on the project budget for one person per institute.

- This person must be listed on the contract as a (co-)promoter or research assistant, or must be included in the budget by name (article 4 of appendix I of the contract).
- The accommodation expenses may not exceed the maximum permitted accommodation expenses and fixed daily allowances as specified for category 1 in the *MD of 2 July 2018 establishing the accommodation allowances granted to representatives and civil servants depending on the Federal Public Service Foreign Affairs, Foreign Trade and Development Cooperation who are on an official mission abroad or chair in international committees.* The current maximum daily allowances can be found via https://fedweb.belgium.be/nl/verloning_en_voordelen/vergoedingen/vergoeding-voor-verblijfkosten.
- As for travel costs, the Royal Decree of 18 January 1965 laying down general rules on travel expenses applies. The current maximum travel expenses can be found via https://fedweb.belgium.be/nl/verloning_en_voordelen/vergoedingen/vergoeding-voor-reiskosten
- The financial reporting must contain all necessary proof (for example, train ticket receipts, in the case of a mileage allowance: detailed and validated presentation of the distances travelled including the name of the person, the destination and the reason for the mission).
- The submitted expenses for a mission cannot exceed the estimated costs that were approved beforehand by Contractual Research (cf. **appendix 2** "application form for foreign missions")
- For domestic missions no permission is required, but the usual federal legislation (RD 18/1/1965 laying down general rules on travel expenses) applies (see (https://fedweb.belgium.be/nl/verloning_en_voordelen/vergoedingen/vergoeding-voor-reiskosten or https://fedweb.belgium.be/fr/remuneration_et_avantages/indemnités/indemnités-pour-frais-de-parcours.

4.5 Intellectual property and valorisation of research

All rules regarding ownership and valorisation of research outcomes is described in article 9 of appendix II to the contract and in the appendix which is added to the contract as standard. The most important practical guidelines are presented below.

4.5.1 New knowledge

When the research is conducted by a single institute, the new knowledge is owned by this institute.

When the research is carried out in a consortium, the owner of the new knowledge is the institute that it is performing the work which produces this new knowledge, unless this institute explicitly chooses to assign ownership to the consortium, or unless the respective share in the work cannot be verified.

Specific agreements concerning the ownership and valorisation of the new knowledge can be described in an internal agreement within the consortium. If such an agreement is considered necessary, it must be established within three months of the actual start date.

Regardless of the ownership rights of each institute, the State has a general, free right of use of the results in view of the valorisation of new knowledge in support of its policies. When this is required for the valorisation of the new knowledge by the State, the State must receive access rights to the relevant existing knowledge for up to one year after the end of the contract.

4.5.2 Patent applications

If any institute or the consortium aims to protect (parts of) the new knowledge through a patent, the promoters involved must inform the State immediately. In this regard, they must identify the information that will be protected and will not be disseminated during a specified period.

The patent application must contain the following statement to clearly indicate that the new knowledge was realised with the financial support of the FPS Health: *"The research that yielded this invention, was funded by the Belgian Federal Public Service Health, Food Chain Safety and Environment through the contract […]*.

4.6 Dissemination of the results

All rules regarding the dissemination of the results are described in article 10 of appendix II of the contract. The most important practical guidelines are presented below.

4.6.1 Dissemination of results by the institutes

- If any institute wants to disseminate the new knowledge they own, the other institutes involved and the State are informed at least 15 days before the scheduled date of dissemination. Adequate explanation is provided on the planned dissemination and the data that will be disseminated. After this announcement the other institutes and the State have 14 days to formulate proposals for improvement or to object the dissemination (article 10.3. of appendix II to the contract).

- All publications or other types of dissemination concerning the new knowledge must include the following statement to clearly indicate that the new knowledge was realised with the financial support of the FPS Health: *"The research that yielded these results, was funded by the Belgian Federal Public Service Health, Food Chain Safety and Environment through the contract […]*. In French, this is: *"Les recherches sous-jacentes à ces résultats ont reçu un financement du Service public fédéral belge Santé publique, Sécurité de la Chaîne alimentaire et Environnement au titre du contrat […]"*, and in Dutch: *"Het onderzoek dat tot deze resultaten leidde, werd gesubsidieerd door de Belgische Federale Overheidsdienst Volksgezondheid, Veiligheid van de Voedselketen en Leefmilieu via het contract […]."*

4.6.2 Dissemination of results by the State

Contractual Research will publish the executive summary of the final scientific report on its website and in its activity report. Furthermore, the FPS Health, and in a broader sense, the State, may use the final scientific report as a source of publicly available information (information on the website of the FPS, leaflets, press releases, announcements at seminars, ...). The FPS Health, and in a broader sense, the State, will use the new knowledge to support the national, European and international policy.

If the promoters do not valorise the obtained results in any way, the State has the right to disseminate the complete final scientific report or parts thereof.

4.6.3 Provision of data

Following each request of Contractual Research, the promoters must provide the data that can be used for the completion of national, European or international databases. In this case Contractual Research will notify the coordinator thereof as soon as possible, and if known in advance, even before the start of the project, including any requirements relating to the data format to be used. An example of such a case is the EFSA-data collection for chemical contaminants in food (http://www.efsa.europa.eu/en/calls/data). In this case a standard data format needs to be used (SSD2). It is recommended to use the data format as from the start of the project, so to correctly collect all necessary data.

4.6.4 Information exchange under the compulsory notification in the food chain

4.6.4.1 compulsory notification towards the Federal Agency for the Safety of the Food Chain

The Royal Decree of 14 November 2003 on the self-checking, compulsory notification and traceability in the food chain provides that each laboratory notifies the Federal Agency for the Safety of the Food Chain (FASFC) when it has reason to believe that a marketed product does not meet the food safety requirements (http://www.favv.be/compulsorynotification/). The Ministerial Decree of 22 January 2004 concerning the procedures for the compulsory notification in the food chain describes in more detail how this should be reported.

In order to give researchers the ability to consult with the FASFC on potential issues that, in the course of the research, may arise in connection with the compulsory notification, a central contact point for scientific research was established at the FASFC: researchcontactpoint@favv-afsca.be (http://www.favv-afsca.be/scientificcommittee/operation/compulsorynotification/, circular regarding the compulsory notification in the food chain in the framework of scientific research dated 19/11/2010 (ref. PCCB/S5/1 – Sci Sec 2009/63) of the FASFC). This point of contact services researchers from Belgian universities, colleges and scientific institutes in the framework of their scientific research activities.

It is important for scientists who have questions about the compulsory notification to contact the FASFC before the start of a research project.

4.6.4.2 Notification for Contractual Research

The coordinator must notify Contractual Research immediately of:

- any communication with the central contact point for scientific research of the FASFC within the framework of the project, and the outcome of the consultation;
- any official notification that is transferred to the FASFC on the basis of new knowledge produced in the context of the project.

4.7 Data confidentiality

Neither the State nor the promoters may disclose any individualised or private information about natural or legal persons which they received for the implementation of the contract, without the consent of the natural or legal persons involved.

The rules regarding confidentiality of the information provided to members of the Guidance Committee are described in the relevant rules of procedure (see **appendix 3**, "rules of procedure of the Guidance Committee").

4.8 Guidance Committee

The Guidance Committee will follow the scientific activities carried out within the framework of the project, and acts as a platform for advice and consultation with the project partners, the FPS Health and other stakeholders.

The rules of procedure of the Guidance Committee, listed in **appendix 3**, describe all the details regarding its responsibilities, its composition, the frequency of meetings, the participation in the meetings, the organisation, the conduct and the minutes of the meetings, language, and the confidentiality of the information submitted. The summary of the results of the past research year must be drafted according to **appendix 6a**.

The instructions of these rules of procedure should be closely observed.

4.9 Scientific reports

4.9.1 Interim scientific reports

- An interim scientific report of at least 20 and at most 100 pages (excluding appendices) is submitted to Contractual Research according to the schedule described in article 6.8 of annex I of the contract and, if applicable, according to the amendment to the contract.

- The interim scientific report is prepared in accordance with **appendix 4**, "scientific report template". It must be one joint document for the whole consortium. This report is written in a (combination) of the national languages or entirely in English. The executive summary is prepared in one of the national languages as well as in English.
- The executive summary, as well as the report as a whole, is to be drawn up with the utmost care where the scientific contents but also the language is concerned. The language used must be clear and completely correct in terms of vocabulary, syntax and spelling.
- Each successive interim scientific report complements the report of the previous year, so the report provides a full picture of all research activities realised at that point in time.
- Solely an electronic version (Word and pdf) of each scientific report is submitted to Contractual Research.

4.9.2 Final scientific report

- A final scientific report of at least 30 and at most 150 pages (excluding annexes) is to be sent to Contractual Research within at the latest two months after the end date of the project.
- An executive summary of up to three pages in at least one of the national languages and in English is included as a separate document with the reports, and such only for the electronic version (Word and pdf). This summary will be published on the website of Contractual Research and in its activity report.
- The executive summary, as well as the final report as a whole, is to be drawn up with the utmost care where the scientific contents but also the language is concerned. The language used must be clear and completely correct in terms of vocabulary, syntax and spelling.
- Else, the same rules apply as for the interim reports.

4.9.3 Valorisation reports

Following each relevant request from the scientific advisor, the consortium must draft a report with a view to the scientific support of the valorisation and service activities of the State, and such until the termination of the contract as stipulated in article 2.1. of the host contract.

The way these documents must be prepared and submitted shall be communicated by the scientific advisor. For example, a valorisation report, entirely in English, might be asked.

4.10 Intermediate evaluation

4.10.1 Objective

During an intermediate evaluation an Expert panel shall verify to what extent

- the research programme was respected;
- the planned timetable was respected;
- the planned objectives were achieved;
- adjustments are necessary.

4.10.2 Description and time

An intermediate evaluation is planned for projects for which the Evaluation Committee specifically requests such an intermediate evaluation; in this case, the time of the evaluation is specifically chosen.

For projects with a duration of 36 months or more, the formal, systematic intermediate evaluation over the course of the 24th month of the project is suspended until further notice. For now, it is only required to provide a detailed interim scientific report to the members of the Guidance Committee in the course of the 23rd-24th month, and at least one week before the of the concerned Guidance Committee meeting. The members must treat this document confidentially.

4.10.3 Impact

Based on the recommendation of the Expert panel, the continuation of the project will be decided.

In the case of a positive evaluation, the project can continue, possibly subject to respecting certain conditions and/or recommendations.

In the case of a negative evaluation, the project is halted after consultation with the promoters regarding the period required for termination of staff contracts. The final settlement takes place once the balance is established after receipt of the final financial report.

4.10.4 Organisation

4.10.4.1 Date

- Contractual Research contacts the coordinator to determine a number of suitable dates.
- Contractual Research examines the dates on which the Expert panel members are available and depending on their availabilities the evaluation date is set.

4.10.4.2 Location

- The intermediate evaluation always takes place at the premises of the FPS Health.

4.10.4.3 Scientific report for the Expert panel

The coordinator provides Contractual Research with a comprehensive and detailed scientific report of all the research already delivered

- in an electronic version (Word and pdf) and in 2 paper copies
- at the latest 1 week before the scheduled meeting date
- prepared in accordance with **appendix 4**, "scientific report template", which includes a clear overview of the objectives achieved based on the work plan and

the proposed timetable (see also **appendix 5**, “overview of objectives achieved template").

4.10.5 Process

- The promoters present their project and achievements to the Expert panel, followed by a discussion session.
- After the discussion session, the promoters are dismissed.
- The Expert panel and the scientific advisor of Contractual Research arrive at a conclusion and draft an advice on the continuation of the project.
- Based on this advice, the Evaluation Committee decides on the continuation or discontinuation of the project, taking into account the requirements and/or recommendations drafted by the Expert panel.
- The coordinator is informed of the decision of the Evaluation Committee. This usually takes place about three weeks after the intermediate evaluation.

4.11 Language use

- All official documents relating to the project, including the interim scientific reports and the final scientific report, must be drafted in one of (or a combination of the) national languages or entirely in English.
- If a combination of the national languages is chosen, the same language will be used for one chapter (so, no switching languages between paragraphs or sentences).
- A scientific report drawn up in one of (or a combination of) the national languages, must also contain an executive summary in English. A scientific report prepared in English, at least also includes an executive summary in Dutch or French.
- The executive summary of at most 3 pages that is requested in the final scientific report (see point 4.9.2.) must be drafted in at least one of the national languages and in English.
- The coordinator ensures that the language in the document is clear and completely correct in terms of vocabulary, syntax and spelling. Documents that do not meet this requirement will be rejected and have to be rewritten.

5 FINANCIAL FOLLOW-UP

5.1 General provisions

- The grant provided is neither a right nor an automatic allocation of resources. It establishes the maximum amount available for the execution of the project.
- 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/nl). This applies in particular for purchases and subcontracting.
- During the execution of the project and after the project is finalised, all expenses will be checked against the evidence presented (see point 5.4. Guidelines for financial reporting). All expenses that cannot be proven or are unacceptable according to the criteria described further on in this chapter will not be accepted.

5.2 Expenses eligible for funding

The project includes three expense categories: staff costs, operational costs and general costs.

5.2.1 Staff costs

Staff costs include costs relating to staff salaries as well as staff who do not receive a salary[1], such as fellows. of which specific rules for each institute are set out in article 4 of appendix II to the contract.

- The staff costs are calculated based on the pay scales of the institutes where the staff is employed.
- The staff costs for the coordinator and the promoters may not be included in the project budget, nor at the expense of the FPS Health, nor as an own contribution.
- Doctoral grants can only be considered as an own contribution if they are originated from a funding body other than the federal government.

[1]Non-salaried staff is everyone who does not have an employment contract/agreement and thus does not receive a salary for the performance.

5.2.1.1 Staff costs eligible for funding

The following staff costs can be covered by the research grant:

- 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 benefits 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 of commuting based on the price of a public transport pass (for trains: a second-class pass);
    - bike allowances as stated on the employee's pay slip or the individual annual statements;
    - if applicable, the flat-rate contribution for the work of prevention advisers of the External Services for Prevention and Protection at Work (Royal Decree of March 27th, 1998, Royal Decree of May 28th, 2003 - health monitoring).

5.2.1.2 Staff costs ineligible for funding

The following costs (non-exhaustive list) cannot be covered with a research grant unless they are statutory benefits[2]:

- extra-legal insurance costs (hospitalisation, group insurance plan…);
- administration costs of the social secretariat;
- extra-legal benefits (overtime, employer contribution 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.

[2]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 (cf. information on http://www.werk.belgie.be/infocao/).

5.2.2 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 “standard operational costs” and “specific operational costs”.

5.2.2.1 Standard operational costs

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

- ordinary supplies and products for the lab (e.g. glassware, pipette fillers, 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.

The amount of these operational costs is a lump sum that is established based on a percentage of the staff costs funded by the FPS Health. This percentage is laid down in article 4 of appendix I to the contract.

No own contributions can be budgeted under the standard operational costs.

For financial reporting, the actual staff expenses are used as a basis for the calculation of standard operational costs, taking into account the percentage stated in article 4 of appendix I of the contract. That same percentage will be used by Contractual Research to calculate the accepted standard operational costs based on de accepted funded staff costs (‘cf. 5.5 “Auditing”).

For example, if 60,000 euro of funded staff costs are declared in an interim financial report, and the stated percentage is set at 10%, 6,000 euro of standard operational costs can be declared in the same financial report. If, for example, only 50,000 euro of these staff costs can be accepted, only 5.000 euro of standard operational costs will be accepted consequently.

5.2.2.2 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 IT equipment for this equipment);
- maintenance costs for equipment;
- costs for analysis;
- subcontracted work.

a) The costs for the usage of <u>equipment acquired through purchase or hire purchase</u> are calculated as follows:

$$\frac{purchase\ price}{amortisation\ period\ in\ months} X\ number\ of\ months\ of\ use\ in\ the\ project\ x\ \%\ of\ use\ for\ the\ project$$

the amortisation period (economic lifespan) is the period indicated in your accounts. In general, this period is 5 to 10 years for scientific equipment; for PCs this is 3 years.

An example:

- *An institute that is part of the consortium has an apparatus which costs € 30,000 at the time of purchase.*
- *the apparatus is written off over a period of 5 years*
- *although the duration of the project is 36 months, the apparatus will only be used for 10 months of the project*
- *during these 10 months the apparatus is also used for other projects. The average usage percentage for the relevant project during this period is 20%.*

The usage cost is then calculated as follows:

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

b) When <u>renting equipment,</u> the usage cost is calculated as follows:

$$monthly\ rent\ x\ number\ of\ months\ of\ use\ in\ the\ project\ x\ \%\ of\ use\ for\ the\ project$$

If for example an apparatus is rented for € 600 a month, and for 10 months it is used with a usage percentage of 20%, the usage cost is calculated as follows:

$$operational\ costs\ =\ €\ 600\ \times\ 10\ months\ \times\ 0.2\ =\ €\ 1{,}200$$

The number of months of use in the project, the percentage of use for the project, as well as the amortisation period needs to be demonstrated by a sworn statement in the financial report.

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

   Subcontracting is only admissible if:

   - the subcontracting 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 does not exceed 25% of the overall grant to the relevant promoter;
   - the budgetary information in this regard is described in detail in article 4.2. of appendix I of the contract;
   - the budget for subcontracting the work is not provided as a lump sum (as a % of the total budget).

5.2.3 General costs

The general or "overhead" 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.

In terms of financial reporting, the overheads must be calculated as a lump sum based on the staff costs funded by the FPS Health and the percentage indicated in article 4 of appendix I to the contract.

For financial reporting, the actual staff expenses are used as a basis for the calculation of general costs, taking into account the percentage stated in article 4 of appendix I of the contract. That same percentage will be used by Contractual Research to calculate the accepted general costs based on de accepted funded staff costs ('cf. 5.5 "Auditing").

For example, if 60,000 euro of funded staff costs are declared in an interim financial report, and the stated percentage is set at 10%, 6,000 euro of general costs can be declared in the same financial report. If, for example, only 50,000 euro of these staff costs can be accepted, only 5.000 euro of general costs will be accepted consequently.

5.3 Guidelines regarding the daily management

5.3.1 Budget shifts

The detailed budget, as described in article 4 of appendix I of the contract, contains three expense categories: staff costs, operational costs and general costs.

- Budget shifts within one expense category, for the same promoter, may be made without prior approval of the FPS Health. The promoters must declare these shifts in column C of the "expenditure and receipts statement" of the financial report (see 5.4 Guidelines for financial reporting and **appendix 7**, "expenditure and receipts statement template").

- Budget shifts between different expense categories for the same promoter must be presented (for example, from "staff" to "operational costs") at the latest one month before the end date of the project to Contractual Research for approval, accompanied by a detailed justification.

  An accurate estimate of the resources required for each expense category is important because the total amount for each category of expenses cannot be exceeded.

- Budget shifts between promoters can be accepted provided that both promoters have stated their agreement. This agreement between promoters must be added to the financial report.

  Depending on whether these shifts occur within one expense category or between different expense categories, the aforementioned rules apply.

- Approval from Contractual Research is required for any creation of new budget articles, at the latest one month before the end date of the project, including appropriate justification.

5.3.2 Staff costs

Staff costs can only be accepted if the required communication on recruitment, replacements or deployment of the staff for this project took place in time (see chapter 4, "Administrative and scientific monitoring", point 4.3).

A person may only be paid from the budget if an article is explicitly provided to this end.

Only one person may be paid for a given article at any given time. Overlapping periods of employment of several persons on the same article is not possible.

If more staff members are appointed than foreseen in the contract, new budget articles have to be created. This must be presented for approval to Contractual Research at the latest one month after the appointment of the concerned staff members and at the latest one month before the end of the project. In this case, the promoters also communicate the appropriate distribution of the staff budget (cf. 5.3.1. Budget shifts).

5.3.3 Operational costs

Any purchase charged to the grant must be made in accordance with the statutory and regulatory provisions governing public procurement (see https://www.publicprocurement.be).

5.3.4 Payment of advances and balances

5.3.4.1 The invoice

The payment of advances and the balance can only be done upon receipt of an invoice from the beneficiary, approved by the authorised representative of the beneficiary institute.

Each invoice must contain at least the following items:

- date;
- your reference of the invoice (invoice number or structured information field);
- our reference of the project, as shown in the contract (RT XX/XX ACRONYM or RF XX/XXXX ACRONYM);
- the PO number (listed in article 3.3. of the host contract);
- coordinator's name;
- amount and nature of the invoice (1st advance - 2nd advance - ... - balance);
- bank account details (name and address of beneficiary, IBAN and BIC code) to which the payment must be made;
- company number.

The invoice is preferably sent by e-mail, to contractual.research@health.fgov.be and with the administrative officer of Contractual Research in cc.

5.3.4.2 Payment of the first advance

- The first advance can be paid only when Contractual Research is in possession of the fully signed contract, and after receipt of the invoice.

- The invoice of the first advance, for the amount as specified in article 3 of the host contract, is preferably sent by e-mail, to contractual.research@health.fgov.be and with the administrative officer of Contractual Research in cc.

- The coordinator is responsible for the proper distribution of the advance among the promoters.

5.3.4.3 Payment of subsequent advances

- The invoices for the subsequent advances are preferably sent by e-mail to contractual.research@health.fgov.be with the administrative officer of Contractual Research in cc, following the schedule and amounts specified in article 3 of the host contract.

- The coordinator is responsible for the proper distribution of the advance among the promoters.

- The advance can only be paid if:
    - the Guidance Committee was convened in time;
    - the minutes of the meeting were delivered to Contractual Research;
    - the financial and scientific report of the project of the previous year were delivered to Contractual Research.

5.3.4.4 Payment of the Balance

- The balance is determined after checking the final financial report including the supporting documents. Based on the accepted expenses, a final settlement is drafted. This is sent by e-mail to the coordinator and promoters, as well as their financial departments.

- After approval by the coordinator of the final settlement, either the recovery of part of the advance payments or the payment of the balance takes place, always by means of an invoice.

5.4 Guidelines for financial reporting

5.4.1 Interim financial reporting

5.4.1.1 Introduction

Each year the coordinator will present a global financial report during the 13th, 25th, 37th, etc. month of the project implementation, consisting of a expenditure and receipts statement (see **appendix 7**, "Expenditure and receipts statement template") of all promoters, accompanied by all supporting documents to justify the expenses.

Regarding the staff and operational costs overview, the template in **appendix 8** is preferably used. The overview must be accompanied by the necessary supporting documents such as pay slips.

The financial report will be sent by post in a single paper copy to Contractual Research, and electronically (Excel and pdf) by e-mail to contractual.research@health.fgov.be, with the administrative officer of Contractual Research in cc.

5.4.1.2 General rules

- The submitted costs paid by the grant may not be financed by any other form of income.
- Salary costs for performances or notice periods that exceed the duration of the project will not be accepted. It is up to the beneficiary to ensure that any terminations are given on time, taking into account the expected end date of the project.
- Any own contribution must also be proven in the financial report.
- As the overhead costs and standard operational costs are fixed costs, no justification is required.
- Accounting provisions are not accepted unless they are an estimate of the actual expenditure. If provisions are included in the reporting, they will only be definitively accepted when the expenses actually take place or are precisely known.

  The actual year-end bonuses and holiday pay can only be included in proportion to the number of months that the employee concerned worked on the project.
- Likewise, the costs related to a public transport season ticket can only be included in proportion to the number of months that the employee concerned worked on the project.
- VAT can only be included as expenses if it cannot be recovered by the beneficiary. The coordinator and promoters demonstrate this by including a copy of the certificate of the VAT administration concerned or a true and authenticated certificate from the chief financial officer in each annual report stating that the VAT cannot be recovered.

5.4.1.3 Expenditure and receipts statement

- The expenditure and receipts statement is drafted by each subsidised partner within the consortium using the appropriate **appendix 7** "Expenditure and receipts statement template" and sent to the coordinator, who aggregates the various components in a global expenditure and receipts statement.
- The expenditure and receipts statement shows all expenses per budget article in the order determined in the budget table of the contract (article 4 of appendix I), possibly supplemented by newly created budget articles. For each entry, the budget as indicated in het contract is displayed (column B), if applicable, the amounts after budget shifts (column C) followed by the spending over the past year (columns D and following). Concerning the staff and specific operational costs, an overview of the expenses per article number must be provided, preferably using the template in **appendix 8**. An overview of the advances received, and any other income, must also be provided below the table.
- The global expenditure and receipts statement must be signed by the coordinator and his authorised financial officer including the statement "Declared true and authentic for the sum of € ...". The various promoters and their authorised financial officers each sign their own part.

5.4.1.4 Supporting documents

- Supporting documents (such as invoices for specific operational costs) must be grouped per article number. If an allocation key or a calculation is used, it must be mentioned on the supporting document.
- Types of supporting documents that are accepted:
    - only copies or scans of the original supporting documents (invoices, pay slips, expense statements, internal orders / invoices, special VAT declarations[3], ...), accompanied by a certificate (sworn statement) on which the promoter explicitly states:
        - → that all documents submitted are declared to be duly certified copies of the original supporting documents;
        - → that all original documents will be kept available for 7 years after the end of the project for inspection by the FPS Health;
        - → that for the same expenditure charged to the FPS Health no duplicate grant or other funding was allocated;
    - for equipment acquired through a purchase or hire purchase: a sworn statement of the number of months of use for the project, the percentage of use within the project, the amortisation period or a copy of the hire purchase contract including the amortisation tables;

[3]Quarterly VAT declaration in respect of intra-community purchases for legal entities who do not make regular declarations (e.g. exempt small businesses, taxpayers subject to special rules in agriculture, non-VAT registered legal entities)

- for leased equipment: a sworn statement of the number of months of use for the project, the percentage of use within the project and a copy of the lease agreement.

- Expense statements will only be accepted if they contain the following elements:
  - the reference to the project for which the expenses were made;
  - the name of the person who incurred the expenses, mentioned in the contract or the related correspondence;
  - a detailed description of the costs incurred.

  The expense statement must be signed by the person submitting the expenses and their supervisor. The invoice or the receipt must be enclosed as evidence together with the expense statement.

- The services supplied by a subcontractor must be billed using a detailed invoice, indicating the name of the service provider, date of implementation, types of services and number of hours and/or number of analyses/supplies.

  The supporting documents must clearly indicate that the performances were done in the framework of the project.

- If provisions are submitted for periodic expenses such as insurance fees, they should be justified, for example by providing an invoice of the year before or a clear report demonstrating the calculation method. The statement must include a clear and detailed calculation of the provision. If a provision was also included the previous year, the amount must also be netted. The calculation method used must be demonstrated.

5.4.2 Final financial report

The same guidelines as mentioned under 5.4.1. "Interim financial reporting" are applicable except for the items below.

- Time of submission: the coordinator must submit the final financial report within 2 months after the end of activities at the latest.

- Structure of the final report: drafted in the same way as the interim reports, except that it additionally contains a summary of all expenditure and receipts over the entire duration of the project. Concerning supporting documents, only those relating to the last year must be submitted.

  Invoices with an invoice date before the start of the project or after the end of the project cannot be included.

  Exceptions are purchases for which the order was dated before the end date but the invoice was delayed and proof can be presented that the goods in question were still deployed within the duration of the contract.

- The financial expenditure and receipts statement is drafted using the appropriate **appendix 7** "Expenditure and receipts statement template".

5.5 Auditing

The beneficiary undertakes to maintain all supporting documents substantiating the expenditure and receipts at the disposal of the Government, for a period of 7 years after the end of the project.

An audit of these supporting documents at the premises may take place at any time in accordance with the provisions of article 122 of the Law of 22 May 2003 on the organisation of the budget and accounting of the Federal State.

5.5.1 Audit procedure after receipt of an interim financial report

The audit shall take place as follows:

- The global expenditure and receipts statement and the accompanying documents are checked by Contractual Research of the FPS Health. If clarifications are needed or supporting documents are missing, the coordinator, the promoters and/or the authorised financial officer or financial responsible or administrator are contacted.

- Contractual Research verifies, among other things:
    - whether the expenses can be justified in the framework of the project and under the article number under which they are submitted;
    - whether the costs fall within the period of the contract;
    - if applicable, whether permission was given for the budget shifts between different expense categories
    - if applicable, whether an agreement between the concerned promoters was added for these budget shifts

5.5.2 Audit procedure after receipt of the final financial report

- The final audit procedure is the same as the audit based on the interim reports (see 5.5.1).
- For each expense category, the submitted and accepted expenses are limited to the planned or -after budget shifts- adjusted and accepted credit.
- Following the audit, the coordinator receives a letter by e-mail with the settlement, which includes the approved amount of expenditures. The rejected expenditures include justification.
- Within 30 days after receipt of the final settlement, the coordinator must:
    - confirm his agreement in writing or

- submit written objections.

  If applicable, the arguments for the objection will be considered by Contractual Research, and, if applicable, an adjusted final settlement will be sent to the coordinator. The latter is final and incontestable.

- Based on the final settlement, and taking into account the advances already paid, there are two possibilities:
  - either the remaining balance will be paid out after receipt of the invoice (see 5.3.4.1.) from the coordinator;
  - or, if the full amount of the advances was not used, the unjustified portion of the advances must be reimbursed. The coordinator shall receive an invoice to this end from the FPS Health.

6 Contact information

Contractual Research unit

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7 References

7.1 Legislation and regulations

- Code of ethics of scientific research in Belgium (D/2009/1191/6): www.health.belgium.be/en/project-follow
- Royal Decree of 18 November 2015 establishing the terms of allocation of grants for scientific research on food safety and sanitary policy of animals and plants
- Ministerial Decree of 2 December 2015 establishing the Evaluation Committee provided for in article 6 of the Royal Decree of 18 November 2015 establishing the terms of allocation of grants for scientific research on food safety and sanitary policy of animals and plants
- Ministerial Decree of 1 March 2016 on the approval of the rules of procedure of the Evaluation Committee for the allocation of grants for scientific research on food safety and sanitary policy of animals and plants
- Ministerial Decree of 4 August 2014 establishing the model contract provided for in article 9 of the Royal Decree of 18 November 2015 establishing the terms of allocation of grants for scientific research on food safety, sanitary policy of animals and plants
- Royal Decree of 13 June 2010 granting an allowance for the use of bicycles for employees of the federal public administrative office
- Royal Decree of 27 March 1998 on the external services for prevention and protection at work
- Royal Decree of 28 May 2003 concerning health surveillance of workers
- Legal and regulatory provisions on public procurement: www.publicprocurement.be/nl: website of the public procurement service of the FPS Chancellery of the Prime Minister
- Law of 22 May 2003 on the organisation of the budget and accounting of the Federal State - note Articles 121 through 124
- Royal Decree of 14 November 2003 on the self-checking, compulsory notification and traceability in the food chain
- Ministerial Decree of 22 January 2004 concerning the procedures for the compulsory notification in the food chain
- Circular of 19 November 2010 regarding the compulsory notification in the food chain for the purposes of scientific research

- Ministerial Decree of 2 July 2018 establishing the accommodation allowances granted to representatives and civil servants depending on the Federal Public Service Foreign Affairs, Foreign Trade and Development Cooperation who are on an official assignment abroad or chair in international committees. (Current maximum daily allowances can be found via https://fedweb.belgium.be/nl/verloning_en_voordelen/vergoedingen/vergoeding-voor-verblijfkosten).
- Circular No 666 of 14 June 2018 - Royal Decree of 18 January 1965 laying down general rules on travel expenses. Adjustment of the mileage allowance (Current maximum travel expenses can be found via https://fedweb.belgium.be/nl/verloning_en_voordelen/vergoedingen/vergoeding-voor-reiskosten)

- Royal Decree of 18 January 1965 laying down general rules on travel expenses.

7.2 Appendices

Code of ethics of scientific research in Belgium

Appendix 1: staff overview template

Appendix 2: application form for foreign missions

Appendix 3a: rules of procedure of the Guidance Committee

Appendix 3b: Guidance Committee notification letter template

Appendix 4: scientific report template

Appendix 5: overview of results achieved template

Appendix 6a: summary report of the past research year for the Guidance Committee template

Appendix 6b: Guidance Committee minutes template

Appendix 7: expenditure and receipts statement template

Appendix 8: staff and operational costs overview template