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sharing minds, changing lives

Financial Framework 1.05

VERSION 1.05 VALID STARTING 1 SEPTEMBER 2026

For VLIRUOS projects within the Five-Year Programme 2022-2027

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Introduction

As VLIRUOS has entered a new funding cycle with its donor DGD, the VLIRUOS financial framework is being updated. The financial framework adheres to the Royal Decree of 2016 including all its updates. The present version 1.05 of the financial framework provides a general financial framework for VLIRUOS funded projects within the Five-Year Programme 2022-2027 starting 1 September 2026.

The document consists of:

- An introductory part with principles and legal framework.
- An overarching section 1 with general financial rules valid for the entire Five-Year Programme.
- A section 2 with programme specific rules. Each project must follow both the general rules and the additional programme specific rules. In case these programme specific rules deviate from the general rules, it is mentioned explicitly; then the programme specific rules prevail.

1. Versioning

This new financial framework was developed in consultation with all Flemish Partner Institutions. Some sections still need further clarification/development. Updates will mainly be limited to clarifications and simplifications compared to the existing regulations. The table below keeps track of the changes (not for minor updates such as lay-outing, correcting typos, ...).

Version	Date of entry into force	Updates
1.05	01/09/2026	This update sets out the following additions that have already been included in contracts: - transfers in TEAM projects. TEAM budget transfers - Modifications in TEAM spending rates TEAM spending rates
1.04	01/02/2026	This update provides mainly clarifications and practical improvements: - Glossary, extended with abbreviations. - Principles, link added to the Integrity Policy. - Inventory, link added to the template. - Reporting, example added of no overspending rule. - Programme ICP Connect, clarification on Phase In Y0. - Programme IUC, clarification on Phase In Y0 and contract addendum obliged for transfers between Phases and FYP - Programme TEAM, clarification on calculation spending rate. The only substantive changes are: - Countries, Rwanda/Congo
1.03	01/04/2025	The following updates, valid as of 1 April 2025, were made after consultation of ICOS-FIN and decisions by the VLIRUOS board (BUOS) on 28 March 2025: - Adding partner country Palestine. - Adding Mali for scholarship on request of DGD. - Adding Expense report as type of evidence.

		- Proof of payment and accounting on request of E&Y. - Programme details for Accelerate. - New house style and (alphabetical) order of chapters.
1.02	01/07/2024	The following updates were made: Rules regarding storage are updated in line with the changes of the Royal Decree of April 30th 2024; rules regarding accommodation (no longer max. nights), per diem for living expenses (incl. change in max. amount + clarifications) and services (incl. clarification of service allowance + simplification of justification); digitalization of the project report approval; Flemish and Local Partner Institution as defined in the Glossary. These updates are valid as of 1 September 2024.
1.01	31/10/2023	The rules regarding cutoff, instalments and reporting are updated in line with policy decision of VLIRUOS board (BUOS) of September 19th, 2023. The difference between cash accounting, accrual accounting and analytic accounting is clarified. Clarification of 'who can be funded' with regards to Multi-stakeholder partnerships (MSP). Additional small corrections compared to the 1.00 version: The purchase of vehicles is not allowed within ORG; Topping-up is not allowed within IUC; The threshold of 2.000 EUR/activity year for representations costs within ORG.
1.00	02/06/2023	Publication version 1.00 of FYP2 financial framework

2. Glossary

Flemish Partner Institution: Every Flemish Higher Education and Science Institution with a partnership agreement with VLIRUOS to execute a part of the Five-Year Programme 2022-2027.

Local Partner Institution: Every Local Higher Education and Science Institution under partnership agreement with VLIRUOS to execute a project within the Five-Year Programme 2022-2027.

General Abbreviations	
VLIRUOS	Vlaamse Interuniversitaire Raad – Universitaire Ontwikkelingssamenwerking (Flemish Interuniversity Council – University Development Cooperation)
DGD	Directie-Generaal Ontwikkelingssamenwerking en Humanitaire Hulp (Directorate-General for Development Cooperation and Humanitarian Aid)
OECD-DAC	Organisation for Economic Co-operation and Development – Development Assistance Committee
VAT	Value Added Tax
ICT	Information and Communication Technology
HR	Human Resources
FYP2	Five-Year Programme 2022–2027
ICOS-FIN	Working Group of ICOS and financial officers of the Flemish Higher Education Institutions

BUOS	Bureau Universitaire Ontwikkelingssamenwerking – VLIRUOS-board
MSP	Multi-stakeholder partnerships
E&Y	Ernst & Young (audit firm)
CBN	Commissie voor Boekhoudkundige Normen (Accounting Standards Commission)

Programme Abbreviations	
Accelerate	Fostering thematic networks for impact (VLIRUOS programme)
Global Minds	Programme empowering Flemish institutions for sustainable development
ICP	International Course Programme
ICP Connect	Programme to internationalize study programmes
ICP Scholarships	Scholarships linked to ICP programmes
ITP	International Training Programme
IUC	Institutional University Cooperation
PSU	Project Support Unit (within IUC)
SI	Short Initiative
TEAM	Programme for strengthening academic partnerships

Budget Line Abbreviations
A – Investment Costs A1 – General Investment Costs A2 – Vehicles A3 – ICT
B – Operational Costs B1 – General Goods & Services B2 – Dissemination & Uptake B3 – ICT Operations & Services B4 – International Mobility & Subsistence B5 – Local Mobility & Subsistence
C – Personnel Costs C1 – Employment Contracts C2 – Topping-up
D – Scholarship Costs D1–D3 – Scholarships in Belgium

D4–D6 – Scholarships in Partner Country
E – Coordination Costs E1 – Flemish Partner Institution E2 – Local Partner Institution

3. Principles

The funds are used in accordance with the principles[i] of sound financial management.

Economy	The principle of thrift or economy stipulates that the resources used are made available in appropriate quantities and qualities and at the best price.
Efficiency	The principle of efficiency refers to the best relationship between the resources used and the development results achieved.
Effectiveness	The principle of effectiveness aims to achieve established outcomes, and to achieve the expected development results.
Integrity	The principle of integrity implies that the subsidised organisation takes the necessary preventive measures at the level of policies and practices to be reasonably certain that irregularities, fraud and practices of active or passive corruption do not occur, and to put an end to them if they occur. More on the VLIRUOS Integrity Enquiries | Report Ethical Concerns Confidentially
Transparency	The principle of transparency implies that the subsidised organisation regularly and clearly conveys to a realistic financial picture of the project and that it spontaneously draws attention to any anticipated or unforeseen deviations.

4. Partnerships & Cooperations

Agreement	An expenditure may be charged to the grant only if the cost is made in accordance with the overall formal framework of VLIRUOS and the VLIRUOS grant agreement between the contracted partners. Costs can only be made by other partners (e.g. a non-contracted university) in case of a formal agreement of one of the contracted partners with that actor, in reference and adherence to the VLIRUOS agreement.
Roles	Roles and responsibilities are determined in the project agreement between VLIRUOS, the Flemish partner and Local Partner Institution(s).

5. Law & Procedures

An expenditure may be charged to the grant if and only if it meets all the following conditions:

Law	The cost must comply with the legal obligations from applicable national laws (in Belgium or a partner country), and the Royal Decree (cf. introduction) as translated by VLIRUOS in its formal framework.
Procedures	The cost must comply with the internal rules of the subsidised organization.

6. Countries

Where programmes may be organised?	
- In Belgium. - And the following 18 partner countries: Benin, Bolivia, Burundi, Cuba, DR Congo, Ecuador, Ethiopia, Indonesia, Kenya, Morocco, Palestine, Peru, Philippines, Rwanda, South Africa, Tanzania, Uganda and Vietnam.	
Who can be financed?	
Project partners	Members of the local and Flemish project team who are affiliated with the Local Partner or Flemish Partner Institution(s). A Local Partner Institution must always be located in one of the 18 VLIRUOS partner countries.
Non-academic partners	Part of a formalised multi-stakeholder partnership (MSP). Not as budget holder, but operational costs and scholarship costs can be financed.
Who can receive a scholarship?	
- Scholarships aim at local capacity building. They can only be disbursed to individuals with affiliations to a Local Partner Institution who are also nationals of an OECD-DAC country. - Exceptionally, staff of non-academic partners that are part of a formalised multi-stakeholder partnership (MSP). - Programme specific rules for Accelerate, ICP Scholarships, International Training Programme (ITP) and Global Minds. - A candidate with a double nationality can only be selected for a scholarship if the candidate lives in a country of the partner-, scholarship- or Global Minds-country list and if they apply for a scholarship as a national of one of these countries.	
Other countries?	
General	As a rule, this means that all costs – investments, operational, personnel, scholarship and coordination – can only be made in favour of one of the mentioned countries above.
Exceptions	**Exceptions for certain operational costs:** - External experts and guest speakers: Exceptionally the costs of experts and speakers may be charged regardless of nationality in the assumption that their expertise is not available in the project teams. - Activities organized in any other countries and related mobility costs are eligible insofar as they are limited and instrumental for attaining the project objectives (e.g. participation by partner PhD student in workshops/congresses, student field trips).
Specific cases	
Rwanda	For projects in Rwanda, we refer to the VLIRUOS-communications in 2025 as available on the Reporting Hub. More information is available from the VLIRUOS-team.
Congo	For projects in Eastern Congo, we refer to the VLIRUOS-communications in 2025 as available on the Reporting Hub. More information is available from the VLIRUOS-team.

Section 1 - General financial rules

1. Budget

An expenditure may be charged to the grant if and only if it is necessary and essential to reach the results of the programme and if it is made in accordance with the approved budget.

The budget lines are the following:

VLIRUOS budget lines

A. Investment Costs
- A1. General Investment Costs
- A2. Vehicles
- A3. ICT

B. Operational Costs
- B1. General Goods & Services
- B2. Dissemination & Uptake
- B3. ICT Operations Services
- B4. International Mobility & Subsistence
- B5. Local Mobility & Subsistence

C. Personnel Costs
- C1. Employment Contracts
- C2. Topping-up

D. Scholarship Costs
- D1. Short Term Scholarship Allowances in Belgium
- D2. Study Scholarship Allowances in Belgium
- D3. Research Scholarship Allowance in Belgium
- D4. Short Term Scholarship Allowances in Partner Country
- D5. Study Scholarship Allowances in Partner Country
- D6. Research Scholarship Allowance in Partner Country

E. Coordination Costs
- E1. Coordination Costs at the level of the Flemish Partner Institution
- E2. Coordination Costs at the level of the Local Partner Institution

A. Investment Costs

Definition	Investment goods are durable goods which means they have a long service life – more than 1 year.
Attention	- In the accounting the value of these assets is being depreciated according to the partner institutional rules concerning investments goods. - Costs related to the purchase, shipment and installation of the investment goods that are invoiced together are part of the investment. - Also, second hand durable goods can be registered as investments. - Services related to the installation of investment goods, invoiced separately from the investment, are operational costs.
Visibility	All durable goods purchased as part of the project must be labelled with VLIRUOS/DGD stickers so that goods purchased with VLIRUOS and DGD funding are clearly recognisable. These stickers can be requested at the VLIRUOS secretariat.
Threshold	All purchases of durable goods following the partner institution specific thresholds - in line with local policies and procedures - are considered as investment goods and should be included in the inventory list. In absence of a partner institution specific threshold, and as a good practice, VLIRUOS considers durable goods with a long service life and a unit value above 1.000 EUR, VAT excluded, as investment goods.

Depreciation	DGD legislation stipulates that depreciations are non-eligible costs. That means that the cost of an investment good is completely charged to the project at the moment the investment is made within the respective activity year.
Inventory	The partner institution shall keep an up-to-date inventory of all investment goods financed with DGD/VLIRUOS funding. The inventory list needs to mention following items: description, brand, serial number, invoice date, purchase amount, location and status (when out of order). The inventory should be added to the final report of the project. It is a good practice to link the investment costs mentioned in the financial reporting to the inventory. Good practice example: Inventory Template
Transfer to beneficiary	All investment goods purchased by the Flemish Partner Institution in the context of a project will be officially transferred to the Local Partner Institution at the latest at the end of the project. The transfer will be effected by means of a written agreement of the involved parties. This agreement/these agreements need/s to be submitted to VLIRUOS as part of the final report of the last activity year. **Good practice example of a declaration of transfer:** "Regarding the transfer of materials purchased in the "name project + period". The undersigned hereby declare that all the materials described in the inventory list for a value of "amount and annex with detail" have been purchased through the "name project" between "name partner institutions" and in conformity with the VLIRUOS financial guidelines. With the end of the "name project" all concerned investments in this inventory list are handed over to "name Local Partner Institution" who will make sure that all materials will be used for the sustainable continuation of the project."

THE BUDGET LINES FOR INVESTMENT COSTS ARE

A1. General Investment Costs	
Definition	General investment costs are all investments except for A2 Vehicles and A3 ICT.
Examples	Non-exhaustive list: lab infrastructure, equipment, furniture, minor infrastructure works, …
A2. Vehicles	
Definition	Vehicles include the purchase of various means of transportation and include all costs prior to or related to the purchase and commissioning (registration, documents, shipment, …).
Examples	Non-exhaustive list: cars, motorcycles, bicycles, …
Programme	Specific rules in Section 2 for Accelerate, Global Minds, ICP Connect, ICP Scholarships, International Training Programme (ITP), Institutional University Cooperation (IUC), Organisatiekosten and Short Initiative (SI).
Attention	- A sustainable mobility policy should be implemented. - VLIRUOS requires all cars purchased with VLIRUOS financial means to be managed using a logbook to make a distinction between travel for the project and all other travels.
A3. ICT	
Definition	ICT refers to all Information and Communication Technologies with a service life of more than 1 year and with a value of more than the relevant partner institution specific threshold for investments or indicatively 1.000 EUR, VAT excluded. If an ICT purchase is not an investment it should be registered under B3 ICT Operations & Services.

Examples	Non-exhaustive list: LAN networks, servers, non-renewable software licenses, laptops, tablets, Chromebook, mobile phones, video conferencing hardware, …

B. Operational costs

Definition[ii]	Operational costs are necessary and essential for achieving one or more results of the project. These costs stop once the project is completed.

THE BUDGET LINES FOR OPERATIONAL COSTS ARE

B1. General Goods & Services	
Definition	All operational costs, goods or services, apart from: - B2. Dissemination & Uptake - B3. ICT - B4. International Mobility & Subsistence - B5. Local Mobility & Subsistence
Examples	Non-exhaustive list: consumer goods, non-durable laboratory equipment, chemicals, shipping costs, documentation, books, copies, spare parts, project related office supplies, representation costs, subscription costs, open access publication, service contracts, allowance…
Justification	Specific rules for Catering, Communication Costs, Meeting Rooms, Representation Costs, Services.
Attention	All employment of persons not contracted by the Flemish Partner Institution or the Local Partner Institution are services. More information For services (under B1, B2 or B3)

B2. Dissemination & Uptake	
Definition	We define Dissemination & Uptake as interactions with the general public or specific targeted audiences to create the conditions for the uptake of results, including disseminating information or materials produced by the project. Costs related to the distribution of information and materials, produced by the project, to both the general public or specific targeted audiences. This involves communicating knowledge effectively and synthesizing and repackaging project results for non-expert audiences and stakeholders. This does not include academic events, academic publications, academic conferences, etc. (could be part of other categories such as B1).
Examples	Non-exhaustive list: dissemination and stakeholder events, publications/policy briefs for the general public/targeted audiences, advisory boards, per diems, allowances or service contracts related to those dissemination events and stakeholder boards, …

B3. ICT Operations & Services	
Definition	ICT refers to all Information and Communication Technologies. This covers operational goods, software and small equipment that does not fall under A3 ICT.
Examples	Non-exhaustive list: maintenance of ICT equipment and or software, optimalisation of software, systems and equipment, (recurring) license fees, …

B4. International Mobility & Subsistence	
Definition	International travel costs include all costs incurred for door-to-door international journeys in the context of a VLIRUOS project by project members from Flemish partner and Local Partner Institutions or external experts involved in a project activity.
Examples	Non-exhaustive list: plane tickets, train tickets, airport tax, travel agency service fee, C02 compensation fee, international per diem, hotel costs, visa, international passport, insurance, co-payments ("*remgeld*") of travel related health care costs…
Justification	Specific rules for Accommodation, CO2 Compensation, Per Diem for Living Expenses, Traveling by Vehicle, Travelling by Plane.
Attention	A sustainable mobility policy should be implemented.
	The general principles of thrift, efficiency and effectiveness should be taken into account.
	All costs for scholarships, also travel costs, are included in the budget line D: Scholarships Costs

B5. Local Mobility & Subsistence	
Definition	All costs incurred for journeys within Belgium or within the partner country by project members from Flemish partner and Local Partner Institutions or external experts involved in a project activity.
Examples	Non-exhaustive list: local transportation costs, local per diems, local overnight expenditures…
Justification	Specific rules for Per diem for Living Expenses, Traveling by Vehicle, Travelling by Plane.
Attention	A sustainable mobility policy should be implemented.
	The general principles of thrift, efficiency and effectiveness should be considered.
	All costs for scholarships, also travel costs, are included in the budget line D: Scholarships Costs

C. Personnel Costs

THE BUDGET LINES FOR PERSONNEL COSTS ARE

C1. Employment Contracts	
Definition	Personnel costs related to the employment of persons: - Contracted by the Local Partner Institution or the Flemish Partner Institution. - According to the salary policy of the institution where he/she will be employed: the Local Partner Institution or the Flemish Partner Institution. - During the period of employment within the project implementation period.
Justification[iii]	- Employment contract or proof of appointment to the partner institution in case a contract cannot be provided. - And salary slip. - And documentation through which it is possible to verify time spent on the project and reconcile amount charged to the programme and personnel cost incurred (such as analytical accounts). The reason for this is being able to properly reconcile and recalculate time spent on the programme i.e. time charged on the programme. Any confirmation of % allowing the link to the amounts mentioned on the salary slip to the amount accounted for is acceptable.
Attention	This category is mainly for technical and administrative support functions. Academic staff that bear responsibility for the implementation of (parts of) the project is to be made available by both the Flemish partner and the Local Partner Institutions.
	Personnel contracted by the Flemish Partner Institution is only allowed under strict conditions in the following programmes: Accelerate, Global Minds, ICP Connect, International Training Programme (ITP), Institutional University Cooperation (IUC) and Organisatiekosten.

C2. Topping-up	
Definition	Only for specific programmas. An approved activity-based supplement to the salary of staff members of Local Partner Institutions can be funded. To be kept to a minimum overall in the project budget and needs to be part of the initial proposal.
Only for specific programmes	Accelerate, International Training Programme (ITP), Short Initiative (SI) and TEAM.
Additional Justification	Description of the amount per person and the reason why it is paid with reference to the project.

D. Scholarships Costs

Definition	Scholarship[iv] Costs are costs linked to scholarship holders.
Belgium	For these allowances, details can be found on the website of VLIRUOS under documents or on the following link Framework for Scholarships in Belgium and are applicable on the following budget lines: **D1 – Short Term Scholarship Allowances in Belgium** **D2 – Study Scholarship Allowances in Belgium** **D3 – Research Scholarship Allowances in Belgium**
Partner Country	Scholarship Costs in a partner country may be funded from the project budget, but the amounts are to be in line with university or national guidelines. **D4. Short Term Scholarship Allowances in Partner Country** **D5. Study Scholarship Allowances in Partner Country** **D6. Research Scholarship Allowances in Partner Country** These local scholarship amounts can never be higher than the amounts applicable in Belgium.

E. Coordination costs

Definition	The Coordination Cost is a lump sum which covers administration and coordination costs as well as non-attributable institutional costs related to the institutional management of the project. **E1 – Coordination Costs at the level of the Flemish Partner Institution** **E2 – Coordination Costs at the level of the Local Partner Institution** The distribution of the coordination costs within subcategory E1 and/or E2 in case there are multiple partners can be decided by the parties involved but must be clear when submitting the project proposal.
Programme	Specific rules in Section 2 for Accelerate, Global Minds, ICP Connect, ICP Scholarships, International Training Programme (ITP), Institutional University Cooperation (IUC), Organisatiekosten and Short Initiative (SI).
Examples	Non-exhaustive list: The use of the premises and/or infrastructure; Services connected with the administrative and financial coordination of project execution; Bank costs; Availing members of staff from the HR department, financial department, legal department etc.
Threshold	The Coordination Costs are fixed based on the approved budget of budget lines A, B, C and D. The Coordination Costs in Belgium **plus** the Local Coordination Costs **is limited to 10%** of budget lines A, B, C and D.
Justification	The partner institutions are accountable for these amounts and, if required during an external audit or control by DGD, should provide the following supporting documents as approved by DGD: - In case of Flemish Partner Institutions: description of the relevant regulation at the level of all Flemish Partner Institutions. - In case of Local Partner Institutions: description of the regulation at the level of the Local Partner Institutions. - The project agreement between the involved institutions, project promoters and VLIRUOS. - An acknowledgement of receipt, signed by the representative of the institution.

2. Budget Changes

The funds are spent in accordance with the approved project budget and formal framework. The approval of the adjustments is required only if the proposed amendments exceed the stipulated limits (budget shifts[v]) or if the amendments imply major changes to the project.

Period	Budget transfers between activity years are determined in: Section 2: Financial Rules Programme. Extension of projects is not possible. No budget transfers will be possible between Five-Year Programmes. Exceptions for TEAM calls 2024 and 2026.
Budget lines	A modification of the budget lines investment or personnel costs exceedingly more than 30% **and** more than 10.000 EUR as compared to the respective initial budget line total for the whole project period needs to be validated by VLIRUOS.
Procedure	The approval of the budget changes is required only if the proposed shifts or changes exceed the stipulated limits defined per project. VLIRUOS needs to be formally informed about important budget shifts or other major changes by means of the Annual Reporting process (VLIRUOS validates). Promoters are strongly advised to pro-actively communicate with the relevant contact person (e.g. global partnerships manager for a given country) about any major changes, prior to the reporting process, to avoid any cost refusals at the time of reporting. Without notice to the contrary within 30 calendar days the budget change is silently accepted.
Attention	The financial instalments will not undergo any changes as these follow the original multi-annual planning and initial budget distribution over activity years.

3. Eligibility (DGD)

DGD/VLIRUOS grants are 100% funded by DGD and therefore the eligibility must be respected for all costs.

Eligible Costs

An expenditure may be charged to the grant as a direct cost (= project cost) if and only if it meets all the following **cumulative conditions**[vi]:

1. The cost must be confirmed by **a piece of evidence**.
2. The cost must be identifiable and **verifiable.**
3. The cost must be necessary to achieve the **outcomes** or to manage the project.
4. The cost must be made in accordance with the approved **budget.**
5. The cost must be made during the **period** of the project.
6. The cost must comply with **legal** obligations.
7. The cost must comply with the **internal rules** of the subsidised organisation.
8. The cost may not be **double financed.**
9. The cost is made in accordance with the **agreement** that VLIRUOS has signed with the partner institution.
10. The cost does not appear on the list of **non-eligible costs**.

Non-eligible Costs

The following costs are non-eligible[vii]:

1. All accounting transactions not involving payments, unless they originate from a legal obligation borne by the project.
2. Provisions for risks and charges, losses, liabilities or potential future liabilities.
3. Debt or debit interests unless such interests are the direct consequence of a delay in payment of a debt under the terms of Article 32 of the Royal Decree, which exceeds two months.
4. Impaired debt-claims, including real or estimated losses, caused by non-recoverable funds and other receivables, including the legal costs to recover those funds or receivables.
5. Exchange losses.
6. Loans to third parties.
7. Guarantees and bails.
8. Expenses already covered by another grant.
9. Invoices from other organisations for goods and services already subsidised.
10. Contracts for subcontracting or consultancy for key tasks in the programme, project, synergy project or partnership project of the governmental cooperation, which belong to the "core business" of the subsidised organisation.
11. Outsourcing through service or consultancy contracts to employees or members of the Board and General Assembly of the subsidised organisation.
12. Subletting of all kinds to itself.
13. The purchase of land and property, unless those purchases are indispensable for the achievement of the objectives of the project, and on condition that the ownership at the end of the project is transferred to a partner in the Global South.
14. Expenses resulting from compensation in response to a claim arising from civil liability of the organisation.
15. Severance pay for not worked notice period, unless a legal provision applies.
16. Expenses related to expatriation (relocation, installation bonus, tickets for the spouse and dependents) for contracts less than twelve months.
17. The purchase of alcoholic beverages, tobacco and derivative products.
18. Sitting allowances tokens.
19. Depreciations.
20. Housing allowances for owners of their home.

4. Justification

Conditions for evidence	
An expenditure may be charged to the grant if and only if it is confirmed by a piece of evidence that meets the following cumulative conditions[viii]:	
1. Unambiguous description	The text on the piece of evidence must be unambiguous. The goods or services must be clearly defined, indicating quantity, description and taxes if applicable.
2. Identifiable supplier	The supplier must be identifiable and mentioning the VAT number if applicable.
3. Addressed to a contracted partner	The piece of evidence should be addressed to a partner institution contracted for the project.
4. Dated	The piece of evidence and other documentation must be dated.
5. Accounting reference	The piece of evidence must contain a reference number to the corresponding entry in the accounting system.
6. Methodically classified	The piece of evidence must always be accessible and therefore methodically classified.

Types of evidence	
Preferably, a piece of evidence is an invoice, but other documents can also be included as evidence:	
Invoice	Document clearly labelled as “invoice” with a unique number, supplier and customer details, description of goods/services, price and tax information.
Expiration certificate	Insurance companies do not send an invoice but a due date with a payment invitation.
Expense report	A signed document that tracks expenses incurred by an employee used for reimbursement purposes. Underlying justifications must be provided for each cost. An expense report can also be used to reimburse cost to a third party. Be aware that tax and social security obligations are respected if any.
Transport ticket	Sometimes a ticket for a tram, train, or bus ride doesn’t indicate a date or destination. These costs are reimbursed via an expense report to the person who incurred the costs, so that any missing information can be added on the expense report, in addition to the tickets.
Receipt	For small amounts, an invoice is often not made but a cash receipt is provided instead. Preferably these expenses are reimbursed through an expense report.
Declaration on honour	For purchases for which you don’t have an external proof, a declaration on honour can be accepted in exceptional cases following applicable institutional thresholds.

In addition to the obligatory piece of evidence that must be registered in the analytical accounting, **additional supporting documents** may be necessary to justify the expenditure for specific cost.

BELOW AN OVERVIEW

For Accommodation (under B4 or B5)	
Definition	Accommodation costs are the costs incurred for the stay and the breakfast in a hotel, Airbnb, casa particular or other private accommodation.
Justification	A piece of evidence of the accommodation mentioning dates of overnight stays, guest name, price and taxes if any. If this piece of evidence is not addressed to the Flemish or Local Partner Institution an expense report signed by the travelling staff member or third party indicating the link to the project (activities) should be attached.
Threshold	The indicative maximum amount reimbursed per night is determined per country. An overview of these indicative maxima is available on the VLIRUOS website.

For Catering (under B1 or B2)	
Definition	All drinks and meals in the context of trainings, events, meetings etc.
Justification	Invoice or other piece of evidence mentioning the number of participants.
Non-eligible	[DGD No 17] The purchase of alcoholic beverages, tobacco and derivative products.

For CO2 Compensation (under B4)	
Definition	Financing of CO2 compensation is only possible: - Through a recognised intermediary actor, approved by VLIRUOS, if added to the cost of a plane ticket. OR - Through an internal climate fund, approved by VLIRUOS, whereby the budget is used for project funding leading to real CO2 compensation, not for research. The projects need to be approved in advance by VLIRUOS. VLIRUOS policy framework for sustainable mobility being composed of the respective policy frameworks of all individual Flemish Partner Institutions, will serve as the global system description at the level of VLIRUOS. Only in case of changes in this framework there is a need to update and report on it as part of the annual reporting under Annuel Progress Report, Organisatiekosten.
Justification	Invoice or piece of evidence mentioning the added cost for CO2 compensation.
CO2 justification	DGD expects an annual report on CO2 emission and its compensation at the level of VLIRUOS. To enable VLIRUOS to draft such a report, information on mobility in the context of VLIRUOS projects should be provided by the Flemish Partner Institutions.

Reporting	As an annex to the annual reporting on "Organisatiekosten", each Flemish university as well as VLHORA for all Flemish universities of applied sciences and arts will report on mobility in the context of VLIRUOS projects for the respective activity year in the following way: - The total number of flights, international and domestic, as organised and paid for by the Flemish Partner Institution, with information per flight, in so far that these data can be made available by the respective travel agent(s) / airline(s) that the partner institution works with. - The total number of flown miles of the flights mentioned above. - The number of tonnes of CO2 emitted through the abovementioned flights, that were offset through CO2 compensation measures. - Total amount spent on CO2 compensation with reference to the recognised intermediary actor, e.g. CO2Logic. - Impact of sustainable mobility policy on the travel behaviour: evolution in the numbers listed above with some explanation, if relevant.
Internal Climate Fund	Additionally, a detailed report mentioning the respective budgets transferred to the respective projects. A document including a description of the set-up and functioning of the climate fund as well as the justification of it in the context of the partner institution's own policy, is to be submitted to and approved by VLIRUOS. Major changes in the system, or deviations in reporting, need to be reported to and approved by VLIRUOS.

For Communication Costs (under B1)

I. Monthly Amount	
Definition	Monthly amount fixed or variable, per team member for communication. It is important to be able to link the telephone number with a project team member.
Justification	The following documents are mandatory: - Contract with the provider. - Invoice with an amount per telephone number. - List of team members and telephone numbers. - Internally approved note fixing the amount attributed per team member related to the project.
II. Telephone Cards	
Definition	Telephone cards bought for temporary operational activities.
Justification	Proof of purchase of the card or if this proof is not available a declaration stipulating the amount attributed for the activity to an individual.

For Housing (under B4 or B5)	
Definition	Housing costs for a stay that is not part of a scholarship.
Justification	For housing allowances, the piece of evidence is the signed rental agreement.
Non-eligible	[DGD No 20] Housing allowances for owners of their home.

For Major Expenses (all budget lines)	
Flemish	**From the account of the Flemish Partner Institution** For purchases of goods or services - also service contracts, consultancy fees etc - the Belgian Public Procurements Act applies. The choice of any given proposal must be justified.
Local	**From the account of the Local Partner Institution** For major purchases, more than 8.500 EUR excluding VAT, of goods or services - also service contracts, consultancy fees etc - at least three quotations must be requested based on the same terms of reference to permit comparison. The choice of any given proposal must be justified. All things being equal, the best value for money proposal must be selected.

For Meeting Rooms (under B1or B2)	
Definition	Rental of meeting rooms for events, seminars, conferences, workshops etc. Catering and accommodation may be included in this budget/invoice.
Justification	Invoice or another piece of evidence.
Non-eligible	[DGD No 17] The purchase of alcoholic beverages, tobacco and derivative products [DGD No 12] Subletting of all kinds to itself. Using a meeting room within the partner institution can only be charged to the project if there is an internal procedure with determined prices for all departments within the partner institution, with, if possible, a preferential rate due to the VLIRUOS funding of the partner institution.

For Per Diem for Living Expenses (under B4 or B5)

Definition	Per Diem is a maximum lump sum compensation to cover the expenses when traveling as part of the execution of a project. The per diem covers the following costs: - Food and drinks. - Private transport costs within the city of stay. - Private communication costs. - Other small costs.
Observations	- This definition is in absence of partner institution specific procedures. - Per diem procedures may be different for third parties than for staff members. - When partner institutions collaborate, it is recommended to determine project per diem procedures. - For scholarship living expenses definition and threshold can be found in the Scholarship Framework.
Justification	Per Diem is lump sum based per day or per night. An expense report signed by the travelling staff member or third party indicating the link to the project (activities) and mentioning at least name, date of departure and date of return, calculation, destination and amount paid.

Threshold	The partner institutional rules should be applied but reimbursement will be limited to the VLIRUOS maximum rates. The maximum amount reimbursed is determined per country and type of stay. The amounts granted are regardless of the academic degree and/or position of the person involved.
	We distinguish 3 types of stay with corresponding per diem maximum rates:
	I. International Short Stay
	- Traveling to a foreign country other than the country of residence.
	- For a maximum of 21 days.
	- Maximum rates for Short Stay are on the website Financial Guidelines | vliruos
	II. International Long Stay
	- Traveling to a VLIRUOS partner country other than the country of residence.
	- Longer than 21 days and with a maximum of 183 days.
	- Maximum rates for Long Stay are on the website Financial Guidelines | vliruos valid from the 1st day till 183rd day.
	- VLIRUOS funding of longer stays based on per diems is not eligible.
	III. Local Stay
	- Traveling within the country of residence to another place – outside the city of duty.
	- Local per diem is maximum 30 EUR/day or night unless the following conditions are respected:
	  ○ Deviations are requested and granted before the start of the project.
	  ○ Local legislation and/or partner institutional procedures support this request.
	  ○ Deviations can never exceed the maximum rates of International Long Stay.
	For Local Stay a subsistence allowance – combining accommodation and per diem – can be reimbursed on the condition that the use of this allowance is requested and granted before the start of the project. Local legislation and/or partner institutional procedures should support this request and the amounts accepted will never exceed the maximum rates of International Long Stay.

For Refundable Import Duties (under A or B)	
Non-eligible	The Local Partner Institution is committed to ensure that all equipment and consumables, to be supplied in the context of the project and to be imported into the country of the Local Partner Institution, are exempted from custom duties or any other type of taxation or other restrictive rights. If provided by the laws applicable in the country of the Local Partner Institution, the Local Partner Institution shall submit the project for approval to the official authorities to obtain authorisation for tax exemption.
Exception	In case no exemption for import duties can be acquired, import duties can be accepted as a project cost. All parties are encouraged to apply for an exemption to ensure better cost-efficiency. In the exceptional case when there are import duties for import to Belgium, these can be accepted as a project cost. All costs of shipping materials and equipment, including packaging, transport and insurance, can be reimbursed. Local costs (storage, customs clearance, handling costs, local transport and so on) can be reimbursed.
Programme	Specific rules for Institutional University Cooperation (IUC).

For refundable VAT (under A or B)	
Non-eligible	Value added tax can be waived on purchases of goods (not on services) made in Belgium intended for export to the partner country. The actors involved in the execution of the project must take the appropriate structural steps regarding exemption to VAT on all purchases in the stated project, based on the VAT exemption number of the Flemish Partner Institution.
Eligible	VAT may however be charged to the project budget: - For purchases of not more than 1.000 EUR/item, VAT exclusive. - Or when proof is delivered that VAT reimbursement was denied

For Representation Costs (under B1)	
Definition	Representation costs are incurred by staff members of the project team on a project visit or meeting. In addition to meals and reception costs, small gifts are also acceptable. The general principles of thrift, efficiency and effectiveness should be taken into account.
Threshold	In Section 2 for Accelerate, Global Minds,ICP Connect, International Training Programme (ITP), Institutional University Cooperation (IUC), Organisatiekosten, Short Initiative (SI) and TEAM.
Justification	Supporting documents are required and are indicating: - The purpose: catering, reception costs, small gifts, ... - The list of names and functions in case of events, lunches, dinners...
Non-eligible	[DGD No 17] The purchase of alcoholic beverages, tobacco and derivative products Be vigilant for double funding within these cost types: meeting rooms, per diem, representation costs and dissemination & uptake.

For services (under B1, B2 or B3)	
Definition	Services delivered by third parties. Third parties are not under an employment contract to the Flemish or Local Partner Institution. A service is limited in time and usually strongly activity related. All tax and social legislation must be respected. We distinguish 2 types of services with corresponding justification:
I. Service allowance	
Definition	A lump sum granted as a reimbursement for a service by an individual.
Justification	An expense report signed by the third party indicating the link to the project (activities) and mentioning at least name, date of service, calculation of the allowance according to the local rates. The beneficiary confirms that he/she does not receive any renumeration for this service by an employer and that he/she is aware of the tax and social security obligations if any.
Threshold	These allowances need to be limited: maximum is 1.000 EUR per person per activity year unless local legislation stipulates another threshold
II. Service contract	
Definition	A service granted to an expert or consultant.
Justification	A service contract stipulating the content of the assigned mission. If required by the VAT legislation: a detailed invoice.
Non-eligible	[DGD No 8] Expenses already covered by another grant. [DGD No 9] Invoices from other organisations for goods and services already subsidized. [DGD No 10] Subcontracting or consultancy for key tasks in the project which belong to the "core business". [DGD No 11] Outsourcing through service or consultancy contracts to employees or members of the Board and General Assembly of the subsidised organization.

For Traveling by Vehicle (under A2, B4 or B5)
A sustainable mobility policy should always be implemented so that choosing the means of transport practicability and value for money are considered. **JUSTIFICATION DEPENDS ON THE VEHICLE TAKEN:**
I. Rental or shared vehicle
- An invoice mentioning the distance, destination or period.
II. Taxis
- Receipt made by the driver mentioning date, destination, price and identification. - Or a declaration on honour mentioning date, destination, price and purpose.

III. Project financed vehicle
All vehicles purchased within the project budget are managed using a logbook to make a distinction between project related travel and all other non-project related travel.
IV. Private vehicle in Belgium
- Justification for the distance mentioned. - Number of mileages charged according to the Belgian legal mileage compensation. The Flemish Partner Institution may deviate from this legal compensation upon request by submitting the partner institutional procedure for journeys by private car when this procedure would deviate from the earlier mentioned compensation. This should be reported in the Annuel Progress Report of Organisatiekosten.
V. Private vehicle locally
- Justification for the distance mentioned. - Number of mileages charged according to the Local Partner Institution determined procedure for compensation. This compensation may never be higher than the legal compensation for journeys within Belgium.

For Traveling by Plane (under B4 or B5)	
Proof of reservation	Invoice of airline or travel agency or the internet reservation stating the price of the ticket, the name of the person traveling, the itinerary, the flight date and flight reference.:
Proof of travel	Boarding passes or alternative means to prove the flight took place: visa stamp, link to hotel invoices, report of the journey's outcome…
Principle of economy	Standard economy class tickets. A sustainable mobility policy should be implemented. When choosing the itinerary, the elements of safety, cost-efficiency must be taken into consideration.

5. Proof of Payment

For every expenditure a proof of payment is mandatory.

To proof a payment, it is important to trace the payment of the expenditure always back to **the bank statement.**

REGARDLESS OF WHICH PAYMENT METHOD:

Bank transfer	A copy of the bank statement indicating the same amount on the piece of evidence. In the case of bulk payments, it should be possible to link the amount on the bank statement with the payment of the individual piece of evidence.
Cash payment	A copy of the bank statement indicating transfer to treasury and a detail of the cash register showing both the amount of the transfer between bank and cash and the amount to be accounted for.
Payment by cheque	A copy of the bank statement indicating the withdrawal of the cheque related to the amount to be accounted for.

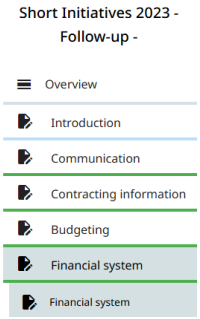
ATTENTION

Mentioning PAID on a piece of evidence is never a proof of payment. Also mentioning a cheque number is insufficient as the cheque is not necessarily collected. An original invoice stamped paid has the advantage as an extra control measure to avoid double payments but is never a proof of payment.
A payment voucher or an instruction to the bank to pay a certain sum is not a proof of payment even when the bank has stamped the order as received, only the bank statement is.
The financial transactions must pass through a bank account in the name of the partner institution that signed an agreement with VLIRUOS. Only accounts at recognised banking institutions can be accepted.

6. Accounting

Proof of analytical accounting

It is mandatory to set up an analytical accounting[ix].



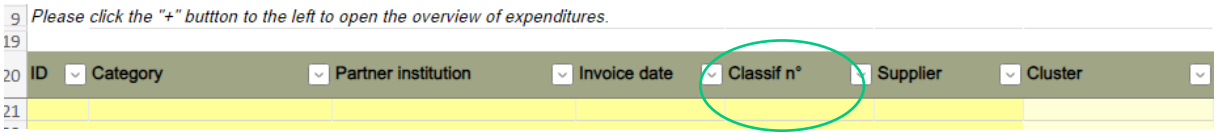
Each project must be given a unique analytical code in the partner institution's accounting system. This analytical code serves as a tagging system to assign costs and revenues to a project and leads to a transparent reporting as each report follows from the accounting.

In pre-contracting phase of the project brief information on the financial system and analytical set-up is asked in the tool "Platform for VLIRUOS grant management" accessible from this link https://landing.connect.vliruos.be/.

Proof of registration in the accounts

The link between the accounting and the report of the project is to be ensured by an accounting reference out of a reliable accountancy.

Accountancy requires a systematic registration of every transaction with at least the date and an accounting reference in the accounting books. This systematic number given to each cost should be reported in the column "Classif n°" in the reporting format:



The reporting formats are available on the VLIRUOS Reporting Hub.

Reliable accounts are accurate, complete, updated on a regular basis and have an internal control system. It is preferable to set up an accrual accounting but also a cash accounting can integrate a project code. In both cases a link between the accounting and the financial reporting is mandatory.

- An **accrual accounting** requires at least an accounting software system with journals, systematic numbering and date per transaction with an internal or external control on the outstanding payables.
- In a **cash accounting** the link between the costs and the movements on the specific bank account, in combination with the cash register, is the proof of payment. In the mandatory cash register each bank withdrawal will be detailed. This cash register may be an Excel file or a notebook of any other way of registration that gives a number and a date to each transaction. A cash analytical accounting requires a specific bank account per Local Partner Institution for the VLIRUOS funding or per project and a systematic accounting reference and date per transaction in the bank and cash register.

Storage[x]

The digital pieces of evidence with proof of payment and supporting documents are kept at the partner institution that made the cost. Documents should be stored digitally. External factors as war, floods, departure of key persons, crash of ICT system... may lead to loss of the supporting documents. To reduce that risk copies should be digitalized and a back-up system should be in place.
The partner institution must maintain the accounting records and supporting documentation for a period of seven years. For expenditures made between September 1st 2022 and August 31st 2023 this means that supporting documents should be kept until August 31st 2030.

7. Exchange Rate

Only for money transfers from the Flemish Partner Institution to a Local Partner Institution the exchange rate should be included in the annual report. Transfer costs may be included in the calculation of the exchange rate.

Methods

To calculate the exchange rate, you can choose from 3 methods:

1. Method of average rate.
2. Method of the rate per transfer.
3. Daily rate on a currency converter.

Reporting

The reporting formats have three tabs related to the exchange rate: Overview, Rate(s) and Partner expenditures.

Overview

To be able to calculate the exchange rate in the AFR template the name of the Local Partner Institution(s) should be filled out first.

Project information	
Project title	
Project code	
Programme type	
Activity year	
Spending period	
Flemish promoter(s)	
Partner promoter(s)	
Flemish institution(s)	
Partner institution(s)	Jimma University
	Mountains of the Moon University

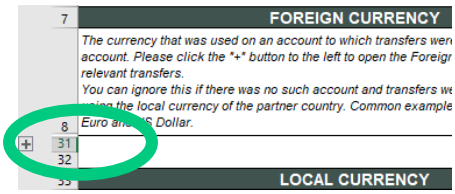
Rates

For the transfers introduced in the tab “Rate(s)” the template will automatically calculate the rate. You just have to fill out the yellow cells: Local Partner Institution, transaction date, gross amount in EUR as deducted from the Belgian account and net amount in foreign currency as added to the partner account. Based on these transfers the average rate will be calculated automatically.

Transfer	Partner institution	Transaction date	Amount in EUR	Amount in foreign currency	Exchange rate
Transfer 1	Jimma University	01Jan2023	30.000,00	35.000,00	0,857142857143
Transfer 2	Jimma University	02Feb2023	20.000,00	22.000,00	0,909090909091
Transfer 3	Mountains of the Moon University	03Mar2023	10.000,00	100.000,00	0,100000000000

Rates Foreign Currency Line 7

The tab has the sections foreign currency starting line 7. When a transfer from EUR to local currency needs an intermediary transfer. You can ignore this if the transfer goes immediately from EUR to local currency. In the format foreign currency is hidden.



Rates Local currency Line 33

Local currency starting line 33 is the local currency used in the “Partner expenditures”.
Per Local Partner Institution an average exchange rate is calculated.

LOCAL CURRENCY		
The currency from the local account (i.e. the currency of the partner country).		
Partner institution	**Local currency**	**Average exchange rate**
Jimma University	ETB	5,263157894737
Mountains of the Moon University	UGX	1,500000000000

Rate type

In the column “Rate type” in the tab “Partner Expenditures” you can choose one method for the whole project duration out of the 3 allowed methods.

Partner institution	Amount local	Rate type	Local currency	Foreign currency	Exchange ForCur/LocCur	Amount ForCur	Exchange ForCur/EUR	Amount EUR
Jimma University	1.000,00	Average rate	ETB	USD	5,263158	190,00	0,877193	166,67 €
Mountains of the Moon University	2.000,00	Average rate	UGX	USD	1,500000	1.333,33	0,100000	133,33 €
Jimma University	3.000,00	Average rate	ETB	USD	5,263158	570,00	0,877193	500,00 €
Jimma University	4.000,00	Average rate	ETB	USD	5,263158	760,00	0,877193	666,67 €

Average rate: this rate will be automatically calculated.
The expenditures will be converted at the weighted average rate per activity year. This rate will also be used for the balance to the next activity year. This is the easiest way of calculating with the disadvantage that the final rate is only known at the end of the activity year.

Rate per transfer: this rate needs to be filled out manually.
All expenditures will be calculated at the rate of the amount transferred which means that you must keep track on the expenses per transfer.

Daily rate: this rate needs to be filled out manually.
To determine the rate of the transfer you can also use the daily rate of an online converter on the date of the transfer. e.g. https://www.oanda.com/currency-converter

Balance

The balance from one activity year to the next should be made as a balance transfer.

For example, partner X received 2 transfers for a total amount of 560.000 BIRR at an average exchange rate of 50,9090.

Partner institution	Local currency	Average exchange rate
partner x	BIRR	50,909090909091

Transfer	Partner institution	Transaction date	Amount in foreign currency	Amount in local currency	Exchange rate
Transfer 1	partner x	01Jan2023	10.000,00	500.000,00	50,000000
Transfer 2	partner x	30May2023	1.000,00	60.000,00	60,000000
Total			**11.000,00**	**560.000,00**	

At the end of the year a balance of 10.000 BIRR was not spent.

In the tab “Rate(s)” in the activity year X+1 the balance of 10.000 BIRR has to open the transfer list at the average rate of the year X :

LOCAL CURRENCY		
The currency from the local account (i.e. the currency of the partner country).		
Partner institution	**Local currency**	**Average exchange rate**
partner x	BIRR	54,845451291466

Transfer	Partner institution	Transaction date	Amount in foreign currency	Amount in local currency	Exchange rate
Balance	partner x	Balance	196,42	10.000,00	50,909009
Transfer 1	partner x	15Oct2024	5.000,00	275.000,00	55,000000
Total			**5.196,42**	**285.000,00**	

8. Cutoff

In accounting, cutoff refers to the process of ensuring that transactions are recorded in the correct accounting period. This is crucial for accurate financial reporting and compliance.

Each expenditure must be reported in the corresponding activity year, and activity year runs from September 1st year X until August 31st year X+1. An expenditure may be charged to the grant if and only if the cost occurred during the period of the project.

To determine when a cost occurred, the following cutoff rules apply for:	
Personnel	The employment should be within the activity year.
Allowances	The period covered by the allowance should relate to the activity year.
Goods **Services** **Investments**	The invoice should be dated within the activity year. - An invoice dated before the start of activity year X can only be reported in activity year X if the goods, services or investments are delivered in activity year X. - An invoice dated until October 31st of activity year X+1 can only be reported in activity year X if it can be clearly proven that the good, services or investments were delivered within the activity year X.
Project flights	The flight departure date should be within the activity year. This means that: - A flight invoiced before the start of activity year X will be accepted in activity year X if the departure date of the flight is within the activity year X. - A flight with a departure date in activity year X, should be invoiced before October 31st of activity year X+1. Specific rules for airline tickets ICP Scholarships
Reimbursement of expenditures	The reimbursement form should be processed for reporting before October 31st of activity year X+1, and the related costs within the form should have been made during the activity year X.

At the end of a project the partner institution should analyse very closely the allocation of each cost to the project period following the rules above. **Some examples**	
Insurance	A project ending in activity year X (year X+1 = outside project period). An insurance invoiced January 1st of activity year X. The period insured is the calendar year starting January 1st activity year X until December 31st activity year X+1. ⇨ The insurance from September 1st until December 31st does not relate to the project so only 66,67% of the cost may be allocated to the activity year X. (8/12 or 66,67% equals January until August)
Field visit	A project ending in activity year X (year X+1 = outside project period). A field visit starting August 15th of activity year X until September 10th of activity year X+1 ⇨ The costs from September 1st until September 10th do not relate to the project period and therefore may not be reported to the project.

Specific rules overlap activity years	
Flexibility	Certain costs overlap activity years, and, in that case, more flexibility is allowed. The partner institution may choose the activity year the cost is allocated to and how.
Example	So, for the insurance fee or field visit in the above examples the costs may be fully reported in activity year X or activity year X+1 or may be proportionally allocated to the activity years.
Attention	Watch out for double reporting.

9. Instalments

The total grant shall be paid by VLIRUOS in a number of instalments equal to the number of activity years with an additional final settlement after the last activity year and only after DGD[xi] has transferred the funds of the concerned activity year to VLIRUOS

The instalments are based upon the approved budget included in the grant agreement. Spending rates do not influence the instalment schedule.

The grant for the first activity year shall be paid by VLIRUOS to the Flemish Partner Institution before the start of the first activity year, on the condition that the grant agreement is signed by all parties. If applicable, provided the partner institution has submitted its financial claim.

For all activity years, except the last activity year, a project always receives an instalment equal to its approved budget for that specific activity year included in the grant agreement.

For the last activity year a project receives 75% of its approved budget for that specific activity year. The final settlement will be concluded with the successful completion of the project, upon finalisation and signing of the final annual reporting.

During the project activity period, non-compliance with the conditions with regard to the use of the financial means in the previous activity years and to appropriate reporting, can lead to a reduction of (instalment(s) of) the grant.

10. Reporting

The annual project report consists of a narrative (Annual Progress Report) and financial report (Annual Financial Report) for the activity year covering the period starting on September 1st 2XXX and ending on August 31st 2XXX+1.

Process	The annual reporting will be organised through a VLIRUOS online platform. Projects are required to comply to VLIRUOS reporting requirements. The use of incorrect formats or incomplete reporting makes the reporting inadmissible. VLIRUOS will inform the project promoters and relevant administrators from the Flemish partner and the Local Partner Institutions in a timely manner regarding the details of the submission process. The reporting formats are available on the VLIRUOS Reporting Hub.
Spending rate at project end	The total reporting of a project may never exceed the total approved project budget. For the interim years, there are specific rules for each programme: Accelerate, Global Minds, ICP Connect, ICP Connect Scholarships, International Training Programme (ITP), Institutional University Cooperation (IUC), Short Initiative (SI), TEAM
Justification	In the final year you may not report expenditure that exceeds the approved budget in the AFR. If overspending is reported, the AFR will always be returned with a mandatory request to adjust the reported expenditure to exactly 100% of the total budget.
Authorization	Each project report must be approved by the relevant authorized persons of the specific Flemish Partner Institution upon submission to VLIRUOS. After a check by VLIRUOS, the Flemish promoter will be asked to electronically confirm the final report in the VLIRUOS online reporting tool. A time stamped confirmation will be sent in return.
Deadlines	Submission deadlines are fixed by the Bureau UOS. Each Flemish Partner Institution has its own reporting submission planning and is responsible for the communication of deadlines to the individual projects and setting-up a system to meet the agreed deadlines. Partner institutions are expected to meet certain intermediate submission deadlines for their first submission as decided by the Bureau UOS. The ultimate deadline cannot be later than December 15th. The Flemish and partner project promoters need to adhere to the deadlines set out by the Flemish Partner Institutions as these need time to control and process the reporting of all its projects. By December 15th all Flemish Partner Institutions need to have submitted 100% of project reports.

11. Control

An expenditure may be charged to the grant if and only if:

- the cost is identifiable and verifiable.
- the cost is necessary to achieve the outcomes or to manage the project.
- the cost is not double financed.

To guarantee these conditions several controls are in place.

Internal control	There are various levels of internal control: - VLIRUOS (sample based – yearly) - Flemish Partner Institution (sample based – yearly) - Local Partner Institution
External control	There are various levels of external control, including: - The Account commissioner or the Company auditor of VLIRUOS. - External Auditor commissioned by each Flemish Partner Institution. - External Auditor commissioned by VLIRUOS. - Control service of DGD. - External Auditor commissioned by DGD. - The Court of Audit.

The timing for requesting invoices or documents in proof is part of the annual recurrent planning for audit or control activities that will be communicated to the Flemish and partner promoter and partner institution in accordance with the agreements made between VLIRUOS, the VLIR Accounts' Commissioner, DGD, or the Auditor's Office.

Section 2
Financial rules per programme

1. Accelerate

Substantive information on Accelerate is published on the website under Fostering thematic networks for impact with Accelerate | vliruos

Countries	
General	General information under Introduction - 6. Countries
Partner Countries	Benin, Bolivia, Burkina Faso, Burundi, Cambodia, Cameroon, Cuba, DR Congo, Ecuador, Ethiopia, Guinea, Haiti, Indonesia, Kenya, Madagascar, Mali, Morocco, Mozambique, Nicaragua, Niger, Palestine, Peru, Philippines, Rwanda, Senegal, South Africa, Tanzania, Uganda, Vietnam, Zimbabwe.
Attention	Activities financed by other partners (e.g., ARES and ITM) can take place in their respective partner countries following their own rules and regulations.

Project duration

32 months, comprising an inception phase (8 months -AY1) followed by full implementation phase (24 months- AY2 & AY3).

Budgeting

The project is free to spread the total budget over the different activity years.
The budget needs to identify the distribution of budget between contracted institutions. The budget model provides the budget assignments per institution.

Each Accelerate project and its budget have 3 pillars:

- Pillar 1: Policy development
- Pillar 2: Policy implementation
- Pillar 3: Capacity building & networking

Budget lines	TOTAL (€)
Pillar 1 - Policy Development	0
Pillar 2 - Policy Implementation	0
Pillar 3 - Capacity Building and Networking	0
A. Investment costs	0
B. Operational costs	0
C. Personnel costs	0
D. Scholarship costs	0
E. Coordination costs	0
TOTAL	**0**
F. Income (deducted from TOTAL)	***0***
TOTAL PROJECT SUBSIDY	**0**

Co-funding	0

Budget transfers	
General	General Financial Rules under Section 1 - 2. Budget Changes Regarding changes in distribution of budget (i) between budget lines (pillar 3), (ii), between pillars, (iii) or between project partners, there are no specific VLIRUOS limitations or rules. And projects have the flexibility to make modifications. VLIRUOS closely monitors Accelerate projects, and important changes can be discussed with VLIRUOS throughout the implementation and during steering committee meetings. Projects are invited to proactively communicate about important changes. In the case of budget transfers between Pillar 1-2 and 3, coordination costs will be calculated on real expenses. The total budget will always remain the same.
Years	Between activity years: • Underspending approved annual budget: no limitations. • Overspending approved annual budget: no limitations within total amount of the budget and on the condition that project partners agree on prefunding.
Balance	Budget transfers of balance (or overspent) to the next activity year happen automatically (no transfer request to VLIRUOS is needed).

Co-funding and income generation

All projects are encouraged to mobilise additional resources, and to transparently report on this.

Co-funding expenses are costs that are directly covered by another source of financing (other projects, other donors, own funds). This may include:

- Co-funding through contributions by other (VLIRUOS) projects for participation in activities (e.g. paying for costs such as tickets, scholarships etc.);
- Co-funding by other parties (e.g., ARES, ITM ...) (in budget or staff time).
- Co-funding by partner institutions (contractual partners) (in budget, space or staff time).

Co-funding will not be audited nor reported to DGD as project costs.

Income generation refers to income that is directly linked to the project and that generates cash to support or allow participation to a part of the project, e.g. an event. In case of any income generated by the project, e.g. enrolment fees, these need to be allocated to the project budget, accounted for as an income and included in project report. The income should be net income (free of VAT and overhead markups). Income generation does not lead to additional coordination costs. If planned income is not realized, the project needs to stay within the total project budget (subsidy/grant amount).

Spending Rate

Maximum flexibility

Budget line for Pillar 1 and 2: person-days

Only person-days with a fixed amount of 1,000 EUR per day including:

- Overhead of max. 10%.
- Remuneration of academic personnel.
- Operational costs such as travel costs, per diem, training, communication costs, report design & publication costs, ...

In the case of partial day, the amount can be pro rata, e.g. 0,5 day = 500 EUR.

Activities and results to be developed under pillars 1 and 2 have policy development or implementation as primary objective and lead to clear deliverables or (intellectual) outputs. Every work package and underlying deliverables are delivered through a number of person-days, divided over the respective institutions.

Budget lines for Pillar 3: VLIRUOS budget lines

Activities and results to be developed under pillar 3 have as primary objective to develop the capacities of stakeholders (training activities) and/or to organise networking activities (incl. dissemination activities). Pillar 3 follows the VLIRUOS budget lines: A. Investment Costs, B. Operational costs, C. Personnel costs, D. Scholarship costs, E. Coordination costs. Specific points for pillar 3 are highlighted below:

A. Investment Costs

A2. Vehicles: This budget line is not available.

B. Operational costs

C. Personnel Costs – general rules

The overall share of payment of individuals (personnel costs and service contracts) is to be kept to a strict minimum. An indicative amount of 25% of the budget going to combined personnel costs (C.) and service contracts (B.) is a good practice.
C1. Employment Contracts: This budget line is also acceptable for Flemish Partner Institutions, excluding the salary of the promoter.
C2. Topping-up: Only a topping-up salary, awarded to Local Partner Institution staff to support specific project activities, is acceptable, on the condition that any topping-up salary is limited to an indicative maximum of 40% of the gross local salary. Persons that will receive a topping up are to be listed in the project proposal and the annual progress report. Their number needs to be kept to a minimum.

D. Scholarship costs

Scholarship candidates must be (a) a national and resident of one of the VLIRUOS scholarship countries or (b) need to be affiliated to a VLIRUOS partner institution, limited to persons with a nationality of an OECD-DAC country. Only the budget lines D1. Short term scholarship allowances in Belgium (cf. scholarship framework) and D4. Short term scholarship allowances in partner country are available. For local, hybrid or online scholarship allowances a lower allowance needs to be determined by the project (always lower than the amount foreseen for short term scholarships in Belgium).
Study (D2) or Research (D3) scholarship allowances in Belgium: This budget line is not available.
Study (D5) or Research (D6) scholarship allowances in partner country: This budget line is not available.

E. Coordination costs

The coordination costs are for pillar 3 and will be calculated as 10% on actual expenditures and will be assigned to the partner institution(s) managing pillar 3.

F. Income

Income should be added in case the project provides contributions or registration fees from participants. See section Co-funding and Income generation above for more details.

Reporting for Pillar 1 and 2

Financial reporting will consist of a declaration of receipt and an extract from the institution's analytical accounting system. This extract will follow the budget categories of the respective institution's accounting system.
The project reporting will consist of the description of the implementation of activities and the delivery of work packages, to be followed by the acceptance of underlying deliverables by the steering committee.
Supporting documents need to be available at the level of the institutions involved in order to justify costs made. Specific costs cannot be rejected as the finance method is a lump sum payment.

Reporting for Pillar 3

These costs are not lump sum, but activity based and will follow the general reporting framework as described in the General Financial Rules under Section 1 - 10. Reporting.

Instalments

General Financial Rules under Section 1 - 9. Instalments

2. Global Minds

Substantive information on the Global Minds Programme is published on the website under Empowering Flemish Institutions for Sustainable Development with Global Minds | vliruos

Flemish Partner Institution specific framework

Annex 3 to the Global Minds agreement between VLIRUOS and the Flemish Partner Institution will be the institution specific policy framework that will be applied, on the condition that its fit or deviation from the standard financial framework of VLIRUOS is documented and justified and that it is formally approved by VLIRUOS.

Countries
General information under Introduction - 6. Countries The Flemish Partner Institution is free to limit its Global Minds country list out of the 30 eligible countries: - **18 partner countries**: Benin, Bolivia, Burundi, Cuba, DR Congo, Ecuador, Ethiopia, Indonesia, Kenya, Morocco, Palestine, Peru, Philippines, Rwanda, South Africa, Tanzania, Uganda and Vietnam. - **12 additional countries for scholarships**: Burkina Faso, Cambodia, Cameroon, Guinea, Haiti, Madagascar, Mali, Mozambique, Nicaragua, Niger, Senegal and Zimbabwe. - **8 additional countries for exploration**: Bangladesh, Brazil, Colombia, Ghana, India, Sri Lanka, Suriname and Zambia. A maximum of 10% of a Global Minds budget can be spent on activities in these countries.

Project duration
5 years, no extension is possible.

Budgeting
Free. The project is free to spread the total budget over the different activity years.

Budget transfers	
General	General Financial Rules under Section 1 - 2. Budget Changes
Years	- Underspending: No limitations if the cumulative indicative spending rates are followed (see below). - Overspending: Maximum 20% of the approved annual or (if applicable) realigned budget, while not surpassing the total project budget. In case of higher overspending, approval by VLIRUOS is required. Budget transfers are only possible from one activity year to the next within a given project phase.
Balance	Budget transfers of balance (or overspent) to the next activity year happens automatically (no transfer request to VLIRUOS is needed).

Spending rate
50% in activity year 1 and 75% cumulative from the second year on, both indicative (not leading to loss of budget)

A. Investment Costs	
General	General Financial Rules under Section 1 – 1. Budget - A. Investment Costs
Not available Budget lines	A2. Vehicles This budget line is not available.

B. Operational Costs	
General	General Financial Rules under Section 1 – 1. Budget - B. Operational Costs
Budget lines	**B.1. Representation costs** Threshold maximum 2.000 EUR/activity year.
Outgoing mobility	**Budget lines B4. and B5. Mobility** For student travel grants there is a general framework: FYP2 Formeel Kader Reisbeurzen 2022-2027 Flemish Partner Institutions have their own institutional specific framework (other student mobility are invoice based)
Incoming staff mobility	**Budget lines B4. and B5. Mobility** Visitors are entitled to reimbursement of travel expenditures if they are affiliated with a (potential) Local Partner Institution or partner organisation in a country on the extended Global Minds country list (this means that a Japanese person affiliated with a university in Colombia can be funded). This applies to regular staff mobilities (e.g. as part of partnership development).
Nationality	As mentioned in Section 1, experts and speakers may be charged regardless of nationality if their contribution is instrumental to the Global Minds programme.

C. Personnel Costs	
General	General Financial Rules under Section 1 – 1. Budget - C. Personnel Costs
Budget lines	**C1. Employment Contracts** This budget is to be used as efficiently as possible for specific activities that are needed for attaining the objectives, and as a general principle, to be kept limited. These costs cannot replace academic payroll costs and should focus on specific project or programme support and needs. Professional staff (ZAP) cannot be financed. For the implementation of the overall GM project and for the specific GM project activities - time-bound activities focus on specific GM project needs - can be included: - Academic staff (non-ZAP, lectors…) - Technical and/or administrative staff (ATP, ICOS, GEO…)
Not available Budget lines	C2. Topping up This budget line is not available.

D. Scholarship Costs	
General	Framework for scholarships in Belgium
Budget lines	**D1. Short term scholarship allowances in Belgium** **D2. Study scholarship allowances in Belgium** **D3. Research scholarship allowances in Belgium**
Nationality	For research scholarship (stricto sense no incoming mobility but scholarship) the nationality does apply, see scholarship framework (nationals and residents of a country on the list of partner or scholarship countries of VLIRUOS), but with the addition of the 8 extra countries for GM, if part of the Flemish Partner Institution specific GM country list.

E. Coordination Costs	
General	General Financial Rules under Section 1 – 1. Budget – E. Coordination costs
Budget lines	The coordination costs of the Flemish Partner Institution are fixed at 10% on the total of budget lines A-D based on the approved budget.
Not available Budget lines	E2. Coordination costs at the level of the Local Partner Institution This budget line is not available. The coordination cost is a lump sum which covers administration and coordination costs and non-attributable institutional costs related to the project's institutional management.

Instalments
General Financial Rules under Section 1 - 9. Instalments

Reporting
General Financial Rules under Section 1 - 10. Reporting The reporting formats are available on the VLIRUOS Reporting Hub.

3. ICP Connect

Substantive information on the ICP CONNECT Programme and information on upcoming calls is published on the website under Go International with your Study Programme with ICP Connect | vliruos

Countries	
General	General information under Introduction - 6. Countries
Partner Countries	Benin, Bolivia, Burundi, Cuba, DR Congo, Ecuador, Ethiopia, Indonesia, Kenya, Morocco, Palestine, Peru, Philippines, Rwanda, South Africa, Tanzania, Uganda and Vietnam.
Attention	- For ICP Connect projects that started their Phase I in 2017, the following exit countries can continue to be supported, without budget limitations: Mozambique, Nicaragua, Zimbabwe. However, no new partnerships can be started in these countries. - All students, regardless of their nationality, can receive (limited) financial compensation for travel expenses and other expenses for activities in countries not on the VLIRUOS country list are allowed. The condition is that the activities must fit within the finality of the ICP Connect project.

Project duration
5 years maximum per phase with 1 year Phase In. Phase extension is not possible.

Budgeting
Free. The project is free to spread the total budget over the different activity years

Budget transfers	
General	General Financial Rules under Section 1 - 2. Budget Changes
Years	Between activity years: - Underspending: Maximum 10% of the approved annual or - if applicable - realigned budget - Overspending: Maximum 20% of the approved annual or - if applicable - realigned budget, while not surpassing the total project budget and on the condition that project partners agree on prefunding.
Phases and FYP	No budget transfers between phases and FYP. Budget transfers are only possible from one activity year to the next within a given project phase.
Balance	Budget transfers of balance (or overspent) to next activity year happens automatically. No transfer request to VLIRUOS is needed.

Spending Rate	
AY0 = Phase-In	No spending rate. The balance is automatically transferred to AY1.
AY1 until AY5	90% of the annual - approved or realigned - budget.

A. Investment Costs	
General	General Financial Rules under Section 1 – 1. Budget - A. Investment Costs
Not available Budget lines	A2. Vehicles This budget line is not available.

B. Operational Costs	
General	General Financial Rules under Section 1 – 1. Budget - B. Operational Costs
Budget lines	**B1. Representation costs** Threshold maximum 500 EUR/activity year. **B4. and B5. Mobility** Framework ICP Travel Grant & Bench Fee
ICP Bench Fee	An ICP Bench Fee is a financial compensation to the host unit (institution or department/unit) to support the mobility to and stay of a person at the host unit. It is a contribution to the cost of providing workspaces and laboratories, using study materials, research equipment, computing hardware and software, and the support and supervision of students enrolled in an ICP programme or students of Local Partner Institutions that make a project-related trip. These Local Partner Institutions need to be part of the ICP Connect network.
ICP Travel Grant	An ICP Travel Grant is a financial compensation for students enrolled in an ICP programme, alumni or students of Local Partner Institutions to make a project-related trip. The trip can be part of the curriculum, such as an internship, fieldwork or a thesis, for which a student can acquire a number of credits. The ICP Travel Grant can also be used to participate in summer schools, group travels or other activities organized by the ICP Connect project. The relevance of the activity for which the travel grant is granted overall and for the study progress in particular is assessed by the study programme organisers.

C. Personnel Costs	
General	General Financial Rules under section 1 – 1. Budget - C. Personnel Costs
Budget lines	**C1. Employment Contracts** This budget line is also available for usage by Flemish Partner Institutions, excluding the salary of the promoter.
Not available Budget lines	C2. Topping up This budget line is not available.
Good practices	There is an indicative max. 65% of the budget that may go to personnel costs over the total duration of the project, individual activity years may diverge from this percentage. This is not an absolute maximum, projects can diverge from this %, but will be asked to explain why they do so, both in the budget and/or the reporting.

D. Scholarship Costs	
General	Framework for scholarships in Belgium Applicable on budget line D1. Short term scholarship allowances in Belgium.
Budget lines	Only short term allowances are available: **D1. Short term scholarship allowances in Belgium** **D4. Short term scholarship allowances in partner country**
Not available Budget lines	These budget lines are not available: D2. Study scholarship allowances in Belgium D3. Research scholarship allowances in Belgium D5. Study scholarship allowances in partner country D6. Research scholarship allowances in partner country

E. Coordination Costs	
General	General Financial Rules under Section 1 – 1. Budget – C. Coordination costs The coordination costs are fixed based on the approved budget.
Budget lines	In case of no additional contractual partners institutions in the Global South: **E1. Coordination costs at the level of the Flemish Partner Institution** Fixed at 10% of the sum of budget lines A-D of the initial budget In case of additional contractual partner institutions in the Global South: **E1. Coordination costs at the level of the Flemish Partner Institution** Fixed at 5% of the sum of budget lines A-D of the initial budget **E2. Coordination costs at the level of the Local Partner Institution(s)** Fixed at 5% of the sum of budget lines A-D of the initial budget.
Multiple partners	The distribution of the coordination costs within subcategory E1 and/or E2 in case there are multiple partners can be decided by the parties involved but is to be clear ideally when submitting the project and budget proposal.

Instalments
General Financial Rules under Section 1 - 9. Instalments

Reporting
General Financial Rules under Section 1 - 10. Reporting The reporting formats are available on the VLIRUOS Reporting Hub

4. ICP Connect Scholarships

Substantive information on the ICP Scholarships is published on the website under Study Scholarships | vliruos

Countries
General information under Introduction 6. Countries For ICP Connect scholarships: Candidates must be nationals of one of the 30 eligible countries and must be a resident of one of these countries (not necessarily the same country) at the time of application: - **18 partner countries**: Benin, Bolivia, Burundi, Cuba, DR Congo, Ecuador, Ethiopia, Indonesia, Kenya, Morocco, Palestine, Peru, Philippines, Rwanda, South Africa, Tanzania, Uganda and Vietnam. - **12 additional countries for scholarships**: Burkina Faso, Cambodia, Cameroon, Guinea, Haiti, Madagascar, Mali, Mozambique, Nicaragua, Niger, Senegal and Zimbabwe.

Budgeting
According to contract, calculations made by VLIRUOS

Project duration
The ICP Scholarships contract concerns the funding, modalities and management of the scholarships awarded to the Flemish Partner Institution's ICP Connect projects. The scholarship budget amounts to a maximum yearly intake of: - Annual intake of 12/10 new 1st year scholarships per study programme per academic year (Phase 1/2) (for programmes of 60-90-120 ECTS); - Annual intake of 8/7 new 1st year scholarships per programme per academic year (Phase 1/2) (for programmes of 180 ECTS).

Budget transfers
Not applicable

Spending rate
Actual expenditures

Specific budget line D. Study allowance
Scholarship Guidelines | vliruos

Specific budget line D. Airline ticket and exceptional extra travel costs

Scholarship Guidelines | vliruos

Costs of airline ticket is indicatively budgeted at 700 EUR one way.
The most cost-efficient travel should be considered. If the price of a one-way ticket is higher than 2.000 EUR, VLIRUOS approval prior to making the cost is required.

Cutoff rule for ICP SCHOLARSHIP airline tickets

- Students starting their programme in activity year X can book a flight with a departure date starting from July 1st of activity year X-1. The flight can be reported in activity year X.
- Students finalizing their programme in activity year X can book a flight with a final departure date before October 31st of activity year X+1. The flight can be reported in activity year X.

Specific budget line D. Other costs

Scholarship Guidelines | vliruos
These are personal additional costs: Indirect (inter)national travel costs (exceptional additional reimbursed indirect travel costs), Covid-related costs, project related travel costs, other scholar-related costs.

E. Coordination Costs

General Financial Rules under Section 1 – 1. Budget – C. Coordination costs
The coordination costs are fixed at 10% of the real expenditures (budget lines A-D) of the Flemish Partner Institution.

5. International Training Programme (ITP)

Substantive information on the International Training Propgramme and information on upcoming calls is published on the website under Developing Advanced Training to Empower Professionals with the International Training Programme (ITP) | vliruos

Countries
General information under Introduction - 6. Countries - **18 partner countries**: Benin, Bolivia, Burundi, Cuba, DR Congo, Ecuador, Ethiopia, Indonesia, Kenya, Morocco, Palestine, Peru, Philippines, Rwanda, South Africa, Tanzania, Uganda and Vietnam - **12 additional countries are eligible for scholarships**: Burkina Faso, Cambodia, Cameroon, Guinea, Haiti, Madagascar, Mali, Mozambique, Nicaragua, Niger, Palestine, Senegal and Zimbabwe.

Project duration
3 years maximum. No extension is possible.

Budgeting
Free. The project is free to spread the total budget over the different activity years.

Budget transfers	
General	General Financial Rules under Section 1 - 2. Budget Changes
Years	Between activity years: - Underspending approved annual budget: no limitations. - Overspending approved annual budget: no limitations within total amount of the budget and on the condition that project partners agree on prefunding.

Spending Rate
Maximum flexibility.

A. Investment Costs	
General	General Financial Rules under Section 1 – 1. Budget - A. Investment Costs
Not available Budget lines	A2. Vehicles This budget line is not available.

B. Operational Costs	
General	General Financial Rules under Section 1 – 1. Budget - B. Operational Costs
Budget lines	**B1. Representation costs** Threshold maximum 500 EUR/activity year.

	B4. and B5. Mobility International Mobility & Subsistence (B4) or Local Mobility & Subsistence (B5) should not be used to replace scholarships (D). As 8 trainees with a scholarship per training edition are a minimum, trainees who do not receive a scholarship, but who are enrolled in an ITP can also receive limited financial support in the framework of the ITP project (e.g., operational costs such as transport costs, activity-based costs, ...).

C. Personnel Costs	
General	General Financial Rules under Section 1 – 1. Budget - C. Personnel Costs
Budget lines	**C1. Employment Contracts** This budget line is also available for Flemish Partner Institutions, excluding the salary of the promoter. **C2. Topping-up** Only a topping-up salary, awarded to Local Partner Institution staff to support specific project activities, are acceptable, on the condition that any topping-up salary is limited to an indicative maximum of 40% of the gross local salary. Persons that will receive a topping up are to be listed in the project proposal.
Good practices	It is advised that topping-ups should be kept to a minimum since we consider that standard academic responsibilities are not to be attributed to the project since we regard this local personnel input as the matching fund from the Local Partner Institution.

D. Scholarship Costs	
General	Scholarship Guidelines | vliruos Applicable on budget line D1. Short term scholarship allowances in Belgium.
Budget lines	Only short-term allowances are available: **D1. Short term scholarship allowances in Belgium** **D4. Short term scholarship allowances in partner country**
Not available Budget lines	These budget lines are not available: D2. Study scholarship allowances in Belgium D3. Research scholarship allowances in Belgium D5. Study scholarship allowances in partner country D6. Research scholarship allowances in partner country
Number	8 trainees with a scholarship per training edition at minimum.
Nationality	Scholarship candidates must be a national and resident of one of the 29 VLIRUOS scholarship countries. Exceptionally, candidates of a different nationality who work for a target organisation in an ITP partner country may be given a scholarship.
Hybrid/online	For hybrid/online scholarship allowances the maximum amount for a hybrid or online scholarship allowance is the amount foreseen for a training held in Belgium.

Budget Line E. Coordination Costs	
General	General Financial Rules under Section 1 – 1. Budget – C. Coordination costs

	The coordination costs are fixed based on the approved budget and are divided under the umbrella of equal partnerships (if applicable).
Budget lines	In case of no additional contractual partner institutions in the Global South: - **E1. Coordination costs at the level of the Flemish Partner Institution** Fixed at 10% of the sum of budget lines A-D of the initial budget In case of additional contractual partner institutions in the Global South: - **E1. Coordination costs at the level of the Flemish Partner Institution** Fixed at 5% of the sum of budget lines A-D of the initial budget - **E2. Coordination costs at the level of the Local Partner Institution(s)** Fixed at 5% of the sum of budget lines A-D of the initial budget.
Multiple partners	The distribution of the coordination costs within subcategory E1 and/or E2 in case there are multiple partners can be decided by the parties involved but is to be clear ideally when submitting the project and budget proposal.

Instalments
General Financial Rules under Section 1 - 9. Instalments

Reporting
General Financial Rules under Section 1 - 10. Reporting The reporting formats are available on the VLIRUOS Reporting Hub

6. Institutional University Cooperation (IUC)

Substantive information on the website under Building Long-term Global Partnerships with the Institutional University Cooperation (IUC) Programme | vliruos

Applies to all IUC and NETWORK projects that started (phase 1 or continued into phase 2) in FYP2

Countries	
General	General information under Introduction - 6. Countries
Partner Countries	Benin, Bolivia, Burundi, Cuba, DR Congo, Ecuador, Ethiopia, Indonesia, Kenya, Morocco, Palestine, Peru, Philippines, Rwanda, South Africa, Tanzania, Uganda and Vietnam.
Attention	For each IUC call, the list of eligible partner countries is narrowed down.

Project duration
Following phases exist (each phase contracted separately): - Phase In (year '0'): preparatory phase during 1 to 2 years - Phase I: 5 years - Phase II: 5 years - Phase out: 2 years

Budgeting
Fixed yearly budgets per project Phase (Phase In, Phase 1&2, Phase Out)

Budget transfers	
General	General Financial Rules under Section 1 - 2. Budget Changes
Years	- Underspending: Max. 10% of the approved annual or (if applicable) realigned budget - Overspending: Maximum 20% of the approved annual or (if applicable) realigned budget, while not surpassing the total project budget and on the condition that project partners agree on prefunding.
Phases and FYP	No budget transfers between phases and FYP. Budget transfers are only possible from one activity year to the next within a given project phase.
Balance	Budget transfers of balance (or overspent) to the next activity year happens automatically (no transfer request to VLIRUOS is needed).

Spending rate	
Phase-In	No imposed spending rate, balance can be transferred to Y1.
Phase 1&2 and Phase Out	90% of the annual - approved or realigned - budget.

A. Investment Costs	
General	General Financial Rules under Section 1 – 1. Budget - A. Investment Costs
Attention	As the budget for investments of IUC project is considerable special attention to the following points of Section 1 is requested: - Inventory. - Transfer to beneficiary at the latest at the end of the IUC Phase-out. - Import duties: in contradiction to the general rule, import duties will not be financed in IUC project. If exemption of taxes and other related costs payable under the laws of the country of the Local Partner Institution is not granted, the Local Partner Institution shall pay these duties for the goods it will receive from its own resources.

B. Operational Costs	
General	General Financial Rules under Section 1 – 1. Budget - B. Operational Costs Operational costs at the Flemish level are exceptional, but a compensation of unit costs for the Flemish coordinator of the IUC (10.000 EUR/year) & Flemish Team Leader (2.000 EUR/year/subproject) are foreseen and technically allocated under the Project Support Unit (PSU) budget (see infra).
Budget lines	**B.1. Representation costs** Threshold maximum 500 EUR/activity year. **B4. and B5. Mobility** Traveling by Car: Mileage fund allowed in case a project vehicle is purchased. All projects that make use of the project car tap into this system paying mileage to a specific fund managed at level of the Project Support Unit. In this case the most important expenditures related to this vehicle should be covered by the fund and no recurrent costs of the vehicle can be budgeted for separately. The applied mileage allowance should be realistic and ideally not exceed the Belgian kilometre allowance, except if it can be substantiated that basic costs cannot be covered otherwise. The partner institutions should determine the costs within the fund: driver, insurance, spare parts car, fuel,... As a consequence these type of costs cannot be charged separately.

C. Personnel Costs	
General	General Financial Rules under Section 1 – 1. Budget - C. Personnel Costs
Not available Budget lines	C2. Topping-up This budget line is not available.
Budget lines	**C1. Employment Contracts** This category is mainly to support technical and administrative support functions, instrumental for the realisation of the project goals, and within the limits of the project implementation period. Academic staff that bear responsibility for the implementation of (parts of) the project is to be made available by both the Flemish partner and the Local Partner Institutions. Important to notify is that this budget line *is* also exceptionally available for Flemish Partner Institutions, within the so-called transversal institutional strengthening sub-projects of an IUC. These costs should be exceptional, and limited to technical profiles (e.g. expert internationalisation, tech transfer, IT, etc.). These costs can also be made for similar experts from partner institutions.

Threshold	Combined (Flemish/local partner) the personnel costs within these transversal institutional strengthening projects should be limited to max. 20% of the sub-project budget.

D. Scholarship Costs	
General	Scholarship Guidelines | vliruos
Budget lines	**D1. Short term scholarship allowances in Belgium** **D2. Study scholarship allowances in Belgium** **D3. Research scholarship allowances in Belgium**
Selection	VLIRUOS grants a general mandate to the Flemish Partner Institution and the Local Partner Institution to, if necessary, jointly establish operational criteria and procedures for the selection of candidates for short-term study or research stays in Belgium or elsewhere, which are in line with the general procedures and criteria established by VLIRUOS and the Framework for scholarships in Belgium. In consequence, the selection of the scholars and the payment of the scholarship allowances are performed in the name and on behalf of VLIRUOS. Scholarships may only be awarded to individuals with an affiliation to the Local Partner Institution, limited to persons with a nationality of an OECD-DAC country. The selection of the candidate must fit within the project logic and must aim at sustainable capacity building. If the affiliated scholar has a different nationality (not a national of the country the Local Partner Institution is located in, but from an OECD-DAC country), the scholar may receive scholarships provided there is sufficient assurance of long-term commitment within the partner institution. **Scholarship procedures to be part of IUC management manual** An IUC partnership project is to elaborate, as part of the management manual, clear scholarship procedures, with particular attention for the PhD Scholarships (part of D3 Research Scholarships in the VLIRUOS Scholarship framework).
Good practices	**D3. Research scholarship** Considering that persons who are granted a research scholarship as part of a project are expected to be under contract at the Local Partner Institution, the IUC Local Partner Institution is expected to provide the necessary guarantees to the research/PhD scholar in terms of deloading from normal duties – academic and/or administrative so that sufficient time can be devoted to the scholarship. Along the same logic, within an IUC, scholars included in a PhD sandwich scholarship at a Flemish Partner Institution will not receive a scholarship when in their home country. By way of a matching fund, it is up to the Local Partner Institution to guarantee any required support to the PhD scholars when in their home country. **D4. D5. D6. Local scholarship** When awarding a local scholarship as part of an IUC the Local Partner Institution is expected to waive or limit tuition fees at the level of the Local Partner Institution, testifying hereby the support for the project from the local partner university in the form of a matching fund.

E. Coordination Costs	
General	General Financial Rules under Section 1 – 1. Budget – E. Coordination costs
Budget lines	The coordination costs of the IUC project are fixed based on the approved budget and are divided under the umbrella of equal partnerships: **E1. Coordination costs at the level of the Flemish Partner Institution** Fixed at 5% of the sum of budget lines A-D of the initial budget. **E2. Coordination costs at the level of the Local Partner Institution** Fixed at 5% of the sum of budget lines A-D of the initial budget.

Instalments

General Financial Rules under Section 1 - 9. Instalments
Always follow the original multi-annual planning and initial budget distribution over activity years, as detailed in the contract.

Reporting

General Financial Rules under Section 1 - 10. Reporting
Projects report on annual planned/realigned budget. Annual Reporting deadline is determined by contracting Flemish Partner Institution, in line with VLIRUOS general timeline for reporting.

7. IUC Project Support Unit (PSU)

A PSU is a support unit for the implementation of an IUC partnership project. It is technically established as an IUC sub-project with as core result focus the effective and efficient implementation of the different project phases. Activities and related costs are all related to the overall coordination and management of the project, aiming at providing an enabling environment for a successful partnership. A PSU budget is to be elaborated in a cost-effective manner. The budget is to be kept as limited as possible since the core of the budget is to be destined to the academic and transversal institutional strengthening subprojects.

A. Investment Costs

General Financial Rules under Section 1 – 1. Budget - A. Investment Costs
A2. Vehicles
The purchase of new vehicles is possible if instrumental for the attainment of objectives. Preferably to be procured during the Phase In project or year 1 of the project activities.
Good practice
The major investment costs for the PSU/broad support to the subprojects within the IUC are ideally made in the Phase-In to the extent possible; The installation of a Project Support Unit is foreseen during the Phase in year. However, if needed limited PSU infrastructural renewal (e.g., computers, office materials) is possible but needs to be limited.

B. Operational Costs

General Financial Rules under Section 1 – 1. Budget - B. Operational Costs
Operational costs are mainly related to the organisation of the Joint Steering Committee Meetings (JSCM).

- Compensation of unit costs of the Flemish Coordinator (B1) (10.000 EUR/year). This is budgeted and reported as a lumpsum.

- Compensation of unit costs of the Flemish Team leaders (B1) (2000 EUR/subproject/year within the IUC). This is budgeted and reported as a lumpsum.
- Costs linked to the travels of the local and Flemish people involved in the coordination of the IUC (IUC coordinators, project manager, ICOS, ...).
- Exceptionally, service contracts for ad hoc services facilitating IUC partnership exposure (e.g., website development of the IUC Project).

C. Personnel Costs

General Financial Rules under Section 1 – 1. Budget - C. Personnel Costs

C1. Employment Contracts

This budget line is not available for Flemish Partner Institutions. Salary of the local project manager or 1 full time equivalent, as per local partner university scales, is expected to be part of the budget.

C2. Topping up This budget line is not available.

Good practice

The principle of co-funding included within the IUC concept envisages that the local partner university foresees in the enabling environment and support for an IUC partnership. However, the IUC project instals a Project Support Unit concept, and foresees in the payment of an IUC project manager (1 FTE) from the IUC PSU budget. Other support staff, such as an accountant, secretary, are, in principle, to be paid from the E2, or guaranteed by the partner university, exceptions to be agreed upon prior to IUC start-up.

E. Coordination Costs

General Financial Rules under Section 1 – 1. Budget – E. Coordination costs

Technically the (total) coordination costs of an IUC are budgeted as part of the PSU subproject budget.

E1. Coordination costs at the level of the Flemish Partner Institution

Fixed at 5% of the sum of budget lines A-D of the initial budget.

E2. Coordination costs at the level of the IUC Local Partner Institution

Fixed at 5% of the sum of budget lines A-D of the initial budget.

8. Organisatiekosten

Countries
Not applicable.

Budgeting
Free, the project is free to spread the total budget over the different activity years.

Project duration
5 years, no extension is possible.

Budget transfers between years
General Financial Rules under Section 1 - 2. Budget Changes - Underspending: Max. 10% of the approved annual or (if applicable) realigned budget - Overspending: Maximum 20% of the approved annual or (if applicable) realigned budget, while not surpassing the total project budget. In case of higher overspending, approval by VLIRUOS is required. *Budget transfers of balance (or overspent) to the next activity year happens automatically (no transfer request to VLIRUOS is needed). Budget transfers are only possible from one activity year to the next (within a given project phase).*

Spending rate
90% of the annual (approved or realigned) budget.

A. Investment Costs
General Financial Rules under Section 1 – 1. Budget - A. Investment Costs Investments costs are possible under “Organisatiekosten” following the general rules (see section 1) though they need to be the exception.

B. Operational Costs
General Financial Rules under Section 1 – 1. Budget - B. Operational Costs **B1. Representation costs** Threshold maximum 2.000 EUR/activity year.

C. Personnel Costs
General Financial Rules under Section 1 – 1. Budget - C. Personnel Costs **C1. Employment Contracts** Also acceptable for Flemish Partner Institutions, excluding the salary of the promoter.

D. Scholarship Costs
Not applicable.

E. Coordination Costs
General Financial Rules under Section 1 – 1. Budget – E. Coordination costs E1. The coordination costs of the Flemish Partner Institution are fixed at 10% of the total of budget lines A-C based on the approved budget.

Instalments
General Financial Rules under Section 1 - 9. Instalments Always follow the original multi-annual planning and initial budget distribution over activity years, as detailed in the contract.

Reporting
General Financial Rules under Section 1 - 10. Reporting

9. Short Initiative (SI)

Substantive information on the Short Initiative Programme and information on upcoming calls is published on the website under Short Initiatives (SI) Programme | VLIRUOS - Empowering Young Academics & Global Collaboration for Sustainable Development

Countries	
General	General information under Introduction - 6. Countries
Partner Countries	Benin, Bolivia, Burundi, Cuba, DR Congo, Ecuador, Ethiopia, Indonesia, Kenya, Morocco, Palestine, Peru, Philippines, Rwanda, South Africa, Tanzania, Uganda and Vietnam.

Project duration
2 years maximum. No extension is possible.

Budgeting	
General	Free. The project is free to spread the total budget over the different activity years.
Good practices	Spread the budget in a way that takes into account a slow start in view of setting out administrative project management procedures, opening of local accounts, etc.

Budget transfers	
General	General Financial Rules under Section 1 - 2. Budget Changes
Years	Between activity years: - Underspending approved annual budget: no limitations. - Overspending approved annual budget: no limitations within total amount of the budget and on the condition that project partners agree on prefunding.

Spending Rate
Maximum flexibility

A. Investment Costs	
General	General Financial Rules under Section 1 – 1. Budget - A. Investment Costs
Not available Budget lines	A2. Vehicles This budget line is not available. The overall budget is too limited to consider purchasing a new car.

Good practices	- Investment costs indicative max. of 25% of the total budget. - Major infrastructure works are to be avoided. - Purchasing motorcycles, second-hand cars and other type of transport when deemed necessary to obtain the project results, should be analysed thoroughly when formulating a budget. - Low budget transport types such as bikes are, of course, possible and even recommended.

B. Operational Costs	
General	General Financial Rules under Section 1 – 1 Budget - B. Operational Costs
Budget lines	**B1. Representation costs** Threshold maximum 500 EUR/activity year.
Good practices	**Operational costs in Belgium** Operational costs in Belgium are to be kept to a minimum and are only allowed, providing they are instrumental in reaching the project objectives and were foreseen in the budget proposal, and/or justified in the Annual Progress Reporting. **Service contracts** - Personnel-related service contracts should be linked to project activities and support operational activities. - An operational budget consisting mainly of service contracts is questionable. - Subcontracting or consultancy for key tasks in the project which belong to the "core business" is non-eligible so service contract should be for technical or non-technical ad-hoc support services (lab work, data collection and basic analysis) or consultants only selectively if no institutional experts nor Flemish expertise is available or too costly (travel).

C. Personnel Costs	
General	General Financial Rules under Section 1 – 1. Budget - C. Personnel Costs
Budget lines	**C1. Employment Contracts** This budget line is not available for Flemish Partner Institutions. **C2. Topping-up** This budget line is not available for Flemish Partner Institutions. Only a topping-up salary, awarded to Local Partner Institution staff to support specific project activities, are acceptable, on the condition that any topping-up salary is limited to an indicative maximum of 40% of the gross local salary. Persons that will receive a topping up are to be listed in the project proposal.
Good practices	- The overall share of payment of individuals - personnel costs and service contracts - is to be kept to a minimum. An indicative amount of 25% of the budget going to combined personnel costs (C.) and service contracts (B.) is a good practice. - It is advised that topping-ups should be kept to a minimum since we consider that standard academic responsibilities are not to be attributed to the project since we regard this local personnel input as the matching fund from the Local Partner Institution.

D. Scholarship Costs	
General	Scholarship Guidelines | vliruos
Budget lines	**D1. Short term scholarship allowances in Belgium** **D2. Study scholarship allowances in Belgium** **D3. Research scholarship allowances in Belgium**
Selection	- VLIRUOS grants a general mandate to the Flemish Partner Institution and the Local Partner Institution to, if necessary, jointly establish operational criteria and procedures for the selection of candidates for short-term study or research stays in Belgium or elsewhere, which are in line with the general procedures and criteria established by VLIRUOS and the Framework for scholarships in Belgium. In consequence, the selection of the scholars and the payment of the scholarship allowances are performed in the name and on behalf of VLIRUOS. - The selection of the candidate must fit within the project logic and must aim at sustainable capacity building. - Scholarships may only be awarded to individuals with an affiliation to the Local Partner Institution, limited to persons with a nationality of an OECD-DAC country. If the affiliated scholar (of an OECD-DAC country) has a different nationality of the country the Local Partner Institution is located in, the scholar may receive scholarships provided there is sufficient assurance of long-term commitment within the institution.
Good practices	**D3. Research scholarship** As a general principle research scholarship support within a Short Initiative project is exceptional and to be well motivated/complementary to existing support schemes since the time and budget framework of an SI does not suffice to start a new and full PhD scholarship trajectory. However, it can be seed or harvest money. **D4. D5. D6. Local scholarship** When awarding a local scholarship at level of a project, a good practice is that project partners enter into dialogue in order to have applied tuition fees at the level of the partner institution waived or limited, testifying hereby the support for the project from the partner university in the form of a matching fund.
E. Coordination Costs	
General	General Financial Rules under Section 1 – 1. Budget – E. Coordination costs
Budget lines	The coordination costs are fixed based on the approved budget and are divided under the umbrella of equal partnerships: **E1. Coordination costs at the level of the Flemish institution** Fixed at 5% of the sum of budget lines A-D of the initial budget. **E2. Coordination costs at the level of the partner institution** Fixed at 5% of the sum of budget lines A-D of the initial budget.
Multiple partners	The distribution of the coordination costs within subcategory E1 and/or E2 in case there are multiple partners can be decided by the parties involved but is to be clear ideally when submitting the project and budget proposal.
Instalments	
General Financial Rules under Section 1 - 9. Instalments	
Reporting	
General Financial Rules under Section 1 - 10. Reporting - The reporting formats on the VLIRUOS Reporting Hub.	

10. TEAM

Applies to TEAM projects started after 31/08/2022

Substantive information on the TEAM Programme and information on upcoming calls is published on the website under TEAM Programme | VLIRUOS - Strengthening Academic Partnerships and Capacity Building for Sustainable Development through Global Collaboration

Countries	
General	General information under Introduction - 6. Countries
Partner Countries	Benin, Bolivia, Burundi, Cuba, DR Congo, Ecuador, Ethiopia, Indonesia, Kenya, Morocco, Palestine, Peru, Philippines, Rwanda, South Africa, Tanzania, Uganda and Vietnam.

Project duration
5 years maximum. No extension is possible.

Budgeting	
General	The project is free to spread the total budget over the different activity years, insofar the spending rates are considered.
Good practices	Spread the budget in a way that considers a slow start in view of setting out administrative project management procedures, opening of local accounts, etc.

Budget transfers	
General	General financial rules under Section 1 - 2. Budget Changes
Years	Between activity years: - Underspending approved annual budget: no specific limitations, insofar the applicable spending rates after year 2 and 3 are respected. - Overspending approved annual budget: no limitations within total amount of the budget and on the condition that project partners agree on prefunding.
Between FYP	General rule: no budget transfers between Five-Year Programmes Exceptions for TEAM2024 and TEAM2026: - TEAM2026 – AY 1 The minimum budget for Phase 1 (=AY 1) is € 50.000. At the end of Phase 1 the remaining balance, taking into account the minimum budget allocation of € 50.000, will be made available within the formal framework of the Five-Year Programme 2027-2031 and added to the budget for Phase 2 (AY 2 to AY 5). (Contract template Article 5) - TEAM2024 – AY 3 The remaining balance at the end of AY 3 will be made available within the formal framework of the Five-Year Programme 2027-2031.

Spending Rate	
Spending rate TEAM Year 1	TEAM2026 – AY 1 A minimum of € 50,000 must be budgeted for and spent in AY 1, but only any underspent relative to the € 50,000 threshold will be lost.
Spending rate TEAM Year 2	50 % spending rate is obliged after activity year 2 (50% of the approved budget of Y1+Y2)
Spending rate TEAM Year 3	45% of the total budget after activity year 3 (cumulative spending for Y1-Y3). Total expense at the end of AY 3 should be higher than 45% of the TEAM total budget (5 years).
A. Investment Costs	
General	General financial rules under Section 1 – 1. Budget - A. Investment Costs
Budget lines	No specific rules.
Good practices	- Investment costs indicative max. of 25% of the total budget. - Major infrastructure works are to be avoided.

B. Operational Costs	
General	General financial rules under Section 1 – 1. Budget - B. Operational Costs
Budget lines	**B.1. Representation costs** Threshold maximum 500 EUR/activity year.
Good practices	**Operational costs in Belgium** Operational costs in Belgium are to be kept to a minimum and are only allowed, providing they are instrumental in reaching the project objectives and were foreseen in the budget proposal, and/or justified in the Annual Progress Reporting. **Service contracts** - Personnel-related service contracts should be linked to project activities and support operational activities; - An operational budget consisting mainly of service contracts is questionable; - Subcontracting or consultancy for key tasks in the project which belong to the "core business" is non-eligible so service contract should be for technical or non-technical ad-hoc support services (lab work, data collection and basic analysis) or consultants only selectively if no institutional experts nor Flemish expertise is available or too costly (travel).

C. Personnel Costs	
General	General financial rules under Section 1 – 1. Budget - C. Personnel Costs
Budget lines	**C1. Employment Contracts** This budget line is not available for Flemish Partner Institutions. **C2. Topping-up** This budget line is not available for Flemish Partner Institutions. Only a topping-up salary, awarded to Local Partner Institution staff to support specific project activities, are acceptable, on the condition that any topping-up salary is limited to

	an indicative maximum of 40% of the gross local salary. Persons that will receive a topping up are to be listed in the project proposal.
Good practices	- The overall share of payment of individuals - personnel costs and service contracts - is to be kept to a minimum. An indicative amount of 25% of the budget going to combined personnel costs (C.) and service contracts (B.) is a good practice. - It is advised that topping-ups should be kept to a minimum since we consider that standard academic responsibilities are not to be attributed to the project since we regard this local personnel input as the matching fund from the Local Partner Institution

D. Scholarship Costs	
General	Scholarship Guidelines | vliruos
Budget lines	**D1. Short term scholarship allowances in Belgium** **D2. Study scholarship allowances in Belgium** **D3. Research scholarship allowances in Belgium**
Selection	- VLIRUOS grants a general mandate to the Flemish Partner Institution and the Local Partner Institution to, if necessary, jointly establish operational criteria and procedures for the selection of candidates for short-term study or research stays in Belgium or elsewhere, which are in line with the general procedures and criteria established by VLIRUOS and the Framework for scholarships in Belgium. In consequence, the selection of the scholars and the payment of the scholarship allowances are performed in the name and on behalf of VLIRUOS. - The selection of the candidate must fit within the project logic, and must aim at sustainable capacity building. - Scholarships may only be awarded to individuals with an affiliation to the Local Partner Institution, limited to persons with a nationality of an OECD-DAC country. If the affiliated scholar (of an OECD-DAC country) has a different nationality of the country the Local Partner Institution is located in, the scholar may receive scholarships provided there is sufficient assurance of long-term commitment within the institution.
Good practices	**D4. D5. D6. Local scholarship** When awarding a local scholarship at level of a project, a good practice is that project partners enter into dialogue in order to have applied tuition fees at the level of the partner institution waived or limited, testifying hereby the support for the project from the partner university in the form of a matching fund.

E. Coordination Costs	
General	General Financial Rules under Section 1 – 1. Budget – E. Coordination costs
Budget lines	The coordination costs are fixed based on the approved budget and are divided under the umbrella of equal partnerships: **E1. Coordination costs at the level of the Flemish institution** Fixed at 5% of the sum of budget lines A-D of the initial budget. **E2. Coordination costs at the level of the partner institution** Fixed at 5% of the sum of budget lines A-D of the initial budget.

Multiple partners	The distribution of the coordination costs within subcategory E1 and/or E2 in case there are multiple partners can be decided by the parties involved but is to be clear ideally when submitting the project and budget proposal.

Instalments
General financial rules under Section 1 - 9. Instalments

Reporting
General financial rules under Section 1 - 10. Reporting

[i]

Principles

Royal Decree Art. 33. § 1

§ 1. De middelen worden aangewend conform de principes van goed financieel beheer, namelijk spaarzaamheid, doelmatigheid en doeltreffendheid.

Het principe van spaarzaamheid bepaalt dat de toegepaste middelen in passende hoeveelheden en kwaliteiten en tegen de beste prijs ter beschikking worden gesteld.

Het principe van doelmatigheid doelt op de beste verhouding tussen de aangewende middelen en de behaalde ontwikkelingsresultaten.

Het principe van doeltreffendheid doelt op het bereiken van vastgestelde outcomes, en het behalen van de verwachte ontwikkelingsresultaten.

Royal Decree Art. 42

De verantwoording en de controle van de subsidie voldoen aan de principes van integriteit, transparantie en leerproces, die essentieel zijn voor een op vertrouwen gebaseerde relatie tussen een administratie en erkende organisaties.

Het principe van integriteit impliceert dat de gesubsidieerde organisatie de noodzakelijke maatregelen neemt om redelijkerwijs zeker te zijn dat onregelmatigheden, fraude en praktijken van actieve of passieve corruptie of misbruiken zich niet voordoen, en om daar, als deze zich mochten voordoen, een einde aan te maken.

Het principe van transparantie impliceert dat de gesubsidieerde organisatie regelmatig en op heldere wijze aan de administratie een werkelijkheidsgetrouw beeld overbrengt, zowel op operationeel als op financieel vlak, en dat zij spontaan de aandacht vestigt op eventuele voorziene of onvoorziene afwijkingen.

Het principe van het leerproces impliceert in het perspectief van continue verbetering dat de eventuele door de administratie geconstateerde operationele of financiële afwijkingen met de betreffende organisatie worden besproken en dat een verbeterplan wordt uitgevoerd voordat eventuele sancties worden opgelegd.

Integriteitscharter

De hele Belgische sector van ontwikkelingssamenwerking heeft in 2018 het integriteitscharter ondertekend. Alle organisaties zijn dus gebonden om concrete acties te ondernemen ter ondersteuning en implementering van het charter en een correct integriteitsbeleid. Deze acties zijn:

Ethische code: de vaststelling van een voldoende duidelijke en richtinggevende ethische code en de ondertekening ervan door werknemers, vrijwilligers en bestuurders.

- Bewustzijn: Wij maken ons bewust van deze kwesties, inclusief onze partners, en organiseren trainingen.
- Voorbereiding: We nemen maatregelen om integriteitsrisico's te beheersen.
- Voorkomen: Wij nemen de nodige integriteitsbepalingen op in onze contracten met onze partners.
- Een "integriteitsadviseur" is beschikbaar om in alle vertrouwen advies te geven.
- Controles: Wij organiseren controles om onze integriteitssystemen te verbeteren.
- Vertrouwen: Een vertrouwelijk aanspreekpunt is beschikbaar voor het indienen van klachten.
- Klachtenprocedure: We volgen de klachten op en nemen maatregelen om deze op te lossen.
- Transparantie: We communiceren ten minste eenmaal per jaar globaal over integriteit.
- Blijven leren: We werken samen met andere belanghebbenden om onze systemen voortdurend te verbeteren.

[ii]

Operationele Kosten

Royal Decree Art 1 10°

"operationele kosten" : de kosten die noodzakelijk en essentieel zijn voor het bereiken van een of meerdere resultaten van de interventie van ontwikkelingssamenwerking. Deze kosten stoppen zodra de interventie wordt beëindigd of is voltooid;

[iii] [CAP note EY of February 22nd 2020]

[iv]

Scholarships

Royal Decree Art. 19

De activiteiten van opleiding, van toekenning van beurzen en van wetenschappelijk onderzoek bedoeld om het ontwikkelingssamenwerkingsbeleid te ondersteunen zoals voorzien in artikel 27, § 3, van de wet, maken integraal deel uit van de programma's van de erkende institutionele actoren. De betrokkene institutionele actoren harmoniseren hun beurzen beleid in een gezamenlijke strategie die, per type beurs, ten minste de volgende elementen bepaalt :

1° de duur van de beurs;

2° het bedrag van de beurs en zijn berekeningsmethode;

3° de bijkomende kosten die in aanmerking komen voor terugbetaling.

[v]

Budget changes

Royal Decree Art. 34

§ 1. De middelen worden besteed conform het goedgekeurde budget en programma.

§ 2. Budgetaanpassingen kunnen op elk moment worden aangevraagd, tot 120 dagen vóór het einde van het programma.

§ 3. De goedkeuring van de aanpassingen door de directeur van de directie die binnen de administratie bevoegd is voor de niet-gouvernementele samenwerking is enkel vereist als de voorgestelde wijzigingen de volgende limieten overschrijden:

1° toegestane afwijking voor het totaal van een budgetpost of budgetlijn binnen een outcome: vrij;

2° toegestane afwijking voor het totaal van een algemene budgetrubriek, binnen een outcome of de beheerskosten: de grootste afwijking tussen -30% tot +30% en € -10.000 tot € +10.000;

3° toegestane afwijking voor het totaal van een outcome binnen een GSK: de grootste afwijking tussen -20% tot +20% en € -10.000 tot € +10.000;

4° toegestane afwijking voor het totaal van een GSK: de grootste afwijking tussen -10% tot +10% en € -10.000 tot € +10.000;

5° toegestane afwijking voor een niet door een GSK gedekte outcome: -100% tot + 0%.

Deze limieten worden berekend op basis van het initiële meerjarige budget van het programma. Hun nakoming wordt geverifieerd door de vergelijking van het initiële meerjarige budget met de totale aanpassingen.

§ 4. Elke budgetwijziging die de limieten bedoeld in paragraaf 3 overschrijdt of die leidt tot de overschrijding ervan, of die niet in paragraaf 3 wordt voorzien, moet worden goedgekeurd door de directeur van de directie die binnen de administratie bevoegd is voor de niet-gouvernementele samenwerking, overeenkomstig het ministerieel besluit van 30 april 2019 houdende delegaties van bevoegdheden inzake financiële aangelegenheden binnen de Federale Overheidsdienst Buitenlandse Zaken, Buitenlandse Handel en Ontwikkelingssamenwerking, die binnen een termijn van 60 dagen uitspraak doet. Indien een antwoord binnen die termijn uitblijft, wordt de aanpassing beschouwd als aanvaard.

[vi]

Eligibility conditions

Royal Decree Art 37

Een uitgave mag ten laste van de subsidie als administratiekost gezet worden, indien en slechts indien deze voldoet aan alle volgende cumulatieve voorwaarden :

1° zij wordt bevestigd door een gedigitaliseerd bewijsstuk, en is identificeerbaar en controleerbaar;

2° zij voldoet aan de bepalingen van de toepasselijke fiscale en sociale regelgeving en die van overheidsopdrachten en is conform de interne regels van de gesubsidieerde organisatie;

3° zij is geen voorwerp van andere financiering;

4° zij wordt niet als niet-subsidieerbare kosten vermeld in de lijst in bijlage 4 aangaande de niet-subsidieerbare kosten, tenzij er wordt voldaan aan de drie volgende voorwaarden:

a) de uitgave of de aard van kosten is noodzakelijk voor het bereiken van de outcomes of voor de administratie van het programma;

b) er wordt aangetoond dat elke frauduleuze intentie is uitgesloten;

c) de uitgave of de aard van kosten wordt expliciet toegelaten in het subsidiebesluit of kreeg voorafgaand de goedkeuring van de Directeur-generaal van de Directie-Generaal Ontwikkelingssamenwerking, en Humanitaire Hulp waarvoor het gunstige advies van de Inspectie van Financiën werd verkregen.

[vii]

Non-eligible costs

Royal Decree Art 35 6° and attachment 4

De volgende kosten komen niet in aanmerking als gesubsidieerde kosten :

1° alle boekhoudkundige verrichtingen die geen betalingen inhouden, tenzij ze voortkomen uit een wettelijke verplichting ten laste van de interventie;

2° voorzieningen voor risico's en kosten, verliezen, schulden of eventuele toekomstige schulden;

3° schulden of debetinteresten tenzij deze interesten het directe gevolg zijn van een vertraging in de betaling van een schuldvordering overeenkomstig de voorwaarden van artikel 32, die de twee maanden overschrijdt;

4° dubieuze schuldvorderingen, met inbegrip van werkelijke of geschatte verliezen, ingevolge niet-invorderbare tegoeden en andere vorderingen, evenals de juridische kosten verbonden aan het terugvorderen ervan;

5° wisselkoers verliezen;

6° Leningen aan derden;

7° waarborgen en borgtochten;

8° kosten die al gedekt zijn door een andere subsidie;

9° facturen van andere organisaties voor goederen en diensten die reeds gesubsidieerd werden;

10° contracten voor onderaanneming of consultancy voor essentiële taken in het programma, project, synergieproject of partnerschapsproject met de gouvernementele samenwerking, die tot de "core business" van de gesubsidieerde organisatie behoren

11° uitbesteding via diensten- of consultancycontracten aan eigen personeelsleden, aan leden van de beheerraad en de algemene vergadering van de gesubsidieerde organisatie;

12° onderverhuring van allerlei aard aan zichzelf;

13° de aankoop van terreinen en onroerend goed, tenzij deze aankopen onontbeerlijk zijn voor het bereiken van de doelstellingen van de interventie, en op voorwaarde dat de eigendom daarvan aan het einde van het programma aan een partner wordt overgedragen.

14° uitgaven ten gevolge van een schadeloosstelling naar aanleiding van een schadegeval voortvloeiend uit burgerlijke aansprakelijkheid van de organisatie;

15°opzegvergoedingen voor niet-gepresteerde opzegperiode, tenzij er een wettelijke bepaling geldt

16° uitgaven verbonden aan expatriëring (verhuis, installatiepremie, vliegtickets voor de partner en personen ten laste) voor contracten van minder dan twaalf maand;

17° de aankoop van alcoholhoudende dranken, tabak en afgeleide producten.;

18° de zitpenningen

19° de afschrijvingen

20° de huisvestingstoelagen voor de eigenaars van hun woning.

[viii]

Justification

CBN advice 174

[ix]

Analytical Accounting

Law Art. 10 and Royal Decree attachment 1 screening – Royal Decree Art 42 Transparency

[x]

Storages

Royal Decree Art 50

De verantwoordingsstukken die de uitgaven ten laste van de subsidie staven, worden bewaard en ter beschikking van de administratie gehouden gedurende zeven jaar overeenkomstig artikel III.86 van het Wetboek van economisch recht van 28 februari 2013.

[xi]

Instalments

Royal Decree Art 32

§ 1. De subsidie wordt uitbetaald volgens de jaarlijkse schijven die in het subsidiebesluit zijn voorzien.

§ 2. De schijven worden vrijgegeven op de volgende cumulatieve voorwaarden:

1° vanaf 15 januari van het betreffende jaar, of meteen na ontvangst van het financieringsbesluit wordt bij de administratie een schuldvordering ingediend;

2° de organisatie heeft conform artikel 47 of 48 in het jaar voorafgaand aan de indiening van de schuldvordering haar financieel rapport voorgelegd (deze voorwaarde is niet van toepassing op de eerste en tweede schijf);

3°dit financieel rapport toont een niet-besteed saldo van het programma dat lager is dan 25% van de laatste verantwoorde schijf van het programma, met inbegrip van de subsidie en, indien van toepassing, van de eigen inbreng.

Voor de verantwoording van de eerste schijf wordt het hiervoor vermelde percentage gesteld op 50 %.

§ 3 Wanneer voorwaarde 3° van het eerste lid van paragraaf 2 niet wordt vervuld, kan de gesubsidieerde organisatie betaling van de schijf ontvangen op één van de volgende voorwaarden:

1° een uitgavenstaat voorleggen die aantoont dat het niet-bestede saldo van het programma lager is dan 25% van de laatste uitbetaalde schijf van het programma met inbegrip van de subsidie en, indien van toepassing, van de eigen inbreng;

2° een schuldvordering indienen die is verlaagd met het deel van het saldo van het programma dat het in voorwaarde 3° van het eerste lid van paragraaf 2 te verantwoorden minimum overschrijdt. Deze verlaging van de schuldvordering is onherroepelijk en betekent een vrijwillige verlaging van het budget van het programma en het bedrag van de subsidie.

Het eenvoudigweg overdragen van bedragen aan lokale partners wordt voor de onder 1° van het eerste lid bedoelde uitgavenstaat niet als uitgave beschouwd.

In het laatste jaar van het programma kan de organisatie betaling van de schijf ontvangen door een uitgavenstaat die het niet-bestede saldo van het programma op de datum van de indiening aantoont te combineren met een schuldvordering die is verlaagd met het deel van het saldo van het programma dat het in paragraaf 2, eerste lid, 3° voorziene te verantwoorden minimum overschrijdt. Deze verlaging van de schuldvordering is onherroepelijk en betekent een vrijwillige verlaging van het budget van het programma en het bedrag van de subsidie.

§ 4.Als in het laatste jaar van het programma een schuldvordering conform §§ 2 of 3 niet vóór 1 juli wordt ingediend, is een verlaging van de schuldvordering conform § 3, derde lid verplicht.

Deze verlaagde schuldvordering kan tot 90 dagen vóór het einde van het programma worden ingediend. Indien er binnen deze termijn geen schuldvordering is ingediend, wordt de organisatie geacht onherroepelijk te hebben afgezien van de laatste schijf.

§ 5. De normale betalingstermijn van de conform de §§ 2 of 3 ingediende schuldvordering is twee maanden. Wanneer deze termijn voor het referentiejaar niet wordt nageleefd, wordt de in paragraaf 2, eerste lid, 3°, in paragraaf 2, lid 2 en in paragraaf 3, eerste lid, 1° beoogde limiet van het niet bestede saldo verhoogd met 8 % per begonnen maand van vertraging.

§ 6.Wanneer het een gemeenschappelijk programma betreft, wordt het voldoen aan de voorwaarden voor het vrijgeven van de schijven van elke organisatie op het niveau van elke organisatie beoordeeld.