

### **1. Should the standard hourly cost (S.H.C.) be used in budgeting?**

No, the standard hourly cost is a control method and not a fixed price. It is a ceiling above which amounts exceeding it will not be accepted. The S.H.C. is to be used in the preparation of the financial reports that you will have to establish throughout the project.

The budget should be based on the projected salaries that an employee working on the project will cost you throughout the duration of the project and the related employer's charges.

### **2. Can we use our rules of evaluation regarding depreciation of equipment and materials for budgeting and financial reporting?**

If the depreciation period is more than 36 or 60 months, they can apply their depreciation rate but if the period is less you have to use the depreciation on a 36 or 60 months basis.

### **3. Can computers and other equipment up to 999€ that are not part of the fixed operating costs be budgeted as consumables under Other Operating Costs?**

No, small computer equipment (keyboard, mouse, USB stick, software, etc.) must be included in the fixed operating costs of 5%.

Please note that computers are not eligible as an expense because they are already included in the 10% overhead costs. Exception: For "Applied Phd" projects, non-standard PCs (whose power is necessary for the project) are accepted.

### **4. Until now, copies of invoices, tickets, etc. were attached, but no proof of payment was submitted. Which document should be sent? Copy of the bank payment?**

We accept any form of proof that the payment has been made. (Ex: Bank account statement)

### **5. What changes are possible without an amendment? Any change in the budget while keeping the budget constant? What about dates?**

Changes in project dates must be made by means of a rider, but changes in amounts in the budget headings can be made without a rider but must be approved by the Scientific Advisor.

Please note that these are changes in the amount of the constant budget if the modifications result in an increase in the budget, they must be the subject of an amendment.

### **6 - For the calculation of the personnel costs, should we take the Gross amount with employer's charges included?**

No, it must be without employer's charges or 13th month, or vacation pay because it is included in the calculation of the hourly cost.

Example for an employee who works 38 hours per week on the project at 2500 € gross per month:

$$- 2500 * 1,2\% = 30 \text{ €}$$

$$- 30 * 38 * 4 = 4.560 \text{ €}$$

### **7. Should copies of employment contracts and/or appointment orders be attached to the financial report?**

Yes, for each employee working on the project, his/her salary slips for the period concerned and his/her work contract must be attached to the financial report.

What if we have a weighted average cost different from the standard hourly cost calculation?

You cannot declare your weighted average cost, it is necessary and mandatory that you use the standard hourly cost as mentioned in the accounting guidelines.

**9. What about the promoter's fees ?**

They are no longer applicable in the new guidelines.

**10. Logistical support: can the rental of meeting rooms (for large groups, typically in Co-Create) be put here ?**

No, meeting room rental costs are eligible but only in the enhancement costs and not in the infrastructure costs. Only external rooms.

**11. Are student jobs to be included in the logistical support section under operating costs ?**

No. In fact, the jobs are included in the logistical support heading and not in the personnel costs.

**12. Applied PhD: how to justify that the PC is non-standard ?**

A non-standard PC requires more computing power or a more powerful graphics card, etc., for the specific needs of the project.

**13. If specific "lines" are provided for in the "Miscellaneous" section of the funding agreement, do we still need an email ?**

A prior agreement from the scientific advisor is necessary, but this amount cannot exceed 5% of the operating costs.

**14. What is the difference between "dissemination other than the publication of scientific articles in development costs" and "publication and dissemination costs" ?**

Examples of dissemination other than publication of scientific articles: organizing exhibitions, making videos, websites, plays,...

Obviously this type of dissemination is not adapted to all programs and will be evaluated during the selection of the project by the scientific advisor.

**15. Are the demonstration costs included in the fixed operating costs only for the rental of a utility vehicle? Can other demonstration costs be included in other operating costs ?**

No, they cannot be included in the operating costs, except for SPIN-OFF projects, because for these projects it is a question of economic demonstration related to the realization of the economic objective of the project and not the technical demonstration of the technology. This corresponds to the participation in fairs, exhibitions, etc.

**16. We understand that we have to mention the name of the controller in our emails. How do we know who the controller is ?**

You can ask the scientific advisor responsible for your file.

**17. Should the cost of the instruments be exclusive of VAT?**

if you are eligible for VAT recovery then the amount should be exclusive of VAT but if you are not eligible for VAT recovery then the amount should be inclusive of VAT.

**18. Are timesheets required? If not, how should the number of hours be calculated?**

No, they are not necessary but in the case of an audit you must be able to justify the hours worked.

If you don't use a timesheet, you must be able to justify which people worked on which projects (for example: prorate the rate of assignment of an employee to the project).

**19. For example, 20% of the total number of annual hours. So what is the total annual number of hours ?**

The Standard Hourly Cost must be calculated monthly and not annually to take into account the various salary changes that would occur during the project (increase, indexation, etc.). The calculation is as follows:

- Monthly salary \* 1.2% = C.H.S.

- C.H.S. \* number of hours worked per month \* 20% = employee personnel costs to be included in the general statement of expenses

**20. When purchasing equipment, a researcher sometimes advances these costs and recovers them via an expense report. Is this way of working no longer possible under the new regulations? Will these materials also have to be invoiced ?**

No. Expense reports are accepted, but you have to attach the receipt or invoice, otherwise they will not be accepted.

**21. How do we account for the additional 5% operating costs in the financial report? How should it be included in the budget (separate line) ?**

We advise you to use the Template of the table to be found on the website to fill in your report which takes into account this new flat fee.

Please note that the additional 5% fee is not applicable for science outreach projects, you must continue to report on a real basis with receipts.

**22. Should we consider the additional 5% fee as an overhead fee ?**

No. This is a separate fee from overhead, it is a flat 5% operating fee that is added to the operating fee to pay for computer equipment, books, etc. (see guidelines).

**23. Are the additional 5% operating costs also subject to a 10% overhead charge ?**

No. The additional flat fee operating costs are not included in the calculation of the overhead.

The overhead is calculated as follows: (operating costs (note: not additional costs) + salaried staff costs) \* 10%.

**24. What about communication to the promoter ?**

We count on your collaboration and that of the TTO to communicate all possible information to the promoters.

**25. We are asked to keep the originals of the receipts for 10 years but can we keep them digitally ?**

Yes, it is possible to keep the originals in digital format.

**26. what if the 5% is not enough to cover all these expenses (or the opposite) ?**

If the amount exceeds the 5%, you will not be able to exceed this ceiling, but if the amount is lower, the scientific advisor will estimate when submitting the project budget whether the 5% is justifiable. In any case, this is a ceiling.

**27. Can I use a different model for the declaration of claim than the one in the Excel file on the site ?**

Yes, you can use a different model, but the declaration must mention the name of your company with the letterhead of your organization, the IBAN on which the subsidy is paid (identical to the one in the decree), the project number and the number of the tranche.