GENERAL ACCOUNTING AND ADMINISTRATIVE DIRECTIVES 2021

BRUSSELS-CAPITAL REGION
ACCOUNTING AND ADMINISTRATIVE DIRECTIVES CONCERNING THE ACCOUNTS AND REPORTS TO BE PRESENTED

Introduction

This document is designed for subsidy beneficiaries in order to help them to provide the required supporting documents. Attention is drawn to the importance of complying with the agreements signed at the start of the project. The new directives will apply starting with projects submitted in 2021. Important information can be found below under the heading “Preliminary information”

PRELIMINARY INFORMATION

The beneficiary must send by email to Innoviris all the documents, written in French or Dutch, that justify costs for the project's implementation, as presented in the articles of the budget annexed to the agreement

- Copy of invoices identified by an order name from the general statement of expenditure, according to the following diagram: “File No_Template No_Item No in the statement”;
- Receipts identified by an order name from the general statement of expenditure, according to the following diagram: “File No_Template No_Item No in the statement”; Receipts are only accepted for small expenses for which no invoice is available (e.g.: parking, metro);
- Proof of payment of invoices identified by an order name from the general statement of expenditure, according to the following diagram: “File No_Template No_Item No in the statement”.

Concerning VAT, statements of expenditure must be drafted:

- including VAT for research organisations not liable for VAT;
- excluding VAT recoverable for research organisations liable for VAT.

The documents required (statements of claim, scientific and financial reports), and the deadlines by which these documents must be supplied are stipulated in the agreement.

Non-compliance with these deadlines may result in sanctions that may vary from the temporary suspension of the payment of the aid to the complete loss of entitlement to the aid and the partial or total reimbursement of the sums already paid.

In order to comply with the controls which may be carried out by the Court of Auditors, the originals of the supporting documents of expenditure must be kept available to the Region for 10 years following the expiry of the project agreement.

The financial reports and their appendices (written in French or Dutch) should be sent to:
reporting@innoviris.brussels

The statements of claim should be sent to:
e-invoicing@innoviris.brussels

It will soon be possible to submit your supporting documents electronically on our platform. The modalities for the transmission of the documents will be undisclosed on our platform when available.
For any queries concerning the admissibility of a specific item of expenditure, contact the scientific advisor in charge of the dossier by e-mail.

Any changes to the programme and/or budget can only be made after notification sent by email to the scientific advisers (and a copy to the accounting advisors) and Innoviris’ prior acceptance (see agreement).

**TEMPLATES OF DOCUMENTS TO BE SENT TO INNOVIRIS**

All the templates to be completed are available in the Excel file with this document. You will also find the instructions for completing them.

**Template A: Statement of claim**

This document must be drafted on the company's or university's paper with header and must be sent by email only to: e-invoicing@innoviris.brussels

**Financial report**

This comprises a general statement of expenditure and a summary of expenses by section, as well as copies of the supporting documents. (See preliminary information.)

**Template B: General statement of expenditure**

With this dated and signed document, certified true and sincere, the beneficiary states that all the amounts declared have actually been paid. The Excel file must also be completed with the accounting registration numbers of the documents, which must be numbered and filed in order.

**Template C 1.1: Overview of salaried staff costs**

The accepted personnel costs are based on the standard hourly cost (SHC) of the persons working on the project (all employer contributions included). This cost is multiplied by the number of hours of occupation on the project: calculation of the standard hourly cost (SHC) = gross monthly full-time * 1.2%

**Examples:**
- Jean works full time and his gross monthly salary is €3,050: the standard hourly cost is: 3,050 * 0.012 = €36.60
- Anne works part-time (19 hrs/week) and her gross monthly salary is €1,600: the standard hourly cost is 1,600/19*38*0.012 = €38.40

Concerning the justification of the remuneration of staff members, a copy of the individual account kept by virtue of social legislation, is required, as well as a copy of the labour contracts and/or the letters of appointment. The individual wage statement, or failing that, the monthly sheets drawn up by a certified social secretariat or the company’s payroll service, must correspond to the period of the agreement.

The costs of temporary staff must be supported by invoices.
Template C 1.2: Overview of self-employed staff costs

If applicable

For self-employed staff, a contract governing the service and the tax sheet 281.50 of annual revenue issued by the Tax administration must be supplied. Innoviris reserves the right to request supporting VAT lists in the event of any suspicions during a control.
For this category, only invoices will be accepted as supporting documents.

Template C 2: Overview of other operating costs

We would like to remind you that the operating costs concern everyday expenses directly related to the project's implementation and on behalf of the people present in the agreement budget:

1) Consumables (chemicals, materials, tools)
2) Small scientific and technical equipment
3) Survey costs
4) Costs of participation in research: volunteer and participant compensation
5) Costs linked to the acquisition of technologies or data, or the hiring of data storage space from third parties (according to the applicable legal basis)
6) Logistics support for the completion of the project: equipment rental, student workers, infrastructure and material rental
7) For Applied PhD only:
   - Registration fee for the doctorate: payment of the registration fee for the doctorate when it is paid after the submission of the application
   - PC: the costs (purchase cost) of a specific PC (non-standard)
   - Publication costs, service costs
8) For European projects only: foreign assignment costs (cost of travel and stay of staff allocated to the budget in the agreement)
9) Valorisation costs
   1) Organisation of symposiums/seminars: meeting organisation costs (meals, external meeting room) only when relevant
   2) Dissemination other than through the publication of scientific articles
10) Miscellaneous: if not specified in the budget, to be submitted for approval to Innoviris - by email to the scientific and accounting advisors: miscellaneous costs must be small amounts and incurred as infrequently as possible.

Flat-rate operating costs: no template to be completed

A flat-rate amount of 5% of the total amount of the salaried staff costs and the other operating costs is calculated to cover the following operating costs:

- small IT equipment (keyboard, mouse, USB key, software, etc.)
- books and subscriptions
• publication and dissemination costs
• demonstration: rental of a utility vehicle
• foreign and Belgian assignment costs: cost of travel and stay of staff allocated to the budget in the agreement:
  a) Public transport costs (airline, train tickets, etc.) or cost of travel by car (excluding local travel) at the applicable rate (according to the annual circular concerning the adaptation of the mileage allowance of the FPS Strategy and Support), parking costs
  b) Accommodation costs (hotel and meals abroad);
  c) Registration fees for training or congresses/symposiums/seminars

* Does not apply to science promotion projects

Template C 3: Overview of the costs of instruments and equipment

If applicable

These costs correspond to the depreciation of the equipment and material used in the frame of the project, whose value is higher than 999 euros and according to the company's valuation rules.

Justification should be attached in accordance with European directives (depreciation rules).

When this equipment is not used throughout their full lifespan in the frame of the project, only the depreciation costs corresponding to the duration of the project, calculated in accordance with generally accepted accounting principles, are deemed to be admissible.

Depreciation is calculated on a prorata basis of the duration of the project and the rates of use for:
  o Computer equipment over a period of 36 months
  o Scientific and technical apparatus over a period of 60 months.

A longer depreciation period may be considered in exceptional circumstances for specific equipment in accordance with the beneficiary's accounting valuation rules.

The formula used is as follows (the calculation of the amount to be included in the budget):

\[
\text{Purchase cost} \times \text{Utilisation rate} \times \frac{\text{Depreciable utilisation period during the project (in months)}}{\text{Depreciation period (36 or 60 months)}}
\]

The depreciable utilisation period during the project starts from the date of purchase of the equipment or the start of the agreement for purchases prior to the start of the project and ends either at the end of the period of the agreement, or at the end of the investment period if prior to the end of the agreement.

Overheads: no template to be completed

A flat-rate sum is calculated corresponding to 10% of the total of the other operating costs and the salaried staff costs.
These are general costs incurred in supporting the execution of the research or development project, and that are part of the general operation of the project, such as: use (rental and maintenance) of internal premises and car parks, meeting rooms and premises with standard office and IT (PC) equipment, the costs of heating, lighting, electricity, gas, water, insurance, telecommunications costs, secretariat, accounting and social secretariat costs, office supplies, copying, correspondence, postal charges, electronic and telecommunications equipment, the cost of developing and maintaining a website, the provision of rooms by the research centre, representation costs, subscriptions, working clothes, catering costs and business gifts.

**Template C 5: Overview of sub-contracting costs**

If applicable: the cost of contractual research, knowledge and patents purchased or licenced from external sources on a commercial basis, as well as the cost of consultancy and equivalent services used solely for the purpose of the project.

**Template C 6: Overview of costs for innovation advice and support services**

*Only for Spin-off action*

If applicable

As a reminder, this budget covers the cost of:

- Legal, marketing, financial and economic consultancy pertaining to the creation of the spin-off, including the alter ego's salary, if applicable;
- Training for the researcher-entrepreneur in setting-up a company (e.g. Solvay Business School and ICHEC);
- Economic Demonstration (shows, fairs, customer acquisition, certification, etc.);
- Patents (aid with drafting patents, patent application costs, etc.).

**MANAGEMENT OF SPECIFIC REVENUE (ONLY FOR SPIN-OFF ACTION)**

If applicable

If an economic activity is operated by the Beneficiary within the framework of the Project, the revenue must be immediately notified to Innoviris which will evaluate its nature and, in view of it:

a) allow the reinvestment of this revenue in the project,
b) terminate the funding.

Innoviris allows the reinvestment of the revenue, the following costs may be covered:

- Personnel costs (alter-ego, additional technical support staff);
- The cost of the instruments and equipment used provided that they are used in measurements and for as long as they are used for the project;
• Other operating costs;
• The cost of contractual research, knowledge and patents purchased or licensed from external sources under no compulsion, as well as the cost of consultancy and equivalent services used solely for the purpose of the project;
• Legal, marketing, financial and economic consultancy pertaining to the creation of the spin-off, including the alter ego's salary, if applicable;
• The cost of economic demonstrations (shows, fairs, customer acquisition, certification, etc.);
• Patents (aid with drafting patents, patent application costs, etc.);
• Costs pertaining to additional economic training.

The Beneficiary declares that the revenue generated will be used for eligible expenditure that is not already the subject of the grant awarded. All supporting documents for expenditure with the revenue recorded may be requested and analysed by Innoviris. Innoviris reserves the right to reduce the grant by the revenue that has not be used in accordance with the rules laid out in this chapter.

A maximum participation in general operating costs of 15% of the revenue may be contributed by the research organisation.

For further information, please contact:

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The name of the supervisor responsible for your dossier is stated in your correspondence.