# ***SPIN-OFF 2021* : Budget/Admissibility of the expenses**

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| Staff costs  *These are all costs related to the staff (the researcher, the alter ego on the payroll and the part-time technical support staff).*  Costs related to the execution of the technical objective   1. Costs of tools and equipment:   *These costs correspond to the depreciation of instruments and equipment used for the project. If instruments and equipment are not used for the project for their entire lifetime, only the depreciation costs which correspond to the duration of the project are authorised, calculated on the basis of generally applicable accounting principles.*  *The depreciation is calculated in proportion to the duration of the project and the percentage of use of the equipment. The whole is reduced to a period of three years for IT equipment and a period of five years for scientific and technical equipment.*  *Calculation:*   * *IT equipment: (Quantity \* Unit cost \* Number of months of use during the project \* percentage of use) / 36* * *Other equipment: (Quantity \* Unit cost \* Number of months of use during the project \* percentage of use) / 60*  1. Other operating costs   *These costs cover the current expenditure relating to:*   * *IT costs (a laptop or fixed computer per person on the budget, software licences for the period of the project, calculation costs)* * *Minor scientific and technical equipment* * *Consummables (chemical products, materials)* * *Books and documentation* * *Missions expensesin Belgium or abroad (seminars, conferences, one-off technical training, travel, rental of a car used in the context of technical approval).* * *Miscellaneous (costs of scientific or commercial meetings with external persons of the beneficiary or of the team, photocopies done outside of the institution, student jobs, etc.)*   *Clarify all budgetary sub-items (unit cost \* quantity).*   1. The costs of contractual research, knowledge and patents purchased or licensed from external sources under the condition of full competition as well as the costs of consultancy and similar services used solely for the purposes of the project.   General costs: *This is a lump sum to cover the additional costs directly linked to the implementation of the project (secretariat, accounting, telecommunications). It is a lump sum of maximum 10% of the sum of the other operating costs (2) and the staff costs for employees (1).*  Training costs: (max €4,000/2 years)  *These costs cover the registration costs of the researcher-entrepreneur for a training course in business management and entrepreneuship (e.g. Solvay Business School, ICHEC, Louvain School of Management, etc.). Any other type of training is not allowed in this section.*  Valorisation costs:  *The valorisation budget covers the costs*   * 1. *For legal, marketing (logo, website, brochures, business cards), financial and economic advice associated with the creation of the spin-off, including the income of the alter ego, if applicable.*   2. *For economic demonstrations (trade fairs, customer acquisition, certification, etc.)*   3. *Patenting (costs associated with acquiring, approving and defending the patent linked to the project).* |