

VADEMECUM FOR INSTITUTIONNAL SUPPORT

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WARNING

This document is subject to modification.

Main changes will be mentioned below in the section “main changes since the version created on ...”.

The latest version is always the one published on the Internet site, please have a look.

LOGOS AND ACRONYMES

IS	Institutional support
ARES	Académie de Recherche et d’Enseignement supérieur, Belgium
CCD	ARES Cooperation and Development Commission
DGD	General Management for Cooperation in Development and Humanitarian Aid, Belgium
CT	Coordination team(s) (in Belgium – BEL or local – LOC)
AC	Administrative costs (in Belgium – BEL or local – LOC)
NSRF	National Scientific Research Fund - NSRF
SG	Steering Group(s) (in Belgium – BEL or local – LOC)
RAP	Result attainment pilot(s) (in Belgium – BEL or local – LOC)
PEDR	Pole of Experts in Documentary Resources

MAIN CHANGES SINCE THE 2014 VERSION

The main changes since the 2014 version are in points: 2.3; 3.3; 4.5; 4.6; 5.1.2.

01. INSTITUTIONAL SUPPORT

01.1 / DEFINITION

Institutional support (IS) is the **instrument** through which ARES hopes to **support the institutional development of a partner higher education establishment**, using its **strategic priorities**. These reinforce its capacities **to create an environment suitable for education, research, and pertinent and high quality services for society**.

01.2 / MAIN DIRECTORS

IS is based on the principal of a **privileged collaboration** with a **small number of partner institutions** in the South, and must provide a **solution to limiting factors** that hinder the partner institution exercising its role as a development actor: **defaulting academic support, lack of research culture and interaction with society**.

01.2.1 / APPROACH AND LEVEL OF INTERVENTION

IS is driven by an **approach program**, and mainly acts at an **institutional level**. It works on **several activities**, and concentrates on **goals and institutional results**. All training or research activity with a non – institutional **goal** is not part of this instrument.

IS works by prioritizing a **transversal approach**, to provide **all-round support** to a partner institution: for example:

- Insure a dynamic management of academic careers,
- Create favourable conditions for good quality education (curriculum reform, equipment for didactic rooms, laboratories, and libraries...),
- Improve organisation and administration methods within the institution (management and validation of research, management of students, improve the administrative and financial process...),
- etc.

01.2.2 / EXPECTED RESULTS

Expected result 1: The capacity to fulfill the fundamental education mission is improved.

Expected result 2: The capacity to fulfill the fundamental research mission is improved.

Expected result 3: The strategic capacities and capacity to manage interaction with the society is improved.

IS partnerships are subject to **joint management**. This links the partner institution and ARES, with a **clear leadership partner**, when it comes to strategic choices for the proposed management methods. The operators of this “**co-management**” are the steering groups.

02. THE ACTORS INVOLVED IN THE IS

02.1 / STEERING GROUPS

Two steering groups are set up by the partnership:

- An inter-establishment group made up of a coordination team (CT) and Result attainment pilots (RAP) from different French-speaking Belgian higher education establishments;
- A group made up of a Coordination team (CT) and Result attainment pilots (RAP) from the institution that is benefitting from the Institutional support.

These two steering groups **conjointly oversee the set up and follow-up** of the program.

02.1.1 / COORDINATION TEAMS

Each coordination team is made up of an **academic coordinator** and a manager, whose skills and main responsibilities are listed below:

SKILLS AND MAIN RESPONSIBILITIES	COORDINATORS	MANAGERS
Preparation and programming of the strategic multi-year program	X	X
Representation of the partnership	X	X
Presidency and running of the steering group	X	
Writing the minutes for the steering group		X
Overall running and set up of the steering group's action	X	X
Academic coordination of the program, meaning insure the coherence and strategic orientation of the program	X	
Referee in the interests of the program	X	X
Follow the progress made towards the program's goals and expected results	X	X
Supervision of the financial management and budget refereeing	X	X
Participation in the partnership evaluation process and instigate the recommendations that come from that	X	X
Participation in country group meetings	X	X

These responsibilities will be jointly insured by the two coordination groups: one in Belgium and one in the Institutional support partner institution.

As most of the responsibilities are joint, the coordinator and the manager must work together closely.

Schematically, we can also say **the two coordination teams are responsible for attaining the partnership's specific goal (SG)**.

02.1.2 / RESULT ATTAINMENT PILOTS

For each institutional support, the action program, designed according to the **logical framework method**, is set out according to **goals** and **expected results**. Each of the partnership's expected results is linked to a **Result attainment pilot (RAP) in Belgium** and a **RAP in the Institutional support partner institution**.

The RAPs are tasked with **coordinating the activities leading to an expected result** within a steering group, as defined within the logical framework. They therefore **use the expertise available** (academic,

scientific or administrative bodies within the French-speaking Belgian higher education institutions or the partner institution) for support missions or support, training or research actions, etc.

This way, the RAP must create a **network of associated resources** that support them in reaching the goal they are working towards.

More specifically, the result attainment pilot's skills and main responsibilities are the following:

- Multi-year program of actions and activities that contribute to the attainment of the result
- Formulation of an expected result and breaking it down into actions and activities
- Mobilisation, supervision and coordination of human resources tasked with actions (teaching, managing grants, doctorates, etc.) relevant to its result
- Following and reporting on all the activities and actions set up to reach its goal
- Responsibility for following the budget and purchases leading to its goal
- Participation in steering group meetings, follow-up missions in the field...

For each result, these responsibilities are insured jointly by the two RAP: one in Belgium and one in the partner institution.

02. 1.3 / STEERING GROUP MEETINGS

To make sure the program remains globally coherent, each of the two steering groups (SG) will regularly meet, at the coordination team's initiative.

To make communication between the 2 SGs easier, a minutes is drawn up at each meeting, which is sent to the other SG.

The CT can occasionally invite a person who is taking part in the program or affected by it to the SG meetings, including an associated resource.

The expert at the "Pole of Experts in Documentary Resources" (PEDR) chosen to support a partnership's documentary resources (for aspects that concern it) is a permanent member of the partnership steering group.

It is usual for a representative of the DGD to attend the steering group meetings in Belgium, at the invitation of the ARES manager.

02. 1.4 / ELIGIBILITY, DESIGNATION AND MEMBER MANDATE CONDITIONS


a) *In Belgium*

	ELIGIBILITY CONDITIONS		DESIGNATION PROCEDURE ¹	MANDATE	
	Age	Status		Length	Loss ²
Coordinator	Less than 70 years old. (< 65 years old when the program starts)	Be a member of the academic staff or the permanent scientific staff at an ARES establishment or have a specific mandate	<ul style="list-style-type: none"> • Designated by ARES after being put forward by the authorities at their institution after an application appeal by ARES. 	Designated for the entire length of the program covered by the appeal (except	If they quit, retire, change institution, are sacked, die... new appeal first limited to their institution (which has priority when offering a new candidate) then widened to

¹ ARES will do its best to make sure there is an even repartition of the responsibilities between the different ARES institutions within the Steering groups.

²The other party must automatically be informed of any change in the composition of one of the Steering groups by letter.

ELIGIBILITY CONDITIONS		DESIGNATION PROCEDURE ¹	MANDATE
Age	Status		Length Loss ²
	with their institution if they retire during a program.	<ul style="list-style-type: none"> Cannot also be RAP or program manager of the program they are coordinating. Cannot be from the same establishment as the manager. 	if the age limit is reached) other institutions if the first institution offers no-one.
Manager	Idem. Be a member of the administrative staff at an ARES establishment or have a specific mandate with their institution if they retire during a program.	<ul style="list-style-type: none"> Designated by ARES after being put forward by the authorities at their institution after an application appeal by ARES. Cannot also be RAP or coordinator of the program they are managing. Cannot be from the same establishment as the coordinator. 	Idem If they quit, retire, change institution, are sacked, die... new appeal first limited to their institution (which has priority when offering a new candidate) then widened to other institutions if the first institution offers no-one.
RAP	Idem. Be a member of the academic, scientific, technical, or administrative staff at an ARES establishment or have a specific mandate with their institution if they retire during a program.	<ul style="list-style-type: none"> Nominated by ARES after being put forward by their authorities after application appeal by ARES. Cannot be coordinator/manager of the program he is also RAP for. 	Idem. If they quit, retire, change institution, are sacked, die... new appeal first limited to their institution (which has priority when offering a new candidate) then widened to other institutions if the first institution offers no-one. The new RAP will be named by ARES after the SG have given their opinion.

 The reinstatement mandate for retired employees can cover the entire length of the program under the appeal.

b) *Locally*

ELIGIBILITY CONDITIONS		DESIGNATION PROCEDURE ³	MANDATE
Age	Status		Length Loss ⁴
Coordinator	No limit ⁵ . Be a member of the academic staff at the partner institution.	<ul style="list-style-type: none"> Designated by the partner institution authorities according to the procedures at that institution. Cannot also be RAP/manager of the program they are coordinating. 	Designated for the entire length of the program. If they quit, retire, change institution, are sacked, die...: the partner institution authority designates a new coordinator and informs ARES
Manager	Idem. Be a member of the academic, scientific or administrative staff at the partner institution.	<ul style="list-style-type: none"> Designated by the partner institution authorities according to the procedures at that institution. Cannot also be RAP/coordinator of the 	Idem. If they quit, retire, change institution, are sacked, die...: the partner institution authority designates a new manager and informs ARES

³ ARES will do its best to make sure there is an even repartition of the responsibilities between the different institutions who are member of ARES within the Steering groups.

⁴ The other party must automatically be informed of any change in the composition of one of the Steering groups by letter.

⁵ Careful: People aged 70 and over cannot be covered by travel insurance – medical care – repatriation cover taken out by ARES. However, this type of insurance cover is obligatory. People aged 70 and over must personally contact an insurance company and send proof at the same time they send their arrival form available on the ARES website.

ELIGIBILITY CONDITIONS			DESIGNATION PROCEDURE ³	Length	MANDATE
Age	Status				Loss ⁴
PAR	Idem.	Idem.	<ul style="list-style-type: none"> Designated by the partner institution authorities according to the procedures at that institution. Cannot also be coordinator/manager of the program they are RAP of. 	Idem.	If they quit, retire, change institution, are sacked, die...: the partner institution authority designates a new RAP and informs ARES

02.2 / ASSOCIATED RESOURCES

These are human resources that come from the partner institution or an ARES higher education establishment, which intervenes on a one-off basis or for the whole length of the program. They intervene in the set-up of one of several activities that lead to a result (example: a thesis promotor, a TIC or human resources expert, a person on a teaching or technical support mission...). They are chosen by the RAP according to their skills and are under the responsibility of the RAP they report to.

ELIGIBILITY CONDITIONS			DESIGNATION PROCEDURE ⁶	Length	MANDATE
Age	Status				Loss ⁷
In Belgium	Less than 70 years old.	Be a member of the academic, scientific, technical or administrative staff at an ARES establishment or have a specific mandate at their institution if they retire during a program.	<ul style="list-style-type: none"> Freely chosen by the RAP. 	One-off intervention or for the entire length of the program (except if the age limit is reached).	If they quit, retire, change institution, are sacked, die...: the RAP freely chooses new resources.
Locally	No limit ⁸ .	Be a member of the academic, scientific or administrative staff at the partner institution.	<ul style="list-style-type: none"> Freely chosen by the RAP. 	One-off Intervention for the entire length of the program.	If they quit, retire,...: the RAP freely chooses new resources.

02.3 / OTHER ACTORS

DGD: Directorate-general for Cooperation in Development and Humanitarian Aid for the Belgian federal Foreign Affairs ministry, External trade and Cooperation for Development. It allocates ARES an annual budget to set up an academic system for Belgian development cooperation.

⁶ARES will do its best to make sure there is an even repartition of the responsibilities between the different institutions who are member of ARES within the Steering groups.

⁷ The other party must automatically be informed of any change in the composition of one of the Steering groups by letter.

⁸ Careful: People aged 70 and over cannot be covered by travel insurance – medical care – repatriation cover taken out by ARES. However, this type of insurance cover is obligatory. People aged 70 and over must personally contact an insurance company and send proof at the same time they send their arrival form available on the ARES website.

ARES : Académie de Recherche et d'Enseignement supérieur. ARES is a federation of higher education establishments in the Wallonia-Brussels federation, in Belgium. It is tasked with various higher education teaching, research and collective service missions, and encourages collaboration between establishments.

The **Development Cooperation Commission:** permanent ARES commission tasked with preparing deliberations, decisions, programs and activities concerning its cooperation development mission. It executes decisions, programs, and activities for ARES, and follows them. It designates the members of the Belgian Steering groups.

ARES managers: Members of ARES staff tasked with the general steering of the preparation, follow up and evaluation of pluri-annual Institutional support plans. It handles the coordination and administrative, financial and technical supervision of the activities, and organises financial checks on the different partnerships. It also supports the Steering groups when they manage the program cycle, and follows and evaluates them based on the logical framework.

Strategic group: made up of the Belgian coordination teams, it meets at ARES' initiative to deal with general interest issues affecting the institutional support.

Country Groups:

Composition

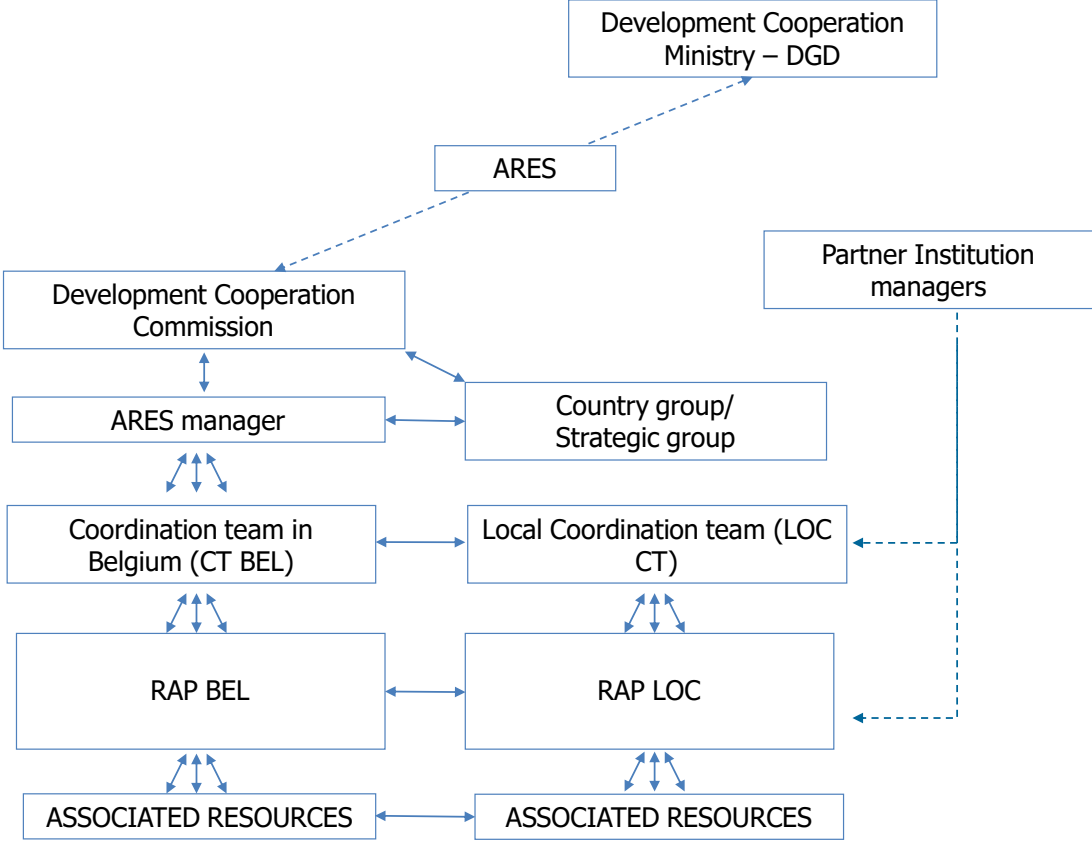
- » The coordinators and deputy coordinators who were appointed to represent ARES in each of its 19 project countries;
- » The persons involved in the programmes and projects supported by ARES in these countries;
- » The members of higher-education institutions (HEIs) who have shown their interest and were included for a specific country;
- » The manager country within ARES' Development Cooperation Directorate;
- » At least one permanent or substitute member of ARES.

Main Missions

- » Participation in the work of the Common Strategic Framework (CSF) and of the "country strategic exchange" between non-governmental development organisations (NGDOs);
- » Opinions in regard to the budgetary revisions by country prior to a decision by ARES;
- » Contribution to the annual report by country sent to DGD;
- » At the disposal of ARES for any request for an opinion.

Partner Institution managers: they sign the Execution convention for the pluri-annual program of the ARES partnership, and are responsible for the engagements, contributions and obligations laid out in the said convention. Finally, they designate the members of the local steering groups.

02.4 / GENERAL ORGANIGRAM OF THE IS AND COMMUNICATION CIRCUIT BETWEEN THE ACTORS



03. PROGRAMS AND REPORTS

There are three essential stages in the life of a partnership:

1. the pluri-annual program
2. the annual program
3. annual report

PLURI-ANNUAL PROGRAM	ANNUAL PROGRAM	ANNUAL REPORT
= reference cell	= operationalisation	= Result and analysis of the progression of the activities leading to the results
<ul style="list-style-type: none"> • identify the partners • fix the global strategy for each partnership • fix the function/management methods • offer chronograms for the activities and big financial orientations for the next X years to come 	<ul style="list-style-type: none"> • detail/update the annual budgets and activity chronogram • allow some strategic or operational reorientation 	<ul style="list-style-type: none"> • justify the use of public funding • helps follow the program closely • helps elaborate the program for the next year

03.1 / PLURI-ANNUAL PROGRAMS AND REPORTS

Pluri-annual programming is the identification of the partners and the forming of partnerships. The **indicative budget** and **priority interventions** are agreed. The **annual program** definition by partnership can be the occasion to **revise strategies and operations**.

03.2 / PROGRAMS AND ANNUAL REPORTS

The pluri-annual program is revised every year, which is the budget for precise activities planned for the definitive obtainment of financing.

The annual programs describe the budgets and activities that are part of the pluri-annual program.

Reporting meets the demands of the Belgian public authorities, and the need to **justify the use of public funds transparently**, and the need to **appreciate the attainment of results**.

The programs and reports are written based on the outline that ARES gives out every year. They determine and communicate success.



The reports require the acceptance of annual spending and therefore depend on whether they will be accepted.

At precise moments during the set-up, ARES and the DGD can start an external evaluation of the partnerships.

For information, here is what is expected of the local and Belgian RAP and CT during the program and the annual report:

	ANNUAL PROGRAM	ANNUAL REPORT (INTERNAL FOLLOW UP)
CT BEL/LOC	<ul style="list-style-type: none"> Analyse the progress towards the attainment of the program's specific goals Résumé of the program put forward for the following year and justify any major modifications to the pluri-annual report 	<ul style="list-style-type: none"> Summary of the program's global situation Using logical framework indicators, appreciation of the progressive attainment of the specific objective
RAP BEL/LOC	<ul style="list-style-type: none"> Appreciation of the activities' progress towards the required result Update of the activity chronogram and budget for the programming year Presentation and justification of revisions and any deviation from the pluri-annual program 	<ul style="list-style-type: none"> Summary description of the activity set-up: acquisitions, missions, teaching, grants... Based on logical framework indicators for the result, show how the activity starting has contributed to the attainment of the result

03.3 / BUDGET REVISION

In the global pluri-annual program, the budgets for each country can be revised at different levels:

01. **Internal revision for each partnership** and transfer between results, refereed by the Belgian coordination team.
02. **Internal revision for each country** and transfer between projects in a same country under ARES' supervision after Country-group consultation.
03. Annual **global budget revision** and **transfer between countries** under ARES' supervision.

04. FINANCIAL MANAGEMENT

04.1 / BUDGET ORGANISATION

- A partnership's budget is organised by result according to the budget rubrics.
- The budget is annual and covers the whole ordonnance period.
- Part of it is executed locally and part of it is executed in Belgium.

Exemple :

	Budget	R1		R2		R3		R4		COORD		TOTAL	
		BEL	LOC	BEL	LOC	BEL	LOC	BEL	LOC	BEL	LOC	BEL	LOC
Année 1	B. Investment												
	C. Operation												
	D. Staff												
	E. Grants												
	F. Travel												
	G. Living costs												
	H. Shipment												
	Total BEL/LOC												
	Total by result												
	Administrative costs - Maximum 10 %											2 %	8 %
General total													


04.2 / ORDONNANCE PERIOD

The budgets are annual. The ordonnance period defines the start and end of the spending for each given budget.

The ordonnance period **starts on the 1st of January of each year, and ends on the 31st of December of the same year.**

All spending listed as part of the annual budget between the 1st of January and the 31st of December of the year covered by the budget will be considered.

The date on the invoice or date of the payment commitment will determine the date of the spending (and not the payment date).

 The party is considered as committed to a payment when there is a document that legally obliges the partner institution to spend money, pay for goods or services provided by a supplier or a service provider (ex. an signed and dated receipt, a purchase contract)...

Careful, a sum of money advanced by a RAP, a grant receiver... is NOT considered a payment commitment!

In detail:

FOR ...	WHAT DETERMINES THE DATE OF SPENDING?
Investments and operation	<ul style="list-style-type: none"> The invoice (it must be dated before the 1st January of the year X+1). or The receipt that commits them to the spending. In this case, the receipt must be dated before the 1st of January of the year X+1, and the invoice must be dated before the 1st of March of the year X+1).
Staff costs	The month they worked.
Mission costs (travel and stay)	The invoice for the airplane ticket AND the per diem request (For South/North missions, the arrival form serves as a per diem request.) To cover all costs for a mission during the year X, the invoice for the airplane ticket and the per diem request must both be dated before the 1 st of January of the year X+1 AND the mission must end before the 1 st of March of the year X+1. If that is not the case, the mission costs will be rolled-back to the year X and X+1, according to the dates on the invoices.
Grant costs	The month of the grant OR for short-term grants in Belgium covering two budget years: if the grant recipient is in Belgium before the 1st of January of the year X+1 and the grant ends before the 1st of March of the year X+1, the grant total can be taken from the year X ; if the grant recipient is in Belgium before the 1st of January of the year X+1, but their grant ends after the 1 st of March of the year X+1, it will cover the next two budget years (spending from the 31/12 of the year X and spending 1/1 for the year X+1).
Shipment costs	<ul style="list-style-type: none"> The shipment invoice. If a good was acquired during the year X but shipped in the year X+1: the shipment invoice for these goods can be rolled-back to the year X if it is dated before the 1st of March of the year X+1.

04.3 / BUDGET RUBRICS

B. Investment costs

B1	Buildings ⁹
B2	Equipment
B3	Vehicles
B4	Office furniture
B5	Other investment costs

C. Operation costs

C1	Equipment maintenance
C2	Consumables
C3	Documentation and books
C4	Small equipment, spare parts
C5	Office equipment
C6	Fuel
C7	Reprography
C8	Communication
C9	Other function costs

D. Staff costs

D1	Staff abroad for a long period
D2	Local expertise (or local staff)
D3	Other staff costs

E. Grant costs


E1	Short-term grants (work experience) in Belgium
E2	Long-term grants (studies) in Belgium
E3	Local short-term grants (work experience)
E4	Local long-term grants (studies)
E5	Other grant costs (research costs)
E6	Handling costs

F. Travel costs

F1	International trips
----	---------------------

⁹ Investment costs linked to the construction or transformation of buildings will not be accepted, or only in exceptional circumstances. They require the agreement of the Concertation committee.

F2	Local trips
G. Living costs	
G1	Per diem
G2	Hotel costs
G3	Representation costs
H. Dispatch costs	
H1	Dispatch costs
K. Administration costs	
K1	Administration costs in Belgium
K2	Administration costs in the partner country

 DGD only recognizes 3 main categories by country: Investment, Operations and Staffing.

ARES presents the DGD with the budgets and overall costs by country according to a distribution in 3 main categories which include the different headings.

INVESTMENT	OPERATIONS	STAFFING
B. Investment costs	C. Operating costs	D. Staffing costs
	F. Travel expenses	E. Scholarship expenses
	G. Stay expenses	
	H. Shipping costs	
	K. Administrative costs	

	DEFINITION	A FEW DETAILS...	PROOF
Investment costs	Goods which are durable and <u>generally</u> susceptible to depreciate over several years.	<ul style="list-style-type: none"> Any durable goods with a value of €250 or more is considered part of the investment. Any non-durable goods, whatever their price, are considered part of the function costs The following equipment, whatever its value, is considered an investment: wheeled equipment, IT equipment, office furniture. 	Paid invoice (+ the whole file showing it passed to the public market if applicable)
Operation costs	<p>Costs generated by the everyday function of investments, either for the acquisition of common consumable goods (or goods which are completely depreciated the year of their acquisition) or for various services.</p> <p><i>Ex.: laboratory consumables, IT programs, documentation, subscription to reviews, small office equipment, costs for the organisation of a seminar (hall rental, printing of the report, translation of a seminar, coffee-break...), maintenance, investigators, consultants, technicians, insurance, childcare, repairs, fuel, spare parts, etc.</i></p>	<p>In principal, these goods and services are distinguished from goods classed in investments by the following criteria:</p> <ul style="list-style-type: none"> Their limited life span They cannot operate on their own (for example spare parts). <p>Function costs in Belgium are not covered, except if:</p> <ul style="list-style-type: none"> An action is not possible locally, due to infrastructure or handling difficulties: for example detailed analysis in a specialist laboratory. This requirement must be proved at the time the invoice is sent to ARES, as well as in the annual report on the activity. The purchase of reactives or documentation is needed for work experience/doctorate laboratory work done in Belgium. CAREFUL: these costs are not covered by the rubric "function costs", but are listed under RESEARCH COSTS for a grant. <p><i>On the other hand</i>, it is possible to list the function costs in Belgium if dispatching to a partner. This spending must be justified by the non-availability of merchandise in the partner's country or region, or the significantly lower cost if it is bought in Belgium and dispatched.</p> <p>It is possible, in a restrictive way, to pay people who work on a result, under "function costs", if they are taken on to execute temporary work set out in a service contract. Examples: day workers, technicians, drivers, labourers,</p>	Paid invoice (+ the whole file showing it passed to the public market if applicable) or "receipt" (+ contract) for service

DEFINITION	A FEW DETAILS...	PROOF
	<p>investigators, consultants... → taken from the remaining budget for the result concerned.</p> <p>Academic staff cannot be financed? But exceptions are possible. There must be a unanimous agreement between the two Steering groups (Belgian and local). The SG's decision must be approved by ARES.</p> <p>NB. Any bonuses or monthly rewards given to the RAP and the CT fall under the partnership's local administration costs.</p>	
<p>Staff costs</p> <p>Costs generated by paying people who have a work contract with the partner institution or ARES.</p>	<p>The partner institution's contribution normally includes making their staff available to set up the program's activities.</p> <p>However, it is possible, in a restrictive way, to:</p> <ul style="list-style-type: none"> • pay the partner institution's administrative/technical staff (who have a work contract) who work on the program (example: secretary, accountant, administrative and financial assistant, driver...) → falls under "coordination" in the budget or result concerned. <p>There must be a clear distinction between salary and complement in the financial tool and on the documents: "salary" must be written only if the <u>totality</u> of the payment is covered; if ARES complements a basic salary paid by the partner institution, "complement" must be written (even if the complement is higher than the salary).</p> <p>The academic staff is not financeable, but exceptions are possible. There must be a unanimous agreement between the two Steering groups (Belgian and local). The SG's decision by be approved by ARES.</p> <p>NB. Any bonuses or monthly rewards given to the RAP and the CT fall under the partnership's local administration costs.</p>	<p>Receipt for the amount, signed by the beneficiary</p>
<p>Grant costs</p> <p>Costs generated by members of the partner university's community traveling to and/or staying at an ARES institution, or, exceptionally, another institution</p>	<p>There are 4 grant categories:</p> <ul style="list-style-type: none"> • Training grants • Study grants • Retraining grants • PhD grants <p>All student grants costs are covered by the budget rubric "E. Grants cost" (monthly allowance, registration costs, airplane ticket, insurance...).</p> <p>Extra information in the document "applicable amounts"</p>	<ul style="list-style-type: none"> • Grant report, countersigned by the RAP/supervisor • Grant contract • Receipt from the grant applicant for the amount paid, or proof of transfer to the grant applicant's bank account; • Copy of transport ticket(s) • Declaration of debt from the host institution detailing the costs due to the grant¹⁰ <ul style="list-style-type: none"> -Healthcare Insurance receipt for people who have a local or regional grant
<p>Travel costs</p> <p>Costs generated by people travelling for ARES or the partner institution, as part of the partnership set-up</p>	<p>It can be international travel, or local travel to the North or South.</p> <p>These costs include:</p> <ul style="list-style-type: none"> - International travel for the person in charge of the mission's home to their final destination/host institution ; - local travel for professional reasons during a mission. 	<ul style="list-style-type: none"> • Paid invoice for airplane ticket and boarding cards • Declaration for the cost of car journeys or proof for local travel (ex. Train ticket, bus...)

¹⁰ The host institution must keep all proof, conform to Belgian accountancy legislation

DEFINITION	A FEW DETAILS...	PROOF				
<p>Living costs</p> <p>Costs generated by people who work for ARES or the partner institution, as part of the partnership set-up staying abroad</p>	<p>Careful, local travel for personal reasons must be covered per diem.</p> <p>It can be a set living cost allowance (per diem), per night, or representation costs. These stays, called short stays, are for a maximum of a month.</p>	<ul style="list-style-type: none"> Accommodation: original paid hotel invoice; Per diem : mission report and per diem receipt signed by the beneficiary (or proof of transfer to the person in charge of the mission's bank account); Representation costs: proof or invoice accompanied by a list of people present, and their status in the program if applicable. 				
<p>Shipment costs</p> <p>Costs generated by the shipment of investment or operation goods. They cover travel, conditioning, packaging, insurance, tax, custom installation and transport costs</p>	<ul style="list-style-type: none"> All dispatch of equipment and materials (including packaging, insurance and transport costs) is reimbursed. Local costs (installation, maintenance, local transport, etc.) can be reimbursed if the person produces an invoice and proof of the necessity of these costs. They must also say if they are urgent or needed for the efficiency of the program's set-up. Importation rights are covered by the partner institutions. To be exonerated from the importation rights, the partner institution must follow the necessary procedure with the local authorities. 	<p>Paid dispatch invoice.</p>				
<p>Administration costs (AC)</p> <p>The administration costs are the general costs generated by the management of the annual program and which are <i>not covered – as they are not directly linked to</i> – by a specific result of the partnership concerned.</p>	<p>The administrative costs are a maximum of 10 % of the total annual program spending. This 10 % must be divided into local administrative costs and Belgian administrative costs:</p> <p style="text-align: center;">10% max. of the total annual program spending</p> <table style="margin-left: auto; margin-right: auto; border: none;"> <tr> <td style="text-align: center;">↙ ↘</td> <td style="text-align: center;">↙ ↘</td> </tr> <tr> <td style="text-align: center;">Local administrative costs (max. 8 %)</td> <td style="text-align: center;">Belgian administrative costs (max. 2 %)</td> </tr> </table> <p>The amount for local administrative costs and Belgian administrative costs are determined <i>in fine</i> by the total annual spending.</p> <ul style="list-style-type: none"> The local administrative costs are used to determine the spending generated by the global management of the partnership, meaning: <ul style="list-style-type: none"> Function costs (consumables, telephony, telecopy, internet, reprography, dispatch costs...) Bank costs (including exchange costs) Representation costs for program coordination; Bonuses and awards for the CT and RAP; Purchase of small equipment (office, telephony, fuel...)... Vehicle maintenance costs <p>Other costs linked to the function of the global program can be taken from the local coordination budget (see point 4.4).</p> <ul style="list-style-type: none"> The Belgian administration costs cover the management costs generated by the CT and the RAP. They cover the following spending: 	↙ ↘	↙ ↘	Local administrative costs (max. 8 %)	Belgian administrative costs (max. 2 %)	<p>The local administration costs are pre-defined, and therefore do not need to be justified. They are simply covered by a debt declaration from the partner institution.</p> <p>The Belgian administrative costs require the original paid invoices or proof of the costs.</p>
↙ ↘	↙ ↘					
Local administrative costs (max. 8 %)	Belgian administrative costs (max. 2 %)					

DEFINITION	A FEW DETAILS...	PROOF
	<ul style="list-style-type: none"> • CT/RAP communication costs; • CT/RAP travel costs (trips outside SG, parking costs etc.); • CT/RAP representation costs. 	

04.4 / THE LOCAL COORDINATION BUDGET

Aside from the overall management of expenditure, covered by local administrative costs, other expenses related to the operation of the local coordination team are taken from the "local coordination" budget.

The following expenses are funded in this budget:

- Staffing costs related to the coordination (e.g. Secretary, accountant, administrative and financial assistants, drivers...);
- large, one off and non-recurring expenses related to the coordination which don't depend on a specific outcome (a vehicle, renovation of facilities, photocopiers...);
- All costs for the local coordination team's stay in Belgium.

These coordination costs are not fixed amounts and always require supporting documents

04.5 / EXPENSES WHICH CANNOT BE SUBSIDISED

The following expenses are not eligible as subsidised expenses: the purchase of alcoholic drinks, tobacco and their derived products.

The list of non-eligible expenses as subsidised expenses are listed in Annex 4 of the Royal Order of 11 September 2016 (page 49, point 17). In particular, the expenses in regard to the purchase of alcoholic drinks, tobacco and their derived products are therefore considered not to be eligible for subsidy and shall not be accepted.

04.6 / TRANSFERS BETWEEN HEADINGS

ARES presents the DGD with the budgets and overall costs by country according to a distribution in 3 main categories which include the different headings.

INVESTMENT	OPERATIONS	STAFFING
B. Investment costs	C. Operating costs	D. Staffing costs
	F. Travel expenses	E. Scholarship expenses
	G. Stay expenses	
	H. Shipping costs	
	K. Administrative costs	

At the Institutional Support level, it would be possible to transfer amounts between the 3 main categories: Investment, Operations and Staffing.

However this flexibility is limited to a maximum of 20% between headings upward or downward.

If this 20% limit is exceeded, the transfers shall be subject to prior notification.

The manager within ARES must then be informed prior to any decision which may entail a transfer which exceeds this limit in order to assess the overall impact at the country level.

04.7 / ADVANCES OF FUNDS

ARES pays advances as shown in the **diagram** below:

1. **Advance 1:** 30% of the approved local budget.¹¹
2. **Advance 2:** maximum 30% of the local budget.
3. **Advance 3:** maximum 30% of the local budget.
4. **Advance 4:** maximum the balance of the local budget.

04.7.1 / PROCEDURE

- » The advances are always paid at the request of the partner institution on the basis of a [claim form](#) addressing ARES.

Each claim form includes their complete bank details (name of the account holder, address of the account holder, name and address of the bank, account number, SWIFT code). It must be signed by an authoritarian at the institution or the local program coordinator.

It must be accompanied by a bank identity statement for institutions which have not already given their bank account details to ARES in the past.

- » **Advance 1** is paid at the beginning of the annual program. It is **not dependant** on a minimum rate of expenditure.
- » The payment of the **following advances** are **dependent on a minimum rate of expenditure**:
 - » **Advances 2 and 3:** can only be requested when **at least 75%** of the advances already paid have been spent.
 - » **Advance 4:** can only be requested (if necessary) if a **minimum of 90%** of the total advances already paid have been spent.

To establish the rate of expenditure, the financial monitoring tool carries out a check. **From advance 2, the claim form must be accompanied by the completed financial tool:** statements of local expenditure and an advance request ("Advances and treasury" sheet). Local administration fees potentially encoded in the local expenditure statement are not included in calculating expenditure rates.

- » Before authorising the payment of the advance, ARES will carry out a **check on some randomly selected documentation** using the financial monitoring tool to verify that each encoded amount in the local expenditure statement corresponds to a valid document (subject to the document type and relevance of the expenditure). It will provide the local manager with the supporting documents to transfer into a scanned format to carry out this test.
- » Depending on the outcome of the test, the claim form will be sent to the finance department for payment.
- » Once the payment has been made, the ARES finance department will inform the local manager specifying the date of payment and amount paid. **It takes approximately 10 days** between the last step and the actual payment of the advance.

The approved local budget is the one given in the program. It was replaced half way through by a revised budget which, once approved, became the reference for calculating the following advances. Other changes which occur during the program (before or after the mid-term review) are not taken into account for the calculation of advances.

The local manager will in turn inform the ARES finance dept. of the confirmed receipt of the payment. It will specify the actual amount received and the date it was received. At this point the account statement corresponding to the advance payment will also be sent.

- » **The accounts are balanced annually**, this means that at the end of the annual financial check, the balance of the treasury is calculated (the difference between the total amount of funds paid out and the total of accepted payments). The over-payment will eventually be returned to ARES through a claim form (or deducted from future payments).

➤ **Can we take into consideration expenditures which haven't yet been paid but were used when calculating the minimum rate of expenditure?**

Yes.

An expense is considered to be initiated whenever there is **a document that legally obliges the partner institution to make a payment**, to pay for goods or a service from a supplier or service provider...

If an **order** was signed and sent to a supplier or if a **purchase contract** was signed, the corresponding amount can be encoded in the financial tool and taken into account when calculating the minimum rate of expenditure.

Beware, a sum of money given in advance to a RAP or student... is NOT considered as an incurred expense!

04. 7.2 / THE LOCAL ADMINISTRATIVE COSTS.

Local administrative costs are not included in the sum of advances (the local administrative costs potentially encoded in the statement of local expenditure is therefore not included in calculating the rate of expenditure).

At the same time as the payment of advance 1, the partner institution however, may send ARES **a specific claim form** for **50% of budgeted local administrative costs**. This 50% constitutes a deposit and not a guaranteed amount.

At the end of the annual financial check, the balance of local administrative costs are calculated according to the total amount of accepted expenditure. The adjustment is then made on the basis of a (second) specific claim form for local administrative costs.

04. 7.3 / EXAMPLES

- » Initial local budget (except local administrative costs): €100,000
- » Local budget revised at mid-term (except local administration costs): €120,000

	MAXIMUM AMOUNT TO REQUEST	CONDITION	CUMULATIVE SUM OF ADVANCES PAID
1st advance (30%) at the beginning of the program	€30,000	–	€30,000
2nd advance (30%)	€30,000	€22,500 min. (75% of €30,000) spent	€60,000
3rd advance (30%)	€36,000	€45,000 min. (75% of €60,000) spent	€96,000
4th advance (balance)	€24,000	€86,400 min. (90% of €96,000) spent	€120,000

In this example, the revised budget has been replaced by the initial budget after the payment of the 2nd advance; it therefore used the calculation of the 3rd advance.

↘ What happens to the interest generated by funds paid?

The interest will eventually generate program resources added to the total budget and will be considered as resources which could be utilised to execute the next activities planned by the local steering group.

04.8 / FINANCIAL REPORTING

04.8.1 / ENCODING EXPENSES

The monitoring of expenses and the local treasury is managed through a financial monitoring tool developed under the format of a Microsoft Excel spreadsheet distributed to all local managers. Each annual program corresponds to one Excel file.

The financial monitoring tool is required. It must be completed as and when spending by the local manager (or the accountant) occurs. It determines advances and allows for better monitoring of expenses.

The financial tool lists all of the expenses made for each result during the scheduling period, invoice by invoice.

The completed financial monitoring tool is sent to ARES at each request for an advance of funds (see point 4.7) (except for the first advance) and takes place at the end of year annual financial report.

The expenses made in Belgium are encoded by ARES in a financial tool of an identical format. The two spreadsheets are merged together to create a general statement of expenses.

04.8.2 / THE CONSOLIDATION OF THE TREASURY AT THE END OF THE ANNUAL PROGRAM

ARES consolidates the local treasury yearly. After the financial check of the DGD a breakdown of the sum of advance payments made and the amount of expenses accepted is established. The balance of the treasury is then calculated.

04. 8.2.1 / Verification that the funds sent and the funds received match (phase 1)

At each advance payment, ARES verifies that the money sent has been received by the partner institution. To do that, the local manager communicates the amount received to ARES once an advance has been paid to them and at this point, they will send the account statement corresponding to the advance payment (see point 4.7.1).

Example:

IS 2014	DATE OF PAYMENT	LABELLED	NET AMOUNT PAID BY ARES	DATE OF RECEIPT	TOTAL AMOUNT RECEIVED
1	2/01/2014	1st Advance 2014	€25,000.00	16/01/2014	29.150,00 \$
2	28/04/2014	2nd Advance	€25,000.00	8/04/2014	29.150,00 \$
3	24/07/2014	3rd Advance 2014	€25,000.00	2/08/2014	29.150,00 \$
4	25/11/2014	4th Advance 2014	€25,000.00	6/12/2014	29.150,00 \$
Total			€100,000.00	Total	116.600 \$

04. 8.2.2 / Determining the balance of the treasury (phase 2)

The accounts are balanced annually. At the outcome of the annual check by DGD, the balance of the treasury is calculated. The overpayment is eventually returned to ARES by means of a claim form or, when applicable, deducted from future payments. If instead, the total amount of accepted expenditure is greater than the total amount of funds spent, ARES will pay the difference by means of a claim form made by the partner institution.


04. 8.3 / THE COMPOSITION OF THE ANNUAL FINANCIAL REPORT

A financial report is established annually based on the final version by the financial monitoring tool. This must be sent to ARES by the local manager in the two months following the end of the budget year, or before 1 March of each year. The financial monitoring tool must be accompanied by all supporting documents (originals or certified versions) for the year in question or the local audit report and account certification (see point 4.9.2). The supporting documents must be numbered and placed in the folders in numeric order, so that they can be easily linked with the summary spreadsheet.¹²

Other documents to join the annual financial report:

- » The inventory spreadsheets ;
- » All account statements relating to advance payments and all other documents enabling the method of calculating the exchange rate are to be verified.

04. 8.3.1 / Calculating the exchange rate

 Only four numbers after the comma must be taken into account!

¹² For countries where the legislation or local regulation does not allow invoices to leave their country, the local manager can send ARES certified copies.

- a) For partner institutions which have a bank account in Euros and who make all their transactions in Euros

No exchange rate should be applied.

- b) For partner institutions which have a bank account in the CFA franc

The exchange rate is fixed (1 Euro = 655.957 CFA francs).

- c) For partner institutions whose account is in local currency or American dollars (USD)

There are two possible options:¹³

- » Option 1: An exchange rate is linked to a fund advance.

Example:

All the expenses paid with the first advance of €30,000,00 will be paid at a rate of 1 Euro = 1.1666 USD. For the second advance, the rate will be 1 Euro = 1.25 USD.

	TRANSACTION DATE	AMOUNT IN EURO, DEBITED FROM THE BELGIAN ACCOUNT	AMOUNT IN USD, PAID INTO THE LOCAL ACCOUNT	TRANSFER EXCHANGE RATE
Advance 1	1/07/2014	€30,000.00	\$34,998.00	€1 = \$1.1666
Advance 2	15/12/2014	€30,000.00	\$37,500.00	€1 = \$1.2500
Advance 3				
Advance 4				
Total		€60,000.00	\$72,498.00	

- » Option 2: the average exchange rate is taken, calculated like this:

$$\text{Average exchange rate EURO/USD} = \frac{\text{Total amounts paid in Euros by ARES}}{\text{Total amounts received by the partner in USD or local currency}}$$

Example:

The partner institution received €60,000.00 (in two instalments) from ARES. The average exchange rate to indicate in its financial report is calculated as follows:

	TRANSACTION DATE	AMOUNT IN EURO, DEBITED FROM THE BELGIAN ACCOUNT	AMOUNT IN USD, PAID INTO A LOCAL ACCOUNT
Advance 1	1/07/2014	€30,000.00	\$35,000.00
Advance 2	15/12/2014	€30,000.00	\$35,000.00
Advance 3			
Advance 4			
Total		€60,000.00	\$70,000.00

The average exchange rate EURO/USD = 0.8571

¹³ The partner institution must choose one of these two option and only apply one option per year.

The average exchange rate USD/EURO = 1.1666

- d) *For partner institutions which go through an interim currency (USD) between local currency and the Euro.*

Determining the exchange rate between the local reference currency and the interim currency is their responsibility.

The financial tool may contain:

- » Either the reference to two currencies (local and USD), as well as the Euro.
- » Either reference it to a single currency (e.g. USD) as well as the Euro. Supporting documents in local currency should indicate the amount in USD reflected.

The partner institution can choose to take a record of exchange rates on a monthly or daily (throughout the day) basis, or by foreign exchange transaction.

The partner institution must describe the conversion method used (only one permitted per annual program), printing the sources used to back up the chosen exchange rate (with clear indication of the date and validity of the rate).

04. 8.3.2 / The inventory spreadsheet

The inventory spreadsheet consists of a numerical list, detailing the quantity and value of goods grouped as "Investment expenses", from both Belgium and partner countries.

 A different inventory for the duration of the updated program each year

Goals of the inventory:

- » To ensure the accounts perfectly reflect the reality;
- » To ensure the 'investment goods' exist and take record of their condition and working order;
- » To ensure the investment goods are indeed used for the purposes in which they were bought;
- » To prevent and detect any potential issues that could arise in a timely manner (long-term breakdown, out of service, missing spare parts, theft, loss, set-up difficulties, unusable equipment, and various other anomalies).

The inventory is done in 4 steps:

1. ARES sends the local manager the list of investment goods paid for in Belgium during the budget year;
2. The local manager fills in the inventory spreadsheet with investment goods paid for locally during the same budget year. To do this, RAP are sent the spreadsheet to fill in the inventory with their respective results;

It is necessary to specify each one of the investments listed in the spreadsheet:

- » where it is located, that is in which faculty, in what service/department...
- » if it's no longer within the institution, the reason and the date of this change must be given,
- » if it has been re-sold, you must justify the reason for selling, provide a copy of the sales invoice and a copy of the bank statement for proof of payment,
- » if it is still working,

- » if it's no longer working, you must give the reason and the date it became non-operational.
- 3. The local manager verifies and consolidates all information received. This information is then sent on to ARES.
- 4. ARES approves the results and incorporates them into the partnership's annual financial report.

04.9 / THE CHECK

The local expenditure check can be done in two ways. This choice is at the discretion of ARES.

04.9.1 / THE CHECK IN BELGIUM

- » At the same time as sending the spreadsheets containing the annual financial report, the partner institution sends ARES the original invoices and supporting documents;¹⁴
- » An initial check is carried out by ARES (to verify compliance with the standards and relevance in relation to the objectives of the program);
- » A second check is carried out by ARES auditors;
- » ARES sends the financial report to the DGD;
- » The DGD auditors carry out their own check on North and South expenditure.

04.9.2 / THE EXTERNAL AUDIT

ARES reserves the right to use an external auditor. In this case:

1. The partner institution sends ARES the financial spreadsheets that make up the annual financial report and the certified copies of invoices and supporting documents;
2. An external auditor is chosen directly by ARES, or by the partner institution; but in the latter case, the choice of auditor must be approved by ARES. The auditor checks and certifies local expenditure. And verifies if the accounts comply with the standards and the rules set out in the manual, the agreement and local procurement regulation. ARES will provide the terms of reference for this account certification mission.
3. The auditor will submit their report to ARES and their fees are covered by the IS budget (excluding partnership).

After approval of the annual financial report by the DGD, ARES informs the partner institution of the amount of accepted expenditures. The balance of the treasury is then calculated.

04.9.3 / FACTORS TAKEN INTO ACCOUNT DURING THE CHECK

For an expense to be accepted, it must:

- » be planned in the budget or clearly justified by the program objectives;
- » respect the scheduling period of the program in question;
- » it must be properly recorded in the financial monitoring tool;
- » that the supporting documents linked with the expense are to be given to ARES administrators within the deadline they set;
- » that the supporting document linked to the expense should be accompanied, where appropriate by:

For countries where the local law does not allow invoices to exit the country, the local manager can send ARES certified copies.

- » a completed public procurement application;
 - » the contract in the case of supplying a service;
 - » list of participants (names and roles) in the case of expenses for meals, coffee breaks, training, etc.;
 - » name of the beneficiary if it's for telephone bills;
 - » name of the beneficiary and vehicle registration or provider for fuel costs.
- » the supporting documents linked to the expense is established according to the standards c.-to-d. which at least contain the following:
- » Entitled "invoice" and an invoice number;
 - » the name and address of the supplier or service provider;
 - » the name of the beneficiary;
 - » the date;
 - » state the expense itself (description of the goods bought or services provided);
 - » the amount paid identifying the currency used;
 - » Proof of payment.

Example of a proof of payment document:

PAPETERIE BUKASA
Vente des consommables
 Informatiques, Papeterie & divers
 NRC. 637 Id. Nat 10-93N7201M
 Av. Colonel Ebeya n°89
 Kinshasa/ Gombe

Kinshasa, le 07/08/2013

FACTURE N°0140

Client : Prof. Lukoki/ Laboratoire de Systématique végétale

Doit pour ce qui suit :

Qté	DESIGNATION	P.U	P.T (\$)
1.	Aquaculture in desert and arid lands : Development constraints and opportunities -FAO Technical Workshop -FAO-Rome 2011.		25
2.	Innovative policies and institutions to support agro-industries development. FAO-Rome 2011		35
3.	Organic agriculture : African experiences in resilience and sustainability-FAO-Rome 2013.		25
		PAIE	
		MERCI	
	TOTAL	85 \$	

N.B : Les articles vendus ne sont ni repris ni échangés.

64,95 €


 €

In the following cases, a receipt signed by the beneficiary takes the place of an invoice: ¹⁵

- » For small amounts of maintenance work/a service provided by a person who doesn't have an invoice;
- » For bus and taxi fares...if the driver did not provide a receipt;
- » For the payment of grants, day rates, allowances;
- » When renting a vehicle.

Receipts must contain the following information and be signed by the beneficiaries:

- » the name and address of the payer;
- » the name of the beneficiary;
- » the date;
- » state the expense (grant, day rate, allowance...) with clear indication of the time frame;
- » the amount paid indicating the currency used;
- » For renting a vehicle: the licence plate number and the reason for a vehicle being rented.

 If a document is not appropriate or if it's fake, illegible, incomplete, or if the additional information requested are not provided or are not satisfactory, the expense linked to this document will be rejected.

If after the check, an expense is rejected: it is considered that the expenditure has not been made and the corresponding sum of money is still in hand:

- » the row corresponding to this expense is then removed from the financial report;
- » ARES notifies the local CT by sending a rejection letter.

05. PURCHASES


05.1 / PURCHASE PROCEDURES

Purchases are the responsibility of the CT and RAP concerned, provided the expenditure is included in the annual budget and meets the timelines related to public procurement procedures as described in the tables below.

It is important with any purchase, to ask yourself whether it is more appropriate to make the purchase in Belgium or locally. A comparison must be made between the risks involved and the cost of transport incurred on one side, and after sale service guarantee and the maintenance on the other.

The goods bought under the IS umbrella, must be the best possible quality for the price. These goods can be bought from suppliers in any country, provided that tendering rules are respected. VAT exemption obtained by ARES is only applied to goods purchased in Belgium for exportation.

Goods acquired under the umbrella of the partnership are exclusively for ARES partner institutions.

 Splitting or slicing the market with the intention of circumventing various barriers of public procurement is prohibited. Advice: within the same institution foster the joint purchasing by category of goods or services

¹⁵ We use receipt books or failing that a receipt canvas on the partner institutions headed paper.

on the year. Evaluate the needs within the programme at the beginning of the year (January) for the whole calendar year.

Example:

A RAP/ or CT which needs to order a range of laboratory equipment or fit an office out with computers must group together the purchases as it constitutes one single market. Subdividing the market into several smaller orders (10 computers today, two printers in two days, 4 scanners and 3 computers in a month's time) constitutes slicing the market.


RAP1 is not obliged to group together its purchases with the purchases made by RAP2 because it is not the same market.

If a RAP is delegated by the steering group to carry out all of the orders of different results, they will have to group together the purchases by category of goods and services of a similar nature.

05. 1.1 / LOCAL PUBLIC PROCUREMENT

Local purchases are made according to procedures at the partner institution and in respect to local public procurement law.

If there is no such a law or if it is not applied, the existing rules for purchases in Belgium apply (see below).

 The partner institution must send ARES the local law regarding public procurement which are used within the partner institution.

05. 1.2 / PUBLIC PROCUREMENT IN BELGIUM

For any purchase in Belgium, it is required to comply with the belgian public procurement legislation.

**CONTRACTS FOR WHICH THE AMOUNT EXCLUDING VALUE ADDED TAX IS BETWEEN EUR 1 AND EUR 15,000 – NEGOTIATED PROCEDURE AGAINST ACCEPTED INVOICE
CONSULTATION/REQUEST FOR TENDERS (WITHOUT SPECIAL SPECIFICATIONS)¹⁶**

Criteria	Documents	Participants	Steps (Duration max. 1 month)
1 The price is the sole award criterion	<ul style="list-style-type: none"> • Technical and/or operational description • ARES Purchase Order 	RAP ARES	1.1. The RAP draws up the technical and/or operational specifications (do not indicate brand names or copy and paste technical data specific to a brand or if a brand is mentioned, write “or equivalent” after the brand name). 1.2. The RAP consults a minimum of 3 or more suppliers or service providers, for a quote except in the case of very specific suppliers (where 1 or 2 companies may reply). Screen-shots or print-outs of offers from the internet are allowed. Upon request to ARES, an email template is available as reference for the suppliers as well as a price criteria comparison tool. 1.3. The RAP sends the bids received and the emails/letters in the event of no bids ¹⁷ and presents its choice (lowest tender) to ARES for approval. Following ARES’ approval, the RAP completes the purchase order and sends it signed to ARES. 1.4. ARES informs the unsuccessful bidders.
2 Several award criteria	<ul style="list-style-type: none"> • Technical and/or operational description • ARES Purchase Order 	RAP ARES	2.1. The RAP draws up the technical and/or operational specifications (do not indicate brand names or copy and paste technical data specific to a brand or if a brand is mentioned, write “or equivalent” after the brand name) + the contract award criteria and the weighting (e.g.: price, warranty, delivery time, after-sales service, maintenance, CV quality, etc.). 2.2. Where possible, the RAP addresses a bid for tenders to a minimum of 3 or more suppliers or service providers. Screen-shots or print-outs of offers from the internet are allowed. Upon request to ARES, an email template is available as reference for the suppliers. 2.3. The RAP studies the bids received according to the award criteria and explains in writing the reasons for choosing that bid (a comparison tool of

¹⁶ Negotiated procedure without publication: Procurement procedure whereby the contracting authority or the public undertaking consults the businesses, suppliers or service providers of its choice and negotiates the contract conditions with one or several of them.

¹⁷ The RAP may include the following, or equivalent, in its requests to tender: "if you do not wish to submit a bid [within the framework of this contract], it would be appreciated if you could inform us/can you please let us know by replying to this email..."

the award criteria, including the price information is available upon request to ARES) and it sends everything including the bids received and the emails/letters in the event of no bids and the technical and/or operational description with the award criteria to ARES for approval.

2.4. Following ARES' approval, the RAP completes the purchase order and re-sends it signed to ARES. ARES sends the purchase order and its annexes to the chosen bidder.

2.5. ARES informs the unsuccessful bidders.

3.1. The RAP is obliged to explore the domestic and international markets to confirm a monopoly situation and provide evidence of this.

3.2. The RAP addresses a bid for tenders to a supplier or service provider. An email template is available upon request to ARES.

3.3. The RAP completes the purchase order and explains in writing the monopoly situation and that it is materially impossible to establish a consultation of several potential bidders in reference to, for example, Article 26, para. 1f of the Law of 15 June 2006 concerning the monopoly situation or in accordance to Article 17, para. 2, 1f: "the works, supplies or services cannot, for technical and artistic reasons, or reasons related to the protection of exclusivity rights, be assigned to one specific business, supplier or service provider" and sends this to the ARES secretariat for approval.

3.4. Following ARES' verification and approval, the RAP re-sends the signed purchase order. ARES then sends the purchase order and its annexes to the service provider or supplier.

3	A monopoly situation	<ul style="list-style-type: none"> • Technical and/or operational description • ARES Purchase Order 	<p>RAP ARES</p>
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CONTRACTS FOR WHICH THE AMOUNT EXCLUDING VALUE ADDED TAX IS BETWEEN EUR 15,000 AND EUR 144,000 – NEGOTIATED PROCEDURE AGAINST WITHOUT PUBLICATION

CRITERIA	DOCUMENTS	PARTICIPANTS	STEPS (DURATION MAX. 3 MONTHS)
Several award criteria	<ul style="list-style-type: none"> • Specifications, including a technical and operational description • Reason for award decision • Notification of contract 	RAP ARES	<ol style="list-style-type: none"> 1. The RAP contacts ARES which shall connect them to the public procurement contract service to express the requirements which must be planned in advance in the budget. 2. The RAP explores the market defining its requirements and fills in the budget estimate form sent by ARES. 3. A template of the Specifications shall be sent. The requested references must be completed in particular the technical specifications, the award criteria, the expected guarantees, etc. and to propose these to a minimum of 3 providers. 4. ARES send the public procurement contract to the bidders and shall be responsible to reply/forward the questions asked by the bidders. 5. ARES controls the bids and forwards them to the RAP for a “written” evaluation/assessment. 6. ARES manages the contract award and informs the unsuccessful bidder(s). Procedure deadline: <ul style="list-style-type: none"> • A minimum of 15 days for formulation; • 3 weeks for consultation; • 10 days for the formulation of the contract award report and the contract award. We would like to draw your attention in regard to observance of these deadlines and to ensure to submit requests early during holiday periods (July-August and December). For example: for a contract to be awarded in December, the Specifications must be approved and sent to the bidders no later than mid-October. 7. If the contract is at a fixed price and the notification is equivalent to an order or if the contract is passed through purchase orders and ARES makes the order. ARES sends the purchase order and its annexes to the service provider or supplier.

CONTRACTS FOR WHICH THE AMOUNT EXCLUDING VALUE ADDED TAX IS OVER EUR 144,000 – AWARD OF CONTRACT OR CALL FOR BIDS¹⁸

These contracts are managed by ARES on a case-by-case basis in collaboration with the RAPs. Please contact ARES.

¹⁸ **Award of contract:** The awarding procedure for which a public contract for works, supplies or services is attributed to the selected bidder who submits the lowest standard offer. To determine the lowest standard offer, the contracting authority takes into account the prices offered and other quantifiable elements that will somehow increase its outgoings. The bidding can be either open or restricted.

Call for bids: The award procedure by which a public contract for works, supplies or services is awarded to the selected bidder who has submitted the most economically advantageous offer from the point of view of the contracting authority. To determine which is the most advantageous and consistent offer, the contracting authority must provide the reasons for awarding them the contract, such as technical merit, delivery time or performance, price, after-sales service... These criteria should not be confused with the other qualitative selection criteria (e.g.: CV quality of a provider...). The call for bids can be either open or restricted.

05.2 / VAT

05.2.1 / THE VAT STATUS FOR PURCHASES MADE IN BELGIUM

VAT exemption is obligatory for all purchases made in Belgium.

At the time of a quote, the RAP must notify the supplier:

- » that the merchandise is intended for exportation
- » not to apply VAT where appropriate

05.2.2 / THE EXCEPTIONS FOR VAT EXEMPTION

VAT may be charged for:

e) Services delivered in Belgium

The VAT remains payable in Belgium if the services were provided in Belgium. Example: translation of documents, reparation of goods, etc.

f) Goods bought for an event taking place in Belgium

If the RAP justifies that the purchase and preservation of goods in Belgium are required for an activity related to a specific goal or outcome. Example: equipment acquired under the umbrella of a PhD student's research costs or for work related to research carried out in Belgium.

→ Very rarely accepted (subject to prior authorisation from ARES)

g) Prior handling of equipment in Belgium for exportation

If the RAP needs to handle equipment bought in Belgium before sending it to a partner country.

h) Purchase (equipment or operation) below €125

For small equipment or operation purchases for partners of which the total amount of the bill doesn't exceed €125.

- » These goods can be taken in baggage during trips.
- » The partner must acknowledge receipt of these goods.

All the receipts must be centralised and retained for the local manager and kept at the disposal of ARES in the case of a check.

05.2.3 / VAT AND OTHER TAXES ON A PURCHASE MADE IN THE PARTNER COUNTRY

Once the goods have been bought outside of the partner country, the import duty must be and benefit from exemption from customs, provided that such exemption is in accordance with public law of the country where the partner institution is situated. **The partner institution must make every effort to obtain this exemption.**

05.3 / SHIPPING

ARES does not allow a shipment to be organised directly by the RAP (e.g. equipment taken in luggage) except for purchases under €125. All equipment bought must be delivered by the supplier to the forward address appointed by ARES. For contracts above €15,000.00, it's obligatory that transport (door to door) and **on-site installation are already included in the conditions of the contract.**

When the volume of parcels delivered to the forwarder is considered by ARES to be enough, the shipment proceeds. A gift certificate, a copy of the invoices and the airmail letter (LTA) are sent to the local manager for clearing the goods through customs.

The RAP, responsible for the purchase, and the local manager are informed of the date and details of the delivery. After receipt of the packages, the local manager completes and sends back a confirmation receipt of goods.

05.3.1 / DELIVERY - CUSTOMS

The local manager or deputy conducts the customs clearing of goods and informs ARES of the arrival or any discrepancies between the goods shipped and the goods received via a confirmation of receipt. The local manager ensures that the removal deadlines are as short as possible. Storage and customs fees are to come under Shipping Costs. Payments will only be made by ARES after confirmation of receipt of the delivery has been given.

05.3.2 / OWNERSHIP OF EQUIPMENT

All investment and functioning goods gained through the IS program are owned by the partner institution. The latter therefore has ownership rights at the end of the agreement.

05.4 / VEHICLES

Purchasing a vehicle as part of the IS program is subject to special authorisation from the Belgian coordination team who will assess its necessity.

The vehicle must be used primarily for transportation for those leading the mission who travel within the partner institution as part of the partnership. It is also used to coordinate the program and can be made available for use by the local coordination team.

 All trips and outings in the vehicle will be noted in a logbook kept for ARES in case of a check.

06. GRANTS

06.1 / TYPES OF GRANTS

There are 4 grant categories within the IS program:

1. Study grants
2. Training grants
3. Retraining grants
4. PhD grants

06. 1.1 / STUDY GRANTS

TYPES OF GRANTS	DEFINITION	BENEFICIARY	AGE DURING SELECTION	LIMIT	DURATION OF THE GRANT
Studies in BELGIUM	Training within an ARES establishment which leads to a degree	<ul style="list-style-type: none"> The beneficiary is a student at a partner institution. It is selected by the BEL/LOC RAP relevant in respect to the admission procedures of the related host institution. 	50 years old		Max. 24 months
LOCAL studies REGIONAL	Training within an IS partner institution or another southern institution which leads to obtaining a degree	<ul style="list-style-type: none"> The beneficiary is a student at a partner institution or another southern institution It is selected by the BEL/LOC RAP relevant in respect to the admission procedures of the related host institution. 	50 years old		Max. 24 months

06. 1.2 / TRAINING AND RETRAINING GRANTS

TYPES OF GRANTS	DEFINITION	BENEFICIARY	AGE LIMIT AT THE TIME OF SELECTION	AT OF	DURATION OF THE SCHOLARSHIP
Training in Belgium	Short-term training within an ARES establishment in Belgium which does not lead to obtaining a degree.	<ul style="list-style-type: none"> The beneficiary is a student at a partner institution selected by the BEL/LOC RAP after having checked what is available within the home institution. 	50 years old		Max. 6 months
LOCAL/ REGIONAL training	Short-term training within an IS partner institution or another southern institution which does not lead to obtaining a degree.	<ul style="list-style-type: none"> The beneficiary is a student at a partner institution selected by the BEL/LOC RAP after having checked what is available within the home institution. 	50 years old		Max. 6 months
Retraining in BELGIUM	Short-term professional training within an ARES establishment used to complete or refresh their knowledge and does not lead to obtaining a degree.	<ul style="list-style-type: none"> The beneficiary is an academic, scientific, administrative or technical member of a partner institution selected by the BEL/LOC RAP. 	60 years old		Max. 6 months

06. 1.3 / PHD GRANTS

TYPES OF GRANTS	ENROLMENT LOCATION	QUALIFICATION RECEIVED	BENEFICIARY	AGE LIMIT AT THE TIME OF SELECTION	DURATION OF THE SCHOLARSHIP	MENTORING CONDITIONS
PhD in BELGIUM	Enrolment at an ARES university (with study abroad placement at a partner institution)	<ul style="list-style-type: none"> Belgian degree 	<ul style="list-style-type: none"> The beneficiary is selected by the BEL/LOC RAP in accordance with academic admission procedures set by the host university. They have a thesis supervisor in Belgium and one in the partner institution. 	45 years old	<p>Max. 48 month scholarship.</p> <p>with max. 50% of the total scholarship duration at an ARES institution.</p>	<ul style="list-style-type: none"> Belgium: the supervisor must be an academic member of staff at an ARES university (if distinguished: max. 70 years old AND agreement between the home university and the partner university) <p>Mentoring costs in Belgium are limited to max. 50% of the duration of the scholarship.</p> <ul style="list-style-type: none"> LOC: the supervisor must be an academic member of staff at the partner institution <p>During the doctoral research placements at a partner institution, mentoring expenses are possible but the amount and the beneficiary must be jointly determined by the BEL and LOC CT's.</p>
LOCAL PhD	Enrolment at a partner institution (with research placements at an ARES partner university)	<ul style="list-style-type: none"> Degree from the partner institution 	<ul style="list-style-type: none"> Idem 	45 years old	<p>Max. 48 month scholarship</p> <p>with max. 50% of the total duration of the scholarship in an ARES institution.</p>	<ul style="list-style-type: none"> BEL: the supervisor must be an academic member of staff at an ARES university (if distinguished: max 70 years old AND agreement between the home university and partner institution) <p>The mentoring costs in Belgium are limited to max. 50% of the duration of the scholarship.</p> <ul style="list-style-type: none"> LOC: the supervisor must be an academic member of staff at the partner institution <p>Mentoring costs are possible within the partner institution but the amount and the beneficiary must be jointly determined by the BEL and LOC CT's.</p>

TYPES OF GRANTS	ENROLMENT LOCATION	QUALIFICATION RECEIVED	BENEFICIARY	AGE LIMIT AT THE TIME OF SELECTION	DURATION OF THE SCHOLARSHIP	MENTORING CONDITIONS
Jointly supervised PhD	Simultaneous enrolment in one (or several) ARES universities and a partner institution	<ul style="list-style-type: none"> Joint degrees or 2 degrees under the terms of the joint supervision between the partner institutions 	<ul style="list-style-type: none"> Idem 	45 years old	<p>Max. 48 months</p> <p>with max. 50% of the duration of the scholarship at one (or several) ARES institutions(s).</p>	<ul style="list-style-type: none"> BEL: the supervisor must be an academic staff member at an ARES university (if distinguished: max. 70 years old AND agreement between the home university and the partner institution) <p>Mentoring costs in Belgium are limited to max. 50% of the duration of the scholarship.</p> <ul style="list-style-type: none"> LOC: the supervisor must be an academic member of staff at the partner institution <p>Mentoring costs are possible within the partner institution but the amount and beneficiary must be jointly determined by the BEL and LOC CT's.</p>
PhD at another IS partner institution (as the scholarship holder)	Enrolment at another IS partner institution (as the scholarship holder)	<ul style="list-style-type: none"> Degree from the partner institution 	<ul style="list-style-type: none"> Idem 	45 years old	<p>Max. 48 months</p> <p>With 100% of the total duration of the scholarship at the partner institution</p>	<p>Mentoring costs are possible within the partner institution but the amount and beneficiary must be mutually agreed by the BEL and LOC CT's.</p>

06. 1.3.1 / Scheduling and evaluation of doctoral scholarships

All scholarships awarded must be scheduled so that teaching objectives are met by the end of this particular IS course. Within the framework of the doctoral scholarship, research work must be organised and planned according to a course and timetable negotiated before the start of the scholarship between the student and his/her supervisor(s) consulting with the BEL/LOC RAP who predominantly verify the financial feasibility. The schedule must be formally accepted by them before the start of the scholarship.

Each year, it's necessary to assess the progress of work and confirm that the scholarship is ongoing. This evaluation is provided by the supervisor and consulted with the BEL/LOC RAP's and the BEL/LOC CT's.


06.2 / THE SUM OF GRANTS

06. 2.1 / IN BELGIUM

The corresponding sums for each type of scholarship are available on the ARES website.

06. 2.2 / LOCAL

The local scholarship sums are set when the budget is made by the 2 SG's on the basis of the rates applied within the partner institution for local scholarships.

 The partner institution must send those rates to ARES.

06.3 / THE MANAGEMENT OF GRANTS

06. 3.1 / IN BELGIUM

The organisation procedure for the arrival of students in Belgium and the management of their stay is online on the ARES website.

06. 3.2 / LOCAL

The management of local scholarships is carried out by the local CT according to standards and procedures followed at the partner institution.

07. MISSIONS

07.1 / TYPES OF MISSION

07.1.1 / THE NORTH-SOUTH MISSIONS

TYPES OF MISSION	OBJECTIVES	MISSION LEADER	AGE LIMIT	FREQUENCY/DURATION
Coordination	Monitor the progress of various results of a partnership and meet his/her counterpart(s)	Coordination Team member (CT)	<70 years with a specific mandate from their institution if retired.	<ul style="list-style-type: none"> At least once per year by partnership. Max. 1 month.
Monitoring of results/activities	Monitor the progress of various activities of a result and meet his/her counterpart(s).	RAP, PEDR, associated resources.	<70 years with a specific mandate from their institution if retired.	<ul style="list-style-type: none"> At least once per year by result. Max. 1 month.
Thesis mentoring/education	<ul style="list-style-type: none"> Supplementary lessons not provided by local tutors or assist local tutors. Supervise the research of a PhD student. 	Academic or permanent scientific staff members of an ARES establishment. ¹⁹	<70 years with a specific mandate from their institution if retired	<ul style="list-style-type: none"> Max. 1 month.
Administrative and technical support	Perform an administrative or technical assistance within the partner institution.	Be a staff member of an ARES establishment.	<70 years with a specific mandate from their institution if retired.	<ul style="list-style-type: none"> Max. 1 month.

07.1.2 / THE SOUTH-NORTH MISSIONS


TYPES OF MISSIONS	OBJECTIVES	MISSION LEADER	AGE LIMIT	FREQUENCY/DURATION
Coordination	Monitor the progress of various result of a partnership and meet his/her counterpart(s).	Coordination team member (CT)	People aged 70 and over can no longer, in any circumstances, be covered by travel insurance - health care - repatriation taken out by ARES. Insurance cover is obligatory in all circumstances. Therefore people aged 70 and over must take out insurance themselves and send the proof of this coverage to ARES at the same time as sending the arrival notification form.	<ul style="list-style-type: none"> Max. 1 month.
Monitoring of results/activities	Monitor progress of various activities of a	RAP, associated resources.	Idem.	<ul style="list-style-type: none"> Max. 1 month.

Staff appointed under the NSRF statute is likened to the academic or scientific staff at an ARES university. It may however only carry out a mission if they have the formal authorisation from NSRF.

TYPES OF MISSIONS	OBJECTIVES	MISSION LEADER	AGE LIMIT	FREQUENCY/DURATION
	result and meet his/her counterpart(s).			
Thesis mentoring	Supervise the research of a PhD student enrolled in Belgium.	Academic or scientific staff from the partner institution.	Idem	<ul style="list-style-type: none"> Max. 1 month.

07.1.3 / SOUTH-SOUTH MISSIONS

TYPES OF MISSIONS	OBJECTIVES	MISSION LEADER	AGE LIMIT	FREQUENCY/DURATION
Thesis mentoring				
Teaching				
Administrative and technical support	Provide or receive: teaching, training, administrative or technical assistance, a shared experience...	Academic, scientific, technical, administrative staff from the partner institution.	No	<ul style="list-style-type: none"> Max. 1 month.
Training				

 In the case of a south-south mission, it is the partner institution's responsibility to provide a type of insurance cover assistance for the displacement of the mission leader.

07.2 / MISSION MANAGEMENT


07.2.1 / IN BELGIUM

The organisational procedure for the arrival of a mission leader in Belgium and the management of their stay is online on the ARES website.

The corresponding sums are on the ARES website.

07.2.2 / LOCAL

Hosting the mission leaders is the responsibility of the local RAP or local CT.

 The partner institution must send ARES the weighting applied within the partner institution for the daily allowances and expense payments of the stay for south-south missions.

08. DOCUMENTS FOR THE PARTNER INSTITUTION TO SEND TO ARES

- » The weighting applied within the partner institution for local grants;
- » The weighting applied within the partner institution for the daily allowances and expense payments of a trip in the case of south-south missions;
- » The local regulations on public procurement as applied within the partner institution.