

**RESEARCH PROJECTS FOR
DEVELOPMENT**

**TRAINING PROJECTS FOR THE
SOUTH**

2022-2027 PROGRAMME

VADE-MECUM
FINAL VERSION
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01. 2022-2027 PROGRAMME

All RPD-TPS with on-going activities between September 1st, 2022 and August 31st, 2027 are part of ARES 2022-2027 programme. The programme budget is organised by instrument: each instrument is given an overall budget breakdown over 5 years.

02. AGREEMENT

The project implementation is governed by an agreement between ARES and the WBF and local coordinating institutions. One signed original must be sent to ARES as soon as possible.

The procedures for internal management and scientific, administrative and financial implementation of the project are dealt with by a specific agreement between WBF and local partners. ARES does not sign this agreement. A copy of it must be sent to ARES as soon as possible.

03. STARTING DATE, ANNUAL INSTALMENTS, DISPATCHING PERIODS AND 5-YEAR PROGRAMMES

Coordinators of selected projects must provide to ARES the date at which their project will start, which must be between 1st September and 31 December of the relevant year.

The activities and the budget of the project are divided in terms based on academic years, from 1st September to 31 of August of the following year.

For example, terms for a 5-year project are as follows:

TERM	DISPATCHING PERIOD
Year 1	From the starting date to the 31/08 of the following year
Years 2, 3, 4, 5	From 01/09 of year x to 31/08 of year x+1
Year 6	From 01/09 to starting date + 60 months

This breakdown defines the various dispatching periods of the projects and thus the beginning and end of eligibility of expenditure for each budgetary year. The date of the invoice (and not the payment date) is the expense date. In some cases, the formal expense engagement date can be taken into account, as long as the invoice is received during the reporting period.

The projects may be planned over two 5-year plans. Therefore they are made of two phases. The first phase begins on the starting date to end on 31/08/2027. The second phase starts on 1st September 2027 until the closing date of the project (60 months from the starting date for 5-year projects). ARES agreement refers to the duration and the total budget of the project but only engages the budget of the first phase. The second phase will be dealt with by a new convention.

04. REPORTING

At the end of each budget instalment, **by end of October**, the WBF coordinator of each project must submit an activity and a financial report to ARES, covering the past year, based on the template provided by ARES.

The activity report presents in a narrative form the status of achieving the outcomes and commentaries about the use made of the budget. It also includes indicators and performance scores, as well as lessons learned. Annexes must be provided: mission reports, reports from stays in Belgium of doctoral fellows etc.

The financial report consists of a statement of Belgian and local expenses and copies of the supporting documents corresponding to the expenses listed in the statement. Expenses are entered in GIRAF, the platform managing ARES activities, which is accessible to coordinators and managers of RPD and TPS projects.

At the end of the project, a global narrative report is also expected, using a template provided for by ARES.

05. BUDGETARY MONITORING

05.1 / PRINCIPLES

The terms of payment to ARES by the DGD of the subsidies related to the 2022-2027 Programme is conditioned to the implementation rate of the previous instalments. The implementation rate is calculated for the whole programme.

To ensure regular payments of the subsidy to ARES, and thus to cooperation activities included in its 2022-2027 programme, it is vital to reach **an optimal implementation rate** of each budget instalment for every cooperation activity.

A **timely encoding of the expenses in Belgium as well as in the partner country** in GIRAF is thus essential for project teams and ARES managers to get a realistic picture of the implementation rate and unspent amounts of on-going activities. The objectives are as follows:

- » identify any problem quickly
- » be able to act/react quickly to adapt the activities and catch up with unspent amounts.

05.2 / BUDGET MODIFICATION DURING THE YEAR – 20% THRESHOLD

During the year, budgetary **transfers** between the 3 main headings of a project (investments, operations, personnel) are allowed up to -20% to +20% of each budget heading without ARES authorization, within the project annual budget.

The 3 main headings are broken down as follows :

- » Investment = investment heading of the project files: equipment, vehicles, etc.
- » Personnel = personnel + scholarship headings (all subheading) of the project files.

- » Operation = any other headings : operation, travel, accommodation, expedition, administrative cost.

For budgetary transfers over 20%, prior authorisation of ARES is compulsory. These transfers must be explained in the annual activity reports.

05.3 / UNSPENT BALANCE

It will not be possible to transfer automatically the balance to the next year.

Possibilities and conditions of transfer of unspent balances to the next year, within the 2022-2027 programme, will be decided by the DCC and communicated at a later stage.

As explained above, the projects linked to two different 5-year programmes are carried out in two phases: phase I and phase II. The project accounting between these two phases will be completely separated. At the end of phase I, from the starting date until 31/08/2027, the project accounting will be closed and the unspent balance will be lost. **No transfer of unspent balance will be allowed from the financial year on 31/08/2027 to the financial year starting on 1st September 2027.**

06. PAYMENT OF THE SUBSIDIES

At the beginning of the project, ARES transfers the first instalment only when the original of the ARES agreement and the copy of the internal partnership agreement referred to above have been received, both signed by all parties.

The instalments are paid by ARES to the WBF coordinating institution upon receipt of a claim declaration. These payments are made to a project-specific account in several instalments (30%, 30%, 30%, 10% or remaining amount). These are conditioned by the implementation rate of the previous instalment (see table below). A statement of expenditures must thus be annexed to the claim declaration.

The WBF coordinating establishment transfers the funds needed for the implementation of the project to the local coordinating institution, to an account which is specific to the project. The terms of payment from the WBF HEI to the partner country are established within the partnership and must be detailed in the internal partnership agreement (see above).

The terms of payment for the years corresponding to the 2nd phase of the projects (1/09/2027 to 31/08/2032) will be detailed in the new ARES agreement.

TERMS OF DISBURSEMENT

Instalment	Part of the yearly budget	Condition for the payment
1 st instalment	30 % of the current year budget	At the start of the project, upon receipt of the partnership agreements and a claim declaration During the following years, upon receipt of a declaration of claim
2 nd instalment	30 % of the current year budget	Receipt of a declaration of claim AND A statement of expenditure proving that 75 % of the first instalment has been spent
3 rd instalment	30 % of the current year budget	Receipt of a declaration of claim AND A statement of expenditure proving that 75 % of the two first instalments has been spent
4 th instalment	10 % of the current year budget	Receipt of a declaration of claim AND A statement of expenditure proving that 90 % of the three first instalments has been spent
Annual closure	Amount calculated on the basis of real expenditure	The accounts are closed every year. Once the financial report has been consolidated, as the case may be, the balance is paid to the WBF coordinating HEI on the basis of a statement of claim issued by this institution, or the overpayment is repaid by the WBF coordinating HEI on the basis of a statement of claim issued by ARES

Furthermore, a statement of expenditure will any way be requested minimum twice every year to give ARES a clear picture of the aggregate expenditure rates per instrument and for the whole programme.

07. TYPES OF EXPENSES DEEMED ELIGIBLE

07.1 / PREPARATION COSTS

The project team may want to organize a preparation mission to the south funded by the project budget, **between 1st September and the starting date of the project**. The costs linked to this mission are the only ones allowed before the start of the project. The costs cover travel and stay expenses (hotel and per diem).

In GIRAF, the expenses related to these preparation missions must be entered as usual mission expenses (see section 7.6 below).

07.2 / INVESTMENT COSTS

Definition: durable goods which can generally be depreciated over several years. Any durable goods worth **250 € or more** is considered as an investment. Any consumable goods, of any price, is considered as operating cost.

Purchases of investment goods must always be made **to the benefit of local academic partners**.

Preference is given to local purchases. **Local stakeholders must comply with national public procurement legislation**. When it does not exist, a call for tenders is required for purchases of more than € 15,000 net of VAT.

For investment goods purchased **in Belgium**, any purchase for more than **€ 15,000 net of VAT** must be submitted to a **call for tender**. Although lower than the limit imposed by Belgian law, this limit of € 15,000 has been decided by ARES Board of Directors and must be respected for purchases in Belgium in every ARES activity.

Invoices must be established **without VAT** and a proof of export must be provided (LTA or custom certificate). It is advised to use a professional carrier to export equipment.

Equipment bought in Belgium may be put together and tested in Belgium before being sent to partners in the South. However this should be done within the time lapse provided for by VAT legislation. After this time, VAT must be paid by the Belgian coordinating Higher Education Institution.

For purchases of investment goods submitted to a call for tender, the following documents must be attached to the invoice:

- » copy of the call for tender with technical specifications and annexes;
- » list of recipients of the call for tender;
- » copies of the offers received;
- » selection report: analysis of the offers received and justification of the choice.

Even for purchases of less than € 15,000, it is necessary to promote competition. The rules applied at ARES are as follows:

- » From € 0 to € 2,500 net of VAT: comparison of non-specific offers (available on internet, catalogues...)
- » From € 2,501 to € 15,000 net of VAT: consultation by e-mail of potential providers/service providers.

Supporting documents:

- » Invoice and proof of payment;
- » For purchases of less than € 15,000, proof of competition
- » For purchases of € 15,000 and more, copy of the call for tender, the list of recipients, the offers and the selection report.

07.3 / OPERATING COSTS

Definition: Costs incurred either for **normal operation of investments**, or purchases of **consumer goods for everyday use** or various **services**. Any consumable, whatever its price, is considered as operating cost.

Operating costs are designed **for the benefit of local academic partners**. They are, however, accepted exceptionally in Belgium when they are for specific expenses that cannot be incurred locally, such as fees for advanced analyses or translation. This exception must be duly justified in annex to the invoice and in the annual report. These costs may also be accepted exceptionnaly for other local partners, with due justification.

The purchase of alcoholic drinks (alcohol, wine, beer...) is not eligible in the framework of project funded by the Belgian development cooperation. This provision is also applicable to the meals and catering at events or to restaurant costs.

Operating costs must not be confused with administrative expenses. They are **specific to the project** (documentation cost, consumable products, etc.). Operating costs related to the management of the project (photocopies of reports for example) must be entered under the heading "administrative expenses".

Local purchases are preferred for local operating costs. Local public procurement legislation must be complied with. If there is no such legislation, a call for tender is required for any purchase of more than 15,000€ excluding taxes.

If operating goods are exported (for example books), they must be exempted from VAT (see above). To allow for some flexibility, VAT may be included for purchases under €125 (for the whole invoice, not per item), under the condition that the goods have been given to the south partner. This is proven by a signed receipt attached to the financial report.

In the same way than for equipment, purchase of operating goods **in Belgium** for more than **€ 15,000 net of VAT** must be submitted to a **call for tender**. Although lower than the limit imposed by Belgian law, this limit of € 15,000 has been decided by ARES Board of Directors and must be respected for purchases in Belgium in every ARES activity.

For purchases of operating goods submitted to a call for tender, the following documents must be attached to the invoice:

- » copy of the call for tender with technical specifications and annexes;
- » list of recipients of the call for tender;
- » copies of the offers received;
- » Selection report: analysis of the offers received and justification of the choice.

Even for purchases of less than € 15,000, it is required to promote competition. The rules applied at ARES are as follows:

- » From € 0 to € 2,500 net of VAT: comparison of non-specific offers (available on Internet, catalogues...)
- » From € 2,501 to € 15,000 net of VAT: consultation by e-mail of potential providers/service providers.

Supporting documents:

- » Invoice and proof of payment
- » When applicable, copy of the call for tender, the list of recipients, the offers and the selection report

07.4 / STAFFING COSTS

Definition: costs incurred to remunerate people tied to academic or scientific partner institutions by an employment contract

Local staffing cost is permitted within the following limits:

- » Local wages must be based on local scales, of which a copy must be annexed to the project full proposal and/or to the first financial report. The local institution shall pay these wages out of the project budget.
- » Are allowed:
 - Salaries for administrative tasks: accountant or secretary
 - Salaries/fees for special tasks directly linked to the specific objectives of the project and limited in time: technician, IT development, etc.
- » Are not allowed:
 - Salaries for coordination, management, teaching or research tasks. These tasks are the counterpart of the local partner in the project. Exceptions are however possible: they must be duly motivated and submitted to ARES for prior approval. In any case, the amount used to remunerate these tasks cannot be more than 5% maximum of the total budget of the project, covering altogether any kind of salary valuation: salaries, salary bonuses, fees, supervision or any other form of compensation for academic and scientific staff of the partner HEIs.

In general, **retribution of local partners must be limited as much as possible**. The sustainability of the project could otherwise be compromised, once ARES funding has ended.

Whenever possible, **the local partner shall provide the project with infrastructure and staff**.

About **local salary scales**, **coherence** between different ARES activities in one institution and country must be ensured.

It is also possible to remunerate people who support a project activity for the performance of clearly defined temporary work (day laborers, drivers, workers, data collectors,...). When the service is performed by a company or a consultant, a service contract must be established. These costs must be entered under the heading "operating expenses-other".

ARES does not employ long-term **expatriate staff**. However, **medium term** field assignments may be funded by the project (4 months per year maximum). In that case, staffing costs are calculated based on the corresponding statutes and pay scales in force at the Wallonia-Brussels federation HEIs. In addition, expatriate staff also receives a fixed expatriation allowance, which may not exceed 20 % of gross salary. It is not allowed to include in the project budget costs associated with moving in expatriate staff or their families. Where possible, housing costs are borne by the local partner institution from their own funds.

No reimbursements for costs of staffing in Belgium will be accepted.

Supporting documents:

- » Copy of the work contract (to be annexed to the first financial report)
- » Local salary scales (to be annexed to the first financial report)
- » Proofs of salary payment (pay slips, receipt signed by the beneficiary...)

07.5 / SCHOLARSHIP COSTS

Definition: costs incurred for the travel and stay of members of the academic community (teaching staff, technical and scientific staff, students) of the partners in WBF HEI or, exceptionally, in another institution for a training stay.

These costs can also be related to Belgian students travelling to local partner institutions, as long as their stay contributes to reaching the results of the project.

07.5.1 / TYPES OF SCHOLARSHIPS

The types of scholarships are:

- » Study scholarships
 - Study scholarship in Belgium
 - Study scholarship in Europe
 - Local study scholarship
 - South-South study scholarship (regional grant)
- » Mixed doctorate scholarship
 - Mobility scholarship: stays in Belgium (maximum half the duration of the doctorate)
 - Local scholarships
- » Mobility scholarship related to a post-doctorate
- » Short-term training scholarships
 - Short-term training scholarship in Belgium
 - Local short-term training scholarship
 - South-South short-term training scholarship (regional grant)
- » Travel grant for students from Higher Education Establishments from the Wallonia-Brussels Federation. Such a scholarship can only be granted when the stay in the partner country is valued either in ECTS in the student curriculum or through the student thesis or stage.

Candidates to short-term training, master or doctorate scholarships must hold the requested degree for maximum 20 years when the training or the course starts. This maximum period is extended by one year per childbirth and/or adoption.

Candidates to a postdoctoral research grant must hold the academic PhD degree for maximum 10 years at the time of the first application for funding. This maximum period is extended by one year per childbirth or adoption.

The types of authorised expenses, the conditions and applicable amounts for each type of scholarship are included in the document « [Montants applicables dans le cadre des programmes et projets de coopération au développement de l'ARES](#) » which is part of the financial standards that partners commit to comply with.

About **local scales, coherence** between different ARES activities in one institution and country must be ensured.

Supporting documents related to scholarships:

- » Copy of the minutes of the selection meeting
- » Copy of the scholarship agreement
- » Report of the scholarship recipient, signed by his/her supervisor
- » Receipt from the scholarship recipient stating the amounts paid or other official statements proving that the grant has been paid to him/her
- » Copies of transport documents/tickets, boarding passes and proof of purchase (bill) of tickets
- » Invoice from the HEI related to supervision costs, when appropriate
- » Supporting documents related to research expenses, when appropriate
- » Justification of local scales (to be provided in annex to the first financial report)

07.5.2 / MANAGEMENT EXPENSES

For all scholarship types, the host department is entitled to management expenses for hosting scholarship recipients. These expenses may not be more than 10% of the expenses incurred for the scholarships, excluding supervision and research expenses.

Supporting document:

An internal declaration of claim issued by the institution hosting the scholarship recipient.

07.6 / MISSION COSTS

Missions can last **maximum 30 days**.

For North-South missions, the traveller must be **less than 70 years old** and have a specific mandate from its institution if he/she is retired.

For South-North missions, there is no age limit, but **there are restrictions with regard to the insurance for people who are 70** and above (see below point 7.8).

07.6.1 / TRAVEL EXPENSES

Definition: costs related to the travel of people from partner institutions to implement the project. These costs cover the travel from home to the final destination/place of implementation of the project and possible local travel during the mission. These costs may include international travel, local travel and linked costs (disease prevention, visas...)

International travel expenses are only reimbursed for **economy class tickets**. It is important to make the reservations long enough in advance to avoid high prices.

Local travel expenses: these expenses may be related to travel in Belgium or at local level.

Supporting documents:

- » Plane tickets, boarding passes and invoices with proof of payment (if boarding passes are not available, please annex a sworn statement that they have been lost)

- » In case of internet booking, please provide the booking confirmation page including the ticket price, the itinerary, travel dates as well as a proof of payment.
- » For local travel expenses, please provide public transport tickets, taxi receipts (with date, name of the person transported and route), etc.
- » For other expenses, please provide the pharmacist ticket and the embassy receipt for the visa.

07.6.2 / STAY EXPENSES

Definition: expenses linked to the stay of people from partner institutions in relation to the project implementation. It can be a flat-rate allocation (per diem), accommodation expenses or representation expenses.

- » Per diem cover meals and other personal costs including breakfast
- » Accommodation includes hotel nights and taxes, excluding personal expenses (meals, mini bar, breakfasts, etc.)
- » Representation costs may be used for a meal with WBF and local partners once per mission. However potential restaurant bills may not include alcoholic drinks (alcohol, wine, beer...), which are not eligible in the framework of projects funded by the Belgian development cooperation.

Conditions and currently applicable amounts for **per diem** and **accommodation expenses** (which vary according to the destination country) are available in the document "[Montants applicables dans le cadre des programmes et projets de coopération au développement de l'ARES](#)".

Supporting documents

- » Per diem amounts must be attested by a receipt signed by the beneficiary and the project coordinator (or financial manager). The receipt must include the name of the beneficiary, the destination country and the exact dates of the mission
- » Hotel bill and proof of payment.
- » For representation expenses: restaurant bill together with the list of people having attended and their status in the project.

07.7 / VISA

Scholarship recipients and professors coming to Belgium in the framework of an ARES project **benefit from a simplified procedure** for obtaining their visa: the Embassy may deliver the visa, without passing through the immigration office (except for some risky countries).

Coordinators or partners who wish to facilitate the visa delivery for the scholarship recipients or colleagues have to fill out an ARES **arrival form** which can be found at:

http://www.ares-ac.be/images/documents_references/ARES-CCD-Annonce-d-arrivee-Formulaire-unique.doc

This form must be returned to maryvonne.aubry@ares-ac.be **at the latest 45 days before the date of arrival** in Belgium. On the basis of the information received, ARES sends to the Belgian Embassy in the country where the scholarship recipient lives, a visa request together with an attestation. A copy of the mail sent to

the Embassy is sent to the WBF coordinator, the supervisor, the host institution service and the scholarship recipient. He/she must then contact the Embassy 48 hours after receiving the mail.

When the person already has a valid visa to enter Belgium, the supervisor **must inform the HEI cooperation services**, for them to organise the stay.

07.8 / INSURANCE

ARES provides for **health insurance - repatriation policies** for scholarship recipients and members of southern institutions partnering the project who undertake a mission in Belgium, as long as they have sent to ARES before coming the form mentioned above. The coordinator from the WBF HEI commits to provide to ARES as soon as possible information that would still be missing at the moment of announcing the arrival (for example the address in Belgium).

Costs linked to this insurance are taken up by a general budget line of the 2022-2027 programme. They must not be included in the budget of individual projects.

This insurance does not cover persons who are 70 and over. They must however be insured, by taking out such insurance coverage for the duration of their mission and covering themselves the cost of this insurance. The proof must be attached to the arrival form.

WBF HEI personnel travelling to the partner countries are covered by the insurance taken up by ARES **as long as they have informed ARES about their mission**, by sending the following information to ARES (maryvonne.aubry@ares-ac.be): title of the project to which the mission is related, first and last name, birth date, address in Belgium, destination country, dates of the mission.

Partners who come to Belgium and already have a valid visa must however inform ARES in order to be covered by the insurance during their stay. They must send the following information to maryvonne.aubry@ares-ac.be: title of the project to which the mission is related, first and last name, birth date, address in Belgium, origin country, dates of the mission.

07.9 / SHIPPING COSTS

Definition: costs incurred for the shipment of investment goods or operating assets to the local partner institution. They include the cost of travel, packaging, handling, insurance, taxes, customs, warehousing and transport.

For shipment costs in Belgium, the Belgian law on public procurement is also applicable. For expenses (potentially in several invoices) above € 15,000 without VAT, the same rules as for investment and operating expenses are applicable.

Costs for the shipment of administrative documents must be covered under the administrative expenses (see 7.10).

Supporting documents:

Paid bill.

07.10 / ADMINISTRATIVE EXPENSES

Definition: These expenses are project overheads which are specifically associated with its management in Belgium and locally (phone calls, photocopies, reproduction of documents, representation costs linked to the coordination, bank charges, etc.) which cannot be charged – because not specifically linked to – to a specific activity of the project.

Administrative expenses can be of maximum 10% of the spent budget per financial year (and not the budget forecast), exclusive of scholarship management expenses. ARES does not fix any allocation rule of these 10% between Belgian and local partners.

The calculation formula is as follows:

Administrative expenses = ((Total project expenses – Scholarship management costs)/10) - Scholarship management costs

Supporting documents:

- » An internal declaration of claim from the institution (Belgian or local)

07.11 / COSTS NOT ELIGIBLE FOR SUBSIDY BY DGD

Costs not eligible for subsidy by DGD are listed at [Annex 4 to Royal decree of 11 September 2016](#) (page 49, point 17). More specifically, expenses linked to the purchase of alcoholic drinks, tobacco and derived products are not eligible for subsidy and will not be accepted.

08. EXCHANGE RATE CALCULATION

For money transfers to the local coordinating institution, various methods of calculation of the exchange rate may be used:

- » average exchange rate applied to various transfers weighed or not according to the amount transferred
- » constant rate per transfer (variable during one year if there has been several transfers)
- » daily rate
- » ...

The detail of exchange rate calculation must be

- » Uniform within a project and for its whole duration
- » Clearly explained in a document attached to the financial report (method of calculation and specific calculations applied to the project)

For incidental local purchases (during missions in the partner country for example), the exchange rate must be proven by a exchange slip, a credit card statement or by printing the exchange rate given on the internet for the day of the purchase.

Supporting documents:

- » Bank transfer vouchers
- » Change voucher
- » Credit card statement
- » Internet print

09. VAT

09.1 / FOR PURCHASES IN BELGIUM TO BE EXPORTED

VAT exemption is compulsory for all purchases made in Belgium to be exported. Expenses must be allocated without VAT in the financial tool. When requesting a price offer or ordering, the provider must be informed that the goods will be exported.

It is recommended to Belgian HEI to carry out the necessary steps with the Belgian fiscal administration to get the authorisation allowing them to be exempted of VAT when buying in Belgium goods to be exported outside the European Union within the framework of their humanitarian, charitable and training activities, in line with article 42; §3, 1st paragraph, 10° of the VAT Code.

09.2 / FOR PURCHASES IN THE EU TO BE EXPORTED

The exemption described above is extended to the importation of goods and intracommunity purchase of goods made in the same conditions by applying article 40, 1st §, 1°, a) of the VAT Code. Intracommunity purchase means importation in Belgium of goods sent or transported from an EU member country.

In any case, when intracommunity VAT is added to an expense made within a project, the Belgian HEI will have to prove that this VAT has been declared to the Belgian fiscal administration.

09.3 / FOR SERVICE DELIVERY IN BELGIUM

As the service is delivered in Belgium, VAT is due in Belgium. Example: book translation, equipment repair...

09.4 / EXCEPTIONS

09.4.1 / PURCHASE FOR LESS THAN 125€

VAT can be included for purchase of small equipment or consumables in Belgium for the local partners when the total amount of the invoice is less than 125€ (without VAT):

- » These goods can be carried as personal luggage to be brought to the south partner during missions
- » An acknowledgement of receipt by the south partner must be attached to the invoice.

09. 4.2 / RESEARCH EXPENSES

VAT can also be included to purchases made as research expenses when recipients of a doctoral scholarship stay in Belgium, for example when buying a computer or laboratory consumables needed to carry out their research activities.

09.5 / VAT AND OTHER TAXES AT LOCAL LEVEL

When goods are bought somewhere else than in the partner country, importation may be submitted to taxes and customs duty. Partner institutions are invited to request an exemption of these charges, as long as such an exemption be in line with the provisions of applicable public law.

10. ITEMS TAKEN INTO ACCOUNT FOR THE FINANCIAL CONTROL

For an expense to be accepted in financial year X, it must:

- » Be **planned in the budget** or be clearly justified by the objectives of the project
- » Respect the **dispatching period**: the invoice date or the commitment date (and not the payment date) determines the expense date.
 - An expense linked to an activity for which a first expense or a formal written commitment (order form for example) towards a third party has been made in financial year X, and carried out between 1st September and 31 October of financial year X+1, can be included in financial year X as long as the supporting document is dated from 31 October of financial year X+1 at the latest.
 - This flexibility can be applied to equipment, operation, scholarship and mission expenses:
 - Equipment/operations: order form at the latest on 31 August X, invoice dated form 31 October X+1 at the latest
 - Scholarships: for stays that fall in financial years X and X+1, but do not go over 31 October X+1
 - Mission expenses: plane ticket invoice and hotel reservation dated from 31 August at the latest. The mission must be finished at the latest on 31 October of year X+1

How to justify an expense?

- » The (copy of the) supporting document linked to the expense must be included in the financial report;
- » The following annexes must be present, where appropriate:
 - The complete file related to the call of tender
 - The contract, in case of service delivery, of salary or of scholarship
 - The list of participants (name and position) in case of meals, coffee breaks, training, etc.
 - The name of the beneficiary in case of phone expenses
- » The supporting document must include at least the following items:
 - The title "invoice" and an invoice number
 - The name and address of the provider or service provider

- The name of the beneficiary
- The project identification
- The date
- The denomination of the good purchased or service provided
- The amount paid denominated in the currency in which it was paid
- A **proof of payment** (“paid” stamp on the invoice, copy of the money transfer voucher, acknowledgement receipt signed by the beneficiary, bank account extract,...)
- » In the following cases, a receipt¹ signed by the beneficiary may serve as invoice:
 - For small-scale maintenance work/services provided by a person who does not issue invoices
 - For transport expenses by bus, taxi...when drivers do not provide any other payment proof
 - For the payment of scholarship, per diem, allowances
 - In case of vehicle rental
- » Receipts must include the following information and be signed by the beneficiaries:
 - Name and address of the person paying
 - Name of the beneficiary
 - Date
 - Denomination of the expense (scholarship, per diem, allowances...) clearly mentioning the period covered
 - The amount paid denominated in the currency in which it was paid
 - In case of vehicle rental: the registration plate number and the reason why the vehicle has been rented

When documents are written in an other language than French, English or Spanish, a translation of the nature of the expenditure must be attached.

In case supporting documentation is not compliant, unreadable, incomplete or if the complementary information requested are not provided or not satisfactory, the expense linked to the supporting document is rejected.

How to enter an expense?

- » It must be correctly recorded in **GIRAF**
- » The date of the invoice must be entered
- » If, exceptionally, the date of the invoice is not included in the dispatching period, the commitment date must also be entered
- » The column “nature of the expenditure” must be completed in a way that allows to understand the kind of expense, without having to go back to the supporting document.

¹ Receipt pads are used or, failing that, a receipt form on headed paper from the project