



Vademecum for projects subsidised by CEBioS

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Introduction

The CEBioS¹ program is now in its second 5-year phase (2019-2023). For more information on its mandate and functioning, please visit <http://www.biodiv.be/cebios2/>.

This Vademecum was developed to meet the needs of CEBioS partners and stakeholders in order to have clear financial rules. The Vademecum will be regularly adapted according to the experiences of our partners or the new regulations of the Belgian Development Cooperation Department (DGD) or the Belgian State.

The Vademecum is divided into 4 chapters:

1 General

This chapter is intended for all projects receiving grants by CEBIOS.

2 Short-term scholarships in Belgium

3 Projects in partner countries

as part of the CEBioS GTI calls

4 Experts traveling to Belgium or international, supported by CEBioS to participate in conferences, workshops or other.

Each project funded by CEBioS must take into account this Vademecum to develop its **budget** and financial **report**. Once the contract with the RBINS has been signed, the rules of this Vademecum must be respected during its implementation. The Vademecum will be added as an appendix to calls for projects and contracts

¹ In the text CEBioS or IRSNB are used and interchangeable.
Vademecum CEBioS 2019

1. GENERAL

1.1 Types of eligible expenses

When writing a budget, it is essential to know the type of acceptable expenses. In chapter 1.2., *several examples of ineligible expenditures are listed.*

To be eligible, an expense must meet several cumulative conditions:

1. It is documented by a supporting invoice (see 1.3 Accounting Documents);
2. It can be identified and controlled;
3. It is necessary to achieve the outcome of the program / project and is used in accordance with the initially approved budget;
4. It must be carried out during the period of implementation of the program / project;
5. It complies with the provisions concerning tax, social and public procurement legislation as well as the internal regulations of the RBINS (see 1.3 Accounting documents);
6. It is not submitted for reimbursement to another funding partner;
7. It is subject to the signed contract.

1.1.1 Mission expenses inside the country (South)

1.1.1.1 Per diem

The per diem covers living expenses (food, drinks, local trips for personal convenience, other ancillary costs). The amount of the per diem is a maximum and depends on the number of mission days. It is calculated from the day of departure to - and including - the day of return. If a project manager combines missions for different funders, he is invited to report the number of actual days to be charged to the CEBioS activity for which he requests the per diem. If the amount paid does not correspond to the budget, and to the exact duration of the mission due to changes made during the mission, an adjustment will be made at the time of final billing of the mission expenses.

By default, CEBioS applies a maximum per diem of € 25 per day for missions by local experts in their country

However, if **scales of fees are imposed** on researchers / technicians by their home institution, **they can be applied to the mission funded by CEBioS**. In this case, these scales must be annexed to the project agreement / contract covering the mission. **If the scale exceeds 25 € per day, and the institution wishes to pay this higher per diem, the difference must be paid by the local institutional budget.** Each adaptation of these scales must be communicated to CEBioS in advance.

1.1.1.2. Accommodation

The payment of accommodation is not included in the per diem. Accommodation costs (hotel stay, tent rental, etc.) must be added to the project budget. All invoices must be provided at the end of the project. Accommodation costs **may in no case exceed the amounts** of the Belgian Ministerial Order (see Annex 3)

1.1.1.3 Transport

For participants based outside the city where the meeting / activities will take place, transportation costs will be reimbursed based on:

- Bus tickets or taxi bills if no public transportation exists;
- evidence of vehicle rental;
- If vehicle rental, the following charges may be accepted:
 - Fuel costs based on invoices;
 - Engine liquid costs based on invoices;
- If transport by road, rail, boat is not possible, air travel is permitted in economy class. Airport taxes are also refunded. The itinerary must be chosen on elements of safety, efficiency and reasonable price.

Any other costs, for example due to a breakdown of rental vehicles, will not be reimbursed. It will be the responsibility of the company that rents the vehicle. This means that you must insure the rented vehicle.

To attend a meeting in the home town

By default, CEBioS will allow a maximum compensation of **10 €** per day for participation in a meeting in the home town. This lump sum includes per diem, round-trip transportation and all other expenses.

However, if **scales of fees are imposed** on researchers / technicians by their home institution, **they can be applied to the CEBioS funded trip**. In this case, these scales must be annexed to the project agreement / contract covering the mission. **If the scale exceeds € 10 per day, and the institution wishes to pay this higher compensation, the difference must be paid by the institutional budget**. Each adaptation of these scales must be communicated to CEBioS in advance..

The people based at the Institution where the meeting will take place however can not receive this type of compensation.

1.1.4 costs of organizing a meeting / training in the south

1.1.4.1. Meeting room renting

The rental of a meeting room can be included in the budget if the institute with which the contract is established does not have a room adapted to the requirements of the training / meeting (number of participants, internet connection or invitation of high-ranking persons,).

1.1.4.2. Organisation committee

It is sometimes necessary to have an organizing committee for a national training or international meeting to ensure the administrative procedures related to the training / meeting. This committee may be remunerated according to specific rules (see below). For any other event, an organizing committee can not be included in the budget.

The committee will consist of a maximum of 3 people who will receive a work premium for 5 days before the event, the entire duration of the event and 3 days after the event. The bonus can not exceed 30 Euros per day.

1.1.4.3. Transport related to the meeting/training

For the organization it may be necessary to travel within the home position for various reasons. There should be a budget line for these expenses, especially for expenses related to the reception of foreigners at the airport or elsewhere. It is possible to arrange the rental of a vehicle with per diem for the driver, parking fee at the airport.

1.1.4.4. Media coverage

If the nature of the activities lends itself to it, it is desirable to include a 'communication to the general public' aspect. Media participation is often expensive. It is advisable not to spend too much money for media participation and to be selective with invitations (exclude for example those who will not publish or provide limited coverage, invite those who target audiences concerned by the subject). It is important to recover all material produced by the media at the end of the project and to add it to the final report and on the country's CHM website.

1.1.3 Communication costs

Communication costs must be reasonable and related to the activities. There are no capped amounts for these fees but CEBioS reserves the right to reduce them in the budgets if they are too high.

For CHM training a communication budget line is mandatory and must also provide, if necessary, additional internet connection for trainers.

1.2 Ineligible expenses

The following expenses are not eligible:

- a. all accounting transactions not involving payments, unless they originate from a legal obligation borne by the intervention;
- b. provisions for risks and charges, losses, liabilities or potential future liabilities;

- c. debt or debit interest unless such interest are the direct consequence of a delay in payment of a debt under the terms of Article 32 of the Royal Decree, which exceeds two months;
- d. impaired debt-claims, including real or estimated losses, caused by non-recoverable funds and other receivables, included the legal costs to recover those funds or receivables;
- e. exchange losses;
- f. loans to third parties;
- g. guarantees;
- h. expenses already covered by another subsidy;
- i. invoices from other organizations for goods and services already subsidized;
- j. contracts for subcontracting or consultancy for key tasks in the program, project, synergy project or partnership project of the governmental cooperation, which belong to the "core business" of the subsidized organization;
- k. outsourcing through service or consultancy contracts to employees or members of the Board and General Assembly of the subsidized organization;
- l. sublease of all kinds to itself;
- m. the purchase of land and property, unless those purchases are indispensable for the achievement of the objectives of the intervention, and on condition that the ownership at the end of the programme is transferred to a partner.
- n. expenses resulting from compensation in response to a claim arising from civil liability of the organization;
- o. severance pay for not worked notice period;
- p. expenses related to expatriation (relocation, installation bonus, tickets for the spouse and dependents)
- q. the purchase of alcoholic beverages, tobacco and derivative products.

Double or multiple funding means that the same expenditure has been funded at least twice by the same donor or at the same time by several donors.

1.3 Accounting documents

On each piece will appear:

- the internal accounting number of the piece;
- the date of the transaction;
- the data (address, telephone number, commercial identification number) of the supplier;
- a detailed description of the purchase (description, quantity, unit price, total price, grand total);
- that the invoice has been paid (stamp or signature).

Examples of non-acceptable accounting pieces are provided in Annex 1 of this document.

1.4 Budget and Financial report

Budgeting will be done using the Excel file, as provided during the call. It must be attached to the project submission. The Excel file uses automatic calculations, **it is not recommended to fill out columns E, J and K yourself.**

The different budget items will have a direct link to the project activities and will be grouped by activity in the Excel file. A technical note which concerns the drafting of a budget is available in Annex 2.

The financial report will be prepared using the same Excel file (from the budget) and the same categories of expenditure as in the budget format. See Annex 2 for further information. **The expenditure can never exceed the budget granted.**

Financial reporting is done in three steps:

- 1 Before the deadline for submission of the financial report, the contracted institution sends a scan of all the accounting documents to the relevant CEBioS project manager, with the completed Excel file according to the budget lines.

On each scanned item will appear:

- the internal accounting number of the document (Column F);
- the date of the transaction;
- the data (address, telephone number, commercial identification number) of the supplier;
- a detailed description of the purchase (description, quantity, unit price, total price, grand total);
- that the invoice has been paid (stamp or signature).

Bank statements showing receipt fees, exchange rates and withdrawal fees must be added to be considered when calculating the balance.

2. After approval of all the documents by the CEBioS project manager, the contracting institute will be asked to make **a final bill according to the model in Annex 4**, taking into account the comments of the project manager and **this within 15 days**. The original verified accounting pieces are kept at the contracting institute and must remain available for possible audits by a CEBioS project manager, an administrator of the DGD (CEBioS's donor) or an external expert for 10 years. **Regular inspections by CEBioS will be carried out during monitoring missions (sampling of accounting pieces)**
3. After accounting for the final bill at the IRSNB, a letter will be sent to the contracting institute to notify the balance to be received or refunded.

2. Short-term scholarships in Belgium

2.1 Scholarships

CEBioS grants are subject to the regulations of the Belgian Development Cooperation (DGD). Any modification will be automatically taken over by CEBioS. **The CEBioS program only funds short-term fellowships (up to six months).**

2.1.1 Travel

Regarding the visa, trainees coming to Belgium as part of a project of the RBINS-CEBioS program benefit from **a simplified procedure**. The Belgian Embassy can issue the visa for free, thanks to **the DGD certificate** sent directly to it by the IRSNB. If there is no Belgian Embassy in the city / region of origin of the fellow, the IRSNB will inform him to which Embassy he must go to obtain his visa and may refund the costs incurred on the basis of original pieces of justification.

When applying for a visa, it is important that the trainees passport is still valid for 6 months after the date of return. The RBINS does not reimburse fees for the procurement of a passport.

A return economy class air ticket from his home country to Belgium will be provided by the RBINS to the fellow. The RBINS is required to provide the most direct ticket and the cheapest one possible. Flight itineraries cannot be changed for personal reasons and must respect the period defined for the study visit.

All expenses related to the preparation of the trip in the country of origin (travel for obtaining the visa, communications, journey to the airport, etc.) will be refunded on the basis of a single lump-sum of 150, - Euro, which will be given to all the trainees on arrival at the RBINS by the accountant.

For each trainee, a taxi service is organized and paid for by the RBINS for arrival in and departure from Belgium. He will be informed in advance by e-mail of the exact time and meeting point at the station or at the airport of arrival. If the arrival is later or earlier, he / she is asked to inform the taximan and / or wait for him / her at the designated place of appointment. The RBINS will not reimburse the costs if the trainee uses another taxi, without a clear justification why the reserved taxi was not used.

2.1.2. per diem

The trainee will receive a per diem of 44 € (if internship done at the RBINS, the Botanical Garden of Meise or the Royal Museum of Central Africa) or 33 € (if internship at a Belgian university) per day spent in Belgium plus the day of arrival and departure.

This per diem will be used by the trainee for all his living expenses, namely to eat, to travel for his leisure during the evenings and weekends and for any other expenses not supported by the RBINS indicated in this vademecum.

2.1.3. Housing

The reservation and payment of accommodation in Belgium are made by the RBINS. The fellow is required to occupy the accommodation reserved for him.

2.1.4. Other costs

A transportation ticket for the journeys between place of training / accommodation during the week will be paid by the RBINS.

2.1.5. Insurances

A liability insurance and a health care insurance, concluded with ETHIAS, will cover the period between the day of arrival and the day of departure of trainees. If the trainee has taken out insurance in his country for his stay in Belgium, he will not be reimbursed. Medical and pharmaceutical expenses will be reimbursed to the trainee only for care related to an illness or accident that occurred during the internship period. Medical and pharmaceutical costs cannot be reimbursed by RBINS for an illness or accident prior to the trainee's arrival in Belgium. After reimbursement of

these costs, the original documents (medical strains, pharmacy tickets ...) will be sent to ETHIAS for reimbursement.

2.2 Contracts

2.2.1 *Scholarship contract*

An internship contract will be prepared by the RBINS and sent to the trainee for him to read and sign before his arrival in Belgium.

2.2.2 *Contract for use of the services at the RBINS*

A contract for the use of services will be prepared by the RBINS and sent to the fellow for him to read and sign upon his arrival in Belgium.

2.3 Nagoya Protocol

The fellow is required to contact his / her National Focal Point for the Nagoya Protocol (if the country has ratified this Protocol) and to complete all steps prior to his departure if he wishes to bring collections to the IRSNB. Unreported specimens will be refused by the RBINS

2.4 Reporting and evaluation

Maximum one month after returning to his country of origin, the fellow is required to send the RBINS by e-mail a detailed scientific report of his internship as well as a 'practical' self-assessment of the course of his internship. The RBINS will provide templates that can be used as a basis for the two documents.

3. Projects in partner countries

3.1 Allowances

Researchers of the RBINS are required to respect the mission rules of the RBINS and the procedures in Artio.

As part of the North-South missions funded by the RBINS (via its CEBioS program), the amounts applicable for the maximum housing allowance and the daily allowance are those of category 1 of the Ministerial Order (Annex 3).

The maximum housing allowance indicated in the Ministerial Order covers only overnight stays. Other expenses (bar fees, laundry, telephone, etc.) are payable by the per diem. The reimbursement of accommodation costs is made on the basis of supporting documents (hotel bill paid) up to the maximum amount allowed. It is not a package, but a ceiling.

The per diem covers living expenses (food, local travel for personal convenience, other ancillary costs). The amount of per diem is a maximum and depends on the number of mission days. It is calculated from the day of departure to - and including - the day of departure from the country in which the mission was carried out. If a project manager combines missions for different funders, he is invited to report the number of actual days to be charged to the RBINS activity for which he requests the per diem. If the amount paid does not correspond to the exact duration of the mission due to changes made during the mission, an adjustment will be made at the time of the final billing of mission expenses.

3.2 Contract or Memory of Understanding

Before leaving on a mission, the researcher North will have to sign a contract (researcher outside RBINS) or a "Memory of Understanding (MoU)" (RBINS researcher) for which a model will be provided by the RBINS. The researcher will respect the terms of the contract / MoU, in particular with regard to the deadlines for submission of reports, the deliverables and the budget granted. **The expenditures can never exceed the budget granted.**

3.3 Preparation of the mission and reporting

The researcher of the RBINS is asked to:

- Pass his mission request to the accountant of CEBioS (Vincent Pinton) **preferably 2 months before his departure** so that the necessary accounting steps can be arranged for;
- Submit the supporting documents and reports to the CEBioS accountant for inspection before submitting them to the RBINS' general accounting department for inspection and approval;
- **Respect the deadline of 2 months** after returning from a mission to deliver the documents, reports, evaluations etc ... (deliverables explained in contract or MoU) to the accountant of CEBioS. If this deadline is not respected, CEBioS cannot be held responsible and the non-repayment of the balance of the project and all other expenses will not be attributable to the budget of CEBioS.

3.4 Nagoya Protocol

Researchers traveling to the South to sample specimens are encouraged to inform themselves about the Nagoya Protocol and its application in the country of destination. For more information, it is possible to contact the Belgian National Focal Point, Mrs. Salima Kempenaer (<https://absch.cbd.int>) and / or the officials of the Nagoya Protocol within the RBINS (Hendrik Segers for general information or Han de Koeijer for specific information about the country).

4. Experts traveling to Belgium or internationally

4.1. Definition of an expert

This category concerns all persons **indicated by CEBioS** as having the status of expert of this category traveling from North to North, North to South, South to South or South to North under a specific mandate related to CEBioS' work and according to precise specifications.

The amounts indicated below are subject to modification by Belgian authorities, which will have to be followed by CEBioS.

4.2 Travel

Regarding the visa, experts coming to Belgium as part of a project of the RBINS-CEBioS program benefit from a **simplified procedure**. The Belgian

Embassy can issue the visa for free, thanks to **the DGD certificate** sent directly to it by the IRSNB. If there is no Belgian Embassy in the city / region of origin of the expert, the IRSNB will inform him to which Embassy he must go to obtain his visa and may refund the costs incurred on the basis of original pieces of justification.

When applying for a visa, it is important that the expert's passport is still valid for 6 months after the date of return. The RBINS does not reimburse fees for the procurement of a passport.

A return economy class air ticket from his home country to Belgium will be provided by the RBINS to the expert. The RBINS is required to provide the most direct ticket and the cheapest one possible. Flight itineraries cannot be changed for personal reasons and must respect the period defined for the study visit.

All expenses related to the preparation of the trip in the country of origin (travel for obtaining the visa, communications, journey to the airport, etc.) will be refunded on the basis of a single lump-sum of 150, - Euro, which will be given to all the experts on arrival at the RBINS by the accountant.

For each expert, a taxi service is organized and paid for by the RBINS for arrival in and departure from Belgium. He will be informed in advance by e-mail of the exact time and meeting point at the station or at the airport of arrival. If the arrival is later or earlier, he / she is asked to inform the taximan and / or wait for him / her at the designated place of appointment. The RBINS will not reimburse the costs if the expert uses another taxi, without a clear justification why the reserved taxi was not used.

4.3 Per diem

For the South-North missions (in Belgium), the amounts are fixed as follows

- Daily allowance (per diem): **75 € (maximum), will be decided by CEBioS** according to the mission

This daily allowance will be used by the expert for all his living expenses, (food, to travel for his leisure during evenings and weekends and for any other expenses not covered by the RBINS indicated in this vademecum).

4.4 Accommodation

The reservation and payment of accommodation in Belgium are made by the IRSNB. The expert is required to occupy the accommodation reserved for him/her.

A maximum accommodation allowance (hotel): 125 € max/night, will be paid by CEBioS to the hotel chosen by CEBioS.

The payment of accommodation is not included in the per diem.

Accommodation costs (hotel stay, tent rental, etc.) must be added to the mission budget if traveling to a country other than Belgium. All invoices must be provided at the end of the project. Housing costs may in no case exceed the amounts of the Belgian Ministerial Decree (see Annex 3).

4.5 Insurance

Travel in Belgium:

A liability insurance and a health care insurance, concluded with ETHIAS, will cover the period between the day of arrival and the day of departure of trainees. If the expert has taken out insurance in his country for his stay in Belgium, he will not be reimbursed. Medical and pharmaceutical expenses will be reimbursed to the expert only for care related to an illness or accident that occurred during the internship period. Medical and pharmaceutical costs cannot be reimbursed by RBINS for an illness or accident prior to the expert's arrival in Belgium. After reimbursement of these costs, the original documents (medical strains, pharmacy tickets ...) will be sent to ETHIAS for reimbursement.

Travel elsewhere:

The expert must subscribe to travel insurance and can be reimbursed for the amount paid by submitting a scanned invoice.

4.6 Other expenses

Belgium: A transport ticket for all trips to the place of work/ accommodation during the week will be covered by the IRSNB.

Elsewhere: the Per diem is provided for this.

Annexes

[Annex 1: not acceptable supporting documents](#)

[Annex 2: budget and financial report model](#)

[Annex 2A: budget model \(excel file\)](#)

[Annex 2B: Financial report model \(Excel file\)](#)

[Annex 3: Accommodation \(hotel \) and per diem rates](#)

[Annex 4: final billing](#)

[Annex 5: charter of integrity \(French only\)](#)