

USER GUIDE to the 2012 FLEMISH PARLIAMENT ACT ON CULTURAL HERITAGE

SUBSIDIES FOR CULTURAL HERITAGE
PROJECTS
INTERNATIONAL PROJECTS

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1 Objective

Project subsidies offer the possibility to carry out interesting and relevant cultural heritage projects. The projects are always aimed at preserving or opening up cultural heritage. Four types of project subsidies are available, each with a separate user guide:

1. Subsidies for development-oriented projects aimed at the preservation and opening up of cultural heritage
2. Subsidies for international projects aimed at the preservation and opening up of cultural heritage
3. Subsidies for co-financing requested by an international body or organisation for the implementation of an international project
4. Subsidies for the publication of a non-periodical cultural heritage publication

The international projects that want to be eligible for subsidisation, must tie in with the Flemish policy which is aimed at promoting international cooperation, exchange and expertise development. They can also offer people in Flanders opportunities to participate in worldwide cultural experiences. This will enhance Flanders' international profile.

2 Application for a subsidy

2.1 Subsidy applicants

Each organisation with legal personality and without a lucrative purpose can apply for a project subsidy for an international project on the basis of the Flemish Parliament Act on Cultural Heritage. This may be a non-profitmaking organisation or foundation, a municipality or province, an archive institution, museum or heritage association, a university, university college or other educational institution, a socio-cultural association or organisation from the (amateur) arts sector, etc.

Organisations which receive an operating grant on the basis of the Flemish Parliament Act on Cultural Heritage can also apply for a subsidy for an international project. In this case it must concern a large-scale project with an international dimension that clearly extends beyond the 'regular' activities of the organisation.

Finally, foreign organisations can also apply for project subsidies for international projects (editor's note: Wallonia and the German-speaking Community belong to the 'international level' within the scope of Flemish Parliament Acts).

During the project implementation the basic principles of cultural heritage preservation must be complied with. Organisations whose core remit is to preserve or open up cultural heritage are expected to know these basic principles.

Other applicants are obliged to work together with a cultural heritage organisation. This cultural heritage organisation must have been awarded a quality label or receive subsidies for personnel and operating costs on the basis of the Flemish Parliament Act on Cultural Heritage. This should give the project a guarantee in terms of continuity and a high-quality preservation and opening up of cultural heritage. On this website you can find a list of the organisations that have been awarded a quality label and the organisations that are subsidised within the framework of the Flemish Parliament Act on Cultural Heritage.

The Flemish Community always pays the project subsidy to an organisation with legal personality. The basic rule is that the subsidy must be applied for and justified by one and the same legal person. For the Flemish Community this legal person carries the final responsibility for the project implementation and evaluation.

If the organisation 'pledges' the subsidy to a financial institution, as security for an appropriation, it shall inform the Department of this and provide it with a copy of the pledge contract. In this case payments are made directly to the financial institution to which the subsidy was 'pledged'.

2.2 Project duration

A project subsidy is allocated to support an activity that can be demarcated in terms of purpose or objective as well as in time. By definition each project has a limited duration. This means that it cannot be continued year after year. Either the project ends or it is incorporated into the structural activities. If the organisation wishes to anchor the project implementation in the structural activities, the Department expects the applicant to communicate how it plans to do so at the start of the project. Given the sustainability of

the project results, it is important to have these results embedded in the daily activities.

Only one project subsidy can be applied for for one and the same project at the same time. A project running over several years can be subdivided into several stages. A maximum of three consecutive stages can be subsidised on a project basis. When a project lasts several years and is therefore subdivided into different stages, you must each year apply for a project subsidy for a subsequent stage. The project stage must be completed at the latest on 1 July of the year following the year in which the project stage has started.

For a multi-year project you must describe the entire project in the first project subsidy application and the application file must contain the full planning, the budget and the financing plan. The allocation of a project subsidy to one specific stage does not mean that a project subsidy will also be awarded for a subsequent stage. An application must be submitted for each new stage and each stage is evaluated separately. The implementation of the previous stage(s) is taken into account in the evaluation. Therefore, it is essential to include an interim evaluation of the preceding stage(s) in the application for a subsequent project subsidy. Moreover, in case of multi-stage projects it is important to include sufficient interim results and deliverables in the project planning at the end of each stage.

2.3 Content of a subsidy application

The organisation submits an application for subsidisation to the Department.

It is important that the organisation applying for a project subsidy compiles a complete, clearly formulated and well-structured application file. Both the Department and the evaluation committee will use this file to verify the project against the objectives and criteria of the Flemish Parliament Act on Cultural Heritage. For the Department and the evaluation committee it is easier to verify a well-structured application against these criteria than an application for which it has to look for the necessary information in numerous annexes.

An application form for international projects is available to make sure that you deliver all the required information. This form is accompanied by an annex containing the project budget and (if applicable) one or more partner sheets. You can download this form and the annexes from the website www.vlaanderen.be/erfgoed. If the Department makes changes to the form or annexes, the adjusted document must be available on the website at the latest three months before the submission deadline.

The first prerequisite for a good application file is a clear description of the content of the project: the "What", "How", "Who", etc. must be clearly specified in the subsidy application. Since a project is demarcated in terms of time and purpose and has a clear goal, it is important to accurately describe the objectives and results. The file should also specify the long-term effects the organisation wants to achieve with the project. When describing the project, keep the criteria in mind (see below), for instance with regard to the used methodology, the selected target groups or the relevance for the Flemish Community. You must also give details of the project's background. The project partners, if any, must give a detailed description of their contribution in terms of content, methodology or financial resources in a partner sheet which you can download from the website as a separate annex.

A good project planning is a second prerequisite. Keep in mind that four months will pass by between the application and the Minister's decision to allocate a project subsidy or not. If you want to make sure that you will receive the project subsidy before the start of the project, you are advised to not set the start date of the project before the date of notification of the Minister's decision. An international project must always be justified at the latest three months after completion of the project and at the latest on 1 October of the

year following the year in which the project is started. You must also take this into account in the project planning.

Naturally, the international project file should also contain a clear and well-substantiated budget of the costs and revenues for the project implementation. You should therefore carefully read the financial directives in this user guide before drawing up the budget. The budget with explanatory notes is a very important element in the evaluation of your application. You must discuss the different costs and revenues as detailed as possible in order to allow a picture to be formed of the actual funding of the project. You can substantiate this by mentioning bids, method of calculation, similar cost calculations, etc. or by appending this information as annex to the application.

To summarise briefly:

The application file shall consist of:

- the completed **application form**, containing the following information:
 - full details of the applicant;
 - full project description;
 - objectives, results and long-term effects;
 - target group(s);
 - methodology/methodologies used;
 - time frame and step-by-step plan;
 - explanatory notes to the project budget.
- Annex 1: the thoroughly substantiated **budget** with an estimate of costs and revenues. A separate Excel form is made available on the website for drawing up the budget.
- Annex 2: (if applicable) **partner sheet(s)** clarifying the contribution made by each partner. The sheets must show a clear commitment and each sheet must be signed by the partner concerned. A separate template is made available on the website for drawing up the partner sheet.

Annexes may be added which are relevant to the content. Agreements or contracts concerning project components contracted out to third parties (for instance for digitisation) are preferably appended.

Because the application is submitted by a legal person, the form is to be signed by one or several people who can legally bind the legal person in accordance with the statutes. It is important that a duly signed application form is at all times submitted.

2.4 Conditions and criteria against which an application is verified

2.1.1. Conditions

To qualify for a project subsidy the applicant must meet the following **eligibility criteria**:

1. Have legal personality without a lucrative purpose.
2. Submit an application:
 - for a project starting in the first half of the year: at the latest on 15 September of the year preceding the year in which the project is started;
 - for a project starting in the second half of the year: at the latest on 1 March of the year preceding the year in which the project is started.

The application shall at least contain the information on the basis of which the applicable subsidisation conditions and criteria can be verified.

In addition, the following **subsidisation condition applies**:

Organisations whose core remit is not to preserve and open up cultural heritage must cooperate with a collection-managing cultural heritage organisation that has a quality label on the basis of this Flemish Parliament Act or with a cultural heritage organisation that receives an operating grant on the basis of this Flemish Parliament Act.

2.1.2. Criteria

The Minister decides whether a project will be subsidised. The Minister must state reasons for this decision. That is why the Flemish Parliament Act contains criteria against which a project is verified. The Minister is assisted by an evaluation committee that gives him advice. The evaluation committee verifies the applications against the criteria specified in the Flemish Parliament Act.

You can find the composition of the committees on our website www.vlaanderen.be/erfgoed. All the criteria are dealt with in the application form, which is also available on our website, provided you fill out the form completely.

A subsidy application for an international cultural heritage project is verified against the following eight criteria:

1. Quality of the thematic concept and practical implementation

For instance, you may ask yourself the following questions about your project:

- Is the concept clear and thematically strong?
- How does the concept tie in with the Flemish cultural heritage policy?
- Does the thematic concept link up with the development of the organisation and the cultural heritage field?
- Is the practical implementation transparent?
- Do you use a step-by-step plan?
- Is a project work group in place to provide assistance?
- How is the evaluation carried out?
- Are the basic principles for preserving and opening up cultural heritage duly applied? Is sufficient attention paid to sustainability? Sustainability must be an essential element of each cultural heritage project. It can be embedded in a project in different ways. For instance, it can be about the conservation of cultural heritage. However, sustainability can also imply guaranteeing continued accessibility. The approach to digitisation plays an important role in this. The project should be aimed at yielding sustainable results that are shared and disseminated to a sufficient degree. Sustainability also implies that the applicant demonstrates regard for the environment and the surrounding area in its activities. The Government of Flanders expects an ecological awareness to be built in in the cultural heritage activities. Sustainability also has a social element, aimed at awareness-raising and participation.

2. Exemplary role

For instance, you may ask yourself the following questions about your project:

- Is the thematic concept innovative?
- How can the project serve as an example for the (international) cultural heritage field?
- Are similar projects already known or subsidised?
- Is the organisation strong enough to play an exemplary role?
- Has the exemplary role been examined in advance?

3. Cooperation and networking with other cultural actors both home and abroad

For instance, you may ask yourself the following questions about your project:

- Which (international) actors are cooperated with?
- Which important actors are not cooperated with?
- Is there a clear division of tasks?
- What does the cooperation consist of?

4. Feasibility

For instance, you may ask yourself the following questions about your project:

- How are the different stages described?
- Is there a clear link with the required resources?
- Is sufficient expertise available to realise the project?
- Are the international contacts strong enough?
- Is sufficient support (in terms of both finances and content) available to realise the project?

5. Sound business management, financial basis and the level of realism of the budget. The need for a project subsidy must be proven in the budget, taking into account the own revenues from the project.

For instance, you may ask yourself the following questions about your project:

- Are the budget and financial basis transparent?
- Is the budget correct?
- Is the budget detailed enough?
- Do the business management and financial basis suffice?
- Are all budget items necessary?
- Has the budget been drawn up in such a way that the final statement can be optimally verified?
- Has the budget been drawn up in accordance with the directives?
- Are there any other financial partners?
- Have there been positive/negative experiences with final statements in the past?
- Is efficient use being made of the resources?
- Is the organisational structure of a high quality?
- Are sufficient human resources available to implement the project?

6. International significance of the project or of the partners within the area of activity

For instance, you may ask yourself the following questions about your project:

- Has the international significance of the project and/or the partners been examined in advance?
- How much international support does the project get?

7. Promotion of international co-operation, exchange and expertise

For instance, you may ask yourself the following questions about your project:

- Does the project plan pay sufficient attention to international exchange and promotion of expertise?
- Are the cooperation and promotion of expertise of a high quality?
- Which international partners are cooperated with for this purpose?
- How can the project enhance Flanders' international profile?

8. Relevance of the project for the cultural heritage field in Flanders

For instance, you may ask yourself the following questions about your project:

- How is the relevance of the project for Flanders demonstrated? Will concrete actions be taken to this end? Which partners are cooperated with for this purpose?
- Which opportunities does the project offer the cultural heritage field in Flanders?

2.5 Submission deadline

An application for a project subsidy can be submitted twice a year. On 15 September for projects starting in the first half of the next year, and on 1 March for projects starting in the second half of that same year.

PROJECT START DATE	SUBMISSION DEADLINE
Between 01/01/20XX and 30/06/20XX	15/09/20XX-1
Between 01/07/20XX and 31/12/20XX	01/03/20XX-1

2.6 Submission address

Applications should be submitted to the following address:

Departement Cultuur, Jeugd, Sport & Media
Afdeling Cultureel Erfgoed
Arenbergstraat 9
1000 BRUSSEL

An application file must be submitted digitally, as well as on paper in 15 copies. Make sure the digital and paper copies are identical and contain the same information.

The Minister asks an evaluation committee for advice on each subsidy application. Each member of this committee receives a copy of your application. Annexes like publications and documentation only need to be delivered in one copy. During the committee meeting this information will be presented to the members for inspection.

You must e-mail the digital version to cultureelerfgoed@vlaanderen.be:

- The application form in MS Word or PDF
- Delivery of project budget annex in MS Excel (not in PDF)
- Delivery of partner sheet annex in MS Word or PDF

Make sure the PDF files are NOT scanned documents. By converting the original document to PDF, the document continues to be searchable. Add a signature to the PDF afterwards, for instance through the programme Acrobat Reader (tab sheet 'File'). More information is available at www.projectcest.be/index.php/PDF.

The date of postmark counts as the final submission date. It is thus still possible to send the application on that day. In other words: you need not come to Arenbergstraat 9 to deliver the file in person on that day to save time.

2.7 Application procedure

All files for the same half of the year go through the decision procedure together. This procedure will last about four months, from the receipt until the decision. If you want to be sure that you will receive the project subsidy before you start the project, you are advised to take this into account.

The Department and the evaluation committee for cultural heritage projects and cultural heritage covenants verify whether the project application meets the conditions and criteria. The Department makes a draft decision and delivers it to the Minister. Next, the Minister decides whether or not to allocate a project subsidy and for which amount.

Translated into a step-by-step plan, the procedure for the application of a project subsidy is as follows:

STEP	DESCRIPTION	TERM
1	Submission of the project subsidy application to the Department	See earlier
2	Admissibility	
2.1	The Department checks whether the application was submitted timely and in full and whether the applicant is allowed to apply for a project subsidy.	
2.2	The Department informs the applicant by registered letter or electronically whether the application is admissible or not, mentioning the reasons for it not being admissible.	At the latest 15 days after submission deadline
3	Verification and advice	
3.1	Verification of documents by the Department and committee	
3.2	Drafting of advisory opinion by the committee	
4	Draft decision	
	On the basis of the advisory opinion from the evaluation committee the Department draws up a draft decision on the application (business, management and content) and presents this to the Minister.	
5	Decision in principle	
	The Minister decides whether or not a subsidy is allocated. ¹	
6	Financial approval	
	The Department draws up the individual subsidy decrees. The files still go through a financial approval procedure (advisory opinion from the Finance Inspectorate, commitment of appropriations, etc....).	
7	Final decision	
	The Minister signs the subsidy decrees. The subsidy is now definitively allocated.	At the latest on 1 July (submission date 1 March) or 15 January (submission date 15 September)
8	Notification of decision	
	The Department informs the applicant of the Minister's decision. The applicant receives a copy of the subsidy decree and a payment schedule.	Maximum 15 days after the decision

¹ Based on the advisory opinion from the evaluation committee, the draft decision drawn up by the Department and the available room on the Flemish Community budget, the Minister may decide to allocate a lower subsidy than requested. An allocated subsidy shall never exceed the requested amount.

3 A subsidy has been allocated

3.1 Mention of the support from the Flemish Community

The support from the Flemish Community shall be mentioned by using the standard logos and associated text and baselines that have been laid down by the Government of Flanders in any printed and digital communication and in every announcement, declaration or publication and presentation created in implementation of the project. You can find these logos on the website www.vlaanderen.be/erfgoed.

3.2 Payment of the subsidy

The subsidy will be paid in two instalments:

90% of the allocated subsidy after the subsidy decree has been signed. This is an advance on the subsidy.

10% after verification of the thematic and financial report. This is the balance of the subsidy amount.

After the Minister has taken a decision in principle, this decision is presented to the finance inspectorate of the Flemish public administration. The subsidy decree is not signed by the Minister and the procedure for payment of the subsidy is not started until financial approval has been given. Usually, it then takes 4 to 6 weeks before the advance is paid into the beneficiary's account.

3.3 Spending of the subsidy

The project subsidy must only be used to realise the project set out in the application file and mentioned in the subsidy decree.

Subsidies are public funds. As a result, there is an obligation to manage these funds in a responsible manner.

This translates itself into the following principles regarding the purchase of goods or services:

1. The beneficiary must collect sufficient information about which opportunities are available to purchase a specific good or service.
2. The most 'advantageous' option must always be chosen.

To make an order for a substantial amount, at least three bids are to be requested in advance. Afterwards, it must be possible to prove on the basis of which criteria a specific bid was selected.

In the selection of a bid or the determination of the most 'advantageous' option, criteria other than the price may also be important.

Within the operation of the organisation implementing the project the necessary precautionary measures must also be taken to make sure the subsidies are managed responsibly.

1. Clear agreements should be made as to who has the authority to decide on

expenditures or other commitments and how far this authority extends (for instance: up to a certain amount it is the project coordinator's decision; for higher amounts it is the Board of Directors that decides).

2. Separation of functions: it is recommended that the person making the payments is not the same as the person deciding on the expenditures.

3. The organisation must always make sure that the project implementation is monitored internally, in terms of both content and finances (for instance: a project coordinator reports periodically to the Board of Directors about project progress and justifies the costs incurred).

4. Separation of functions: the person in charge of the monitoring is not directly involved in the project implementation (for example: a project coordinator does not sit on the Board of Directors that is in charge of the monitoring).

3.4 Final report - evaluation and verification

A project subsidy is allocated for the realisation of specific objectives. After the project has ended it is evaluated on the basis of a final report whether or not the objectives have been achieved.

If the application file is duly drawn up, the objectives are clearly formulated, the effects and intended results are well-described and the budget is estimated realistically, the application file will serve as basis for the applicant to draw up a final report. On the website www.vlaanderen.be/erfgoed you can find a form for this final report. The final report consists of a thematic and a financial report. Both reports are verified by the Department against the original application and the objectives, results, effects and budget contained therein. The Department also has the right to verify the project implementation, the financial processing and the supporting documents on site.

In the thematic report you must indicate how the project was implemented, which results were achieved and why the project was possibly delayed or only partially implemented. If the project did not yield the intended result and insufficient reasons are stated for this, the balance will not be paid and the advance or part thereof can be reclaimed.

The financial report should contain a final financial statement of the project with all revenues on the revenue side (subsidies, ticket sale, brochures, interest, sponsoring, etc.) and all costs linked to the project on the expenditure side. To the financial report, the supporting documents (copies of invoices, amounts receivable, individual salary statements, contracts, cash receipt vouchers, etc.) must be appended to prove revenues and costs. To duly draw up the financial report it is necessary to thoroughly read the financial directives.

The final report must be submitted within three months after completion of the project and at the latest on 1 October of the year following the allocation of the subsidy.

Example:

APPLICATION	PROJECT START DATE	PROJECT END DATE	JUSTIFICATION
15 September 2014 *	1 February 2015	1 November 2015	1 February 2016 **
15 September 2014 *	1 February 2015	1 January 2016	1 April 2016 **
15 September 2014 *	1 February 2015	1 July 2016	1 October 2016 ***
1 March 2015 *	1 September 2015	1 January 2016	1 April 2016 **
1 March 2015 *	1 September 2015	1 July 2016	1 October 2016 ***

* the subsidy is allocated in 2015 on the 2015 budget

** justification within three months after completion of the project
*** justification at the latest on 1 October

The final report and the supporting documents are to be submitted digitally in two copies (e-mail to cultureelerfgoed@vlaanderen.be).

Make sure the PDF files are NOT scanned documents. By converting the original document to PDF, the document continues to be searchable. Add a signature to the PDF afterwards, for instance through the programme Acrobat Reader (tab sheet 'File'). More information is available at www.projectcest.be/index.php/PDF.

The final report is to be delivered to the following address:

Departement Cultuur, Jeugd, Sport & Media Afdeling Cultureel Erfgoed
Arenbergstraat 9
1000 BRUSSEL

In cooperation with FARO, the Flemish Interface Centre for Cultural Heritage, the Department takes the initiative to open up projects through an online **project database**. This project database is managed by FARO and contains information about all the projects that are subsidised within the framework of the Flemish Parliament Act on Cultural Heritage. Each applicant that receives a project subsidy is invited to enter its project in the database. All information is available at <http://www.faronet.be/help/project-aanmaken>.

4 Financial directives

The financial directives below are used by the Department for the financial evaluation of the project implementation. Below, you can find an explanation as to which costs are eligible, what you should do if certain project components are contracted out to third parties, and which revenues must be declared.

If the directives for the financial statement are not complied with, the Department can reclaim (part of) the subsidy. The fact that a project has been approved by the Minister does not mean that all costs entered in the budget are accepted. The Department cannot determine whether a cost entered in the budget is eligible for subsidisation until the statement has been submitted. The submitted costs must be in conformity with the directives below.

4.1 Operating costs

The Flemish Community regards a project as an activity that is carried out in addition to existing activities. **Costs that are already made within the framework of existing activities cannot be charged to the project** and are regarded as non-eligible costs. Examples include:

- the cost of permanent personnel,
- rent,
- office equipment,
- insurance,
- electricity, gas and water,
- telephony and Internet,
- accounting...

Costs are only accepted if it can be objectively proven that they result from the project. This must be proven by means of a proof of costs that relates exclusively to the project. It is thus not allowed to divide proofs of costs over both the activities and the project.

Examples:

- A permanent staff member is replaced for the duration of the project. In this case the cost for the replacement can be entered.
- Additional space is rented for the project. If you have a separate proof of costs for this, this rent can be entered as well.
- A large mailing order is contracted out to a printing business. The invoice of the printing business can be entered.

A support organisation (society of friends) is regarded as an extension of the organisation's own activities. Costs charged by a support organisation (including personnel costs, overhead costs and the rent of rooms) are therefore not accepted.

4.2 Proof of costs

Costs for which no valid supporting documents can be presented will not be accepted. You must append a copy of the supporting documents to the final financial report as proof

of the incurred costs. Valid supporting documents include invoices, payslips and cash register receipts, among other things.

Only supporting documents that have actually been paid are eligible

All supporting documents which you submit to the Flemish public administration must have been actually paid by your organisation. It is thus not allowed to submit unpaid invoices as proof of costs. That is why you must add a signature on invoices mentioning the date on which they were paid.

Expense allowances

An expense allowance is an allowance for incurred expenses. If you submit expense allowances (to your own personnel or to third parties) as project cost, you must append supporting documents for the expenses made.

Fixed expense allowances (= flat rate allowances that are not proven) will only be accepted as project cost if a statutory regulation is in place for this.

This means that the following fixed expense allowances are allowed:

- Volunteer allowance:
A volunteer allowance can be awarded to volunteers. These allowances are accepted, provided the conditions of the volunteer legislation (among other things, insurance of volunteers, keeping register of per diem amounts and the details of volunteers, not combining with certain other cost allowances) are met. You must respect the maximum amounts (per day, per year) applicable in this context. If you submit volunteer allowances as project cost, you must append an overview to this mentioning the name of the volunteers and the dates on which these people worked for the project and the allocated allowances.
- Small allowance regulation for artists:
For artists a specific allowance regulation is in place which allows fixed expense allowances. You must respect the maximum amounts (per day, per year) applicable in this context. This allowance regulation only applies to artistic performance. Again, you must append to the final report an overview mentioning the name of the artist, the dates on which services were performed for the project and the allocated allowances.
- Fixed mileage allowance:
Car trips can be compensated at the legal flat-rate fee per kilometre. In the final report you must add an overview mentioning the person who made the trip, the distances between the point of departure and the point of arrival, and the reason for the trip.
This allowance does not apply to regular commuter travel.

More information about the aforementioned regulations (applicable conditions, maximum amounts per day and per year, flat-rate fees per kilometre, etc.) are available at:
www.kunstenloket.be.

Allowances to third parties for delivered work or services

If you compensate a third person (= non-staff member) for delivered work you must make sure that this is done in accordance with the law. That is why payments showing that taxes, social security contributions or VAT were evaded are not accepted (for instance: delivered work compensated with a fictitious cost allowance).

If the person delivering the work does so within the framework of a structural professional activity, he or she must have the status of **self-employed person**. In this case the delivered work can be compensated by means of an invoice. This self-employed person itself will then be responsible for handling any formalities regarding social security contributions and VAT.

Any person delivering work outside of a structural professional activity may do so without having the status of self-employed person. A specific regulation is in place for '**occasional work**'. As contracting body you must submit to the tax department an annual summary statement of the allowances that were paid for occasional work. You must also deliver a tax sheet to the person receiving the allowance. You can find more information about this regulation at www.kunstenloket.be.

4.3 Purchase of assets

Assets (computer material, electronics, machinery, furniture...) that is purchased for a project can only be charged to the project against amortisation value. For computer material an amortisation percentage applies of maximum 33% per year. For other assets maximum 20% per year.

For example, if a PC is purchased for the project for an amount of EUR 1,500, EUR 500 (33%) of this amount can be charged as project cost.

An exception is allowed if the project's explicit goal is to purchase a specific asset. In this case the entire cost may be entered. Upon approval of the project application, the Department will communicate whether this purchase is accepted for the entire cost price.

Amortisations of assets purchased prior to the project period are not accepted, unless this asset was purchased during the previous stage of a multi-year project. For instance, if a PC was purchased for EUR 1,500 during the first project period and was entered for EUR 500, this cost can be re-entered for EUR 500 during the second project period.

4.4 Personnel costs

Only the personnel costs of employees recruited specifically for the project are eligible.

You can enter the following personnel costs:

- the full gross salary cost and the compulsory employers' and social contributions;
- the holiday bonus and end-of-year allowance, calculated in relation to the duration of the project.

Related costs like social secretariat or fringe benefits are not eligible for subsidisation.

For instance, when an employee works on a specific project for six months, the monthly salary cost for these six months is entered. The holiday bonus and end-of-year allowance are entered for only 6/12th of the cost on annual basis.

The following documents must be submitted to support the salary costs:

- the monthly individual payslips for each employee;
- supporting documents for each employee for the social security contribution paid by the employer, the holiday bonus and the end-of-year allowance;
- a copy of the employment contract.

4.5 Costs incurred in view of the objectives and possible

adjustments

Costs that are not linked to the project goals will not be accepted. The original project application and the Minister's decision will be of decisive importance in this context. If, upon the approval of a project application, certain points of focus are formulated that change or adjust these initial goals, you must report this in the final report.

When the allocated subsidy differs from the requested amount it is in principle still expected that the goals will be implemented as set out in the application. If the allocated amount is significantly different from the requested amount, the Department will request you to present an adjusted project planning and budget, describing which components of the initial application will be implemented.

It is also possible that the applicant itself adjusts the project or lays different focuses than initially planned in the project planning. Such changes are only allowed, provided the original project goals are not derogated from. Significant changes in the implementation of a project must be presented to the Department in advance and as soon as possible in writing, by e-mail or letter. To that end, you must contact the case officer mentioned in the letter containing the Minister's decision to approve the project.

Below, you can find some examples of costs that are deleted because they do not fall within the scope of a cultural heritage project:

- infrastructural works (alterations, new constructions, permanent installations...);
- entertainment and representation costs (like visits to restaurants, gifts...);
- catering is only eligible for publicly accessible activities (like opening receptions, study days organised by the organisation itself);
- international travel expenses, except when they are necessary for the project and were also included in the project application and the budget;
- financial costs (interest, costs relating to the installation of facilities...);
- fines, costs linked to legal proceedings;
- fixed allowances, unless a statutory regulation is in place for this (see page 4.2).

4.6 Period

Only costs incurred within the project period will be accepted. The period of the performed work counts as criterion and not the date indicated on the proof of costs. For instance, if an order is made, but the service or product is not delivered on the last day of the project, this cost is not accepted. The start and end dates given in the application provide direction in this context. For multi-year projects it is not allowed for the subsequent project periods to overlap.

If the implementation of a project is advanced, extended, delayed or annulled, you must inform the Department of this without delay in writing, by e-mail or letter.

4.7 Address and origin of supporting documents

Only proofs of costs that are addressed to the beneficiary of the project subsidy will be accepted. Costs borne by other organisations are not eligible. An exception to this is the proof of costs for small purchases (like train tickets, cash register receipts, etc.). These are

accepted without being addressed to the beneficiary. A settlement between two entities within the same legal person shall not be valid as supporting document. Internal billing is thus not accepted.

4.8 'Excessive' costs

Entered costs are verified against the principles mentioned in 'Spending of the subsidy'. The result of this verification may be that a cost is regarded as excessive and is refused or reduced for this reason. If, for instance, an organisation uses a taxi to travel between two cities, although the destination can be reached by public transport, the taxi fees will be refused.

4.9 Contracting out of project components

Contracting out (part of) the project implementation is only accepted when another organisation is better suited to perform this component. Which components are contracted out and why should be clearly explained in the application file. If more components are to be contracted out in the course of the project, this should be explicitly justified in the final report.

An agreement must be drawn up for the contracting out, stating:

- between which parties the agreement is valid;
- which is the subject of the agreement;
- within which term the delivery or supply is to take place;
- for which amount the agreement is concluded;
- which are the payment procedures;
- which implementation schedule or programme is followed.

4.10 Revenues

If you receive a subsidy for a project you are compelled to also enter the revenues linked to the project in the final statement. Revenues which you have not yet received, but which you know will be generated, are also to be included in the final statement. Therefore, the balance of 10% of the subsidy amount is to be entered as revenue in the final statement. Revenues originating from the regular activities are not to be included in the final project statement (like membership fees, operating grants, etc.).

4.11 Final settlement of the subsidy

On the basis of the final report the Department carries out a check, verifying the following elements:

- whether at least as many eligible costs have been made as the allocated subsidy;
- whether the conditions under which the subsidy was awarded were complied with.

If the project was subsidised by several authorities, it is not allowed (and punishable) to submit the same costs to justify different subsidies.

After this verification, the outstanding balance of the subsidy will be paid.

If this verification results in part of the subsidy being withheld, you will be informed of this by the Department and be given the opportunity to reply to this. After your reply a final decision will be communicated.

The possibility to reply can only be guaranteed by the Department if the final report was submitted on time and in full.

5 Contact details

If, after having read this user guide, you still have questions regarding the preparation and submission of a project subsidy application, we advise you to contact the administration in time through the contact details below.

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