

USER GUIDE to the FLEMISH PARLIAMENT ACT ON CULTURAL HERITAGE

SUBSIDIES FOR CULTURAL HERITAGE
PROJECTS
NON-PERIODICAL PUBLICATIONS

Table of Contents

1	Objective	2
2	Application for a subsidy	3
2.1	<i>Subsidy applicants</i>	3
2.2	<i>Project duration</i>	3
2.3	<i>Content of a subsidy application</i>	3
2.4	<i>Conditions and criteria against which an application is verified</i>	4
2.5	<i>Submission deadline</i>	5
2.6	<i>Submission address</i>	5
2.7	<i>Application procedure</i>	6
3	A subsidy has been allocated	8
3.1	<i>Mention of the support from the Government of Flanders</i>	8
3.2	<i>Payment of the subsidy</i>	8
3.3	<i>Spending of the subsidy</i>	8
3.4	<i>Final report - evaluation and verification</i>	9
4	Financial directives	10
4.1	<i>Operating costs</i>	10
4.2	<i>Proof of costs</i>	10
4.3	<i>Purchase of assets</i>	12
4.4	<i>Personnel costs</i>	12
4.5	<i>Costs incurred in view of the objectives and possible adjustments</i>	12
4.6	<i>Period</i>	13
4.7	<i>Address and origin of supporting documents</i>	13
4.8	<i>'Excessive' costs</i>	13
4.9	<i>Contracting out of project components</i>	14
4.10	<i>Revenues</i>	14
4.11	<i>Final settlement of the subsidy</i>	14
5	Contact details	15

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

By subsidising periodical cultural heritage publications the Flemish Community promotes an accompanying policy and encourages reflection on the cultural heritage field, cultural heritage and cultural heritage practice.

2 Application for a subsidy

2.1 Subsidy applicants

On the basis of the Flemish Parliament Act on Cultural Heritage each organisation with legal personality can apply for a project subsidy for a non-periodical cultural heritage publication.

The Flemish Community always pays the 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 business and thematic implementation as well as the evaluation of the project. 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 encompassing the publication of a non-periodical cultural heritage publication by definition has a limited duration.

Only one subsidy can be applied for for one publication. The final report must be submitted at the latest three months after publication of the publication and at the latest on 1 July of the year following the allocation of the subsidy.

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 subsidy draws up 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 is available to make sure that you deliver all the required information. You can download this form from the website www.vlaanderen.be/erfgoed. If the Department makes changes to the form, the adjusted form 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 publication: the "What", "How", "Who", etc. must be clearly specified in the subsidy application. It is essential that the file contains all the information and documents that are necessary and useful to be able to evaluate the thematic quality of the publication, and the operation and management of the applying organisation. When describing the publication, keep the required information and the criteria (see below) in mind, for instance with regard to the target groups, the relevance for the Flemish Community and

the intended distribution plan.

A good planning is a second prerequisite. Keep in mind that four months will pass by between the application and the notification of the Minister's decision to allocate a project subsidy or not. If you want to make sure that you will receive the subsidy prior to the publication of the publication, you are advised to not set the date of publication before the date of notification of the Minister's decision. A project subsidy must always be justified (and settled) at the latest three months after completion of the project and at the latest on 1 July of the year following the allocation of the subsidy. You must also take this into account in the project planning.

Naturally, the file should also contain a clear and well-substantiated budget of the revenues and expenditures for the project implementation. The budget with explanatory notes is a very important element in the evaluation of your application. You must discuss the various revenues and expenditures 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 details of the publication:
 - title and author(s)
 - number of volumes
 - number of pages
 - format (paper/digital)
 - number of copies
 - date of publication
 - requested subsidy amount
 - other subsidies applied for with the Flemish public administration, if any (for the same publication)
- Annex 2: the **publication plan**
- Annex 3: 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. Please complete the different tab sheets of this form. The explanatory notes to the budget should be entered at the back of the application form, under section 3.

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

2.4.1 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 publication published in the first half of the year: at the latest on 15 September of the year preceding the year in which the publication is published;
 - for a publication published in the second half of the year: at the latest on 1 March of the year in which the publication is published.

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: non-periodical publications of cultural heritage organisations receiving an operating grant on the basis of this Flemish Parliament Act are not eligible for subsidisation.

2.4.2 Criteria

The Minister decides whether a publication is subsidised. The Minister must state reasons for this decision. That is why the Flemish Parliament Act contains criteria against which an application 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 non-periodical publication is verified against the following criteria:

- quality of the thematic concept and practical implementation;
- relevance of the content of the publication and contribution to the debate and reflection on cultural heritage policy in Flanders;
- Flemish Community dimension;
- public-oriented concept and focus on communication and distribution;
- feasibility;
- quality of business management, financial basis and the level of realism of the budget. The need for a project subsidy is to be proven in the budget, taking into account the own revenues from the project.

2.5 Submission deadline

An application for a subsidy can be submitted twice a year. The submission date of 15 September is for publications published in the following year. An additional date is set at 1 March for publications published in the last six months of that same year.

	Date of publication	Submission deadline
Non-periodical cultural heritage publications	Between 01/01/20XX and 31/12/20XX	15/09/20XX-1
	Between 01/07/20XX and	1/03/20XX-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 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.

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)

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 that have arrived on the same submission date will go through the decision-making 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 subsidy before you start, 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 2.5
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 Government of Flanders

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% of the allocated amount after the Department has concluded that the conditions under which the subsidy was granted were met and that the subsidy was used for the purposes for which it was granted.

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

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:

- The beneficiary must collect sufficient information about which opportunities are available to purchase a specific good or service.
- 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.

- 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).

- Separation of functions: it is recommended that the person making the payments is not the same as the person deciding on the expenditures.
- 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).
- 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 publication of a publication. After completion it is evaluated on the basis of a final report whether or not the objective has been achieved.

If the application file is duly drawn up, the objective is clearly formulated and the budget is estimated realistically, the application file will serve as basis for the applicant to draw up a final report. The post-assessment form for this final report is available on our website www.vlaanderen.be/erfgoed. The structure of the post-assessment form is identical to that of the application form. This form is verified by the Department against the original application file and the objective and budget contained therein. The Department also has the right to verify the project implementation, the financial processing and the supporting documents on site.

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 final report must be submitted to the Department at the latest three months after completion of the project and at the latest on 1 July of the year following the allocation of the subsidy.

The final report is to be submitted in two paper copies and digitally in MS Word or PDF at culturelerfgoed@vlaanderen.be.

Two copies of the subsidised publication shall be added to the final report.

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

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 final report 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 costs for the replacement can be entered.
- Additional space is rented for the project. If you have a separate proof of costs, 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 justify 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.

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 originally 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 objective 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 framework of the publication of the publication are 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.

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 report. Revenues which you have not yet received, but which you know will be generated, are also to be included in the final report. Therefore, the balance of 10% of the subsidy amount is to be entered as revenue. Revenues originating from the regular activities are not to be included in the final report (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.

Departement Cultuur, Jeugd, Sport en Media
Afdeling Cultureel Erfgoed
Arenbergstraat 9
1000 Brussel

E-mail: cultureelerfgoed@vlaanderen.be
Telephone: 02 553 06 79

www.vlaanderen.be/erfgoed