

# **EU4Belarus - Support for Advanced Learning and Training**

**Academic Research Project grants:  
Financial aspects  
December 20, 2023**



## Academic Research Project grants (EU4BELARUS - SALT II)

### SIZE OF THE GRANTS

Lot 1: **EUR 500,000**  
academic research  
projects in the field of  
social sciences or  
humanities, preferably  
where the subject of  
research includes  
Belarus.

Indicative amount made  
available under this call  
for proposals **EUR**  
**1,000,000**

Lot 2: **EUR 500,000**  
academic research  
projects in all sciences  
and research areas that  
are not eligible to apply  
to Lot 1



## Academic Research Project grants (EU4BELARUS - SALT II)

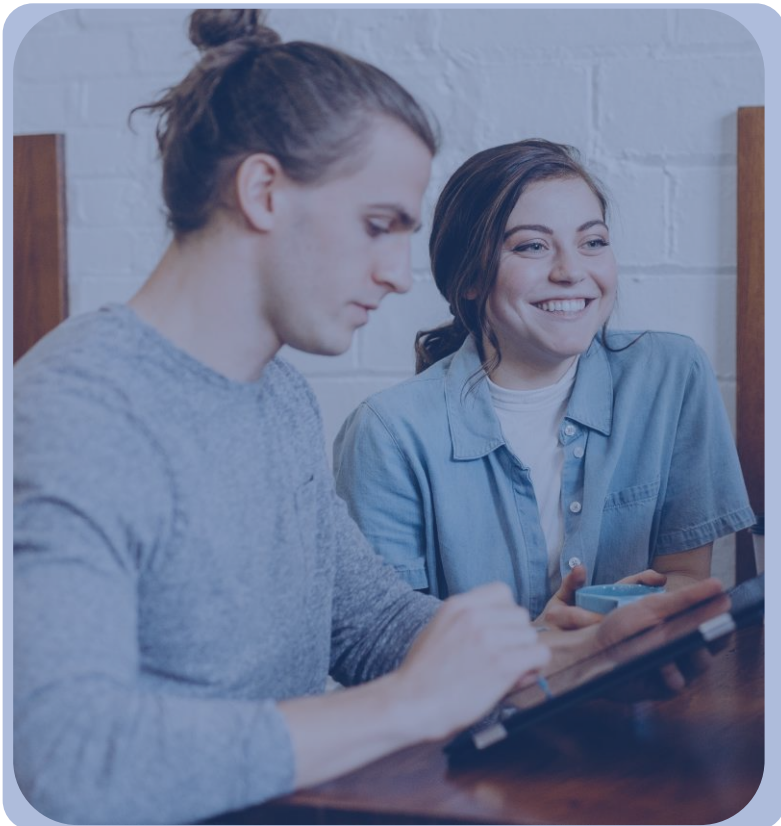
### SIZE OF THE GRANTS

Size of grants of Lot 1 and Lot 2:  
minimum amount: EUR 50,000  
maximum amount: EUR 100,000

Grant requested under this call for proposals must fall between the following minimum and maximum percentages of total eligible costs of the action:  
Minimum percentage: 80%  
Maximum percentage: 95%

Co-financing:  
Minimum percentage: 5 %  
Maximum percentage: 20 %

# ELIGIBILITY OF COSTS



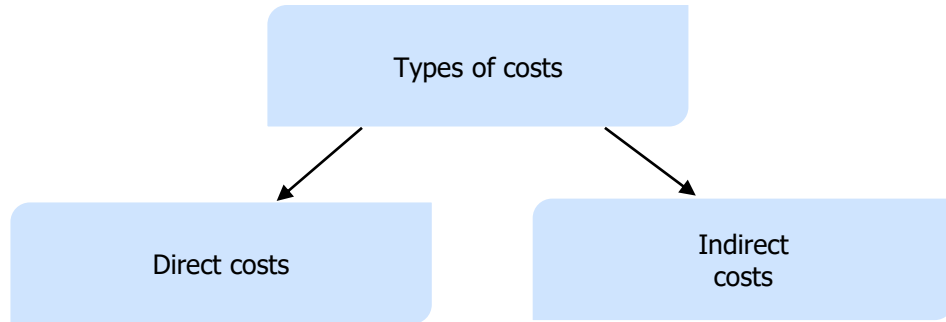
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## Academic Research Project grants (EU4BELARUS - SALT II)

### ELIGIBILITY OF COSTS

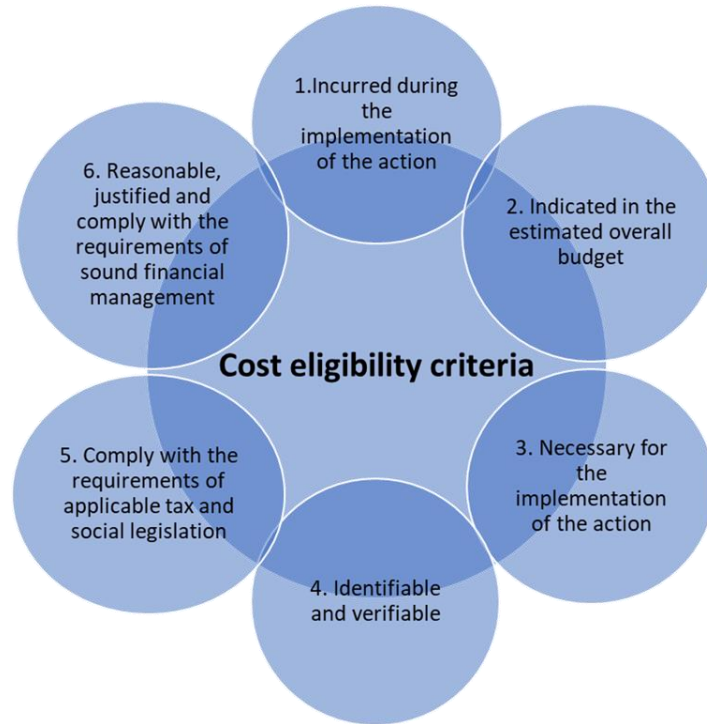


#### **INCURRED COSTS MUST:**

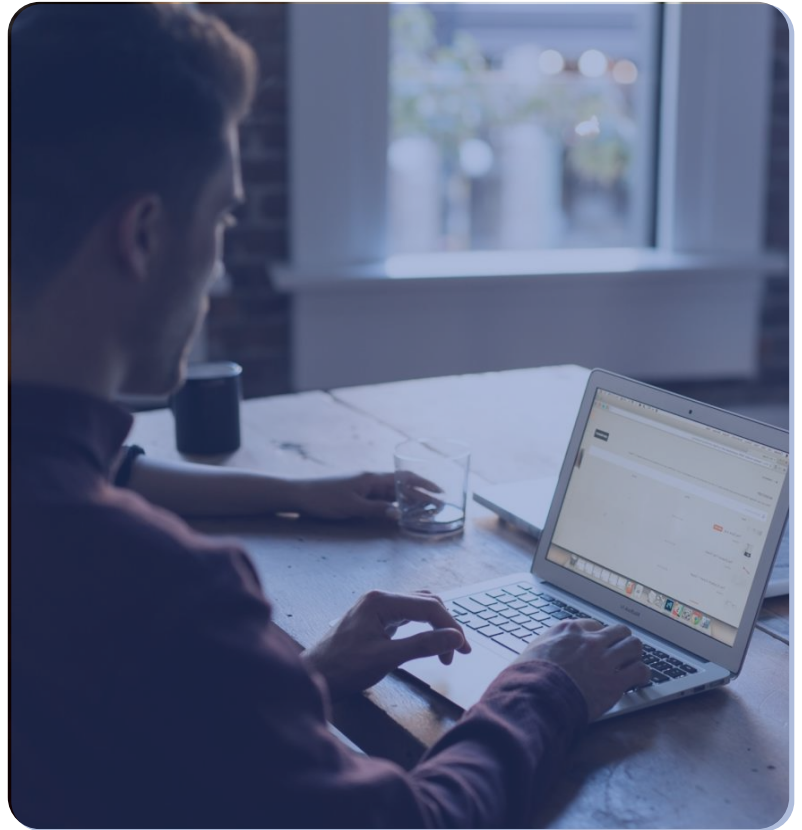
- Comply with the provisions of Article 14 of the General Conditions to the standard grant contract (eligibility criteria);
- Be based on actual costs incurred by the beneficiary(ies);
- Be incurred during the implementation of the action after the signature of the Grant Contract.
- Be supported by relevant documentation which will be requested

# Academic Research Project grants (EU4BELARUS - SALT II)

## COST ELIGIBILITY CRITERIA



# ELIGIBLE DIRECT COSTS



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## Academic Research Project grants (EU4BELARUS - SALT II)

### ELIGIBLE DIRECT COSTS

- gross salaries including social security charges and other remuneration-related costs (excluding bonuses) of the research team members or service contracts with research team members assigned to the Action.
- costs related to research team members' participation in events:
  - ✓ conferences, seminars, workshops etc. fees
  - ✓ travel and subsistence costs for staff and other persons taking part in the action provided they do not exceed those normally borne by the beneficiary(ies) costs of events (seminars, workshops, and etc.) organised by the applicant and directly related to the awarded grant;
- peer-review and editing costs of project results;
- publishing, translation, editing, visibility fees;
- software essential for project implementation;
- audit verification costs (should not exceed 1% of total costs and shall be included in the Budget of the Action);
- duties, taxes and charges, including VAT (paid and not recoverable by the beneficiary(ies) related to the purposes of the action
- financial services (bank guarantee costs, etc.)



## Academic Research Project grants (EU4BELARUS - SALT II)

### ELIGIBLE DIRECT COSTS: SPECIFIC REQUIREMENTS

- Purchase costs for services for creating fixed assets (i.e. eligible software) should not exceed 10 % of the total eligible costs.
- The audit verification costs shall be included in the budget of the Action and should not exceed 1% of total direct costs. If Applicant presents justified grounds (e.g. no external audit company is willing to conclude service contract within this price range), this requirement of „max. 1% of total cost“ could be reviewed on case-by-case basis, budgets transfers made without exceeding approved total budget amount.
- **The costs of guarantees or suretyship services for the amount of the initial pre-financing payment provided by financial institutions or insurance undertakings shall be included in the budget of the Action.** In the final evaluation stage Contracting authority will decide necessity of guarantee (in some cases bank guarantee may be avoided by agreeing with the contracting authority at the contract preparation stage to adjust the amount of pre-financing).
- **After the submission of the application, there is no possibility to increase budget by adding costs for the guarantee.**
- If the applicant is deemed **as not required** to submit **the guarantee, the total budget amount will not be reduced**, and the amount intended for the bank guarantee will be redistributed to other budget categories.

# ELIGIBLE INDIRECT COSTS



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## Academic Research Project grants (EU4BELARUS - SALT II) ELIGIBLE INDIRECT COSTS

- The indirect costs incurred in carrying out the action may be eligible for flat rate funding, but the total must not exceed 7 % of the estimated total eligible direct costs.
- Indirect costs are eligible provided that they do not include (duplicate) costs assigned to another budget heading in the standard grant contract.
- The lead applicant may be asked to justify the percentage requested before the grant contract is signed. However, once the flat rate has been fixed in the special conditions of the grant contract, no supporting documents need to be provided during the implementation phase.
- If any of the applicants or affiliated entity(ies) is in receipt of an operating grant financed by the EU, it may not claim indirect costs on its incurred costs within the proposed budget for the action.



## Academic Research Project grants (EU4BELARUS - SALT II)

### ELIGIBILITY OF INDIRECT COSTS

Reimbursement of eligible costs that may be based on any or a combination of the following forms:

- (i) actual costs incurred by the beneficiary(ies) and affiliated entity(ies);
- (ii) one simplified cost option (see below):

- **flat-rate financing:** covering specific categories of eligible costs which are clearly identified in advance by applying a percentage fixed ex ante. This form is not applicable to output or result based SCOs.

N.B – Flat-rate financing is applicable **only for indirect costs**. **Direct costs** are based only on **actually incurred costs**.



# INELIGIBLE COSTS



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## Academic Research Project grants (EU4BELARUS - SALT II)

### INELIGIBLE COSTS

The following costs are not eligible in the Action:

- debts and debt service charges (interest);
- provisions for losses or potential future liabilities;
- costs declared by the beneficiary(ies) and financed by another action or work programme receiving a European Union (including through EDF) grant;
- purchases of land or buildings, except where necessary for the direct implementation of the action, in which case ownership must be transferred in accordance with Article 7.5 of the general conditions of the standard grant contract, at the latest at the end of the action;
- currency exchange losses;
- in kind contributions (including volunteers' work);
- bonuses included in costs of staff;
- negative interest charged by banks or other financial institutions;
- credit to third parties.

Reminder: other costs, which do not meet requirements of „eligibility“ and (or) were not planned in the approved budget are also ineligible

# ELIGIBILITY OF VAT



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## Academic Research Project grants (EU4BELARUS - SALT II)

### ELIGIBILITY OF VAT

Eligibility of VAT should be assessed before the budget is drawn up.

Eligibility of VAT should be assessed:

- of all partners and leading applicant;
- at the level of project activities.

If VAT is:

- eligible, it should be included in the budgeted expenditure;
- ineligible, it should be excluded from the budgeted expenditure.



## Academic Research Project grants (EU4BELARUS - SALT II)

### ELIGIBILITY OF VAT



#### Who is applicant partner?

- Public body of EU Member State
- Private body
- Public legal entity



#### Will revenue be generated from project activity

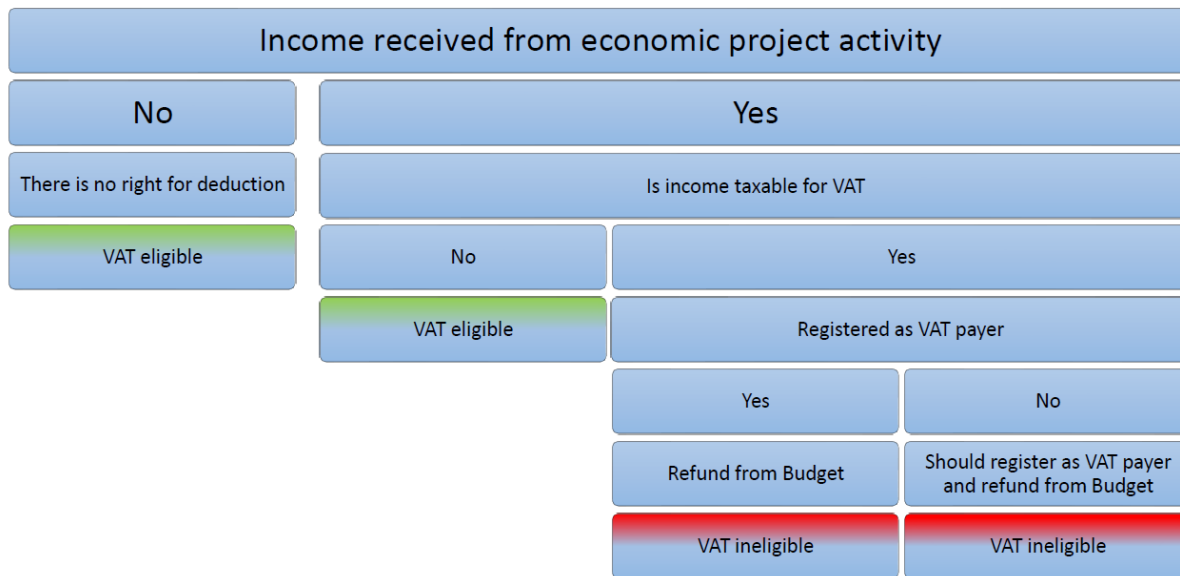
- Specific project activities to be carried out and expected to generate income
- Who will receive the income



#### Will activity be taxable for purposes of VAT

# Academic Research Project grants (EU4BELARUS - SALT II)

## ELIGIBILITY OF VAT



# Academic Research Project grants (EU4BELARUS - SALT II)

## ELIGIBILITY OF VAT

Documents should be submitted in this order:

- **Annex J:** Declaration of honour on VAT eligibility if applicant considers that VAT is eligible for funding
- **Annex J1:** Confirmation of eligibility of VAT from expert (e.g. lawyer, auditor, etc.)

If Declaration is not submitted with the Application, **VAT would be considered as not eligible**

### N.B.

- Declaration of honour must be filled by the applicant and each of co-applicant separately

Declaration on honor must be filled in when the applicant / co-applicant claims that the purchase and / or import value added tax (hereinafter referred to as VAT) costs incurred during the implementation of the project are eligible for funding.

Declaration on honor must be filled in by the applicant and each of co-applicant.

*(Should be filled in on the form of authority / company)*

Requisites of the institution / organization *(Should be filled in)*

Project title: *(Should be filled in)*

#### Declaration of honour on VAT eligibility

The undersigned *(insert the name of the person signing this form)* representing:

Full official name:

Official legal form:

Statutory registration number:

Full official address:

VAT registration number (when applicable):  
(\* 'the person')

declares that:

I confirm that we are not able to recover the input VAT for the goods and / or services purchased under the Project.

I am aware that if the project results will be used for VAT-taxable activities, in all cases, regardless of whether the applicant / co-applicant is registered for VAT or not, VAT is not eligible for funding.

I am aware that VAT is not eligible where it is paid by a public body<sup>1</sup> of EU Member State in relation to activities it carries out as a public authority of an EU Member State.

I am aware that VAT financed from the project and included in the VAT deduction will have to be returned to the Contracting Authority (Central Project Management Agency of the Republic of Lithuania).

I am aware that I shall inform immediately the Contracting Authority (Central Project Management Agency of the Republic of Lithuania) of any change in any of the above and confirmed circumstances.

ATTACHED: Expert confirmation of eligibility for VAT (e.g. by a lawyer, auditor etc.).

Job title of the Head of the Authority / Organization

or his authorized representative

(name, surname, signature)

<sup>1</sup> 'Public body' means a body governed by public law being part of public administrations. This implies that private bodies entrusted with public activities are never considered as acting as public authorities for this purpose. VAT on activities such as training, capacity building, technical assistance, policy support etc. is therefore eligible.

# Academic Research Project grants (EU4BELARUS - SALT II)

## ELIGIBILITY OF VAT

**Annex J** should be part of **Annex J1**. Expert with confirmation also approve that information in Annex J is correct. Ideally, both Annex J and J1 should be merged documents.

### CONFIRMATION OF ELIGIBILITY OF VAT

*(Should be filled in a letterhead of the organization)*

<Date >

For the attention of *(full official entity name to which it refers)*

Based on the request of ..... *(the institution's official name)* we confirm that the information provided in the Declaration of honour on VAT eligibility (attached as Annex 1) is correct and ...*(the institution's official name)* is not able to recover the VAT for project activities.

*In this paragraph, please refer to the extract from the national VAT tax law justifying that the project activities (please indicate the application No./the project title) cannot recover the VAT through the deduction, no right to refund the VAT and that the VAT is eligible. (Please note this should not be related to the fact that the entity does not wish to be the subject to the VAT.)*

**Annex I** Declaration of honour on VAT eligibility *(should be provided by the institution to expert and attached to the confirmation)*

Yours faithfully,

**Function:**

**Name:**

**Signature:**

**Date:**

Confirmation form can be edited and adapted by mutual agreement of Parties

# BUDGET PREPARATION



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# Academic Research Project grants (EU4BELARUS - SALT II)

## BUDGET – HOW TO PREPARE IT?

### **Draft a clear, transparent, comprehensive and REALISTIC budget**

- Avoid rough estimation of costs
- Justify all costs
- Avoid arithmetical errors
- Clearly describe the budget items in justification. Justification should indicate cost rate estimation method (e.g. previous projects, market research, etc.), application parameters (e.g. if rate is „cost per person“, then does this rate cover full implementation period? month? day?), aspects of partial application (if rate is „cost for person per month“, than how the rate should be applied if person was available only for 1 week? Full rate, proportional rate?). CPVA reserves the right to revise provided justifications and propose wording, which would allow avoidance of typical issues, allow application of best practices

### **Demonstrate coherence with your accounting policies**

- Cost allocation principles
- Accounting practices

### **Check eligibility principles and criteria**

- Costs included in the budget must respect all eligibility criteria established in the Guidelines for applicants and in the General Conditions (article 14)

Include only eligible costs. Do not include ineligible costs (see. Slide 12).

### **Structure of the Budget**

- Applicants are free to add any necessary budget line (e.g. there can be 5.9.1. XXX; 5.9.2. YYYY and so on)
- Preferably total amount of proposed budget lines should not exceed 50 entries, though Applicants are not limited to any number to achieve high quality of the Budget file
- Human Resources should not be consolidated (e.g. separate budget entry for each staff member)
- Significant events (e.g. 5.9.1 Opening conference ; 5.9.2 Closing conference) should have separate entries
- Similar costs under same cost categories (e.g. 1.3.1 Per diems for international travel by research team members) can be consolidated under single Budget line
- Details on sub-costs (e.g. "Venue rent" under "5.9.2 Closing conference") can be described in Justification, and not included as a separate budget sub-line

# Academic Research Project grants (EU4BELARUS - SALT II)

## TEMPLATE OF THE BUDGET

**Template of the budget:** Annex B guideline for applicants

### General recommendations

- Please **review Instructions** in the **Budget tab below the Budget table** for directions on how to indicate requested amounts for each budget category.
- Complete the data in **all tabs in Budget tab**,
- in **Justification tab justify filled in Budget lines**,
- in **Expected sources of funding tab** indicate **contribution amount** and **other relevant information**

6				
7				
8				
9				
	<b>1. Budget</b>	2. Justification	3. Expected sources of funding	+

1. Budget for the Action <sup>1</sup>	All Years				Year 1 <sup>2</sup>			
	Unit <sup>15</sup>	# of units	Unit value (in EUR)	Total Cost (in EUR) <sup>3</sup>	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)
<b>1. Human Resources</b>								
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)	Per month				Per month			
1.3 Per diems for missions/travel <sup>16</sup>								
1.3.1 Abroad (staff assigned to the Action)	Per diem				Per diem			
1.3.2 Local (staff assigned to the Action)	Per diem				Per diem			
1.3.3 Seminar/conference participants	Per diem				Per diem			
<b>Subtotal Human Resources</b>								
<b>2. Travel<sup>17</sup></b>								
2.1 International travel	Per flight				Per flight			
2.2 Local transportation	Per month				Per month			
<b>Subtotal Travel</b>								
<b>3. Equipment and supplies<sup>18</sup></b>								
<b>Subtotal Equipment and supplies</b>								
<b>4. Project office<sup>14</sup></b>								
<b>Subtotal Project office</b>								
<b>5. Other costs, services<sup>19</sup></b>								
5.1 Publications <sup>20</sup>								
5.3 Expenditure verification/Audit								
5.4 Evaluation costs								
5.5 Translation, interpreters								
5.6 Financial services (bank guarantee costs etc.)								
5.7 Costs of conferences/seminars <sup>21</sup>								
5.8. Communication activities, if applicable <sup>22</sup>								
5.9 Software essential for project implementation, if applicable								
<b>Subtotal Other costs, services</b>								
<b>6. Other (e.g. activities with their related visibility costs)</b>								
<b>Subtotal Other</b>								
<b>7. Subtotal direct eligible costs of the Action (1-6)</b>								
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)								
<b>9. Total eligible costs of the Action, excluding reserve and volunteers' work (7+ 8)</b>								
10.1 Provision for contingency reserve (maximum 5% of 7 'Subtotal of direct eligible costs of the Action')								
<b>10.2 Volunteers' work<sup>23</sup></b>	Per day				Per day			
<b>11. Total eligible costs (9+10)</b>								
12. - Taxes <sup>24</sup>								
- Contributions in kind <sup>25</sup>								
<b>13. Total accepted<sup>1</sup> costs of the Action (11+12)</b>								

## Academic Research Project grants (EU4BELARUS - SALT II)

### BUDGET COMPLETION GUIDE: BUDGET

1. Indicate unit, number of units, unit value (EUR) and total amount of cost (EUR) in the tab Budget.

#### 1. Budget for the Action<sup>1</sup>

Costs	All Years			
	Unit <sup>13</sup>	# of units	Unit value (in EUR)	Total Cost (in EUR) <sup>3</sup>
<b>5. Other costs, services<sup>8</sup></b>				
5.1 Publications <sup>9</sup>	Per unit	1	XXX	YYY
5.2 Studies, research <sup>9</sup>				
5.3 Expenditure verification/Audit	Per unit	1	XXX	YYY
5.4 Evaluation costs	Per unit	1	XXX	YYY
5.5 Translation, interpreters	Per unit	1	XXX	YYY
5.6 Financial services (bank guarantee costs etc.)	Per unit	1	XXX	YYY
5.7 Costs of conferences/seminars <sup>9</sup>	Per unit	1	XXX	YYY
5.8. Communication activities, if applicable <sup>10</sup>	Per unit	1	XXX	YYY
5.9 Software essential for project implementation, if applicable	Per unit	1	XXX	YYY



## Academic Research Project grants (EU4BELARUS - SALT II)

### BUDGET COMPLETION GUIDE: JUSTIFICATION

2. Justify costs in the tab Justification. Provide narrative clarification and calculations for each budget line

2. Justification of the Budget for the Action	All Years	
Costs	Clarification of the budget items <i>Provide a narrative clarification of each budget item demonstrating the necessity of the costs and how they relate to the action (e.g. through references to the activities and/or results in the Description of the Action).</i>	Justification of the estimated costs <i>Provide a justification of the calculation of the estimated costs. Note that the estimation should be based on real costs or on simplified cost options if allowed, as described in section 2.1.5 of the Guidelines for Grants Applicants</i>
<b>5. Other costs, services</b>		
5.1 Publications		
5.3 Expenditure verification/Audit	It is estimated that expenditure verification/audit services will be required.	The cost is based local market prices. It is average amount based on 3 proposals. Actual cost will be covered from this budget line. Three proposals from different audit companies are added. NB! Audit verification costs shall not exceed 1% of total direct costs [see slide 10]
5.4 Evaluation costs		
5.5 Translation, interpreters		
5.6 Financial services (bank guarantee costs etc.)	Budgeted amount is an estimation, based on costs incurred when implementing other projects in particular the cost of financial guarantees.	Cost of financial guarantees. It is average amount based on 3 proposals for withdrawal of bank guarantee in order to receive prefinancing from the Contracting Authority. Actual costs will be covered from this budget line. NB! Guarantee shall be issued for the amount of prefinancing (100% of the budget of the first reporting period (excluding contingencies).

## Academic Research Project grants (EU4BELARUS - SALT II)

### BUDGET COMPLETION GUIDE: EXPECTED SOURCES OF FUNDING

3. Indicate sources of funding in tab: 3.  
Expected sources of funding

80%-95% that will be covered of the grant.

5-20% must be financed from sources other than the general budget of the Union or the European Development Fund

Please note that in-kind contribution and volunteer's work are ineligible in this call.

#### 3. Expected sources of funding & summary of estimated costs<sup>1</sup>

	Amount EUR	Percentage %
<b>Expected sources of funding</b>		
EU/EDF contribution sought in this application <b>(A)</b>	50000	90
CO-FINANCING (1+2+3+4) <b>(B)</b>	5000	
1. Other contributions (Applicant, other Donors etc)		
<i>Name</i>		
<i>Conditions</i>		
<i>Applicant's contribution</i>		
2. Revenue from the Action <sup>6</sup>		
To be inserted if applicable and allowed by the guidelines:		
3. In-kind contributions <sup>7</sup>		
4. Volunteers' work <sup>8</sup>		
Expected TOTAL CONTRIBUTIONS <b>(A)+(B)</b>	55000	100
<b>Estimated Costs</b>	55000	100
Estimated TOTAL ELIGIBLE COSTS <sup>2</sup> <b>(C)</b>	55000	
EU/EDF contribution expressed as a percentage of total eligible costs <sup>4</sup> <b>(A/C x 100)</b>		90
To be inserted if applicable and allowed by the guidelines:		
Taxes/In-kind contributions <sup>5</sup>		
Estimated TOTAL ACCEPTED COSTS <sup>3</sup> <b>(D)</b>		
EU/EDF contribution expressed as a percentage of total accepted costs <sup>4</sup> <b>(A/D x 100)</b>		

## Academic Research Project grants (EU4BELARUS - SALT II) BUDGET LINES: 1. HUMAN RESOURCES

Main principles of planning:

- Costs should be foreseen for staff to be hired (or service contracts concluded; in such case, costs of services to be included in new sub-heading 5.9.2 or heading 6) directly for the implementing of activities
- The rate should follow the existing salary structure within the organization for a similar position
- Salary costs of the personnel of national administrations may be eligible to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the action were not undertaken
- **JUSTIFICATION:** Describe the role and responsibilities of each position, determination of unit value

Note! Bonuses are ineligible costs



## Academic Research Project grants (EU4BELARUS - SALT II) BUDGET LINES: 1. HUMAN RESOURCES

- Full time equivalent (FTE) should be used to calculate salaries
- FTE is the hours worked by one employee on a full-time basis, typically considered 40 hours per week
- A 40-hour employee should be shown as 1.00, 30 hours as 0.75 and 20 hours as 0.50
- Budget line name should include FTE percentage (e.g. „1.2.1 Research team Lead (100% FTE)“)
- Then enter the calculated full time annual salary, percentage of time that will be spent on the grant objectives



# Academic Research Project grants (EU4BELARUS - SALT II)

## BUDGET LINES: 1. HUMAN RESOURCES

1. Budget for the Action <sup>1</sup>	All Years			
	Unit <sup>13</sup>	# of units	Unit value (in EUR)	Total Cost (in EUR) <sup>14</sup>
Costs				
<b>1. Human Resources</b>				
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)				
1.2.1 Project TL (50%)	Per month	6	1100	6600

### 2. Justification of the Budget for the Action

Costs	All Years	
	Clarification of the budget items <i>Provide a narrative clarification of each budget item demonstrating the necessity of the costs and how they relate to the action (e.g. through references to the activities and/or results in the Description of the Action).</i>	Justification of the estimated costs <i>Provide a justification of the calculation of the estimated costs. Note that the estimation should be based on real costs or on simplified cost options if allowed, as described in section 2.1.5 of the Guidelines for Grants Applicants line. NB! Guarantee shall be issued for the amount of</i>
<b>1. Human Resources (1)</b>		
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)		
1.2.1. Project TL (50 %)	This job covers coordination of all processes in project, preparing reports, completing tasks according to project guideline, resolving issues that appear during activities and taking responsibilities of whole project activities during all the period of project.	The salary rate of the project TL is an estimation based on current labour market rates and average salary level for similar positions at the institution. It is provisional indicative average unit value per 1month 1100EUR/month* 12 months 0,5=6600 EUR. It is estimated to have one full time 0,5 FTE Project TL. The actual amount will be based on actual costs incurred and may deviate from the average unit value. Costs include non wage labour costs (including employer's taxes/contributions). The actual costs will be paid.

## Academic Research Project grants (EU4BELARUS - SALT II)

### BUDGET LINES: 2. TRAVEL COSTS

Please specify the cost per person of travel expenses, including transportation and per diem.

Explain the need for all travel.

Per diem

EU per diem's rates may be used for calculation of travel costs.

[https://international-partnerships.ec.europa.eu/document/download/0f3e2fcb-13fc-4ba5-b265-d8c5e755b3df\\_en?filename=per-diem-rates-20200201\\_en.pdf](https://international-partnerships.ec.europa.eu/document/download/0f3e2fcb-13fc-4ba5-b265-d8c5e755b3df_en?filename=per-diem-rates-20200201_en.pdf)

Please be reminded that as per Article 14.2 point B of the General Conditions

Travel and subsistence costs should not exceed:

- those costs normally borne by the beneficiary(ies) according to its rules and regulations. If Applicant is obligated national rates, which have specific limitations (e.g. does not include accommodation costs), such costs should be planned as a separate budget element (line) in „Per diem“ heading.
- the per diem rates published by the European Commission

## Academic Research Project grants (EU4BELARUS - SALT II)

### BUDGET LINES: 5. OTHER COSTS, SERVICES

Specific requirements:

- The audit verification costs should be included in the budget of the Action and shall not exceed 1% of total direct costs [see slide 10].
- The costs of guarantees or suretyship services for the amount of the initial pre-financing payment provided by financial institutions or insurance undertakings shall be included in the budget of the Action.
- List and provide a brief description of meetings/ events related to the grant objectives. Include all the costs as applicable for each meeting including space and equipment rental, speaker expenses, supplies and catering. Please note that materials and supplies included in this section should be specifically for the meeting or event.

Justification:

Justification of expense with breakout of expenses and information how costs were determined

**NB. External body for purposes of auditing should be prior authorized by CPMA.**



## Academic Research Project grants (EU4BELARUS - SALT II)

### BUDGET LINES: 5. OTHER COSTS, SERVICES: SOFTWARE FOR PROJECT IMPLEMENTATION

- Should be specifically dedicated to the project
- Purchase costs for services for creating fixed assets should not exceed 10 % of the total eligible costs

#### Justification:

- Indicate the number of items to be purchased and the unit price
- Justification of expense with breakout of expenses and information how costs were determined



## Academic Research Project grants (EU4BELARUS - SALT II) OTHER PROVISIONS

Indirect costs:

- Up to 7% flat rate of budget line (BL) 7: „7. Subtotal of direct eligible costs of the Action”
- Confirmation, that entity has no operational grant should be submitted

Contingency reserve may not be included in the budget

Contributions in kind are **ineligible**

**Academic Research Project grants (EU4BELARUS - SALT II)**  
**OTHER PROVISIONS**

Please refer to the questions & answers about the call application if you still have concerns



# Thank you for your attention



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