Budget Information – Budget Rules

Application stage	A breakdown of the budget must be included in the Full Proposal. The budget table template (Excel table) is available on the Belspo submission platform. It must correspond to the Gantt Chart which is also part of the Full Proposal submission.
Project stage	Budget transfers can be requested by filling out the budget transfer form (available here on our website) and sending it to S4Policy@belspo.be mentioning your project acronym & Application ID.

BELSPO financing is valid only for the duration of the project contract.
The project budget is reserved exclusively for the project activities.

The different **categories of expenditure** financed by BELSPO are explained here below.

1. Staff
2. Specific Operation Costs
3. Equipment
4. Subcontracting
5. Overheads
6. Co-funding

1. STAFF

Who can be funded?

- Staff devoted to the implementation of the project; this is, recruited personnel and/or (non-)statutary personnel made (partially) available to the project and to be implemented on the project budget.
- A contractual researcher financed through other funding - full-time or part-time - cannot claim BELSPO staff budget for that part already funded.

Which costs must be included in the staff budget?

Funded Partners must claim full staff costs, including end-of-year bonus, holiday pay and any other interventions of the employer regarding the salary costs, as well as any other compensation or allowance due by law and secondary to the salary itself. This also applies to tax-free scholarships.

Is it possible to have tax-free scholarships?

BELSPO prefers staff to be hired under a labour contract.
Tax-free scholarships refer to a grant subject to tax exemption under the tax laws.

Exceptionally, tax-free doctoral (for persons holding a Masters' degree) or post-doctoral scholarships (for persons holding a PhD degree) can be accepted under the following restrictive conditions:

1) Condition 1: The total number of P-M for tax-free scholarships per project is limited to max. 50% of the P-M staff financed with a labour contract within said project.

   Example: If the project hires **1 person working full time for 2 years under labour contract**, it is possible to **hire 1 person under tax-free scholarship working full time for 1 year**, OR **1 person under tax-free scholarship working 1/2 time for 2 years.**

2) Condition 2: In any case, there shall not be more than 2 tax-free scholarships/project.

2. SPECIFIC OPERATION COSTS

What costs can be included under specific operation costs?

Specific operating costs are costs of goods and services directly resulting from the implementation of the project, linked to the execution of project tasks. These costs exclude any element that can be included under overheads (= indirect costs), or ineligible costs.

Examples of specific operation costs:

Examples of specific operation costs: Access to platforms, use of specialised equipment, costs of specific analysis or tests, use of specific IT facilities and software, costs of surveys, costs of dissemination, protection of results, translation, open data publications*, organisation or registration of/to conferences, workshops or other event related to the project, compensation for experimental subjects, mission costs**, etc.

* Open data publications:
- For online articles published within an Open Access journal: the Article Processing Charge (APC) will be of maximum 1 300 EUR, and a copy of the Editor's version must be immediately deposited in an institutional repository and made public and free of access. This amount may be revised by decision of the Federal Open Access Strategy Committee.
- For more information on Belspo's open Access mandate: Open Science | Belgian Science Policy

** Mission costs: Only those necessary for the implementation of the project are eligible in the form of expense claims with supporting documents. Persons going on missions must be clearly identified as being involved in the project and the purpose of the mission must be clearly established.

3. EQUIPMENT

What costs can be included under specific operation costs?

Purchase and installation of scientific and technical apparatus and instruments, including specific hardware (excluding *standard* personal computers).

Are there limitations for the purchase of equipment?

Yes. Large or substantial equipment cannot be funded within research project budget.
A maximum limit of 30 000€ (including taxes) and 25 000€ (excluding taxes) is set for each item listed under equipment.

How must the equipment be purchased?

The acquisition of any equipment must comply with public procurement rules.

When must the equipment be purchased?

Equipment needs to be purchased in the first half of the project.

Property and use of the equipment

All equipment acquired with a budget from Belspo becomes the property of the institution receiving the budget.
The institution engages to leave the equipment in question at the disposal of the researchers involved for as long as is necessary to continue the research for which it was acquired.

4. SUBCONTRACTING

What costs can be included under subcontracting?

- Expenses incurred by a third party to carry out tasks or provide services that require special scientific or technical competences outside the institution's normal area of activity.
- Subcontracting may only concern a limited part of the project and must take place in direct relation to the project's tasks.

How must the subcontracting be contracted?

The beneficiary institution must be able to justify a competitive tendering process based on an award criterion offering the best value for money (specifications).

What are the budget rules regarding subcontracting?

The amount may not exceed 25% of the total budget allocated to the partner concerned.

5. OVERHEADS

What are overheads?

Overheads cover the general operating costs of each partner:

- Office material (standard computers, smartphones, printers, cartridges, licences for non-specific software such as Windows, Adobe Acrobat, etc.)
- Heating, electricity and water cost
- Cleaning and security services
- Payment or reimbursement of rent
- Costs of horizontal services and departments (accounting, legal, institutional communications management, human resources, training, etc.)
- Telephone and internet costs
- Insurance costs for equipment or vehicles
- Equipment maintenance and repair costs
- Laboratory consumables (except for specific supplies required for the research project)

What are the budget rules for overheads?

Overheads are a lump sum. The total amount of this item is set at 15% (fixed amount) of the staff and specific operating costs.

CO-FUND BUDGET

The Total Budget of the project will be financed by Belspo and one or more co-funding (Federal) services. The budget of the co-funders is a fixed amount.

Application stage	Applicants must provide a budget table for the TOTAL budget when applying for funding. However, bear in mind that when the project is selected, the budget will be split in different contracts (and thus different budget tables).
Project stage	In case of selection, the budget will be split: one contract will be drafted between the consortium (coordinator and all funded partners, if any) and with Belspo. And one or more bilateral contracts will be drafted between the Coordinator or one of more Funded Partners with the co-funding Federal Service. In case of two co-funders, a bilateral contract will be drafted between each co-funder and a partner institution. It is preferred that the budget of the co-funder(s) is allocated to one partner institution.

Overview 2026 co-funders

Research Priority 1 Inclusion for persons with disabilities within Federal Governmental Organisations	60 000 EUR co-funded by FPS Policy & Support
Research Priority 2 Potential, competences, skills and capacity to learn, as an alternative to diploma & experience as criteria in hiring processes and career & salary development	30 000 EUR co-funded by FPS Policy & Support
Research Priority 3 Government Resilience with regards to Operational Upkeep & Nature based Design (GROUND)	40 000 EUR co-funded by FPS Health, Food Chain Safety and Environment
Research Priority 4 Analysis of the societal consequences of biodiversity loss (degradation) in Belgian soil	40 000 EUR co-funded by Climate Risk Assessment Center
Research Priority 5 The competitiveness of Belgian SMEs in the transition to a decarbonised and circular economy	30 000 EUR co-funded by FPS Health, Food Chain Safety and Environment
Research Priority 6 Economic Cost of Climate Change & benefits of alternative adaptation strategies for Public investment at sectoral level: Development of an Operational Assessment Framework at sectoral level and for the Belgian Defence sector.	40 000 EUR co-funded by Climate and Risk Assessment Centre & 40 000 EUR co-funded by Ministry of Defence

Research Priority 7 The decarbonisation of Belgian industry: long-term potential for negative greenhouse gas emissions through BECCS	10 000 EUR co-funded by FPS Health, Food Chain Safety and Environment
Research Priority 8 Sustainable Raw Materials in Belgium: ESG risks assessment and priority actions for the circular economy	180 000 EUR co-funded by Federal Institute of Sustainable Development
Research Priority 9 Data Infrastructure for Monitoring Labour Market and Social Protection Transitions	51 000 EUR co-funded by FPS Social Security & 33 000 EUR co-funded by PPS Social Integration
Research Priority 10 Towards a new assessment scale for self-reliance among people with disabilities	50 000 EUR co-funded by FPS Social Security
Research Priority 11 Labour migration flows & channels for third-country nationals in Belgium	20 000 EUR co-funded by Belgian Federal Migration Centre & 15 000 EUR co-funded by WEWIS (Flanders)
Research Priority 12 Towards a scientific research agenda for the Federal administration	Fully funded by Belspo

APPLICANTS	STAFF COSTS *(Full costs)*	SPECIFIC OPERATION COSTS	EQUIPMENT COSTS	SUBCONTRACTING COSTS *(Third-party expenses)*	OVERHEAD COSTS	TOTAL BUDGET **of the applicant**
COORDINATOR (= Partner 1)	**Optional**	**Optional**	**Optional**	**Optional** **Max. 25%** of the total budget of this partner	**Fixed 15%** of the Staff and Specific operation costs	Sum of Staff, specific operation, equipment, subcontracting and overheads.
FUNDED PARTNER (Partner 2, Partner 2…)	**Optional**	**Optional**	**Optional**	**Optional** **Max. 25%** of the total budget of this partner	**Fixed 15%** of the Staff and Specific operation costs	Sum of Staff, specific operation, equipment, subcontracting and overheads.
Comments		Linked to the execution of project tasks.	Large / Substantial equipment excluded. Max 30k€ with taxes and 25k€ without taxes	For activities related to the project's tasks that are outside the institution's normal area of activity	Covers the general operating costs of each partner. See list Page 1.	
Do you need to present justifications of expenditure to BELSPO in this category?	NO. But a copy of labour contract and justification documents for salary wages and costs for scholarships are required.	YES	YES	YES	NO	-