



# **FNR INTER Programme**

## **Collaboration with SNF**

### **Guidelines for Applicants**

**These guidelines provide practical information to potential applicants in preparing and submitting an application to the FNR CORE Thematic Programme.**

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## **1. Completing the FNR Planning Matrix and the Financial Part**

The Excel Annex consists of a separate Excel-workbook containing the following worksheets:

- 'FNR Planning Matrix': For the overview of the planning and work packages.
- 'COORD.', 'CONTR. P. 1', 'CONTR. P. 2', 'CONTR. P. 3': For the presentation of detailed budget per coordinating institution and the various contracting partners.
- 'NON-CONTR. P.': For the presentation of estimated contributions by the non-contracting partners in terms of personnel and financial effort.
- 'SUMMARY': The presentation of the Budgetary and Project Overview. Note: This worksheet does not have to be completed manually but will be automatically populated with the data that you input in the sheets above.

Please note that the Excel annex is write-protected and only green cells can be filled in. Additional rows can be added however if necessary.

### **1.1 FNR Planning Matrix Sheet**

The FNR Planning Matrix sheet is part of the Excel Annex and is used for project planning purposes. In case the project will be financed by the FNR, the same file and its worksheets will be used later on for monitoring as well. Therefore worksheets contain presently hidden columns and rows not to be used for the application.

Start filling in the worksheet named 'FNR Planning Matrix' by indicating the Project reference No., Acronym, PI name and Date in the top right hand corner of the sheet.

Continue filling in the worksheet named 'FNR Planning Matrix' by completing the green cells on top and continue with the other green cells of the worksheet. The worksheet must contain all work packages and tasks you describe in the text document of this proposal. In any case, mention for any output the number(s) of the work packages leading to its "production". (This could be done in the form of a table.) In case the number of work packages or tasks exceeds the number of rows in the worksheet, please insert as many rows as necessary. The same applies to the following worksheets for presenting project outputs:

### **1.2 Eligibility of Expenditures**

If not otherwise stated in the specific calls (may change from call to call), there are no funding maxima defined by the FNR, but the project plan should be cost-efficient (see selection criteria) in relation to the intended outcomes. This funding may not have the purpose or effect of producing a profit for the beneficiary. This funding may in no case result in a duplicate funding of operating costs, acquisition costs or staff costs. The expenditure listed must be essential for implementation of the project.

Certain types of expenditure may be indicated on a lump-sum basis (e.g. if they relate to operations routinely performed by the partner in question), provided the expenditure does not differ significantly from the actual cost and these operations are acceptable to the FNR. Where appropriate, calculations for lump sums need to be provided.

The FNR distinguishes between direct costs and indirect costs (see below).

**Special note for CORE Junior Track proposals:** *The projects submitted under CORE Junior Track will have to comply with special budgetary rules. If applicable, they are indicated under each section. The expenditure maxima for the various cost headings for CORE junior track are given in the sections below. For regular CORE projects there are no funding maxima defined by the FNR if not otherwise stated in the specific calls. Applicants should note that the project plan should be cost-efficient (see selection criteria) in relation to the intended outcomes.*

### 1.3 Budgetary Flexibility

Applicants should note that during the course of the project, budgetary flexibility is given in order to allow for appropriate project management. A reallocation of funds within a budget heading does not require the prior approval of the FNR and does not result in an addendum to the contract, provided the specific rules of the various budget headings are adhered to (a budget heading is defined as one of the main titles of the budget – e.g.: Consumables, Travel etc.).

A reallocation of funds between budget headings is not subject to the prior approval of the FNR provided that it satisfies the following criterion:

- The reallocation does not modify the budget heading from which it is taken or transferred to by more than 20%.

The 20% rule is NOT applicable to:

- increase unit rates applied to personnel costs or modification resulting in changes to profiles of personnel;
- the budget heading “overheads”.

In cases involving a variation greater than 20%, a request for a modification has to be sent to the FNR at least 30 calendar days before the date the modification should take place. This request has to be fully substantiated and justified. After approval by the FNR, an addendum to the contract will be prepared if necessary. This addendum will be signed by both parties and will become an integral part of the contract. If the request is deemed unfounded by the FNR, the beneficiary will be advised in writing. The basis for the calculations is the FNR funded budget.

### 1.4 The Excel Budget Sheets

The Excel Annex provides Excel sheets that contain formats for an indicative breakdown of estimated expenditure for each partner and calendar year and the funding expected from the FNR.

Please also refer to the financial guidelines for specific rules concerning each budget heading.

The budget sheets are subdivided into direct costs, indirect costs and external financial contributions.

Direct costs and indirect costs designate estimated expenditures that are needed for the implementation of the project.

External financial contributions designate funding that is received by the institution from other sources than their own or the FNR. The Total Budget of a project = the FNR contribution + external financial contribution + the institute’s own financial contribution.

The FNR assumes that the difference of the total budget - the FNR contribution - external financial contribution is covered by the institution.

The budget tables must be completed for each phase of the project and each contracting partner, giving an estimate of the eligible expenditure required and the amount of funding expected from the FNR.

Fill in the worksheets named 'COORD.' etc. by completing the green cells. All other cells are locked for editing. Additional rows can be added if necessary.

Additional justification and information should be given in "INTER SNF-FNR Budget Details" application form.

## **1.5 Direct Cost**

Direct costs are expenditures that are to be directly incurred for the particular project and are supported by an auditable record.

VAT is not an eligible cost in case the institute can reclaim VAT from the Luxembourg tax authorities in conformity with Luxembourg indirect tax regulation.

### **1.5.1 Personnel Costs**

The payroll costs of all staff, full or part-time, who work on the project, and whose time can be supported by a full audit trail may be included. The need for such staff should be justified in the application form. The FNR will not cover costs of persons already funded by the State or by other funding sources.

The FNR will only finance the profiles of the personnel indicated in the budget sheets of the application and changes of profile (e.g. Post-doc to technician) have to be requested in writing in advance and receive formal approval by the FNR. An addendum to the contract will be prepared if necessary.

The project may involve researchers who still need to be hired by the institutions but the respective responsible persons in the institutions need to make sure that the project is able to start at the latest 6 months after formal approval by FNR. The applicant should state how he/she will make sure that the new personnel are in place for the start of the project.

Lump sums for staff categories may be used provided these are based on a real-figure calculation (which must be added and explained in the application form).

**The salary of PhD students' and associated costs (travel, consumables, overhead) can be covered by CORE project funding provided that the PhD student works 100% on the project during the whole project duration.** Other sources of funding for PhD students can be institutional funds or AFR grants<sup>1</sup>. The FNR encourages the involvement of (Bachelor or Master) students in the project in order to strengthen their interest in research.

The FNR expects project staff to use timesheets so that their actual time is recorded against a project to form the basis of the costs charged. Where a person is contracted to work 100% of their time on a single project (whether they are working full-time or part-time), timesheets are not necessary as their costs can only be charged to that activity. In all other cases, timesheets or project time records are required. This includes those who may be contracted to work on two or more projects, since it is essential when charging to have a means of recording and verifying the actual time applied to each activity.

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<sup>1</sup> Please be aware that the AFR funding decision may take some time. In order not to jeopardize the start of the project, the FNR encourages applicants to submit AFR proposals before the final funding decision of the FNR. Additional costs (overhead, consumables, etc.) for PhD students are eligible project costs.

Please indicate for each person working on the project (in the “INTER SNF-FNR Budget Details” application form and the excel sheet respectively):

- Name and first name
- Function or staff category (post-doc, research nurse, PhD student etc)
- How many person\*months the person will work over the course of the project
- Monthly salary (lump sums for staff categories may be used)
- Whether the person is already on the payroll or will be recruited specifically for the project
- How much of the estimated amount is to be covered by the FNR

**For CORE Junior Track proposals:** The total working time to be covered by the young PI and other staff may not exceed 1 FTE. In addition, the project may cover the salary of 1 full time PhD student.

### **1.5.2 Equipment**

This heading provides for new equipment dedicated to the project. This includes, but is not limited to, laboratory/workshop equipment (including computers and servers), software and installation costs.

Please indicate in the “INTER SNF-FNR Budget Details” application form and the Excel sheet respectively:

- the precise nature of equipment with specific technical requirements;
- its unit cost and number of units;
- its relevance to the project;
- the necessity of the equipment taking into account the equipment currently available in the institution;
- its expected useful life (technical and financial) and its use beyond the project;
- its use by other national or international research groups/institutions (if applicable).

Large equipment which is more expensive than € 25,000 will only be funded to the pro-rata of its use within the project, duly taking into account the depreciation rules within the research organisation.

For equipment which is to be developed during the course of the project and where the development costs exceed € 25,000 (total costs, not individual assembly parts). It is recommended to foresee own institutional co-funding and to indicate the co-funding source for all equipments.

The FNR may decide to limit its funding on a case by case basis.

For equipment costs over € 100,000 (FNR part and own funding combined), a business and/or utilisation plan is required at submission stage.

The FNR will only finance equipment listed in the original proposal. Additional equipment has to be requested in writing in advance and receive formal approval by the FNR. This modification will not result in an addendum to the contract.

**For CORE Junior Track proposals:** Budgets for equipment is limited to € 10,000. The young PIs should make use of existing lab equipment.

### **1.5.3 Consumables**

The applicant needs to indicate the nature (chemicals, Glassware, etc.) of the consumables and justify the estimation of the total costs and requested budget in the “INTER SNF-FNR Budget Details” application form. The total amount can be indicated as a lump sum in accordance with the institutions’ rules.

Lump sums for various consumable categories may be used provided these are based on reasonable assumptions.

### **1.5.4 Travel Cost**

The FNR will cover the real expenses for travel, subsistence and conference fees. Expenditures should be in accordance with an institution’s own regulations.

To avoid administrative burdening at submission and in order to give the applicant team the necessary flexibility, the budget for travel expenses, subsistence and conference fees is calculated on a lump sum basis:

€2,000 per year and per 12 person\*months (in relation to the total project effort).

It is therefore essential to provide the total person\*months effort of all the people working on the project. If the project team requires a higher budget for travel, please justify in detail the amount in the “INTER SNF-FNR Budget Details” application form.<sup>2</sup>

Please note that within the Accompanying Measures of the FNR ([www.fnr.lu](http://www.fnr.lu)), conference participation of young researchers (also within an FNR-funded project) may be covered if the funds provided within the FNR programme are not sufficient.

**For CORE Junior Track proposals:** The applicant is encouraged to apply for additional travel money to permit additional training sessions in research groups/labs abroad, attendance to specific training programmes and attendance at additional conferences. The total budget for travel is limited to €25,000.

### **1.5.5 Subcontracting**

This line provides for expenditure on services provided by subcontractors. Contracting partners may subcontract specific services (limited in time) which are essential for the project but do not represent core elements of the project work which cannot be directly assumed by one of the contracting-partners and where this proves necessary for the performance of their work under the project. In case the subcontracted service fulfils these criteria, please describe the service, indicate the price (market price) and specify the reason why you resort to a third service in the “INTER SNF-FNR Budget Details” application form:

- Why an expert or technical assistance is needed.
- How many hours’ work the subcontractors are expected to provide.

<sup>2</sup> For travel by car calculate 0,40 €/km.

All covered costs must be substantiated.

**For CORE Junior Track proposals:** Costs associated with mentoring should be budgeted under this budget heading. The total budget for subcontracting is limited to € 25,000.

### **1.5.6 Other Costs**

This heading provides for costs that are not reflected in the budget sheet. They include, but are not limited to:

- Documentation (not expected in institutional libraries)
- Initial submission costs for the protection of a patent, license, trademark etc.
- Costs generated by the use of existing equipment within partner institutions. This may include rental/access charges for equipment or analysis costs. Please specify in the application form:
  - The type of equipment in question.
  - Justification of the costs.
  - Information on whether the existing equipment was purchased by the State.
  - Its residual useful life, and details of the calculation on which the budget estimate figure is based.
  - Field work/fees.
  - Recruitment and advertising costs for staff directly employed on the grant.
  - Equipment-related items, such as relocation, maintenance (external contracts/agreements).
  - Depreciation costs of equipment which has been completely funded by the FNR in other projects cannot be included here.
  - Equipment which is to be developed during the course of the project is not eligible under this heading (see 4.5.2. Equipment).

The nature of the costs and their relevance to the project has to be explained in detail in the form "INTER SNF-FNR Budget Details".

## **1.6 Indirect Cost**

### **1.6.1 Overhead**

This heading may provide for ongoing expenses which cannot be attributed to any specific activity, but are still necessary for the action to be realised.

Overhead expenses may include, but are not limited to, accounting, advertising, depreciation, indirect labour, insurance, interest, legal fees, rent, repairs, supplies, taxes, telephone, travel and utilities.

Overhead costs may not include depreciation costs of large equipment having been completely funded by FNR in other previous programmes.

Overhead costs have to be reasonable and based on an auditable calculation in order to guarantee proper audit trail. Overheads must be identifiable and justified by the accounting system of the participant as being incurred in direct relationship with the eligible direct costs attributed to the project. Indicate the method of calculation in relationship with the eligible direct costs (i.e. as a rate calculated with respect to total personnel costs).

### **1.6.2 External Financial Contribution**

Sources of funding outside of the FNR and the contracting institution should be indicated. The grants Aides à la formation-recherche (AFR) are considered an external source of funding. Please indicate the total of the (projected) AFR grant support in the Excel sheet. Other external financial contribution could be a donation by a charitable organisation, revenues from licenses, etc.

Contributions by non-contracting partners (i.e. the partner's research effort in the frame of the project) are not considered as an external source of funding. These contributions should be indicated in the excel sheet 'NON-CONTR. P.':

### ***1.7 Contribution by Non-contracting Partners***

Please provide in the Excel sheet 'NON-CONTR. P.' an estimation of the contributions of each of the non-contracting partners to the project in terms of person efforts and estimated budget.

### ***1.8 Project Summary Sheet***

The Excel sheet 'SUMMARY' provides an overview of the budgetary and person\*months efforts by each project partner.

Note: This worksheet does not have to be completed manually but will be automatically populated with the data that you input in the sheets mentioned above.

## ***2. Project Budget and Requested Funding***

Apart from the Excel sheet, please submit a text (2pages) to the points 2.1. and 2.2..

### ***2.1 Justification of costs***

Structure and justify the project's costs. Relate them to the envisaged outputs and impacts of the project.

Details have to be provided here. The FNR may not fund all costs if the justification is not clear.



Details have to be presented in the Excel Annex (see above for further instructions on filling out the Excel annex).

## ***2.2 Cost per partner and cost categories***

Explain the distribution of costs amongst the partners and the cost categories presented in the Excel Annex