

Guidelines for eligible expenses in the context of an application for research financial support to the AFM-Telethon.

The following guidelines for eligible expenses apply to research funding by AFM-Telethon to projects it supports, within the remit of its mission. These guidelines apply to funding beneficiaries. The present guidelines replace the previous version of the guidelines dated January 1st, 2016 and come into force on January 1st, 2023 for collaborative contracts, from September 1st, 2023 for projects submitted in the annual Call for proposals.

Any eligible expense must be:

- Necessary to the project;
- Exclusively incurred for the project needs and, in case of mutualized use with another research, eligible expenses will be estimated in reference to the project share pertaining to the project;
- Sustained after project start date and before project termination date;
- Supported by an auditable financial and accounting record; and
- Charged at cash value without profit margin for the beneficiary.

Consequently, any expense not listed as eligible herein is deemed ineligible, unless previously approved by AFM-Telethon. If there is any doubt as to the eligibility of expenses, researchers and beneficiaries should contact the AFM-Telethon.

1. Personnel fees

Eligible expenses

- The remuneration, based on full-time equivalent effectively worked, of the **research staff and research support personnel** needed for the project performance, to the exclusion of statutory employees/permanent academics, in accordance with the institution's prevailing rates. Example of eligible personnel: research professionals, clinical research personnel, research technicians, researchers with no academic affiliation, engineers, network coordinator. Use of timesheet records is recommended.
- For clinical studies projects, remuneration of personnel including permanent academics and governmental agencies employees, in accordance with the institution's prevailing rates.
- Research students' internship compensation (bachelors and masters) limited to 3,700€ per project per year.

Non-eligible expenses¹

- The remuneration of **permanent and/or statutory staff of academic and governmental agencies**, with the exception of personnel involved in clinical studies projects.
- **Remuneration of principal investigator and leaders of partner teams.**
- **For the « Call for proposals » program, doctoral and postdoctoral fellowships salary (all or part) must not be included into the budget of a Research Grant or a Trampoline Grant. Candidates must fill out their own specific application for doctoral and post-doctoral grants.**
- All ancillary costs related to staff (students tuition fees, severance pay, exceptional premiums, mandatory short-term contract bonuses (precariousness premiums), inflation compensation, professional corporation and association dues...).
- The portion of salary reimbursed by the Social security system (Indemnités Journalières de Sécurité Sociale) and/or health insurance organizations for sick leave, maternity leave....
NB It is recommended to mention in the financial report the amount of daily subsistence allowances received or to be received.

¹ non-exhaustive list

2. Travel and accommodation

Eligible expenses (*within the limit of 10% for funding ≤ 30,000€, of 8% for funding between 30,000€ and 60,000€, of 5% for funding > 60,000€*).

- Justified travel (in *economy class*) and accommodation costs necessary for the project.
- Justified participation to conferences, scientific congresses, symposia or workshops, with objectives (subject) corresponding to the subject of the ongoing research. A certificate of attendance may be required.

For information, reimbursement policy applied at AFM-Telethon (updated in September 2022), recommended for travel and accommodation expenses:

- For local travel public transportation is preferable to taxi
- For domestic travel train is preferable to the plane
- Train or plane in economy class
- Car rental class A
- Accommodation in Paris area: hotel 2* on the basis of a maximum of 100€ per night including breakfast, 80€ outside Paris
- Meals on the basis of 16€ for lunch and 21€ for dinner

NB: Train tickets, tickets/boarding cards + other records may be requested after reception of the financial report.

Non-eligible expenses¹

- Expenses incurred by students or researchers to conduct job interviews.
- Moving expenses.
- Catering costs for internal events, working lunches, thesis (jury) meals, etc.
- Other expenses such as corporate gifts, clothing and representation expenses, passport/visa fees, immigration fees...

3. Equipment

Eligible expenses

- The purchase of equipment required and justified by the project, at the conclusion of a competitive procedure conducted in the interest of the project, with consideration to price, quality and delays. The purchase must be free from conflict of interests. The funding request must include an official quotation and the financial report, a copy of the invoice to justify the expense.
- Equipment rental (see paragraph 5. Services/Subcontracting).
- *All or part of the equipment or the depreciation of this equipment may be financed depending on the duration of the project and the share of use in the project.*

Non-eligible expenses¹

- Purchase of equipment considered as "basic" in a research structure, such as refrigerators, freezers, microwave ovens, water-baths (bain-marie), steamers, extractor hoods, etc., unless included in a contract with AFM-Telethon.
- Service, support, maintenance and extended guarantee costs.
- Transport and repair costs.
- The cost of transportation and laboratory relocation.
- Insurance costs for equipment used for the research.
- The purchase of computers.

¹ non-exhaustive list

4. Running costs (excluding subcontracting)

Eligible expenses

- Running costs (*small equipment/material and laboratory supplies*) directly related to the research project.
- The *purchase of animals, animal care and/or shipping costs*.
- The cost of reproduction and dissemination of funded research (publications) to the exclusion of subcontracting costs, within the limit of 3,000€ per year.
- The purchase of specific software directly related to the research project.
- Shipping costs for samples and biological material.
- Non-recoverable VAT: portion of VAT borne by institution.

Non-eligible expenses¹

- Computer supplies: computers, software not directly related to the research project, storage devices (USB sticks and hard disks...), printers and consumable, as well as other pieces of hardware.
- Equipment and office consumable.
- Installation, purchase or rental of telephones, the telephone costs related to research and purchase of IT services, subscription to telephone lines and voicemail systems costs.
- Computer network and Internet access costs.
- Journals and books.
- The purchase, rental, repair or maintenance of office furniture or laboratory furniture, supplies and office equipment such as copiers, filing cabinets, shelves...
- The premises maintenance costs, heating, ventilation, air conditioning, lighting, electricity, waste disposal, water use, renovation or expansion buildings, insurance and security costs.
- Waste collection, treatment and disposal costs, including chemical waste, biological waste, and radioactive waste.
- Lab coats and laundry.
- Expenses related to the protection of intellectual property, technology transfer activities or commercial exploitation unless provided under for by contract with AFM-Telethon.
- Recoverable VAT.

5. Service delivery/Subcontracting

Eligible expenses

- The costs of internal or external services for a specific research activity and/or consulting activity performed by third parties, distinct from the project partners. AFM-Telethon may require, in particular for in-house services, an official estimate at the time of the funding request and a copy of the corresponding invoice upon delivery of the financial report.
- Equipment rental. The financial request must include an estimate, and the financial report must include a copy of the invoice to justify the expense.

Non-eligible expenses¹

- The cost of translation of research articles.
- Professional fees for the development and updating of a website.
- The cost of computer services and other information provided to all members of the institution.
- Invited speaker and guest fees, as well as their travel costs or food expenses.
- Consulting fees for colleagues from universities or from public, academic or private institutions.

¹ non-exhaustive list

6. Indirect costs/Management fees

Indirect costs such as management costs and overheads are not eligible.

7. Miscellaneous

It is recommended to validate the funding request with the institution's appropriate budget authority. Certain categories of research projects, in particular strategic research projects, may be governed by specific rules.

For fundings granted outside the euro zone, the exchange rate used to establish the funding request must be recorded and justified. AFM-Telethon recommends using the exchange rate on the date of payment for the period to establish the financial reports provided at the end of each period.

¹ non-exhaustive list

APPENDIX 1: FONGIBILITY EXPENSES FOR SCIENTIFIC PROGRAMS COVERED BY A COLLABORATIVE CONTRACT

As of January 1st, 2023, a Principal Investigator is allowed to make changes in the budget between the different budget categories over the ongoing period (excluding equipment expenses), by partner team, without prior authorization from AFM-Telethon, provided that:

- it does not exceed 20% of the budget allocated to the research team involved and
- it is less than 15,000€.

In all other cases, a duly justified request must be submitted to AFM-Telethon, which reserves the right to refuse the request.

APPENDIX 2: APPROVAL BY AFM-TELETHON OF JUSTIFIED EXPENSES

Except for expenses covered by a collaboration contract, the expense breakdown amongst budget categories and partner research teams cannot be modified without the prior written agreement of AFM-Telethon.

Beneficiaries deliver a financial report of incurred expenses in relation to the project, in accordance with the present guidelines for expenses.

The amount of funding will be adjusted, within the maximum limit of the grant, to fit the actual incurred expenses, either at the end of the project, in the event of early project termination, or at the time of annual renewal.

Procedure

The financial report (intermediary or final) must comply with the AFM-Telethon financial report template provided by the AFM-Telethon.

A financial report (intermediary or final) established by the institution and signed by the institution's accounting officer or authorized legal representative and by the applicant must be submitted in the applicant's portal.

A final financial report including all expenses incurred over the overall funding period will be submitted at a date contractually determined.

All required financial documents are examined in light of contractual financial stipulations (budget compliance and budget allocation).

At the conclusion of the examination, AFM-Telethon reserves the right to deny any expense deemed unnecessary for the project performance or non-eligible; such refusal may be notified upon examination of either the budget proposal or the financial report.

In the latter case, any adjustment to AFM-Telethon's funding will require reimbursement. Beneficiary undertakes to reimburse the amount requested by AFM-Telethon within forty-five (45) days from reception of the reimbursement request by AFM-Telethon.