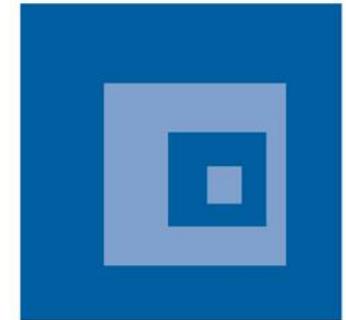


Horizon 2020: Principi di rendicontazione e budget di progetto



Valentina Fioroni
Gruppo gestione progetti APRE



AGENDA

- **PRINCIPI DI RENDICONTAZIONE**
- **ANALISI DEI COSTI ELEGGIBILI**
 - PERSONEL COSTS
 - OTHER GOOD AND SERVICES
 - INDIRECT COSTS
 - COSTS OF THIRD PARTIES



Criteri di ammissibilità dei costi

Per essere considerati eleggibili i costi devono soddisfare contemporaneamente le seguenti condizioni:

Attuali
Sostenuti durante il progetto
Indicati e stimati nel form di budget
Necessari alla realizzazione degli obiettivi del progetto <i>(sostenuti dal beneficiario nel corso della durata del progetto)</i>
Registrati nei libri contabili del beneficiario
Determinati in accordo con le usuali pratiche contabili del beneficiario <i>(secondo la legislazione nazionale)</i>



Costi attuali...

... devono essere costi attuali (costi reali),
devono cioè corrispondere a quelli registrati
nelle scritture contabili e nei documenti fiscali
del beneficiario, identificabili e controllabili.



Necessari alla realizzazione degli obiettivi

I costi devono essere sostenuti al solo scopo del raggiungimento degli obiettivi e dei risultati del progetto nel rispetto dei principi di:

- Economicità
- Efficienza



Determinati e registrati in accordo con gli usuali principi contabili del beneficiario

Tutte le organizzazioni, incluse le università e le altre istituzioni pubbliche, devono tenere libri contabili e documentazione di supporto per giustificare i costi eleggibili di cui si chiede il rimborso.

I documenti devono essere conservati per un periodo di cinque anni dalla fine del progetto.

I contraenti devono fornire prontamente ogni spiegazione e giustificazione nell'ambito delle ispezioni della Commissione, dei suoi rappresentanti autorizzati e delle ispezioni della Corte dei Conti.



... sostenute durante il progetto

I costi devono essere sostenuti durante il periodo del progetto come stabilito dal Contratto con la Commissione .

Caso specifico (FP7/H2020): si possono imputare anche i costi per la redazione del report finale, purché tali costi siano sostenuti entro 60 giorni dalla fine del progetto



...stimati nel budget di proposta

- Tutti i costi devono essere preventivati in fase di proposta ed inclusi nel budget.

Sarà eventualmente possibile effettuare trasferimenti di budget senza che questo comporti una modifica al contratto (emendamento) e se non ci saranno modifiche delle attività pianificate.



COSTI NON ELEGGIBILI

- Interessi passivi;
- Debiti;
- Accantonamenti per perdite o passività future
- Perdite su cambi;
- Costi bancari applicati dalla banca del coordinatore all'atto della ricezione dei pagamenti UE;
- Spese eccessive o sconsiderate;
- Costi sostenuti durante la sospensione dell'azione;
- Costi relativi ad altri progetti comunitari (eg. H2020, Fondi Strutturali, JU, art.185, etc...)
- IVA deducibile;
- IRAP



IVA

IVA ELEGGIBILE SE NON DEDUCIBILE!!!



Art. 72 co 3 DPR n.633/1972 (per importi > 300€)

CONDIZIONI: citare il riferimento all'art. nella fattura del fornitore

**NON IMPONIBILITA' IVA nei LIMITI DEL CONTRIBUTO UE a cui è
riconducibile l'operazione imponibile**

ESEMPI:

- Costi sostenuti in una RIA = IVA non imponibile al 100%
- Costi sostenuti nelle INNOVATION ACTION da parte di soggetti profit = IVA non imponibile al 70%

European Commission - Research - Participants
Proposal Submission Forms
 Directorate-General for Research and Innovation [Table Of Contents](#) [Validate Form](#) [Save And Close](#)

Proposal ID **SEP-210136528** Acronym **TEST**

3 - Budget for the proposal

Total requested amount / €

European Commission - Research - Participants
Proposal Submission Forms
 Directorate-General for Research and Innovation [Table Of Contents](#) [Validate Form](#) [Save And Close](#)

Proposal ID **SEP-210136705** Acronym **GREEN VEHICLE 1 stag**

3 - Budget for the proposal

Participant	Country	(A) Direct personnel costs/€	(B) Other direct costs/€	(C) Direct costs of sub- contracting /€	(D) Direct costs of providing financial support to third parties/€	(E) Costs of inkind contributions not used on the beneficiary's premises/€	(F) Indirect Costs/€ (=0.25(A+B-E))	(G) Special unit costs covering direct & indirect costs	(H) Total estimated eligible costs/€ (=A+B+C+D+F +G)	(I) Reimburse- ment rate	(J) Max. grant / € (=H*I)	(K) Requested grant / €
AGENZIA PER LA PRO	IT	0	0	0	0	0	0	0	100	0	0	
Total		0	0	0	0	0	0	0		0	0	

SINGLE STAGE

STRUTTURA DELLA PROPOSTA

PARTE A - BUDGET

3 - Budget for the proposal

(B) Other direct costs/€

Please enter other direct costs necessary to carry out the project. Use one row for each beneficiary. Include costs of linked third parties, if any, in the beneficiary's budget. The various possible types of other direct costs are indicated below:

- travel costs and related subsistence allowances
- costs of equipment, infrastructure, or other assets (depreciation costs, costs of renting or leasing, in-kind contributions against payment or free of charge; full purchase costs are possible only if this option is specifically included in the work programme/ical for proposals to which you respond)
- costs of other goods and services (e.g. direct costs for consumables and supplies, publications, conferences, patents, certificates on financial statements, certificates on methodology, translations, in-kind contributions against payment or free of charge)
- capitalised and operating costs of large research infrastructures (only for entities that comply with the criteria, see Article 6.2.D.4 of the [Annotated Model Grant Agreement](#))

Deductible VAT (ineligible cost), indirect costs (F), or special unit costs (G) must not be included here. For details on the types of 'other direct costs', their calculation, and the conditions for their eligibility please refer to Article 6.1 (general) and Article 6.2.D (specific) of the [Annotated Model Grant Agreement](#).

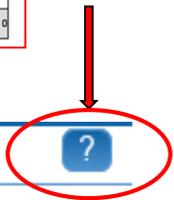
There are additional conditions for in-kind contributions of equipment, infrastructure, other assets, goods or other services. For details see Article 11 (in-kind contributions against payment) and Articles 6.4 and 12 (in-kind contributions free of charge) of the [Annotated Model Grant Agreement](#). In-kind contributions and the legal entities making them must be described in the proposal (section 4.2 of the technical annex).

This tool tip is designed to help you fill in the budget table in the proposal submission forms. It does not replace the relevant legal basis and documentation (Financial Regulation, Rules for Participation, Model Grant Agreement) which must be consulted in case of doubt.

Participant	Country	(A) Direct personnel costs/€	(B) Other direct costs/€	(C) Direct costs of sub- contracting/€	(D) Direct costs of providing financial support to third parties/€	(E) Costs of in-kind contributions not used on the beneficiary's premises/€	(F) Indirect Costs / € (=0.25(A+B-E))	(G) Special unit costs covering direct & indirect costs / €	(H) Total estimated eligible costs / € (=A+B+C+D+F +G)	(I) Reimburse- ment rate (%)	(J) Max. grant / € (=H*I)	(K) Requested grant / €
NYIREGYHAZI FOIS	HU	0	0	0	0	0	0	0	100	0	0	
Total		0	0	0	0	0	0	0		0	0	

GUIDA

3 - Budget for the proposal

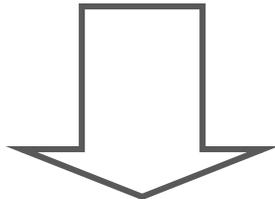


Participant	Country	(A) Direct personnel costs/€	(B) Other direct costs/€	(C) Direct costs of sub- contracting/€	(D) Direct costs of providing financial support to third parties/€	(E) Costs of in-kind contributions not used on the beneficiary's premises/€	(F) Indirect Costs / € (=0.25(A+B-E))	(G) Special unit costs covering direct & indirect costs / €	(H) Total estimated eligible costs / € (=A+B+C+D+F +G)	(I) Reimburse- ment rate (%)	(J) Max. grant / € (=H*I)	(K) Requested grant / €
NYIREGYHAZI FOIS	HU	0	0	0	0	0	0	0	100	0	0	
Total		0	0	0	0	0	0	0		0	0	

GUIDA

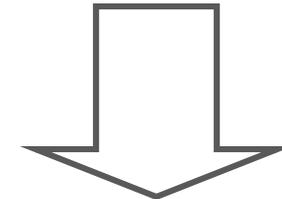


COSTI ELEGGIBILI = COSTI DIRETTI + COSTI INDIRETTI



*Costi attribuibili
direttamente al progetto*

ESEMPI: personale, viaggi,
attrezzature, consumabili, ecc...



*Costi NON attribuibili direttamente
al progetto, ma sostenuti in
relazione ai costi diretti*

ESEMPI: costi connessi alle
infrastrutture (affitto,
ammortamento edifici), acqua,
gas, elettricità, manutenzione,
assicurazione, spese postali, costi
di connessioni rete, personale
tecnico-amministrativo, ecc...



FORME DI COSTO

ACTUAL COSTS

- COSTI EFFETTIVI, IDENTIFICABILI E VERIFICABILI, REGISTRATI IN CONTABILITÀ

UNIT COSTS

- UN IMPORTO UNITARIO DETERMINATO DALLA CE (esempio: *SME owners' unit cost*)
- COSTO MEDIO DEL PERSONALE (basato sulle usuali procedure contabili del beneficiario)

LUMP SUM

- UN IMPORTO GLOBALE A COPERTURA DI TUTTI I COSTI (esempio: *Phase 1 of the SME instrument*)

FLAT RATE

- UNA PERCENTUALE DA CALCOLARE IN RELAZIONE AI COSTI DIRETTI (esempio: *25 % flat rate for indirect costs*)

COSTI DIRETTI + COSTI INDIRETTI

CONTRIBUTO EU

FINANCIAL STATEMENT FOR [BENEFICIARY [name]/ LINKED THIRD PARTY [name]] FOR REPORTING PERIOD [reporting period]

Eligible ¹ costs (per budget category)											Receipts	EU contribution			Additional information			
A. Direct personnel costs		B. Direct costs of subcontracting	[C. Direct costs of fin. support]	D. Other direct costs	E. Indirect costs ²	[F. Costs of ...]		Total costs	Receipts	Reimbursement rate %	Maximum EU contribution ³	Requested EU contribution	Information for indirect costs:					
A.1 Employees (or equivalent)	A.2 Natural persons under direct contract	A.3 Seconded persons	[A.6 Personnel for providing access to research infrastructure]	A.4 SME owners without salary	A.5 Beneficiaries that are natural persons without salary	D.1 Travel	[D.4 Costs of large research infrastructure]	[F.1 Costs of ...]	Receipts of the action, to be reported in the last reporting period, according to Article 5.3.3				Costs of in-kind contributions not used on premises					
Form of costs ⁴	Actual	Unit	Unit	Actual	Actual	Actual	Actual	Flat-rate ⁵	Unit	Unit	j = a+b+c+d+(e) + f + g + h + i + j + k + l + m + n	k	l	m	n	o		
			XX EUR/hour					25%	XX EUR/unit									
	a	Total b	No hours	Total c	d	[e]	f	[g]	h = 0,25 x (a+b+c) + f + g + i + j + k + l + m + n + o	No units	Total [l]	Total [j]						
Beneficiary/linked third party																		

Beneficiary/linked third party hereby confirms that:
 information provided is complete, reliable and true.
 costs declared are eligible (see Article 6).
 costs can be substantiated by adequate records and supporting documentation that will be produced upon request or in the context of checks, reviews, audits and investigations (see Articles 17, 18 and 22).
 the last reporting period: that all the receipts have been declared (see Article 5.3.3).

**ENTRATE
 GENERATE DAL
 PROGETTO**

**COSTI
 INDIRETTI
 IN-KIND**

COSTI DEL PERSONALE

A. Direct personnel costs

A. Direct personnel costs			
A.1 Employees (or equivalent)		A.4 SME owners without salary	
A.2 Natural persons under direct contract		A.5 Beneficiaries that are natural persons without salary	
A.3 Seconded persons			
[A.6 Personnel for providing access to research infrastructure]			
Actual	Unit	Unit	
a	Total b	No hours	Total c

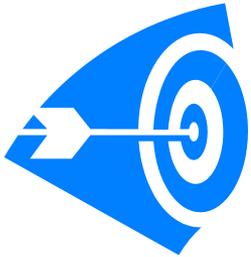
TIPOLOGIE DI COSTI ELEGGIBILI:

- personale strutturato (a tempo determinate/indeterminato)
- consulenti in house (es. partita IVA, etc...)
- personale distaccato da parti terze
- proprietari di PMI/ persone fisiche che non percepiscono un salario

**[(COSTO ORARIO x NUMERO DI ORE LAVORATE SUL PROGETTO) +
 REMUNERAZIONE AGGIUNTIVA]**



Tipologie contrattuali eleggibili come personnel cost



Standard case: persons hired by the beneficiary via an *employment contract*

(qualified as such under national law; and for whom the hiring entity pays social security contributions)

Other cases:

→ Employees of a third party seconded to the beneficiary (must be set in Annex 1!)

→ Natural persons hired directly via a contract other than an employment contract **if**:

- They work under hierarchical dependence within the beneficiary structure and (in general) work at the beneficiary's premises
- The result of the work belongs to the beneficiary
- The costs are similar than those of an employee of the beneficiary with similar tasks



Tipologie contrattuali **NON** eleggibili come personnel cost

- ❌ Contracts with companies (e.g. temporary work agencies) to provide staff

- ❌ Natural persons (e.g. consultants) not fulfilling the conditions mentioned in the previous slide.
e.g. working autonomously on the tasks assigned to them

- ❌ Natural persons (e.g. consultants) paid *for deliverables* rather than for *working time*



In questi casi i costi sono eleggibili come 'Other goods and services' o 'Subcontracting' ma non come personnel costs



ACTUAL PERSONNEL COSTS LAVORO INTERINALE



*The cost of staff made available by a temporary work agency cannot be declared as **personnel costs**. The cost invoiced by the temporary work agency to the beneficiary may be eligible as either purchase of a service or subcontracting. The invoice cannot be split between personnel costs and other direct costs. Normally these costs fall under the category of purchase of services (Article 10). In exceptional cases where the personnel is hired to carry out independently (e.g. without a hierarchical dependence from the beneficiary) a specific task included in Annex 1, this relation would fall within the category of subcontracting (Article 13).*



COSTI DEL PERSONALE

TIPOLOGIE

CALCOLO DEI COSTI DEL PERSONALE



ACTUAL COSTS

Metodo di calcolo definito nel model Grant Agreement, in linea con le usuali procedure contabili dell'ente

UNIT COSTS



AVERAGE PERSONNEL COSTS

Se in linea con le usuali procedure contabili dell'ente



SME OWNERS AND NATURAL PERSONS WITHOUT A SALARY

Definito dalla Commissione



COSTI DEL PERSONALE

ACTUAL COSTS

REMUNERAZIONE TOTALE

REMUNERAZIONE STANDARD

PAGA BASE



COMPONENTI AGGIUNTIVE

- Previste dalla normative nazionale o dal contratto per remunerare l'attività principale
- Pagamento non soggetto alla discrezionalità del datore di lavoro
- Non legate ad un progetto specifico
(esempi: tredicesima, indennità per lavori nocivi o pericolosi, etc...)

REMUNERAZIONE AGGIUNTIVA

ALTRI BONUS

- Eleggibile solo per enti no profit
- Soggetta ai criteri di eleggibilità
- Potenzialmente scaturente da un progetto specifico

COSTO ORARIO



ACTUAL PERSONNEL COSTS CALCOLO

ACTUAL PERSONNEL COSTS=

ore lavorate sul progetto x costo orario

COME ?

COSTO ORARIO =

SALARIO ANNUALE
ORE PRODUTTIVE ANNUALI



ACTUAL PERSONNEL COSTS

ORE PRODUTTIVE ANNUALI

1720 ORE per personale full time (o pro-rata per personale part-time)

MONTE ORE INDIVIDUALE calcolate con la seguente formula: ore lavorabili da contratto (*workable*) + straordinari – assenze (malattia e altri congedi)

MONTE ORE STANDARD (purché almeno il 90% delle ore lavorabili per anno)

POSSIBILITA' DI COMBINARE LE TRE OPZIONI

Esempio:

Beneficiario X calcola il costo orario come segue:

- Ore produttive annuali individuali per personale amministrativo
- Ore produttive annuali standard per docenti
- 1720 per ricercatori e tecnici di laboratorio



ORE PRODUTTIVE ANNUALI UNIVERSITA' ITALIANE



*'...the Italian law Gelmini does not preclude or exclude in itself the use of any of the three options for the calculation of productive hours. Option 1 (i.e. 1720 hours) can be used by any beneficiary. Option 2 and 3 require both that the employment contract, applicable collective labour agreement or national working time legislation allows determining the number of annual workable hours. In the case of the Italian Universities, the Italian law Gelmini fixes the number of annual workable hours at 1500. **Thus, if an Italian University wants to use option 2 (i.e. individual annual productive hours), generally speaking it would apply the formula: 1500 + overtime – absences (sick leave and special leave) to calculate the individual annual productive hours.***

*Option 3 (i.e. standard annual productive hours) can also be used if the number of standard annual productive hours is calculated in accordance with the beneficiary's usual cost accounting practices. By definition, this requires that the entity has a usual cost accounting practice under which it determines the standard annual productive hours. Italian law Gelmini provides that 1500 hours are fixed for the purposes of reporting of research projects. **Consequently, we may conclude that 1500 are to be regarded as the number of standard annual productive hours applied by Universities in accordance to their accounting system (here framed by the law Gelmini). This conclusion is confirmed by the practices observed under FP7 projects.** Therefore, in this case, the number of 1500 could not be reduced under option 3 as both the number of working hours and the number of productive hours would be the same in accordance to the usual cost accounting practices. Here the difference with option 2 would be that, under option 3 all personnel working full time would apply 1500 hours, while under option 2 that number may fluctuate depending on the individual person (for overtime and absences) and supporting evidence would have to be kept at individual level...'*



ACTUAL PERSONNEL COSTS

REMUNERAZIONE AGGIUNTIVA

GENERALMENTE INELEGGIBILE

ECCEZIONE per ORGANISMI NO PROFIT se:

1. rientra nelle pratiche usuali del beneficiario ed è riconosciuto tutte le volte in cui è richiesto lo stesso tipo di lavoro/esperienza

ESEMPI:

ACCETTABILE: Un salario normale è riconosciuto per attività di insegnamento, una remunerazione aggiuntiva per attività di ricerca

NON ACCETTABILE: Remunerazione aggiuntiva riconosciuta per l'utilizzo dell'inglese, la partecipazione ad azioni internazionali o multi partner

2. I criteri utilizzati per calcolare la remunerazione aggiuntiva sono oggettivi e generalmente applicati dal beneficiario, indipendentemente dalla fonte di finanziamento

ESEMPI:

ACCETTABILE: Tutti i professori che svolgono attività di ricerca oltre alle attività di insegnamento, ricevono un pagamento aggiuntivo pari al 10% del loro salario

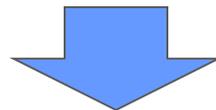
NON ACCETTABILE: Il Direttore decide di pagare una remunerazione aggiuntiva (del 10% del salario) al professore che svolge attività di ricerca



COSTI DEL PERSONALE

PROPRIETARI DI PMI/ PERSONE FISICHE

PROPRIETARI DI PMI E PERSONE FISICHE CHE NON PERCEPISCONO UN SALARIO



Calcolo dei costi del personale sulla base del **costo orario unitario** ricavato dall'utilizzo delle *Monthly living allowance* per i ricercatori esperti delle *azioni Marie Curie Individual Fellowship*
Tempo produttivo annuale= 1720 ore

FORMULA PER IL CALCOLO DEL COSTO ORARIO:

$4650/143 \times \text{coefficiente correttivo del Paese}/100^*$

  (106,7%)= **34,69€/h**

* http://ec.europa.eu/research/participants/data/ref/h2020/wp/2016_2017/main/h2020-wp1617-msca_en.pdf

COSTI DEL PERSONALE

TIME SHEET (MODELLO CE)

TIME RECORDING FOR A HORIZON 2020 ACTION – Minimum requirements

Title of the action (acronym):		Grant Agreement No:	
Beneficiary's / linked third party's name:			
Name of the person working on the action:		Type of personnel <small>(see Art. 6.2.A Grant Agreement)</small>	

Month	[Month / Year]	...	Total					
Number of hours								
Work packages (of Annex 1) to which the person has contributed by the reported hours								
Date and signature of the person working for the action								
Name, date and signature of the superior								

NON OBBLIGATORIO!



TIME SHEET COMPILAZIONE



*If 1720 hours have been used to calculate the hourly rate the total of hours charged to EU or Euratom grants for that person in a year can **never be higher than 1720**. This applies even if the number of hours recorded in the timesheets for that person in that year is higher than 1720. This capping ensures that under no circumstances can the entity claim to EU or Euratom grants more than the actual costs of person.*

COSTI DEL PERSONALE

SELF-DECLARATION

(MODELLO CE)

DA UTILIZZARE IN
ALTERNATIVA AL TIME SHEET
SOLO SE LA PERSONA
LAVORERA' ESCLUSIVAMENTE
SULL'AZIONE PER UN PERIODO
SUFFICIENTEMENTE LUNGO
(NO PERIODI DI 'LAVORO
ESCLUSIVO' INTERMITTENTI o
SPORADICI)

Declaration on a person working exclusively on a H2020 action

Action		
Title of the action (acronym)		Grant Agreement number
Beneficiary's/linked third party's name		
Reporting period covered by this declaration ¹		
Reporting period number	from (date)	to (date)

This document certifies that² has worked for the beneficiary/linked third party exclusively on the above-mentioned H2020 action during (choose one below):

- the whole reporting period
- from³ until⁴
(This period must cover at least one full natural month)⁵

Short description of the activities carried out during the period covered by this declaration	
Reference (e.g. work package)	Activities

SIGNATURES

For the beneficiary/linked third party
(supervisor)

Name:

Date:/...../.....

Signature:

For the person working exclusively on
the action

Date:/...../.....

Signature:

¹ Only one declaration can be made per reporting period for each person working in the action.

² Insert name of the person.

³ Insert date.

⁴ Insert date.

⁵ The person must keep timesheets for any hours worked for the action outside the period indicated herein.

FORMAT NON OBBLIGATORIO!



PARTE A - BUDGET

ALTRI COSTI DIRETTI

D. Other direct costs	
D.1 Travel	[D.4 Costs of large research infrastructure]
D.2 Equipment	
D.3 Other goods and services	
Actual	Actual
f	[a]

TIPOLOGIE DI COSTI

- **VIAGGI** dello staff di progetto e degli esperti esterni coinvolti nell'attività (se previsto in Annex I)
- **ATTREZZATURE** (in alternativa: quota di ammortamento per % utilizzo; prezzo di acquisto se previsto dal WP; leasing; contributo in kind della parte terza)
- **ALTRI BENI o SERVIZI** (consumabili, costi di disseminazione e di IPR, CFS, costi di traduzione)
- **COSTI OPERATIVI DELLE INFRASTRUTTURE DI RICERCA DI VALORE SUPERIORE AI 20M€** (previo *ex ante assessment* della Commissione)

CERTIFICATE ON FINANCIAL STATEMENT (Art. 34)



AL RAGGIUNGIMENTO DELLA
SOGLIA CUMULATIVA DI
CONTRIBUTO UE $\geq 375.000\text{€}$
(oppure un unico CFS alla fine
del progetto se ≤ 2 reporting
period)



NEW

ALLA FINE DEL PROGETTO,
PER **CONTRIBUTO UE**
(RELATIVO SOLO a real costs e
average personnel costs, NO
lump sum, unit costs e flat rate)
 $\geq 325.000\text{€}$



CERTIFICATE on FINANCIAL STATEMENT: esempio

Il beneficiario A alla fine del progetto X (rimborsato al 100%) dichiara un totale di costi eleggibili pari a 427.500€, di cui:

- *Costi medi del personale=250.000€*
- *Subcontratti= 40.000€*
- *Ammortamento relativo all'acquisto di attrezzature= 60.000€*
- *Costi indiretti= 77500€*

**IL TOTALE DEI COSTI REALI E DEL RELATIVO CONTRIBUTO E' 350.000€,
PERTANTO SARA' NECESSARIO UN CFS SULLE CATEGORIE DI COSTO:
personale, subcontratti e attrezzature
(ma NON sui costi indiretti calcolati al 25%)**



ALTRI COSTI DIRETTI

GRANDI INFRASTRUTTURE di RICERCA

CONDIZIONI DI ELEGGIBILITA':

- La somma del valore storico di ciascuna infrastruttura di ricerca è uguale o superiore a 20M€ e rappresenta almeno il 75% dei beni immobili (valore storico da ultimo bilancio oppure determinato sulla base del costo di affitto/leasing);
- **EX ANTE ASSESSMENT** della CE
(http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/hi/large_infra/h2020-hi-large-infrastructures-ass_en.pdf)
- rendicontabile solo per la parte corrispondente alla durata/finalità dell'azione



PARTE A - BUDGET

SUBCONTRATTI

B. Direct costs
of
subcontracting

Actual

d

CONDIZIONI DI ELEGGIBILITA'

- no 'core task', ma '*limited part of the action*'
- Non possono riguardare i task di coordinamento (es. distribuzione pagamenti, report, etc...)
- Vanno indicati nell'Allegato I
- Stipulati "on business conditions", "best value for money"
- Trasparenza, parità di trattamento, motivazione
- no subcontraenza tra beneficiari o affiliati



PARTE A - BUDGET

SUBCONTRATTI vs ALTRI BENI/SERVIZI

SUBCONTRATTI	ACQUISTO ALTRI BENI O SERVIZI
Implicano l'esecuzione di task di progetto, così come previsti nell'Annex I	Necessari ai fini dell'implementazione di task di progetto
Vanno evidenziati in fase di proposta e successivamente indicati nell'Annex I del GA	Non vanno necessariamente specificati in fase di proposta, né indicati nell'Annex I del GA
Colonna C) del budget in fase di proposta	Colonna B) del budget in fase di proposta
Non sono presi in considerazione ai fini del calcolo dei costi indiretti	Sono presi in considerazione ai fini del calcolo dei costi indiretti



PARTE A - BUDGET

COSTI DI PARTI TERZE

TRE TIPOLOGIE DI PARTI TERZE.IL BENEFICIARIO PUO':

1. UTILIZZARE CONTRIBUTO *IN KIND* (a titolo oneroso/gratuito) DI PARTI TERZE (*colonna E, se non nei locali del beneficiario*)
2. ASSEGNARE PARTE DEL LAVORO AD UNA *LINKED THIRD PARTIES* (*nelle colonne cui il costo afferisce*)
3. SOSTENERE COSTI DIRETTI ASSOCIATI AL SUPPORTO FINANZIARIO EROGATO A PARTI TERZE (*colonna D*)



**Additional
information**

Information for
Indirect costs :

Costs of in-kind
contributions
not used on
premises

0

COSTI DI PARTI TERZE

1. CONTRIBUTO IN KIND

A TITOLO ONEROSO

- DISCIPLINA **ART.11 GA**
- IN FASE DI PROPOSTA, SPECIFICARE NEL PAR. 4.2 DELLA PARTE B
- COSTO ELEGGIBILE = PAGAMENTO RISORSA MESSA A DISPOSIZIONE DALLA TERZA PARTE (\leq costo terza parte)
- EX POST AUDIT SU CONTABILITA' PARTE TERZA

GRATUITAMENTE

- DISCIPLINA **ART.12 GA**
- IN FASE DI PROPOSTA, SPECIFICARE NEL PAR. 4.2 DELLA PARTE B
- COSTO RENDICONTABILE = VALORE RISORSA MESSA A DISPOSIZIONE DALLA TERZA PARTE
- EX POST AUDIT SU CONTABILITA' PARTE TERZA
- SE SPECIFICO PER PROGETTO= RECEIPT



COSTI DI PARTI TERZE

RECEIPT

ENTRATE GENERATE DAL PROGETTO

(fatta eccezione per i risultati)

ENTRATE GENERATE DALLA VENDITA DI ASSETS GENERATI DAL PROGETTO

RECEIPT

CONTRIBUTI IN KIND:

- Specifici per il progetto
- A titolo gratuito
- Se dichiarati tra i costi eleggibili

CONTRIBUTI FINANZIARI
specificamente diretti al finanziamento
dei costi eleggibili del progetto



REGOLA NO PROFIT DA APPLICARE A LIVELLO DI PROGETTO E NON PER BENEFICIARIO



COSTI DI PARTI TERZE

2. LINKED THIRD PARTIES

- DISCIPLINA **ART.14 GA**
- REQUISITI PARTE TERZA: LINK GIURIDICO CON IL BENEFICIARIO; STESSA CONDIZIONI DI ELEGGIBILITA' H2020 DEL BENEFICIARIO
- LA PARTE TERZA SVOLGE PARTE DEL LAVORO DEL BENEFICIARIO E RENDICONTA DIRETTAMENTE I SUOI COSTI DIRETTI e INDIRETTI
- IN FASE DI PROPOSTA,
 - SPECIFICARE NEL PAR. 4.2 DELLA PARTE B
 - **IL BUDGET (per tipologia di costo) VA INCLUSO IN QUELLO DEL BENEFICIARIO!!!**
 - **IN FASE DI RENDICONTAZIONE LA PARTE TERZA COMPILA UN PROPRIO FORM C.**

[ES. Affiliati, Joint Research Units, Associazioni/Fondazioni e loro membri, etc..., ma anche accordi di collaborazione, purchè non limitati all'azione]



LINKED THIRD PARTIES

LEGAL LINK



*'...linked third parties may be either "**affiliated entities**" (in the meaning of Article 2.1(2) of the Rules for Participation) or entities with a legal link. When the only relation between two entities is a capital link, i.e. ownership of part of the issued share capital, in order for the entity to be considered as a linked third party it must fulfil the definition of affiliated entity (e.g. holding more than 50 % of the nominal value). **If the entity does not fulfil the conditions of an affiliated entity, the capital link alone would not be sufficient for this entity to be considered a linked third party.***

*The other option would be, therefore, to have a "**legal link**". As explained in the AGA, the legal relationship established between the third party and the beneficiary must be broad and not specifically created for the work in the GA. It also must have a formal external recognition either in the **framework of a legal structure** (e.g. joint research units, the relationship between an association and its members) **or through an agreement or contract not limited to the action** (e.g. collaboration contract to carry out research topics not limited to the action through sharing of common infrastructures and resources – joint laboratory – separate from those of the legal entities composing them). Collaboration agreements or contracts between legal entities to carry out work in the action are therefore not covered by this case and both legal entities should be beneficiaries'*

New! Budget form specifico for Innovation Action (70% funding rate, eccetto No profit entities - 100%)

Innovation actions

**NEW! Stima costi per linked third parties
 separata da quella del beneficiario!**

No	Participant	Country	(A) Direct personnel costs/€	(B) Other direct costs/€	(C) Direct costs of sub- contracting/€	(D) Direct costs of providing financial support to third parties/€	(E) Costs of inkind contributions not used on the beneficiary's premises/€	(F) Indirect Costs / € (=0.25(A+B-E))	(G) Special unit costs covering direct & indirect costs / €	(H) Total estimated eligible costs / € (=A+B+C+D +F+G) (Beneficiary)	(I) Reimburse- ment rate (%) (Beneficiary)	(J) Max.EU Contribution € (=H*I) (Beneficiary)	(K) Costs of third parties linked to participant (Third parties)	(L) Max.EU Contribution / € (Third parties)	(M) Total Costs for (beneficiary + third parties) (=H+K)	(N) Max.EU Contribution / € (beneficiary + third parties) (=J+L)	(O) Requested EU Contribution/ €
1			?	?	?	?	?	?	?	?	?	?	?	?	?	?	?
			0	0	0	0	0	0,00	0	0,00	100	0,00	0	0	0,00	0,00	0,00
	Total		0	0	0	0	0	0,00	0	0,00		0,00	0,00	0,00	0,00	0,00	0,00



COSTI DI PARTI TERZE

3. SUPPORTO FINANZIARIO (CASCADING GRANTS)

[C. Direct costs
of fin. support]

SOLO SE PREVISTO SPECIFICAMENTE DAL TOPIC

- lista delle attività previste/categorie di soggetti
- criteri di attribuzione
- criteri di calcolo
- max contributo UE per parte terza (generalmente non più di 60.000€ per ciascuna parte terza)
- il support finanziario può assumere anche la forma di un premio a seguito di una gara competitiva

Actual

[e]

ESEMPIO

ICT 12 – 2015: Integrating experiments and facilities in FIRE+

Specific Challenge: The validation of research results in large-scale, real life experimental infrastructures is essential for the design and deployment of products, applications and services on the Future Internet. There is a need for more experimentally-driven research, which can be served well on top of available infrastructures.

Scope:

a. Research & Innovation Actions: proposals are expected to cover one or more of the themes identified below, but not necessarily all of them.

Proposals for the integration of experimental facilities, testbeds and laboratories into FIRE+. The resulting experimental infrastructure must be extensive, span various technologies and allow for integration on demand in response to experimenters' and users' needs.

Collaborative projects for experimentally-driven research on top of existing experimental infrastructures including necessary extensions, adaptations or reconfigurations that serve the experiments. Proposals in any of the areas under point a. of topic FIRE+ are encouraged.

The action may involve financial support to third parties in line with the conditions set out in Part K of the General Annexes. The consortium will define the selection process of additional users, experimenters and suppliers for which financial support will be granted (typically in the order of EUR 50.000 – 150.000¹⁶ per party). At least 50% of the EU funding should be allocated to this purpose.

b. Innovation Actions

Proposals for technically mature experiments on top of FIRE+ facilities for close-to-market products, applications or services. Proposed collaborative projects must include at least one SME and should be conducted with financial or other support and/or participation of a European or a National Agency; they must have a clear innovation and business perspective (e.g. based on new business models, including SMEs and start-ups).

Types of third parties	CHARACTERISTICS						
	Does work of the action	Provides resources or services	What is eligible?	Must be indicated in Annex 1	Indirect costs	Selecting the third party	Articles
Linked third party	YES	NO	Costs	YES	YES	Must be affiliated or have a legal link	Article 14
Subcontractors	YES	NO	Price	YES	NO	Best value for money, avoid conflict of interest	Article 13
Third party providing in-kind contributions	NO	YES	Costs	YES	YES	Not used to circumvent the rules	Articles 11 and 12
Contractors	NO	YES	Price	NO	YES	Best value for money, avoid conflict of interest	Article 10
Financial support to third parties	<u>Only if allowed in the call</u> The beneficiaries' activity consists in providing financial support to the target population			YES	NO	According to the conditions in Annex 1	Article 15



PARTE A - BUDGET

UNIT COST

[F. Costs of ...]		
[F.1 Costs of ...]		[F.1 Costs of ...]
Unit		Unit
No units	Total [1]	Total [2]

TIPOLOGIE DI UNIT COST (comprensivi di costi diretti + indiretti)

- MISURE ENERGETICHE AGGIUNTIVE
- STUDI CLINICI
- ACCESSO ALLE INFRASTRUTTURE

CALCOLO SPECIFICO PER CIASCUNA TIPOLOGIA DI UNIT COST

FINANCIAL STATEMENT – INDIRECT COSTS

FINANCIAL STATEMENT FOR [BENEFICIARY [name]/ LINKED THIRD PARTY [name]] FOR REPORTING PERIOD [reporting period]

Eligible ¹ costs (per budget category)											Receipts		EU contribution			Additional information			
A. Direct personnel costs				B. Direct costs of subcontracting	[C. Direct costs of fin. support]	D. Other direct costs			E. Indirect costs ²		[F. Costs of ...]		Total costs	Receipts	Reimbursement rate %	Maximum EU contribution ³	Requested EU contribution	Information for indirect costs:	
A.1 Employees (or equivalent)		A.4 SME owners without salary				D.1 Travel	[D.4 Costs of large research infrastructure]		[F.1 Costs of ...]				Receipts of the action, to be reported in the last reporting period, according to Article 5.3.3					Costs of in-kind contributions not used on premises	
A.2 Natural persons under direct contract		A.5 Beneficiaries that are natural persons without salary				D.2 Equipment													
A.3 Seconded persons						D.3 Other goods and services													
[A.6 Personnel for providing access to research infrastructure]																			
Form of costs ⁴				Actual	Unit	Unit	Actual	Actual	Actual	Actual	Flat-rate ⁵	Unit	Unit						
		XX EUR/hour								25%	XX EUR/unit								
a	Total b	No hours	Total c	d	[e]	f	[g]	[h]=0,25 x [(a+b+c)+[g] + [I] + [J] + [K] + [L] + [M] + [N] + [O] + [P] + [Q] + [R] + [S] + [T] + [U] + [V] + [W] + [X] + [Y] + [Z] + [AA] + [AB] + [AC] + [AD] + [AE] + [AF] + [AG] + [AH] + [AI] + [AJ] + [AK] + [AL] + [AM] + [AN] + [AO] + [AP] + [AQ] + [AR] + [AS] + [AT] + [AU] + [AV] + [AW] + [AX] + [AY] + [AZ] + [BA] + [BB] + [BC] + [BD] + [BE] + [BF] + [BG] + [BH] + [BI] + [BJ] + [BK] + [BL] + [BM] + [BN] + [BO] + [BP] + [BQ] + [BR] + [BS] + [BT] + [BU] + [BV] + [BW] + [BX] + [BY] + [BZ] + [CA] + [CB] + [CC] + [CD] + [CE] + [CF] + [CG] + [CH] + [CI] + [CJ] + [CK] + [CL] + [CM] + [CN] + [CO] + [CP] + [CQ] + [CR] + [CS] + [CT] + [CU] + [CV] + [CW] + [CX] + [CY] + [CZ] + [DA] + [DB] + [DC] + [DD] + [DE] + [DF] + [DG] + [DH] + [DI] + [DJ] + [DK] + [DL] + [DM] + [DN] + [DO] + [DP] + [DQ] + [DR] + [DS] + [DT] + [DU] + [DV] + [DW] + [DX] + [DY] + [DZ] + [EA] + [EB] + [EC] + [ED] + [EE] + [EF] + [EG] + [EH] + [EI] + [EJ] + [EK] + [EL] + [EM] + [EN] + [EO] + [EP] + [EQ] + [ER] + [ES] + [ET] + [EU] + [EV] + [EW] + [EX] + [EY] + [EZ] + [FA] + [FB] + [FC] + [FD] + [FE] + [FF] + [FG] + [FH] + [FI] + [FJ] + [FK] + [FL] + [FM] + [FN] + [FO] + [FP] + [FQ] + [FR] + [FS] + [FT] + [FU] + [FV] + [FW] + [FX] + [FY] + [FZ] + [GA] + [GB] + [GC] + [GD] + [GE] + [GF] + [GG] + [GH] + [GI] + [GJ] + [GK] + [GL] + [GM] + [GN] + [GO] + [GP] + [GQ] + [GR] + [GS] + [GT] + [GU] + [GV] + [GW] + [GX] + [GY] + [GZ] + [HA] + [HB] + [HC] + [HD] + [HE] + [HF] + [HG] + [HH] + [HI] + [HJ] + [HK] + [HL] + [HM] + [HN] + [HO] + [HP] + [HQ] + [HR] + [HS] + [HT] + [HU] + [HV] + [HW] + [HX] + [HY] + [HZ] + [IA] + [IB] + [IC] + [ID] + [IE] + [IF] + [IG] + [IH] + [II] + [IJ] + [IK] + [IL] + [IM] + [IN] + [IO] + [IP] + [IQ] + [IR] + [IS] + [IT] + [IU] + [IV] + [IW] + [IX] + [IY] + [IZ] + [JA] + [JB] + [JC] + [JD] + [JE] + [JF] + [JG] + [JH] + [JI] + [JJ] + [JK] + [JL] + [JM] + [JN] + [JO] + [JP] + [JQ] + [JR] + [JS] + [JT] + [JU] + [JV] + [JW] + [JX] + [JY] + [JZ] + [KA] + [KB] + [KC] + [KD] + [KE] + [KF] + [KG] + [KH] + [KI] + [KJ] + [KL] + [KM] + [KN] + [KO] + [KP] + [KQ] + [KR] + [KS] + [KT] + [KU] + [KV] + [KW] + [KX] + [KY] + [KZ] + [LA] + [LB] + [LC] + [LD] + [LE] + [LF] + [LG] + [LH] + [LI] + [LJ] + [LK] + [LL] + [LM] + [LN] + [LO] + [LP] + [LQ] + [LR] + [LS] + [LT] + [LU] + [LV] + [LW] + [LX] + [LY] + [LZ] + [MA] + [MB] + [MC] + [MD] + [ME] + [MF] + [MG] + [MH] + [MI] + [MJ] + [MK] + [ML] + [MN] + [MO] + [MP] + [MQ] + [MR] + [MS] + [MT] + [MU] + [MV] + [MW] + [MX] + [MY] + [MZ] + [NA] + [NB] + [NC] + [ND] + [NE] + [NF] + [NG] + [NH] + [NI] + [NJ] + [NK] + [NL] + [NM] + [NO] + [NP] + [NQ] + [NR] + [NS] + [NT] + [NU] + [NV] + [NW] + [NX] + [NY] + [NZ] + [OA] + [OB] + [OC] + [OD] + [OE] + [OF] + [OG] + [OH] + [OI] + [OJ] + [OK] + [OL] + [OM] + [ON] + [OO] + [OP] + [OQ] + [OR] + [OS] + [OT] + [OU] + [OV] + [OW] + [OX] + [OY] + [OZ] + [PA] + [PB] + [PC] + [PD] + [PE] + [PF] + [PG] + [PH] + [PI] + [PJ] + [PK] + [PL] + [PM] + [PN] + [PO] + [PP] + [PQ] + [PR] + [PS] + [PT] + [PU] + [PV] + [PW] + [PX] + [PY] + [PZ] + [QA] + [QB] + [QC] + [QD] + [QE] + [QF] + [QG] + [QH] + [QI] + [QJ] + [QK] + [QL] + [QM] + [QN] + [QO] + [QP] + [QQ] + [QR] + [QS] + [QT] + [QU] + [QV] + [QW] + [QX] + [QY] + [QZ] + [RA] + [RB] + [RC] + [RD] + [RE] + [RF] + [RG] + [RH] + [RI] + [RJ] + [RK] + [RL] + [RM] + [RN] + [RO] + [RP] + [RQ] + [RR] + [RS] + [RT] + [RU] + [RV] + [RW] + [RX] + [RY] + [RZ] + [SA] + [SB] + [SC] + [SD] + [SE] + [SF] + [SG] + [SH] + [SI] + [SJ] + [SK] + [SL] + [SM] + [SN] + [SO] + [SP] + [SQ] + [SR] + [SS] + [ST] + [SU] + [SV] + [SW] + [SX] + [SY] + [SZ] + [TA] + [TB] + [TC] + [TD] + [TE] + [TF] + [TG] + [TH] + [TI] + [TJ] + [TK] + [TL] + [TM] + [TN] + [TO] + [TP] + [TQ] + [TR] + [TS] + [TT] + [TU] + [TV] + [TW] + [TX] + [TY] + [TZ] + [UA] + [UB] + [UC] + [UD] + [UE] + [UF] + [UG] + [UH] + [UI] + [UJ] + [UK] + [UL] + [UM] + [UN] + [UO] + [UP] + [UQ] + [UR] + [US] + [UT] + [UU] + [UV] + [UW] + [UX] + [UY] + [UZ] + [VA] + [VB] + [VC] + [VD] + [VE] + [VF] + [VG] + [VH] + [VI] + [VJ] + [VK] + [VL] + [VM] + [VN] + [VO] + [VP] + [VQ] + [VR] + [VS] + [VT] + [VU] + [VV] + [VW] + [VX] + [VY] + [VZ] + [WA] + [WB] + [WC] + [WD] + [WE] + [WF] + [WG] + [WH] + [WI] + [WJ] + [WK] + [WL] + [WM] + [WN] + [WO] + [WP] + [WQ] + [WR] + [WS] + [WT] + [WU] + [WV] + [WW] + [WX] + [WY] + [WZ] + [XA] + [XB] + [XC] + [XD] + [XE] + [XF] + [XG] + [XH] + [XI] + [XJ] + [XK] + [XL] + [XM] + [XN] + [XO] + [XP] + [XQ] + [XR] + [XS] + [XT] + [XU] + [XV] + [XW] + [XX] + [XY] + [XZ] + [YA] + [YB] + [YC] + [YD] + [YE] + [YF] + [YG] + [YH] + [YI] + [YJ] + [YK] + [YL] + [YM] + [YN] + [YO] + [YP] + [YQ] + [YR] + [YS] + [YT] + [YU] + [YV] + [YW] + [YX] + [YY] + [YZ] + [ZA] + [ZB] + [ZC] + [ZD] + [ZE] + [ZF] + [ZG] + [ZH] + [ZI] + [ZJ] + [ZK] + [ZL] + [ZM] + [ZN] + [ZO] + [ZP] + [ZQ] + [ZR] + [ZS] + [ZT] + [ZU] + [ZV] + [ZW] + [ZX] + [ZY] + [ZZ]	k	l	m	n	o						
Report name [beneficiary/linked third party]																			

The beneficiary/linked third party hereby confirms that:

The information provided is complete, reliable and true.

The costs declared are eligible (see Article 6).

The costs can be substantiated by adequate records and supporting documentation that will be produced upon request or in the context of checks, reviews, audits and investigations (see Articles 17, 18 and 22).

For the last reporting period: that all the receipts have been declared (see Article 5.3.3).

FORMS OF COSTS	BUDGET CATEGORIES					
	DIRECT COSTS				INDIRECT COSTS	SPECIFIC CATEGORIES OF COSTS
	Personnel	Subcontracting	Financial support to 3rd parties	Other		
Actual costs	✓	✓	✓	✓	✗	✗
Unit costs	Yes for - Average personnel costs - SME owners & natural persons without a salary	✗	✗	✗	✗	Yes if envisaged by Comm. Decision
Flat-rate costs	✗	✗	✗	✗	✓	✗
Lump sum costs	✗	✗	✗	✗	✗	Yes if envisaged by Comm. Decision



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