

1	Gli Organi dell'università in seguito all'entrata in vigore della L. 240/2010: il Rettore	I Ricercatori a Tempo Determinato di tipo B secondo la L.240/2010	Differenza tra conto economico e rendiconto finanziario	Le principali funzionalità di excel
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Annex 2 also shows the types of costs and contributions (forms of funding)¹⁷ to be used for each budget category.

If unit costs or contributions are used, the details on the calculation will be explained in Annex 2a.

5.5 Budget flexibility

The budget breakdown may be adjusted — without an amendment (see Article 39) — by transfers (between participants and budget categories), as long as this does not imply any substantive or important change to the description of the action in Annex 1.

However:

- changes to the budget category for volunteers (if used) always require an amendment
- changes to budget categories with lump sums costs or contributions (if used; including financing not linked to costs) always require an amendment
- changes to budget categories with higher funding rates or budget ceilings (if used) always require an amendment
- addition of amounts for subcontracts not provided for in Annex 1 either require an amendment or simplified approval in accordance with Article 6.2
- other changes require an amendment or simplified approval, if specifically provided for in Article 6.2
- flexibility caps: not applicable.

ARTICLE 6 — ELIGIBLE AND INELIGIBLE COSTS AND CONTRIBUTIONS

In order to be eligible, costs and contributions must meet the **eligibility** conditions set out in this Article.

6.1 General eligibility conditions

The **general eligibility conditions** are the following:

- 1
- (a) for actual costs:
 - (i) they must be actually incurred by the beneficiary
 - (ii) they must be incurred in the period set out in Article 4 (with the exception of costs relating to the submission of the final periodic report, which may be incurred afterwards; see Article 21)
 - (iii) they must be declared under one of the budget categories set out in Article 6.2 and Annex 2

¹⁷ See Article 125 EU Financial Regulation 2018/1046.

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2	Il Consiglio di Dipartimento	Contratti per prestazioni in conto terzi: stipula e gestione	La struttura del conto economico di una università pubblica	La creazione di un grafico con excel
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- (iii) the deliverables/outputs must be achieved in the period set out in Article 4 (with the exception of deliverables/outputs relating to the submission of the final periodic report, which may be achieved afterwards; see Article 21)
- (e) for unit, flat-rate or lump sum costs or contributions according to usual cost accounting practices (if any):
 - (i) they must fulfil the general eligibility conditions for the type of cost concerned
 - (ii) the cost accounting practices must be applied in a consistent manner, based on objective criteria, regardless of the source of funding
- (f) for financing not linked to costs (if any): the results must be achieved or the conditions must be fulfilled as described in Annex 1.

2 [In addition, for direct cost categories (e.g. personnel, travel & subsistence, subcontracting and other direct costs) only costs that are *directly* linked to the action implementation and can therefore be attributed to it *directly* are eligible. They must not include any *indirect* costs (i.e. costs that are only indirectly linked to the action, e.g. via cost drivers).

In-kind contributions provided by third parties free of charge may be declared as eligible direct costs by the beneficiaries which use them (under the same conditions as if they were their own, provided that they concern only direct costs and that the third parties and their in-kind contributions are set out in Annex 1 (or approved ex post in the periodic report, if their use does not entail changes to the Agreement which would call into question the decision awarding the grant or breach the principle of equal treatment of applicants; ‘simplified approval procedure’).

6.2 Specific eligibility conditions for each budget category

For each budget category, the **specific eligibility conditions** are as follows:

Direct costs

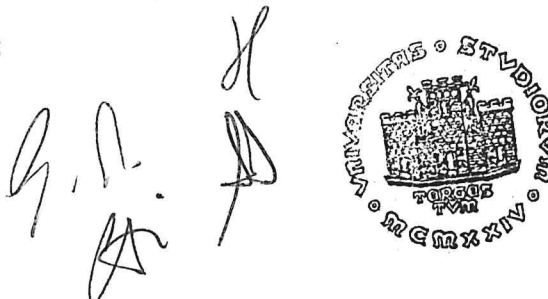
A. Personnel costs

3 [**A.1 Costs for employees (or equivalent)** are eligible as personnel costs if they fulfil the general eligibility conditions and are related to personnel working for the beneficiary under an employment contract (or equivalent appointing act) and assigned to the action.

They must be limited to salaries (including net payments during parental leave), social security contributions, taxes and other costs linked to the remuneration, if they arise from national law or the employment contract (or equivalent appointing act) and be calculated on the basis of the costs actually incurred, in accordance with the following method:

{daily rate for the person
multiplied by
number of day-equivalents worked on the action (rounded up or down to the nearest half-day)}.

The daily rate must be calculated as:



3	Gli Organi dell'università in seguito all'entrata in vigore della L. 240/2010: il Collegio dei Revisori dei Conti	Gli acquisti nella PA	La riforma della contabilità nelle università in seguito alla L.240/2010 cosiddetta Legge Gelmini	La PEC
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(i) they must fulfil the general eligibility conditions for the type of cost concerned

(ii) the cost accounting practices must be applied in a consistent manner, based on objective criteria, regardless of the source of funding

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{daily rate for the person multiplied by

number of day-equivalents worked on the action (rounded up or down to the nearest half-day)}.

The daily rate must be calculated as:

3

2



4	Gli Organi dell'università in seguito all'entrata in vigore della L. 240/2010: il Direttore Generale	L'affidamento di incarichi di lavoro autonomo nelle università pubbliche	I principi di redazione del bilancio	Il backup
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{annual personnel costs for the person
divided by
215}

The number of day-equivalents declared for a person must be identifiable and verifiable (see Article 20).

The actual time spent on parental leave by a person assigned to the action may be deducted from the 215 days indicated in the above formula.

The total number of day-equivalents declared in EU grants, for a person for a year, cannot be higher than 215 minus time spent on parental leave (if any).

For personnel which receives supplementary payments for work in projects (project-based remuneration), the personnel costs must be calculated at a rate which:

- corresponds to the actual remuneration costs paid by the beneficiary for the time worked by the person in the action over the reporting period
- does not exceed the remuneration costs paid by the beneficiary for work in similar projects funded by national schemes ('national projects reference')
- is defined based on objective criteria allowing to determine the amount to which the person is entitled

and

- reflects the usual practice of the beneficiary to pay consistently bonuses or supplementary payments for work in projects funded by national schemes.

The national projects reference is the remuneration defined in national law, collective labour agreement or written internal rules of the beneficiary applicable to work in projects funded by national schemes.

If there is no such national law, collective labour agreement or written internal rules or if the project-based remuneration is not based on objective criteria, the national project reference will be the average remuneration of the person in the last full calendar year covered by the reporting period, excluding remuneration paid for work in EU actions.

If the beneficiary uses average personnel costs (unit cost according to usual cost accounting practices), the personnel costs must fulfil the general eligibility conditions for such unit costs and the daily rate must be calculated:

- using the actual personnel costs recorded in the beneficiary's accounts and excluding any costs which are ineligible or already included in other budget categories; the actual personnel costs may be adjusted on the basis of budgeted or estimated elements, if they are relevant for calculating the personnel costs, reasonable and correspond to objective and verifiable information

and

4


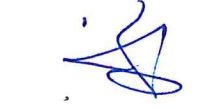

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5	Gli Organi del Dipartimento	Gli obblighi di trasparenza nelle università pubbliche	I proventi di una università pubblica	Gli strumenti di Office automation
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the costs must be declared as depreciation costs, on the basis of the costs actually incurred and written off in accordance with international accounting standards and the beneficiary's usual accounting practices.

Only the portion of the costs that corresponds to the rate of actual use for the action during the action duration can be taken into account.

Costs for **renting or leasing** such equipment, infrastructure or other assets are also eligible, if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees.]]

C.3 Other goods, works and services

Purchases of **other goods, works and services** must be calculated on the basis of the costs actually incurred.

Such goods, works and services include, for instance, consumables and supplies, promotion, dissemination, protection of results, translations, publications, certificates and financial guarantees, if required under the Agreement.

D. Other cost categories

[OPTION if selected for the call: **D.1 Financial support to third parties**

Costs for providing financial support to third parties (in the form of grants, prizes or similar forms of support; if any) are eligible, if and as declared eligible in the call conditions, if they fulfil the general eligibility conditions, are calculated on the basis of the costs actually incurred and the support is implemented in accordance with the conditions set out in Annex 1.

These conditions must ensure objective and transparent selection procedures and include at least the following:

(a) for grants (or similar):

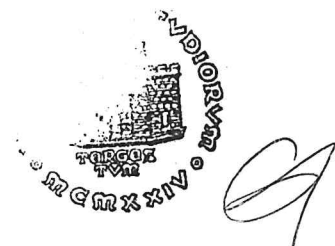
- (i) the maximum amount of financial support for each third party ('recipient'); this amount may not exceed the amount set out in the Data Sheet (see Point 3)²⁵ or otherwise agreed with the granting authority
- (ii) the criteria for calculating the exact amount of the financial support
- (iii) the different types of activity that qualify for financial support, on the basis of a closed list
- (iv) the persons or categories of persons that will be supported and
- (v) the criteria and procedures for giving financial support

²⁵ The amount must be specified in the call. It may not be more than 60 000 EUR, unless the objective of the action would otherwise be impossible or overly difficult (Article 204 EU Financial Regulation 2018/1046).



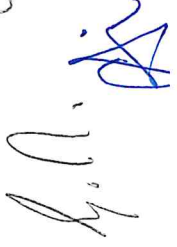

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6	Gli Organi dell'università in seguito all'entrata in vigore della L. 240/2010: I Nucleo di Valutazione	I Ricercatori a Tempo Determinato di tipo A secondo la L.240/2010	Gli ammortamenti	Il cloud
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the costs must be declared as depreciation costs, on the basis of the costs actually incurred and written off in accordance with international accounting standards and the beneficiary's usual accounting practices.

Only the portion of the costs that corresponds to the rate of actual use for the action during the action duration can be taken into account.

Costs for **renting or leasing** such equipment, infrastructure or other assets are also eligible, if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees.]]

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- (ii) the criteria for calculating the exact amount of the financial support
- (iii) the different types of activity that qualify for financial support, on the basis of a closed list
- (iv) the persons or categories of persons that will be supported and
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7	Gli Organi dell'università in seguito all'entrata in vigore della L. 240/2010: il Consiglio di Amministrazione	Definizione e funzione del timesheet	La Determina a contrarre	La firma digitale
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Changes to this cost category require either an amendment or, exceptionally, simplified approval (ex post in the periodic report). These changes may only be accepted provided that the objectives for which the additional funding was awarded remain the same.

This cost will not be taken into account for the indirect cost flat-rate.]

Indirect costs

E. Indirect costs

Indirect costs will be reimbursed at the flat-rate of 25% of the eligible direct costs (categories A-D, except volunteers costs, subcontracting costs, financial support to third parties and exempted specific cost categories, if any).

Contributions

6.3 Ineligible costs and contributions

The following costs or contributions are ineligible:

(a) costs or contributions that do not comply with the conditions set out above (Article 6.1 and 6.2), in particular:

- (i) costs related to return on capital and dividends paid by a beneficiary
- (ii) debt and debt service charges
- (iii) provisions for future losses or debts
- (iv) interest owed
- (v) currency exchange losses
- (vi) bank costs charged by the beneficiary's bank for transfers from the granting authority
- (vii) excessive or reckless expenditure
- (viii) deductible or refundable VAT (including VAT paid by public bodies acting as public authority)
- (ix) costs incurred or contributions for activities implemented during grant agreement suspension (see Article 32)
- (x) in-kind contributions by third parties: not applicable

(b) costs or contributions declared under other EU grants (or grants awarded by an EU Member State, non-EU country or other body implementing the EU budget), except for the following cases:

(i) [OPTON 1 by default: Synergy actions: not applicable] [OPTON 2 if selected for the grant: if the grants are part of jointly coordinated Synergy actions and the funding under the grants does not go above 100% of the costs and contributions declared to them]







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8	Gli Organi dell'università in seguito all'entrata in vigore della L. 240/2010: il Senato Accademico	La L. 241/90 con particolare riguardo al Responsabile del Procedimento	Il principio di competenza economica	Il dominio nella posta elettronica
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- (ii) if the action grant is combined with an operating grant²⁹ running during the same period and the beneficiary can demonstrate that the operating grant does not cover any (direct or indirect) costs of the action grant
- (c) costs or contributions for staff of a national (or regional/local) administration, for activities that are part of the administration’s normal activities (i.e. not undertaken only because of the grant)
- (d) costs or contributions (especially travel and subsistence) for staff or representatives of EU institutions, bodies or agencies
- (e) other³⁰:
 - (i) [OPTION 1 by default: country restrictions for eligible costs: not applicable/ [OPTION 2 if selected for the call: costs or contributions for activities that do not take place in the eligible countries or target countries set out in the call conditions — unless approved by the granting authority]
 - (ii) costs or contributions declared specifically ineligible in the call conditions.

6.4 Consequences of non-compliance

If a beneficiary declares costs or contributions that are ineligible, they will be rejected (see Article 27).

This may also lead to other measures described in Chapter 5.

CHAPTER 4 GRANT IMPLEMENTATION

SECTION 1 CONSORTIUM: BENEFICIARIES, AFFILIATED ENTITIES AND OTHER PARTICIPANTS

ARTICLE 7 — BENEFICIARIES

The beneficiaries, as signatories of the Agreement, are fully responsible towards the granting authority for implementing it and for complying with all its obligations.

They must implement the Agreement to their best abilities, in good faith and in accordance with all the obligations and terms and conditions it sets out.

They must have the appropriate resources to implement the action and implement the action under their own responsibility and in accordance with Article 11. If they rely on affiliated entities or other participants (see Articles 8 and 9), they retain sole responsibility towards the granting authority and the other beneficiaries.

²⁹ For the definition, see Article 180(2)(b) EU Financial Regulation 2018/1046: ‘operating grant’ means an EU grant to finance “the functioning of a body which has an objective forming part of and supporting an EU policy”.

³⁰ Condition must be specified in the call.

