

**Grant agreement VS /2019/0079**  
**FINANCIAL GUIDELINES FOR APPLICANTS**



***I PMG and KICK-OFF MEETING***

***Florence 23-24 april 2019***

***Florence***

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## DURATION OF ACTION

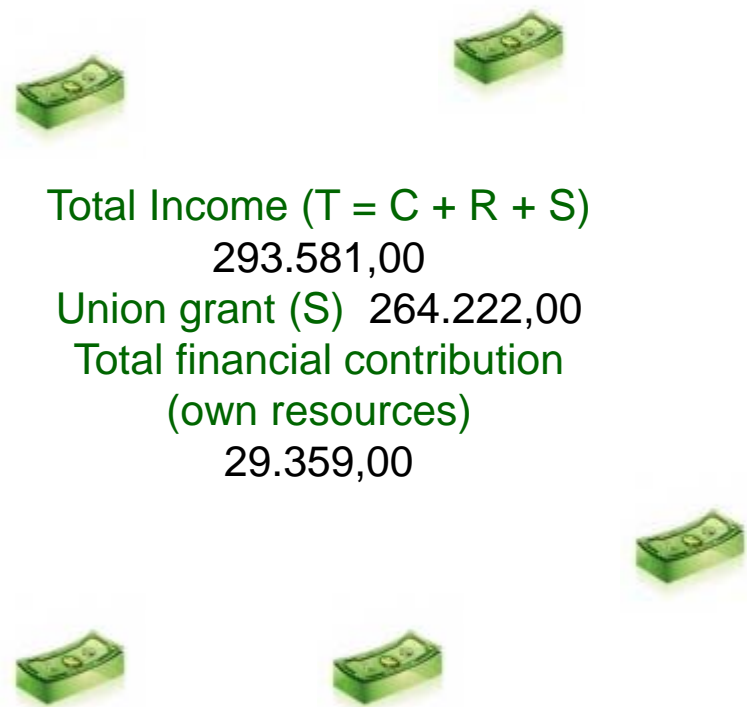


The action shall run for 24  
months  
From 1/03/2019 To  
28/02/2021



## THE BUDGET OF ACTION

- ❖ The project's budget is a total of EUR 293.581
- ❖ The Union Grant shall be of a maximum amount of Euro 264.222,00 (90% of eligible costs of the action)
- ❖ Total contribution in cash is 29.359,00 (10% total cost of action)



Total Income (T = C + R + S)
293.581,00
Union grant (S) 264.222,00
Total financial contribution (own resources)
29.359,00



## REPORTING PERIODS

### THE ACTION :

- ❖ Period 1: from month 1 to month 12;
- ❖ Period 2: from month 13 to month 24.



## PAYMENT PROCEDURES

- I. First pre-financing payment of 40 % the Union Grant after the signed of agreement;
- II. A second pre-financing the union grant, after to having used at least 70% of the previous financing instalment paid. (60 calendar days following the end of the first reporting period)
- III. The balance will be paid upon acceptance by the Commission of the final technical implementation report and Final Financial statement. The time limit for the Commission to make payment of balance is 90 days.



## SECOND PRE-FINANCING PAYMENT

❖ Within 60 days after the closing the first period, CISL must submit to the Commission the technical report on progress and statement on the use the previous pre-financing instalment (FOR APPLICANT AND CO-APPLICANTS).



## FINAL FINANCIAL STATEMENT

- ❖ Within 60 days after the closing date of action, CISL must submit to the Commission the final technical report and final financial statement (FOR APPLICANT AND CO-APPLICANTS).



## **FINAL FINANCIAL STATEMENT** **Payment of balance other documents**



- ❖ **Final technical report (see Annex V grant);**
- ❖ **The final statement;**
- ❖ **A summary financial statement;**
- ❖ **Information on subcontracting;**
- ❖ **A detailed breakdown of all costs included in the different Heading;**
- ❖ **A description of the applied methodology to calculate the daily staff rates used;**
- ❖ **Time sheets of the project staff;**
- ❖ **Signed attendance lists of all conferences and meetings;**
- ❖ **Expenditure must include the costs exclusively for the implementation of action.**



## INTERNAL COOPERATION AGREEMENT

- ❖ The beneficiaries must conclude an internal cooperation agreement including provisions on the management, operation and coordination of the beneficiaries and the implementation of the action.



## FINANCIAL GUIDELINES FOR APPLICANTS

### **ANNEX I**

#### **FINANCIAL GUIDELINES FOR APPLICANTS**

Annex I is available on the call webpage:

<https://ec.europa.eu/social/main.jsp?catId=629&langId=en&callId=548&furtherCalls=yes>



## GENERAL CRITERIA FOR ELIGIBILITY OF COSTS

- Relevant and attributable to eligible actions;
- Actually incurred;
- Temporally relates to the duration of the loan;
- Demonstrable;
- Traceable;
- Legitimate;
- Content within the limits authorized.



## ELEGIBLE DIRECT COSTS OF THE BUDGET FORM

1. **Heading 1- Staff costs;**
2. **Heading 2 - Travel, accommodation and subsistence allowances;**
3. **Heading 3 - Costs of services;**
4. **Heading 4 – Administration costs;**
5. **Heading 5- Overheads.**



## HEADING 1- STAFF COSTS

- ❖ Permanent or temporary staff working under an employment contract with the beneficiary/ies and assigned to the implementation of the project .



## HEADING 1- STAFF COSTS- costs assimilated to staff cost



- ❖ The costs of natural persons working under a contract with the beneficiary other than an employment contract may be assimilated to such costs of personnel, provided that the following conditions are fulfilled:
  1. the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed);
  2. the result of the work belongs to the beneficiary;
  3. the costs are not significantly different from the costs of staff performing similar tasks under an employment contract with the beneficiary.

## HEADING 1- STAFF COSTS-

the cost of any work to be performed by **external experts** must not be included instaff costs but under services

(see Heading 3).

**ATTENTION!**



## HEADING 1 - STAFF COSTS

$$\text{Daily Rate} = \frac{\text{Cross actual salaries plus social security charges + statutory costs}}{\text{Total worktable days}}$$

The determination of the workable days should be made respecting the standard working time either under national laws, collective agreements or under the organisations' normal accounting practice.





## HEADING 1- STAFF COSTS

### Documents for final financial statement



- ❖ **PAY SLIPS**
- ❖ **TIME SHEETS SIGNED BY THE STAFF AND VALIDATED BY THE EMPLOYER**
- ❖ **Declaration of Daily rate.**



## HEADING 1- STAFF COSTS TIME SHEET

- ❖ It is recommended to adopt a single timesheet encompassing the overall time worked by each staff member (not just the time worked by the employee on the particular EU supported action).

Daily Timesheet				
Employee Information				
Employee Name:		Date:		
Page:		Type of Work:		
Pay Rate:		D No.:		
Total Hours Worked:				
Timesheet				
Job No.	Description of Work	Start	Finish	Total
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
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## HEADING 2 - TRAVEL ACCOMODATION AND SUBSISTENCE ALLOWANCES

### ❖ Travel:

1. Air travel is acceptable only for distance above 400 km , i.e return flight above 800 km;
2. For other modes of trasport, the benchmark is the first class rail fare.



## HEADING 2 - TRAVEL ACCOMODATION AND SUBSISTENCE ALLOWANCES

- ❖ **Accomodation and subistance: in addition to costs for accomodation the DSA\* – are considered to cover breakfast and the two main meals, local trasport.**

**\* DSA = Daily subistence allowance**



## HEADING 2 - TRAVEL ACCOMMODATION AND SUBSISTENCE ALLOWANCES

<i>Destinations</i>		<i>DSA in EUR</i>	<i>Hotel price in EUR</i>	<i>Destinations</i>		<i>DSA in EUR</i>	<i>Hotel price in EUR</i>
AL	Albania	50,00	160,00	LI	Liechtenstein	80,00	95,00
AT	Austria	102,00	132,00	LT	Lithuania	69,00	117,00
BA	Bosnia-Herzegovina	65,00	135,00	LU	Luxembourg	98,00	148,00
BE	Belgium	102,00	148,00	LV	Latvia	73,00	116,00
BG	Bulgaria	57,00	135,00	ME	Montenegro	80,00	140,00
CH	Switzerland	80,00	140,00	MK	F.Y.R. of Macedonia	50,00	160,00
CY	Cyprus	88,00	140,00	MT	Malta	88,00	138,00
CZ	Czech Republic	70,00	124,00	NL	The Netherlands	103,00	166,00
DE	Germany	97,00	128,00	NO	Norway	80,00	140,00
DK	Denmark	124,00	173,00	PL	Poland	67,00	116,00
EE	Estonia	80,00	105,00	PT	Portugal	83,00	101,00
EL	Greece	82,00	112,00	RO	Romania	62,00	136,00
ES	Spain	88,00	128,00	RS	Serbia	80,00	140,00
FI	Finland	113,00	142,00	SE	Sweden	117,00	187,00
FR	France	102,00	180,00	SI	Slovenia	84,00	117,00
HR	Croatia	75,00	110,00	SK	Slovak Republic	74,00	100,00
HU	Hungary	64,00	120,00	TR	Turkey	55,00	165,00
IE	Ireland	108,00	159,00	UK	United Kingdom	125,00	209,00
IS	Iceland	85,00	160,00	XK	Kosovo (under UNSCR 1244)	80,00	140,00
IT	Italy	98,00	148,00				



## HEADING 2 - TRAVEL ACCOMODATION AND SUBSISTENCE

- ❖ Boarding cards (Outbound/Inbound);
- ❖ Invoice of the flight ticket/s;
- ❖ Transportation tickets (train, bus, underground);
- ❖ The taxi costs will be reimbursed only if it is not possible to use local public transport..



## **HEADING 3 - COSTS OF SERVICES INFORMATION AND DISSEMINATION**



- 1. INVOICE AND PAYMENT ;**
- 2. INDICATE THE NUMBER OF COPIES AND THE COST PER COPY.**

## HEADING 3 - COSTS OF SERVICES

### Traslation

The invoice must include the following details:

1. Number of languages;
2. Number of pages to be translated;
3. Rate applied per page.





## HEADING 3 - COSTS OF SERVICES

### Interpretation

The invoice must include the following details:

1. Number of languages;
2. Number of interpreters;
3. Number of days and the daily rates.



## HEADING 4 - ADMINISTRATION COSTS

HIRE OF MEETING ROOMS – COFFEE BREAKS INCLUDED:

1. INVOICE INDICATES THE NUMBER OF THE PARTICIPANTS AND COST FOR EACH PARTICIPANT.



## HEADING 5 - ELEGIBLE INDIRECT - OVERHEADS

- ❖ Indirect costs are general administrative costs-overhead costs incurred in connection with the eligible direct costs of the action.
- ❖ They are limited to a flat rate of 7% of total eligible direct costs for the action;
- ❖ Such costs do not need to be supported by accounting documents.



## HEADING 5 - ELEGIBLE INDIRECT - OVERHEADS

- ❖ Maintenance;
- ❖ Stationery;
- ❖ Photocopying;
- ❖ mailing postage;
- ❖ Telephone and fax costs;
- ❖ Heating;
- ❖ Electricity or other form of energy;
- ❖ Water;
- ❖ Office furniture.



**THANKS FOR YOUR ATTENTION!**



Should you still need any information on this procedure, please feel free to contact email:

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