

# **Rec: Incontro Annuale Rete Euro Progettazione Cisl**

Centro Studi Nazionale Cisl Firenze  
**28 Febbraio - 1° marzo 2023**

## **LA REDAZIONE E LA RENDICONTAZIONE DEL BUDGET:**

Pillole amministrative - rendicontative previste per la presentazione di progetti per i programmi 2021-2027



# AGA - Annotated Model Grant Agreement

## EU Funding Programmes 2021-2027



### Novità per il periodo 2021-2027

- Per i nuovi programmi di finanziamento nell'ambito del quadro finanziario pluriennale (QFP) 2021-2027, è stata introdotto *un nuovo AGA* al fine di garantire coerenza e semplificazione per tutti i programmi dell'UE. Poiché la maggioranza dei programmi di finanziamento utilizzano i nuovi strumenti previsti nel PORTALE (Funding & Tenders Portal) le linee guida previste nell'AGA si concentrano sulle sovvenzioni gestite tramite questi strumenti informatici;
- *“COMMISSION DECISION of 12.1.2021 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework”*

# The EU Funding & Tenders Portal ('Portal')

Il Portale Elettronico centrale per tutti i finanziamenti e gli appalti dell'UE.



## Funding & tender opportunities

Online Manual

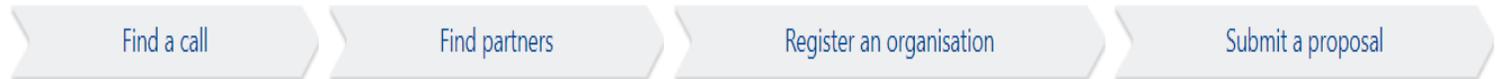
- Online Manual
- My Area — User account and roles
- Participant Register — Register your
- grants
- procurement
- grants
- financial instruments
- Working as an expert
- help

### Online Manual

My Area — User account and roles

#### Grants

#### Applying for funding



## PRIMO STEP

### Register your organisation

#### Register your organisation

To register your organisation or as a natural person, you need to login into the Portal or, if you are a new user, create your account.

Check what information you need to register in the Online Manual - and keep it to hand during the registration procedure. To start registration, click on the button below.

Register your organisation

You can suspend the registration process at any time: the data entered can be saved as draft and you can continue your registration later. To return to your registration, please log in and get into My Organisation(s) in the My Area section. Incomplete, draft registrations are automatically deleted after one year.

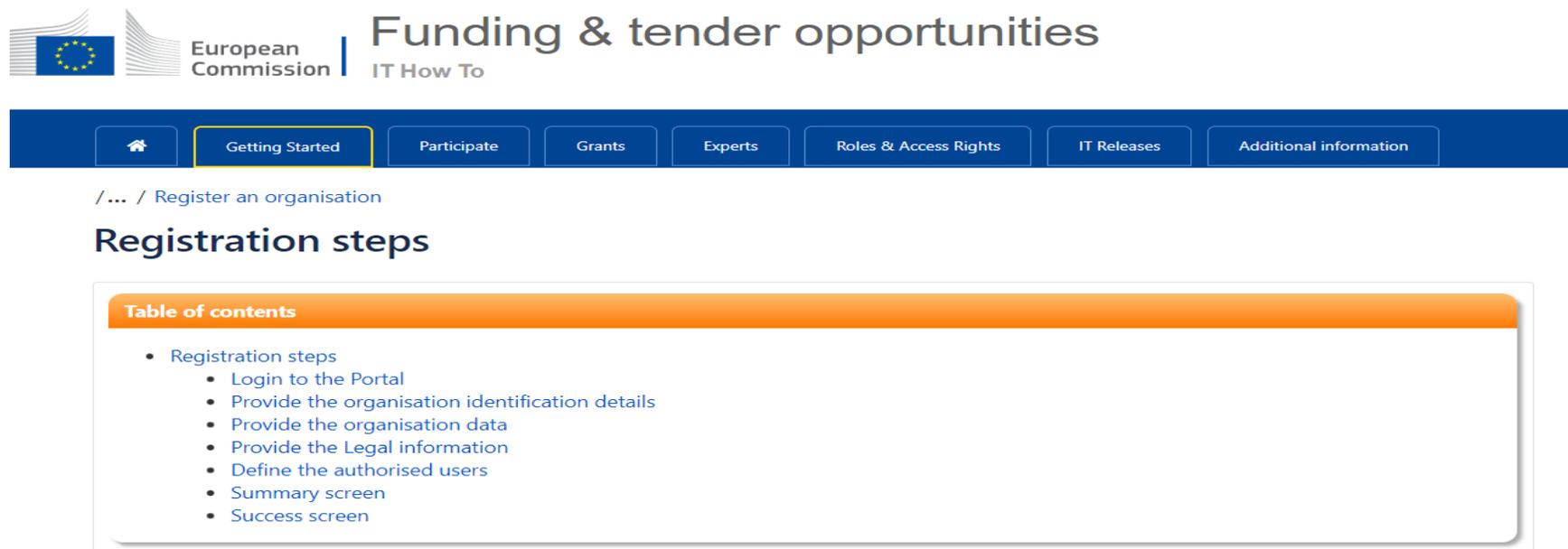
*Se desideri presentare una proposta, la tua organizzazione deve essere registrata nel registro dei partecipanti al portale e disporre di un codice di identificazione del partecipante*

**PIC Number CODICE A 9 CIFRE**

Puoi verificare direttamente sul Portale se la tua organizzazione è già registrata e dispone di un PIC.

Prima di richiedere il PIC dovrai prima disporre di un account utente (**EU Login**), dovrai prima crearne uno, prima di iniziare il processo di registrazione. Se disponi già di un account utente (EU Login), puoi accedere e avviare direttamente la registrazione.

# Registration steps:

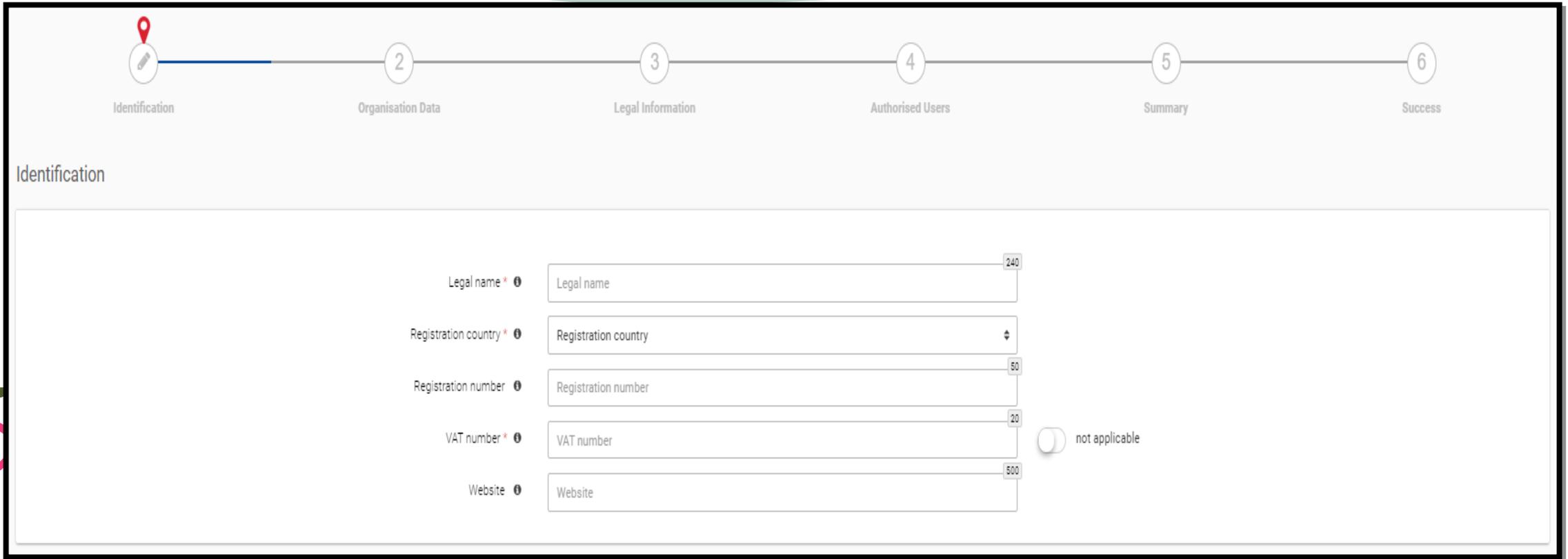


The screenshot shows the 'Funding & tender opportunities' page on the European Commission website. The page title is 'Funding & tender opportunities' with a sub-header 'IT How To'. The navigation menu includes 'Getting Started', 'Participate', 'Grants', 'Experts', 'Roles & Access Rights', 'IT Releases', and 'Additional information'. The current page is 'Register an organisation', and the main heading is 'Registration steps'. A 'Table of contents' section lists the following steps:

- Registration steps
  - Login to the Portal
  - Provide the organisation identification details
  - Provide the organisation data
  - Provide the Legal information
  - Define the authorised users
  - Summary screen
  - Success screen

<https://webgate.ec.europa.eu/funding-tenders-opportunities/display/IT/How+to+authenticate+with+EU+Login>

# 1. Provide the organisation identification details



Identification

2 Organisation Data

3 Legal Information

4 Authorised Users

5 Summary

6 Success

Identification

Legal name \*  240

Registration country \*  ▾

Registration number  50

VAT number \*  20  not applicable

Website  500

## 2. Provide the organisation data

1 Identification    2 **Organisation Data**    3 Legal Information    4 Authorised Users    5 Summary    6 Success

### Organisation Data

Legal name	<input type="text"/>	
Business name ⓘ	<input type="text" value="Business name"/>	240
Address * ⓘ	<input type="text" value="Address"/>	239
Postal code * ⓘ	<input type="text" value="NNNN (1234)"/> <small>Please enter the postal code in the following format: NNNN (1234)</small>	39
P. O. box ⓘ	<input type="text" value="P. O. box"/>	30
City * ⓘ	<input type="text" value="City"/>	119
Registration country	<input type="text"/>	
Phone * ⓘ	<input type="text" value="Phone"/>	30
Fax ⓘ	<input type="text" value="Fax"/>	30
Website	<input type="text"/>	
Official language * ⓘ	<input type="text" value="-- Select One --"/>	



## 3. The legal information

1 Identification 2 Organisation Data 3 Legal Information 4 Authorised Users 5 Summary 6 Success

### Legal Information

Legal entity status  a natural person  a legal person

Legal form \*

VAT number 87654321

Legal register

Registration number

Registration date

Legal entity type  private entity  public body

Legal entity qualification  non-profit  for profit

SME Self-Declaration  Yes  No

Is it a civil society organisation  Yes  No

International organisation  Yes  No

International Organisation of European Interest for H2020 (IOEI H2020)  Yes  No

International Organisation of European Interest for Digital Europe (IOEI Digital Europe)  Yes  No

International European Research Organisation for Horizon Europe (IERO Horizon Europe)  Yes  No

Research organisation  Yes  No

Secondary/Higher education establishment  Yes  No

Gender equality plan  Yes  No



## 4. Define the authorised users

1 Identification — 2 Organisation Data — 3 Legal Information — **4 Authorised Users** — 5 Summary — 6 Success

### Authorised Users

First name: [REDACTED]

Last name: [REDACTED]

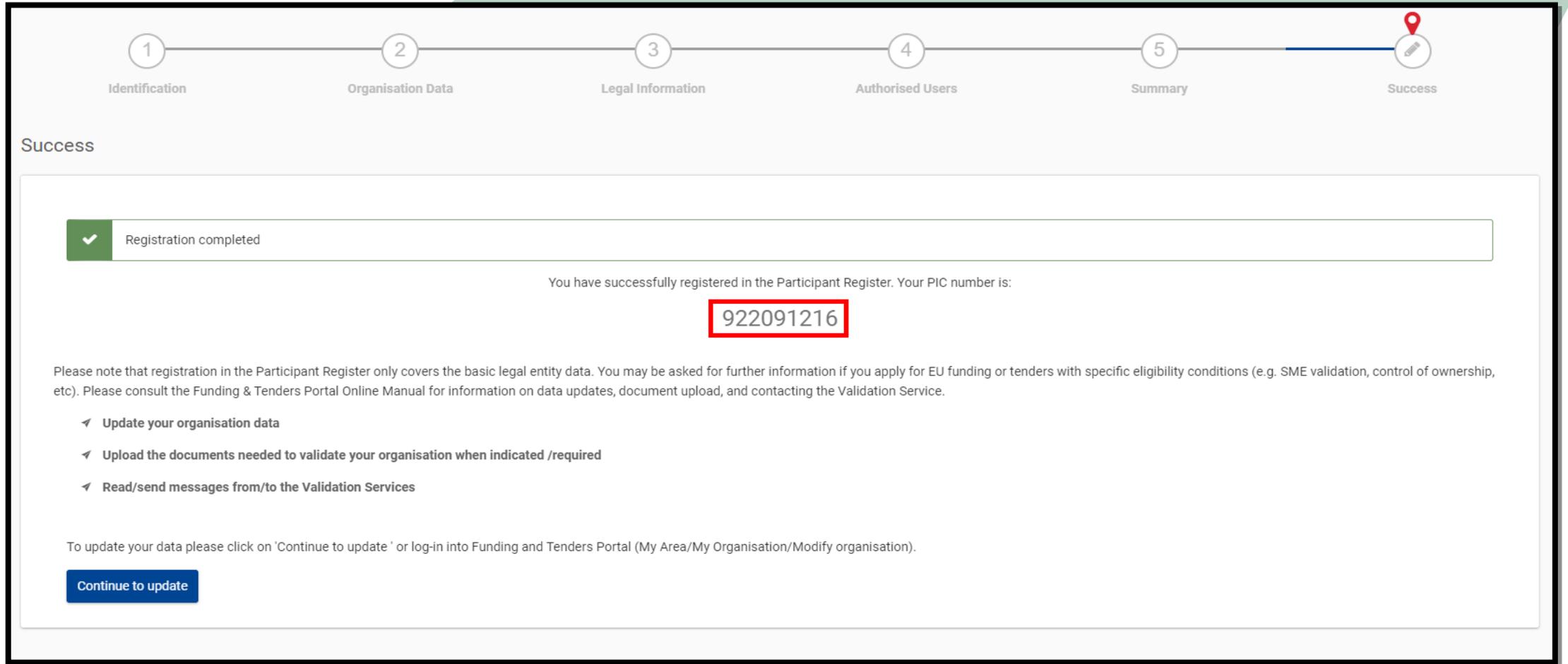
E-mail: [REDACTED]

 It is highly recommended to add an authorised user to access to your organisation (back-up function).

[+ Authorised user](#)



# SUCCESS-PIC Number



1 Identification 2 Organisation Data 3 Legal Information 4 Authorised Users 5 Summary 6 Success

### Success

✓ Registration completed

You have successfully registered in the Participant Register. Your PIC number is:

**922091216**

Please note that registration in the Participant Register only covers the basic legal entity data. You may be asked for further information if you apply for EU funding or tenders with specific eligibility conditions (e.g. SME validation, control of ownership, etc). Please consult the Funding & Tenders Portal Online Manual for information on data updates, document upload, and contacting the Validation Service.

- ✦ Update your organisation data
- ✦ Upload the documents needed to validate your organisation when indicated /required
- ✦ Read/send messages from/to the Validation Services

To update your data please click on 'Continue to update ' or log-in into Funding and Tenders Portal (My Area/My Organisation/Modify organisation).

[Continue to update](#)

With your PIC number, you can start applying already for calls for funding or tenders.

## Register your organisation: Importanza della registrazione



Se la tua proposta progettuale va a buon fine, riceverai una notifica e ti verrà chiesto di:

- **CONVALIDA DELLA PERSONA GIURIDICA** fornire documenti giustificativi per confermare le informazioni amministrative e legali dichiarate durante la registrazione
- **NOMINA LEAR** nominare un Rappresentante Designato della Persona Giuridica
- **VALUTAZIONE DELLA CAPACITÀ FINANZIARIA** fornire documenti giustificativi per verificare la capacità finanziaria della propria organizzazione
- **CONVALIDARE IL CONTO BANCARIO** per i pagamenti (solo per i coordinatori).

# IL LEAR

## Legal Entity Appointed Representative



La nomina del LEAR viene fatta da un rappresentante legale dell'organizzazione ad un soggetto dell'organizzazione con l'autorità legale necessaria per impegnare l'organizzazione per questo tipo di decisioni. Se tali decisioni sono normalmente riservate alla deliberazione congiunta di più rappresentanti, la nomina deve avvenire congiuntamente (documenti sottoscritti da tutti).

**Il ruolo LEAR:** *Può essere svolto da qualsiasi membro dell'organizzazione* è nominato per gestire l'uso del Portale e **ha la responsabilità finale** di tutte le azioni nel Portale. Una volta validati, saranno responsabili di:

- mantenere una panoramica di tutte le proposte/progetti/contratti in cui è coinvolta la tua organizzazione;
- gestire tutte le informazioni legali e finanziarie della tua organizzazione;
- gestire i diritti di accesso a livello di organizzazione (e l'accesso in sola lettura a livello di progetto);
- designare le persone che potranno firmare elettronicamente sovvenzioni/contratti (legali firmatari — LSIGN) e dichiarazioni di spesa/fatture (finanziari firmatari — FSIGN).

# ASSESSMENT OF YOUR FINANCIAL CAPACITY



Prima di sottoscrivere dei Grant la Commissione dovrà, se prevista dal bando, **VERIFICARE LA CAPACITÀ FINANZIARIA.**

I criteri per la verifica della capacità finanziaria sono indicati nelle condizioni del bando.

Di norma, la valutazione della capacità finanziaria sarà effettuata per tutti i Beneficiari e Soggetti Collegati. In generale, dovrai **fornire documenti che mostrino la situazione finanziaria** per gli ultimi due esercizi chiusi (Bilancio, business plan, relazione di revisione prodotta da un revisore esterno abilitato, certificazione dei conti per l'ultimo esercizio chiuso, eccetera.)

L'analisi si basa su indicatori finanziari neutri (liquidità, autonomia finanziaria, solvibilità e redditività), ma terrà conto anche di altri aspetti, come la dipendenza dai finanziamenti dell'UE e il disavanzo e le entrate degli anni precedenti. I risultati della valutazione della capacità finanziaria saranno presi in considerazione nel valutare la capacità di attuare il progetto (e di assumere il ruolo di Coordinatore, se del caso).

Se la capacità finanziaria non è soddisfacente, la Commissione potrebbe richiedere:

- La responsabilità solidale di tutti i Beneficiari o la responsabilità solidale delle entità collegate
- Pagamenti rateizzati (prefinanziamento multiplo/aggiuntivo)
- (una o più) garanzie di prefinanziamento
- non proporre prefinanziamenti o richiedere la sostituzione nel progetto o, se necessario

## STEP 2

# Proposal submission

La proposta progettuale dovrà essere inviata in formato elettronico nel **PORTALE**



[https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/it-manuals/user-manual\\_sep\\_en.pdf](https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/it-manuals/user-manual_sep_en.pdf)

European Social Fund+ (ESF)  
Social Prerogatives and Specific Competencies Lines (SocPL)

Application Form

Administrative Forms (Part A)  
Technical Description (Part B)

(ESF and SOCPL Standard)

Version 1.0  
25 February 2021



## STEP 2 Proposal submission



### L' Application Form è strutturato in due parti, parti A e B:

#### Parte A

- Administrative Forms (Part A): CONTIENE LE INFORMAZIONI AMMINISTRATIVE STRUTTURATE CON I DATI DEI PARTECIPANTI, I DATI LEGALI I REFERENTI E IL BUDGET COMPLESSIVO;

#### Parte B

- Technical Description (Part B) DESCRIZIONE TECNICA DEL PROGETTO CON LE ATTIVITÀ PIANIFICATE, I PACCHETTI DI LAVORO, I COSTI, ECC. (DEVE ESSERE CARICATO IN FORMATO PDF CON ALLEGATI RICHIESTI DA BANDO)

## IMPORTANT NOTICE

### What is the Application Form?

The Application Form is the template for EU grants applications; it must be submitted via the EU Funding & Tenders Portal before the call deadline.

The Form consists of 2 parts:.

 Part A contains structured administrative information

 Part B is a narrative technical description of the project.

Part A is generated by the IT system. It is based on the information which you enter into the Portal Submission System screens.

Part B needs to be uploaded as PDF (+ Annexes) in the Submission System. The templates to use are available there.

### How to prepare and submit it?

The Application Form must be prepared by the consortium and submitted by a representative. Once submitted, you will receive a confirmation.

### Character and page limits:

- page limit normally **70** pages (unless otherwise provided in the Call document)
- supporting documents can be provided as an annex and do not count towards the page limit
- minimum font size — Arial 9 points
- page size: A4
- margins (top, bottom, left and right): at least 15 mm (not including headers & footers).

Please abide by the formatting rules. They are NOT a target! Keep your text as concise as possible. Do not use hyperlinks to show information that is an essential part of your application.

 If you attempt to upload an application that exceeds the specified limit, you will receive an automatic warning asking you to shorten and re-upload your application. For applications that are not shortened, the excess pages will be made invisible and thus disregarded by the evaluators.

 **Please do NOT delete any instructions in the document. The overall page limit has been raised to ensure equal treatment of all applicants.**



# Parte A: I partecipanti

This table gives an **overview** of the different kinds of EU grants **participants and indicates cost eligibility (not exhaustive)**:

TYPE	Works on 'action tasks'?	What is eligible for the beneficiary/ affiliated entity?	Must be indicated in Annex 1 GA?	Conditions for participation	GA article
Beneficiaries	YES	Costs	YES	Must be eligible	art 7
Affiliated entities	YES	Costs	YES	Must have a capital or legal link with a beneficiary and fulfil the same eligibility conditions	art 8
Associated partners	YES	n/a	YES	No specific conditions (APs do not receive funding).	art 9.1
Third parties contributing to the project	Participate in the action as contributors	n/a <i>(except HE: Costs)</i>	YES		art 9.2
Subcontractors	YES	Invoiced price	NO (only subcontracted tasks must be indicated)	Must be best value for money or lowest price and no conflict of interest	art 9.3



# 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

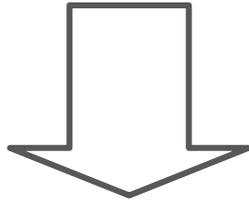
- UN IMPORTO GLOBALE A COPERTURA DI TUTTI I COSTI

## FLAT RATE

- UNA PERCENTUALE DA CALCOLARE IN RELAZIONE AI COSTI DIRETTI (esempio: *7 % flat rate for indirect costs*)

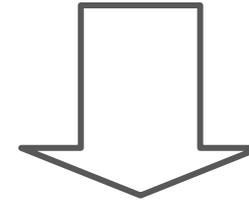


# COSTI ELEGGIBILI = COSTI DIRETTI + COSTI INDIRECTI



*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...



## ESTIMATED BUDGET FOR THE ACTION

Estimated eligible <sup>1</sup> costs (per budget category)												Estimated EU contribution <sup>1</sup>				
Direct costs										Indirect costs		Total costs	EU contribution to eligible costs			Maximum grant amount <sup>4</sup>
A. Personnel costs			B. Subcontracting costs	C. Purchase costs				D. Other cost categories	E. Indirect costs <sup>1</sup>	Funding rate % <sup>4</sup>	Maximum EU contribution <sup>1</sup>		Requested EU contribution			
Forms of funding	Actual costs	Unit costs <sup>2</sup>	Unit costs <sup>2</sup>	Actual costs	C.1 Travel and subsistence			C.2 Equipment	C.3 Other goods, works and services	D.1 Financial support to third parties	E. Indirect costs					
					Travel	Accommodation	Subsistence									
	a1	a3	a4	b	c1a	c1b	c1c	c2	c3	d1	e = flat-rate * (a1 + a3 + b + c1a + c1b + c1c + c2 + c3 + d1)	f = a + b + c + d + e	U	g = f * U%	h	m
	66.871,00	0,00	0,00	13.400,00	18.846,00	31.940,00	21.358,00	2.500,00	76.805,00	0,00	16.220,40	247.980,40	90	223.146,36	223.146,36	223.146,36
	23.757,00	0,00	0,00	0,00	3.971,00	12.768,00	11.760,00	0,00	18.380,00	0,00	4.944,52	75.580,52	90	68.022,47	68.022,47	68.022,47
	17.688,00	0,00	0,00	0,00	1.350,00	0,00	268,00	0,00	510,00	0,00	1.387,12	21.203,12	90	19.082,81	19.082,81	19.082,81
	20.800,00	0,00	0,00	0,00	1.251,00	0,00	0,00	0,00	0,00	0,00	1.543,57	23.594,57	90	21.235,11	21.235,11	21.235,11
	18.536,00	0,00	0,00	0,00	2.080,00	7.848,00	4.960,00	0,00	11.180,00	0,00	3.122,28	47.726,28	90	42.953,65	42.953,65	42.953,65
<b>Σ consortium</b>	<b>147.652,00</b>	<b>0,00</b>	<b>0,00</b>	<b>13.400,00</b>	<b>27.498,00</b>	<b>52.556,00</b>	<b>38.346,00</b>	<b>2.500,00</b>	<b>106.875,00</b>	<b>0,00</b>	<b>27.217,89</b>	<b>416.044,89</b>		<b>374.440,40</b>	<b>374.440,40</b>	<b>374.440,40</b>





## Voce di budget A il budget - Personnel costs

**Employees**  
(or equivalent)  
(A.1)

**Personnel costs for employees** or equivalent (i.e. persons working for the beneficiary on the basis of an employment contract) working in the action

**Natural persons**  
with direct contract  
(A.2)

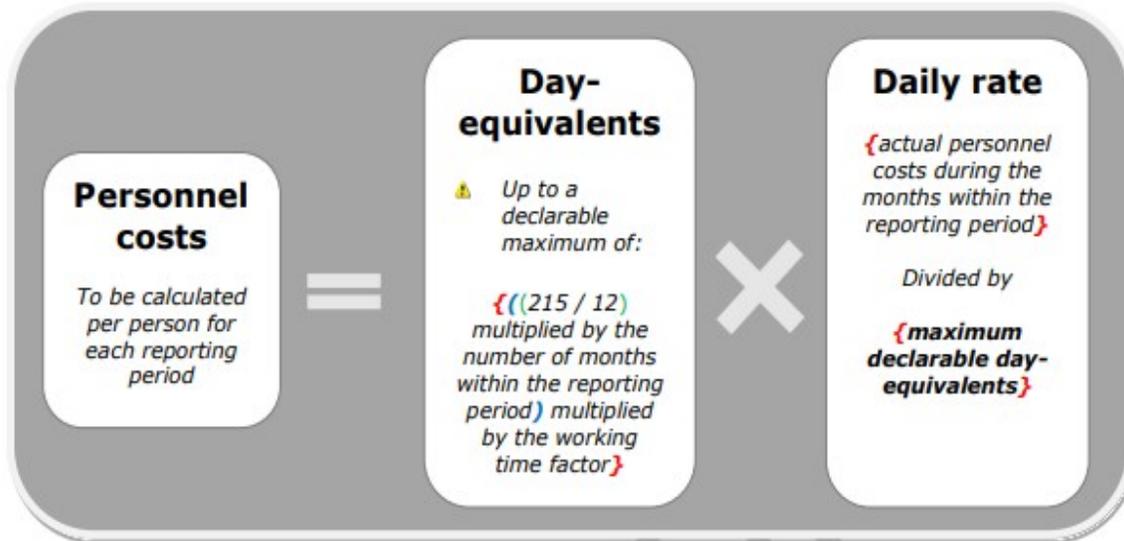
costs of in-house **consultants and similar persons** (i.e. self-employed natural persons) that worked on the action for the beneficiary under conditions similar to those of an employee, but under a contract which is NOT legally the same as for employees contracts qualified as quasi-subordinate work contracts under national law when the conditions under which the work is carried out are similar to those of an employee)

**Seconded personnel**  
(against  
payment)  
(A.3)

costs of **persons** that work on the action and that are seconded by a third party against payment. Seconded' means the **temporary transfer of personnel from a third party to the beneficiary**. The seconded person is still paid and employed by the third party, but works for the beneficiary. S/he is at the disposal of the beneficiary.

# CALCULATION OF PERSONNEL COSTS

In most cases you have to calculate your personnel costs for the action as follows:



The total number of day-equivalents declared in EU grants, for a person for a year, cannot be higher than 215

**Daily Rate**  
Cross actual salaries plus social security charges + Statutory costs

---

215 day



# CALCULATION OF PERSONNEL COSTS

**For A2 and A3** - eligibility conditions and:

- a) work 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);
- b) the result of the work belongs to the beneficiary (unless agreed otherwise).

**They must be calculated on the basis of a rate which corresponds to the costs actually** incurred for the direct contract or secondment and must not be significantly different from those for personnel performing similar tasks under contract with the beneficiary



# PERSONNEL COSTS: documentazione a supporto

**Art. 20 Grant agreement for personnel costs:** “actual costs: adequate records and supporting documents to prove the costs declared ....and *time worked for the beneficiary under the action must be supported by declarations signed monthly by the person and their supervisor, unless another reliable time-record system is in place; the granting authority may accept alternative evidence supporting the time worked for the action declared*”

TIME RECORDING FO								
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]	[Month / Year]	[Month / Year]	[Month / Year]	[Month / Year]	[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								



## 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

# Voce di budget B - budget subcontratti

B. Direct costs of subcontracting
Actual

## CONDIZIONI DI ELEGGIBILITA'

- no 'core task', ma '*limited part of the action*'
- Non possono riguardare i task di coordinamento;
- Vanno indicati nella parte B del formulario
- Stipulati "on business conditions", "best value for money"
- Trasparenza, parità di trattamento, no conflitto di interesse art. 12 GAM
- no subcontraenza tra beneficiari o affiliati
- Nel caso di importi > ai 60.000 si farà riferimento ai R.EU sui gli appalti.



## Budget subcontracti 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 B) del budget in fase di proposta	Colonna C) del budget in fase di proposta



## Voce di budget C Il budget - c. purchase cost

C. Purchase costs				
C.1 Travel and subsistence			C.2 Equipment	C.3 Other goods, works and services
Travel	Accommodation	Subsistence		
Unit <sup>2</sup> or actual costs	Unit <sup>2</sup> or actual costs	Unit <sup>2</sup> or actual costs	Actual costs	Actual costs
c1a	c1b	c1c	c2	c3
18.846,00	31.948,00	31.338,00	2.500,00	74.905,00
3.971,00	12.768,00	11.760,00	0,00	18.380,00
1.359,00	0,00	268,00	0,00	510,00
1.251,00	0,00	0,00	0,00	0,00
2.058,00	7.818,00	4.960,00	0,00	11.180,00

- C.1 Travel costs, accommodation costs and subsistence costs;
- C.2 Equipment costs;
- C.3 Costs of other goods, works and services.

## C. 1 TRAVEL AND SUBSISTENCE COSTS

**Article 6.2.C.1** Travel and subsistence: *Purchases for travel, accommodation and subsistence must be calculated as follows: “as unit costs in accordance with the method set out in Annex 2a if covered by Decision C(2021)35 or otherwise as costs actually incurred and in line with the beneficiary’s usual practices on travel”*



## C. 1 TRAVEL AND SUBSISTENCE COSTS

### 2.6 Cost effectiveness and financial management

#### Cost effectiveness and financial management *(n/a for prefixed Lump Sum Grants)*

*Describe the measures adopted to ensure that the proposed results and objectives will be achieved in the most cost-effective way.*

*Indicate the arrangements adopted for the financial management of the project and, in particular, how the financial resources will be allocated and managed within the consortium.*

**⚠ Do NOT compare and justify the costs of each work package, but summarize briefly why your budget is cost effective.**

Indicare in questa sezione di application form (part B) la metodologia di copertura costi adottata

## C. 1 TRAVEL COSTS

### Travel and subsistence (Decision C(2021)35<sup>3</sup>)

#### Travel

Type: unit costs

Units: travel (journeys) for the action

Amount per unit:

*standard:*

*for travel of 50 -399km (inside EU countries):*

Country	Unit costs in €	Country	Unit costs in €	Country	Unit costs in €
AT	60	FI	36	PL	20
BE	46	FR	64	PT	40
BG	12	HR	36	RO	16
CZ	20	HU	28	SE	56
DE	64	IE	36	SI	27
DK	76	IT	52	SK	20
EE	16	LT	20		
EL	36	LV	16		
ES	52	NL	49		



da 50 a  
399 km  
€  
52,00

# C. 1 TRAVEL COSTS

ASSOCIATED WITH DOCUMENT REF. ARES

for travel of 400 km or more\* (air or rail or combined air/rail):

Distance Band	Unit costs in €	Distance Band	Unit costs in €	Distance Band	Unit costs in €
400-600	196	1601-2000	295	4501-6000	637
601-800	209	2001-2500	343	6001-7500	720
801-1200	221	2501-3500	433	7501-10000	961
1201-1600	230	3501-4500	527	10001-Max	1 101

\* All distances to be measured using the [rail calculator](#) or [flight calculator](#).

special rates:

for travel from EU countries to EU outermost regions or OCTs:

Remote region	Unit costs in €	Remote region	Unit costs in €	Remote region	Unit costs in €
Aruba	1 343	French Guiana	905	Saint Helena	2 395
Bonaire	1 344	Martinique	958	Saint Martin	939
Curaçao	1 302	Mayotte	1 170	Saint Pierre and Miquelon	1 832
French Polynesia	2 204	New Caledonia	2 065	Wallis and Fotuna	2 398
Greenland	1 118	Réunion	1 040		
Guadeloupe	801	Saba	1 286		

for travel to/from location 400 km or more from nearest airport: increase applicable unit cost by 50%



da 400 a 600 km  
 € 196,00  
 da 601 a 800 km  
 € 209,00  
 da 801 a 1200  
 km € 221,00  
 .....

# C. 1 ACCOMODATION COSTS

 Associated with document

Country	Accommodation - € per night	Country	Accommodation - € per night	Country	Accommodation - € per night
Albania	101	Greece	107	North Macedonia	95
Algeria	157	Hungary	105	Norway	145
Armenia	115	Iceland	190	Palestine	140
Austria	126	Ireland	139	Poland	103
Azerbaijan	136	Israel	187	Portugal	109
Belarus	108	Italy	114	Romania	109
Belgium	137	Jordan	140	Serbia	105
Bosnia and Herzegovina	90	Kosovo	92	Slovakia	98
Bulgaria	110	Latvia	95	Slovenia	113
Croatia	104	Lebanon	154	Spain	117
Cyprus	120	Libya	146	Sweden	158
Czechia	107	Lichtenstein	135	Switzerland	178
Denmark	158	Lithuania	94	Syria	145
Egypt	152	Luxembourg	163	Tunisia	99
Estonia	107	Malta	141	Turkey	116
Finland	146	Moldova	133	Ukraine	122
France	166	Montenegro	98	United Kingdom	151
Germany	119	Morocco	129		
Georgia	134	Netherlands	133		

€  
**114,00**



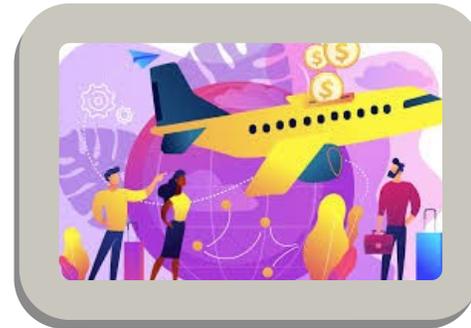
# C. 1 SUBSISTENCE COSTS

Associated with document

Amount per unit ('daily rate'):

Country	Subsistence daily rate in €	Country	Subsistence daily rate in €	Country	Subsistence daily rate in €
Albania	50	Grecce	82	North Macedonia	50
Algeria	85	Hungary	64	Norway	80
Armenia	70	Iceland	85	Palestine	60
Austria	102	Ireland	108	Poland	67
Azerbaijan	70	Israel	105	Portugal	83
Belarus	90	Italy	98	Romania	62
Belgium	102	Jordan	60	Serbia	60
Bosnia and Herzegovina	65	Kosovo	60	Slovakia	74
Bulgaria	57	Latvia	73	Slovenia	84
Croatia	75	Lebanon	70	Spain	88
Cyprus	88	Libya	50	Sweden	117
Czech Republic	70	Lichtenstein	80	Switzerland	80
Denmark	124	Lithuania	69	Syria	80
Egypt	65	Luxembourg	98	Tunisia	60
Estonia	80	Malta	88	Turkey	55
Finland	113	Moldova	80	Ukraine	80
France	102	Montenegro	60	United Kingdom	125
Germany	97	Morocco	75		
Georgia	80	Netherlands	103		

€  
**98,00**



## TRAVEL AND ACCOMODATIONS COSTS documentazione a supporto

Art. 20 Grant Agreement : “....the beneficiaries do not need to keep specific records on the actual costs incurred, but must keep:  
(i) **for unit costs and contributions** (if any): adequate records and supporting documents to prove the number of units declare...”

Esempio:

- Eventuale mail di convocazione per partecipazione evento;
- Registro presenze/fattura Albergo per giustificare le notti delle spese albergherie;
- Fogli firme partecipanti, schede di partecipazioni presenze eventi per giustificare costi di catering, pranzi;
- Numero biglietti per giustificare costi dei viaggi.



## C. 2 EQUIPMENT

**Art. 6 grant agreement** *“Purchases of equipment, infrastructure or other assets used for the action must be declared as depreciation costs, calculated 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 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

**Art. 6 grant agreement** “.....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.....”



## 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



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