Vademecum per il trasferimento al Bilancio di Ateneo del 5% dei costi indiretti dei progetti di ricerca comunitari ed internazionali e di cooperazione

Sapienza
Università di Roma

ASER - Area Servizi per la Ricerca
Ufficio Progettazione e gestione ricerca internazionale
Luglio 2025

AREA SERVIZI
PER LA RICERCA

SAPIENZA
UNIVERSITÀ DI ROMA

Vademecum per il trasferimento al Bilancio di Ateneo del 5% dei costi indiretti dei progetti di ricerca comunitari ed internazionali e di cooperazione

1. Premessa e definizioni

L'art. 7 del Regolamento Sapienza in materia di attività eseguite nell'ambito dei programmi comunitari ed internazionali, approvato con D.R. n. 528/2009 del 22.11.2009, prevede che i contributi erogati e riconosciuti dalla Commissione Europea (o da altre Autorità di Gestione), al Centro di spesa, siano soggetti ad un **trasferimento destinato al Bilancio di Ateneo, pari al 5% dei costi indiretti di progetto**.

I costi indiretti (o *"overheads"*) di progetto sono tipologie di costo riconosciute in maniera forfettaria *("flat rate"*) e, in quota percentuale, rispetto al totale dei costi diretti eleggibili dei progetti (quali, per esempio, costi per il personale, per i viaggi, per l'acquisto di attrezzature o materiali di consumo, ecc.), nonché al netto dei costi sostenuti per i subcontratti e dei costi dei contributi in natura di terze parti (nel caso tali contributi non siano stati realizzati presso il beneficiario).

I costi indiretti, in altri termini, permettono di rimborsare in maniera forfettaria quei costi sostenuti dall'ente beneficiario (non esclusivamente dal Centro di spesa titolare dei fondi) per la realizzazione del progetto che, pur essendo necessari, non possono essere identificati ed attribuiti in maniera univoca come costi diretti del progetto (per esempio i costi di amministrazione, inclusi quelli per il personale amministrativo, i costi per utenze telefoniche o di luce e gas, i costi di manutenzione, per assicurazioni, ecc..).

Il valore della percentuale dei costi indiretti è esplicitato nel contratto di sovvenzione ("*Grant Agreement"*) stipulato con l'ente finanziatore e può variare sulla base della tipologia del programma e/o dello schema di finanziamento.

A titolo esemplificativo: nel caso di progetti Horizon Europe per i quali è richiesta la rendicontazione dei costi effettivi, secondo lo schema di finanziamento *"Budget-Based"*, il valore dei costi indiretti è pari al 25% dei costi diretti eleggibili, come disciplinato al punto 3 (*"Grant"*) della sezione "Data Sheet".

L'art. 8 del Regolamento Sapienza in materia di attività eseguite nell'ambito dei programmi comunitari ed internazionali prevede che gli importi trasferiti ai sensi dell'art. 7 siano destinati ad un apposito conto del Bilancio d'Ateneo ed utilizzati per le seguenti finalità:

- svolgimento di attività di promozione, formazione professionale e assistenza nella partecipazione ai programmi comunitari ed internazionali, anche mediante la stipula di appositi contratti di lavoro e di consulenza;
- costituzione di un apposito "fondo di garanzia" volto a far fronte alle eventuali compensazioni finanziarie operate dagli Enti finanziatori nei progetti in corso (resta fermo l'obbligo per il Centro di spesa "debitore" di reintegrare tempestivamente il fondo a valere sul proprio bilancio).

Si segnala, pertanto, che gli importi trasferiti possono essere utilizzati dall'Amministrazione Centrale esclusivamente per finalità direttamente connesse a sostenere ed incentivare la partecipazione dell'Ateneo ai programmi comunitari ed internazionali o a fare fronte alla risoluzione di problematiche sorte nella gestione di singoli progetti e non a coprire spese sostenute dall'Amministrazione centrale per finalità ulteriori, quali, ad esempio, il pagamento dei compensi incentivanti del personale dell'Area Servizi per la Ricerca coinvolto nel supporto alla presentazione di proposte progettuali e/o nell'attività di management dei progetti approvati.

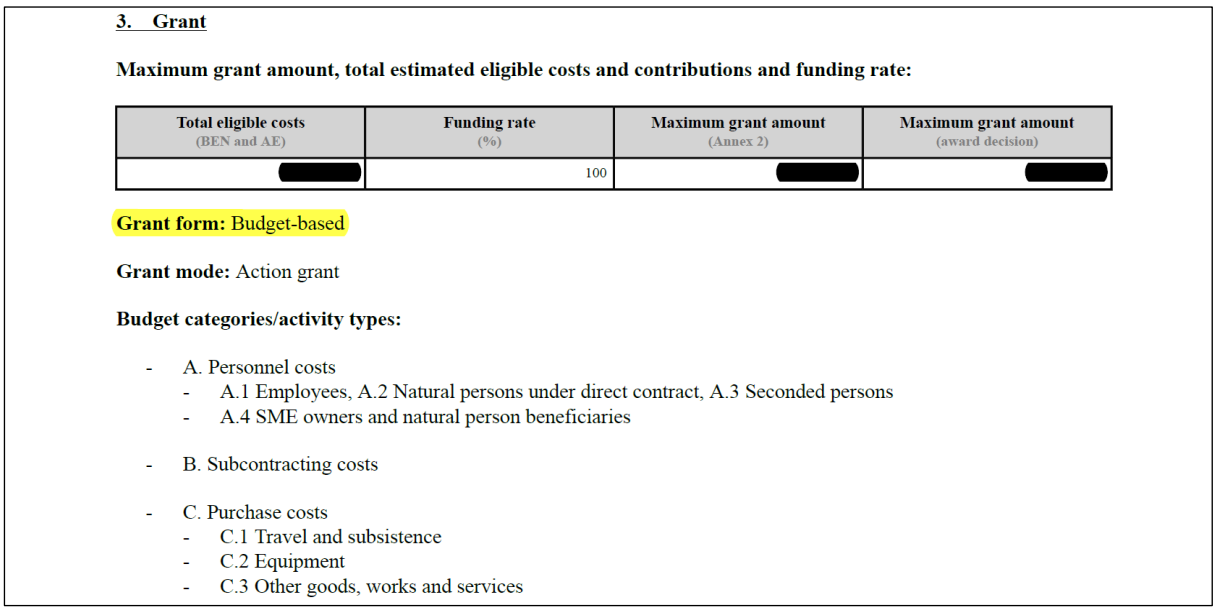
2. Tipologia di progetti soggetti al trasferimento

Il trasferimento al bilancio di Ateneo della quota del 5% dei costi indiretti è obbligatorio per i progetti per i quali è richiesta la rendicontazione dei costi effettivamente sostenuti, secondo lo schema di finanziamento ***"Action Grant Budget-Based"*** (o ***"actual cost").***

I progetti finanziati secondo lo schema ***"Unit cost"*** (quali per esempio le Azioni Marie Skłodowska-Curie) o ***"Lump sum"*** (per i quali non è richiesta la rendicontazione finanziaria dei costi effettivamente sostenuti), non sono, invece, soggetti al trasferimento della quota del 5% dei costi indiretti.

Si segnala che un ente finanziatore può adottare, per uno stesso Programma di finanziamento (es. Horizon Europe, Interreg), differenti metodi di rendicontazione, a seconda delle specifiche call pubblicate. Per verificare quale è lo schema di finanziamento di riferimento di un progetto, occorre consultare il contratto di sovvenzione (Grant Agreement) stipulato con l'ente finanziatore. Nel caso dei progetti Horizon Europe, per esempio, lo schema di finanziamento è indicato al punto 3 (*"Grant"*) della sezione **"Data Sheet"**, come evidenziato nelle successive figure 1-3.

Figura 1. Esempio GA progetto Horizon Europe finanziato secondo lo schema "Budget-Based"



3. Grant

Maximum grant amount, total estimated eligible costs and contributions and funding rate:

Total eligible costs (BEN and AE)	Funding rate (%)	Maximum grant amount (Annex 2)	Maximum grant amount (award decision)
[redacted]	100	[redacted]	[redacted]

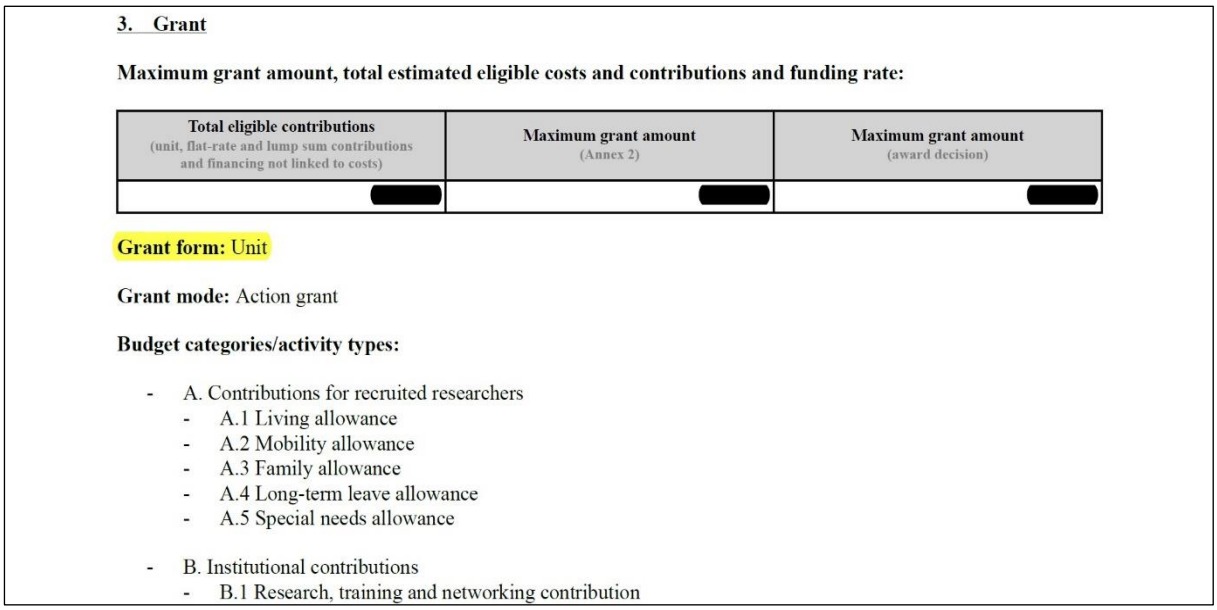
Grant form: Budget-based

Grant mode: Action grant

Budget categories/activity types:

- A. Personnel costs
  - A.1 Employees, A.2 Natural persons under direct contract, A.3 Seconded persons
  - A.4 SME owners and natural person beneficiaries
- B. Subcontracting costs
- C. Purchase costs
  - C.1 Travel and subsistence
  - C.2 Equipment
  - C.3 Other goods, works and services

Figura 2. Esempio GA progetto Horizon Europe finanziato secondo lo schema "Unit Cost"



3. Grant

Maximum grant amount, total estimated eligible costs and contributions and funding rate:

Total eligible contributions (unit, flat-rate and lump sum contributions and financing not linked to costs)	Maximum grant amount (Annex 2)	Maximum grant amount (award decision)
[redacted]	[redacted]	[redacted]

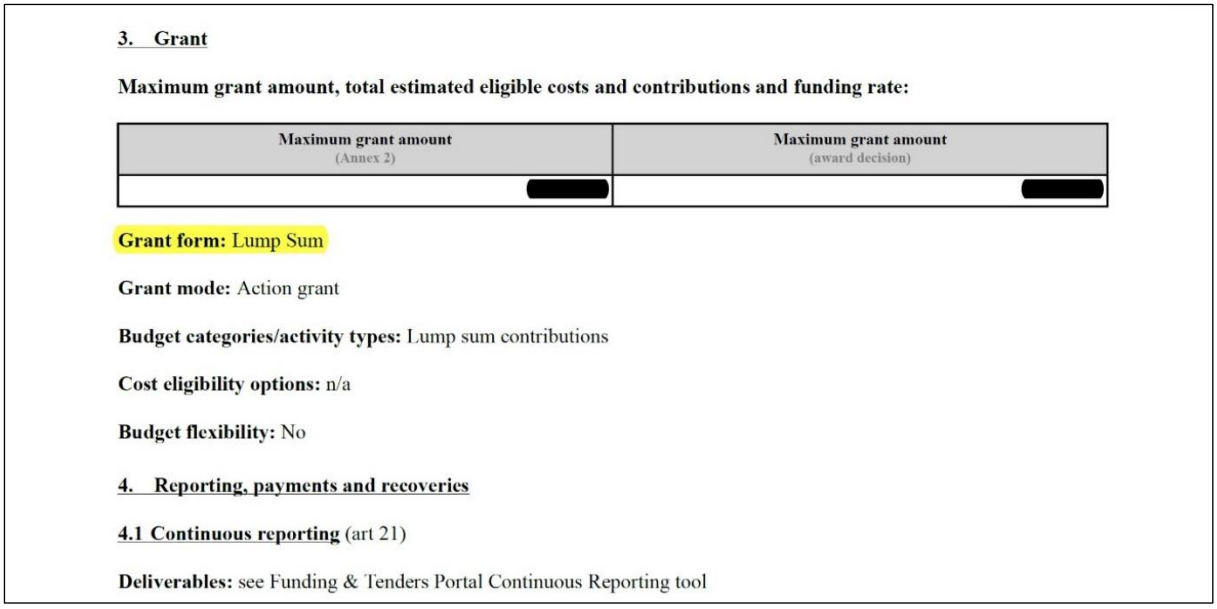
Grant form: Unit

Grant mode: Action grant

Budget categories/activity types:

- A. Contributions for recruited researchers
  - A.1 Living allowance
  - A.2 Mobility allowance
  - A.3 Family allowance
  - A.4 Long-term leave allowance
  - A.5 Special needs allowance
- B. Institutional contributions
  - B.1 Research, training and networking contribution

Figura 3. Esempio GA progetto Horizon Europe finanziato secondo lo schema "Lump Sum"



3. Grant

Maximum grant amount, total estimated eligible costs and contributions and funding rate:

Maximum grant amount (Annex 2)	Maximum grant amount (award decision)
[redacted]	[redacted]

Grant form: Lump Sum

Grant mode: Action grant

Budget categories/activity types: Lump sum contributions

Cost eligibility options: n/a

Budget flexibility: No

4. Reporting, payments and recoveries

4.1 Continuous reporting (art 21)

Deliverables: see Funding & Tenders Portal Continuous Reporting tool

3. Dettagli su procedura e tempistica dei trasferimenti

Il Centro di Spesa deve procedere al trasferimento al bilancio di Ateneo del 5% dei costi indiretti del progetto entro i 60 giorni successivi all'approvazione, da parte dell'ente finanziatore, della rendicontazione finanziaria per ciascuno dei *Reporting period* presentati.

La rendicontazione viene effettuata compilando e trasmettendo all'ente finanziatore (per ciascun *Reporting period*) il ***"Financial Statement"*** nel quale sono riportati, tra gli altri, i costi indiretti del progetto (cfr. Figura 5).

Per verificare in un progetto quale è il numero dei *Reporting period*, nonché la rispettiva durata e le tempistiche per la rendicontazione, occorre consultare il contratto di sovvenzione (Grant Agreement) stipulato con l'ente finanziatore. Nel caso dei progetti Horizon Europe, per esempio, tali informazioni sono contenute al punto 4.2 (*"Periodic reporting and payments"*) della sezione **"Data Sheet"** (cfr. Figura 4).

Figura 4. Esempio Reporting and payment schedule GA progetto Horizon Europe

4.2 Periodic reporting and payments

Reporting and payment schedule (art 21, 22):

Reporting					Payments	
Reporting periods			Type	Deadline	Type	Deadline (time to pay)
RP No	Month from	Month to				
					Initial prefinancing	30 days from entry into force/10 days before starting date – whichever is the latest
1	1	18	Periodic report	60 days after end of reporting period	Interim payment	90 days from receiving periodic report
2	19	36	Periodic report	60 days after end of reporting period	Final payment	90 days from receiving periodic report

A seguito dell'approvazione della rendicontazione finanziaria, il Centro di spesa procederà al trasferimento della quota dovuta (calcolata secondo le indicazioni del successivo paragrafo 4) mediante richiesta di variazione di bilancio da inoltrare ai competenti uffici di ARCOFIS, secondo le consuete modalità.

Il trasferimento del 5% al bilancio di Ateneo non sarà in nessun caso dovuto a valere sul pre-finanziamento erogato dall'Ente finanziatore al momento dell'avvio dell'attività progettuali.

Il trasferimento del 5% al bilancio di Ateneo sarà dovuto anche nel caso in cui non venga presentata richiesta di erogazione di compensi incentivanti al personale docente e/o TAB.

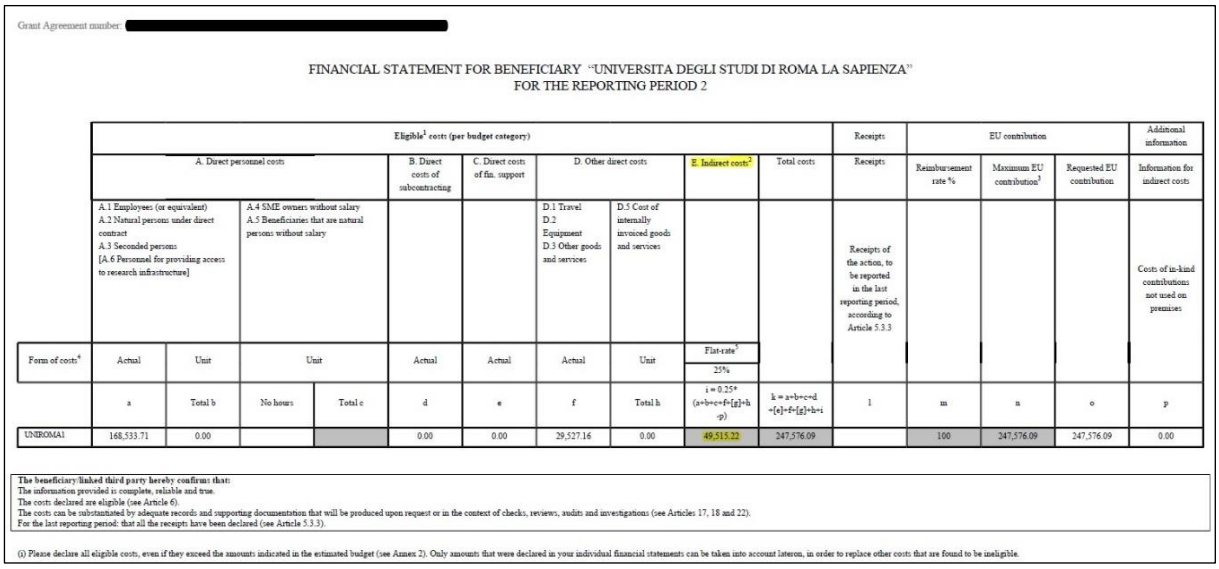
4. Metodo di calcolo della quota da trasferire

Per determinare l'importo della quota da trasferire al bilancio di Ateneo occorre applicare la seguente formula: **QA=CI*(5/100)[1].**

[1] QA= Importo della quota da trasferire al Bilancio di Ateneo; CI: Importo dei costi indiretti rendicontati nel Financial Statement;

Di seguito si propone un esempio di calcolo della quota da trasferire, utilizzando come riferimento il Financial Statement di un progetto Horizon Europe, riportato nella figura successiva.

Figura 5. Esempio Financial Statement progetto Horizon Europe



Grant Agreement number: [redacted]

FINANCIAL STATEMENT FOR BENEFICIARY "UNIVERSITA DEGLI STUDI DI ROMA LA SAPIENZA"
FOR THE REPORTING PERIOD 2

	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]	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.2 Equipment D.3 Other goods and services	D.5 Cost of internally invoiced goods and services			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	Unit	Flat-rate[5] 25%						
	a	Total b	No hours	Total c	d	e	f	Total h	i = 0.25* (a+b+c+f+[g]+h -p)	k = a+b+c+d +[e]+f+[g]+h+i	l	m	n	o	p
UNIROMA1	168,533.71	0.00			0.00	0.00	29,527.16	0.00	49,515.22	247,576.09		100	247,576.09	247,576.09	0.00

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).

(i) Please declare all eligible costs, even if they exceed the amounts indicated in the estimated budget (see Annex 2). Only amounts that were declared in your individual financial statements can be taken into account lateron, in order to replace other costs that are found to be ineligible.

L'importo dei costi indiretti rendicontati nel Financial Statement è indicato nella voce **"E. Indirect costs"** ed è calcolato automaticamente ed in misura percentuale rispetto ai costi diretti eleggibili (voci A, C e D), al netto dei costi sostenuti per i subcontratti (voce C). Nella figura riportata come esempio, l'importo dei costi indiretti (CI) è pari a € 49.515,22. Applicando la formula QA=CI*(5/100)**,** l'importo della quota da trasferire al bilancio di Ateneo (QA), pertanto, sarà pari ad € 2.475,76 ((€ 49.515,22 * (5/100)).

5. Monitoraggio

L'Ufficio Progettazione e gestione ricerca internazionale provvederà a monitorare, su base annuale, il rispetto da parte dei Centri di spesa dell'obbligo di trasferimento al bilancio di Ateneo della quota del 5% dei costi indiretti. Saranno oggetto del monitoraggio i progetti comunitari ed internazionali già conclusi.

6. Allegati

I. Regolamento Sapienza delle attività eseguite nell'ambito dei programmi comunitari ed internazionali, emanato con D.R. n. 528/2009 del 22.11.2009
II. Annotated Grant Agreement (AGA) - Estratto della sezione "Data Sheet";
III. "Model for Financial Statement" per progetti finanziati secondo lo schema "actual cost".

Vademecum per il trasferimento al Bilancio di Ateneo del 5% dei costi indiretti dei progetti di ricerca comunitari ed internazionali e di cooperazione

Allegato I - Regolamento Sapienza delle attività eseguite nell'ambito dei programmi comunitari ed internazionali, emanato con D.R. n. 528/2009 del 22.11.2009

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Ai Presidenti degli Atenei Federati
Ai Presidi di Facoltà
Ai Direttori dei Dipartimenti
e dei Centri Interuniversitari
ed Interdipartimentali
Ai Segretari Amministrativi

LORO SEDI

Prot. n. 0058242 del 4 novembre 2009

Oggetto: Regolamento delle attività eseguite nell'ambito dei Programmi comunitari ed internazionali;

Si comunica che, con delibera del Senato Accademico del 21 luglio u.s. e del Consiglio d'Amministrazione del 28 luglio u.s., è stato approvato il Regolamento di cui all'oggetto, disponibile on line al seguente indirizzo:
http://www.uniroma1.it/regolamenti/default.php

Si coglie l'occasione per richiamare l'attenzione delle SSVV sul fatto che la SAPIENZA, nel rispetto delle proprie finalità istituzionali e nell'ambito delle proprie competenze, funzioni e responsabilità, partecipa attivamente alle varie tipologie di Programmi comunitari ed internazionali in conformità alle vigenti normative in materia, nonché alle proprie disposizioni statutarie e regolamentari.

Le attività di gestione ed amministrazione di tali programmi sono realizzate, prevalentemente, mediante le strutture organizzative, dotate di autonomia amministrativa, contabile, finanziaria e di bilancio, costituite come Centri di Spesa, così come previsto dall'art. 2 capo I del Regolamento per l'Amministrazione, la Finanza e la Contabilità.

La partecipazione ai Programmi comunitari ed internazionali è, tuttavia, sempre imputabile alla SAPIENZA come unico soggetto giuridico riconosciuto dalle organizzazioni comunitarie ed internazionali anche se detta partecipazione si realizza attraverso i Centri di Spesa.

Il Regolamento approvato dagli Organi collegiali ha come finalità quella di disciplinare le modalità di partecipazione della SAPIENZA, per il tramite dei propri Centri di Spesa, ai Programmi comunitari ed internazionali, determinando, nello specifico:

- l'attribuzione della capacità negoziale (i Responsabili dei Centri di Spesa hanno il potere di sottoscrivere i contratti e tutti gli atti necessari alla partecipazione ai Programmi Comunitari ed Internazionali, ad esclusione dei casi in cui sia la base giuridica del Programma stesso a richiedere la firma del Magnifico Rettore quale legale rappresentante dell'Ente);
- il riparto delle competenze tra Amministrazione Centrale e strutture organizzative periferiche;
- la costituzione, presso la Ripartizione IX – Relazioni Internazionali, di una banca dati di tutti i contratti sottoscritti dai Centri di Spesa nell'ambito dei Programmi comunitari ed internazionali al fine di monitorare l'effettivo coinvolgimento dell'Ateneo in questo specifico ambito.

Università degli Studi di Roma "La Sapienza"
Ripartizione IX Relazioni Internazionali
Corso Vittorio Emanuele n. 244, 00186 Roma
T (+39) 06 49910359 F (+39) 06 49910089
www.uniroma1.it

A tal fine le SSVV sono invitate a fornire le opportune disposizioni affinché una copia di tutti i contratti (e dei correlati allegati) sottoscritti dal 1 settembre 2009 sia trasmessa alla Ripartizione IX – Relazioni Internazionali.
Relativamente ai contratti di Ricerca sottoscritti nell'ambito del Programma Quadro dovrà essere trasmessa copia di tutti contratti sottoscritti a decorrere dal 1 gennaio 2007 (Settimo Programma Quadro).

Inoltre, ai sensi del Regolamento in argomento, viene disciplinata la possibilità di erogare compensi incentivanti al personale della SAPIENZA.
Detti compensi potranno essere erogati solo:

a) al personale *direttamente coinvolto nei progetti* comunitari ed internazionali;
b) a valere sui fondi dei progetti stessi e, in particolare, sul *rimborso del costo del Personale* effettuato dall'ente erogatore;
c) nel limite massimo del 100% della retribuzione annua lorda;

Al fine del pagamento dei compensi dovrà essere inviato alla Ripartizione IX – Relazioni Internazionali un prospetto riepilogativo, firmato dal responsabile scientifico del progetto e dal Direttore del Centro di Spesa previa approvazione da parte dei competenti organi deliberanti, contenente i seguenti elementi:

- acronimo del progetto di riferimento;
- durata del progetto (data di inizio e data di fine);
- importo del finanziamento incassato alla data di compilazione del prospetto;
- elenco del personale che ha partecipato al progetto;
- proposta di ripartizione dei compensi incentivanti;
- numero del mandato di trasferimento della percentuale a favore del Bilancio dell'Università, con relativo importo;
- numero del mandato di trasferimento dal Centro di spesa all'Università delle somme da erogare a titolo di compensi incentivanti, con relativo importo.

Non sarà consentito in alcun caso il pagamento di compensi anticipati (rispetto all'incameramento del rimborso dei costi da parte dell'Ente finanziatore).

Ai sensi del Regolamento, così come emendato dagli organi collegiali nelle sedute del 23 e 28 settembre 2009, è altresì previsto il versamento, a favore del Bilancio dell'Università di una quota di finanziamento pari al 5 % delle spese generali (overheads) previste dal budget di progetto.

Gli importi così incamerati saranno utilizzati per lo svolgimento di attività di promozione, formazione professionale e assistenza nella partecipazione ai programmi comunitari ed internazionali (anche mediante la stipula di appositi contratti di lavoro e di consulenza) e per la costituzione di un apposito "fondo di garanzia" volto a far fronte alle eventuali compensazioni finanziarie operate dagli Enti finanziatori nei progetti in corso. Resta fermo l'obbligo per il Centro di Spesa "debitore" di reintegrare tempestivamente il fondo a valere sul proprio bilancio.

Nell'allegare copia del Regolamento, si fa presente che la dott.ssa Carabella è a disposizione per eventuali ulteriori informazioni e/o chiarimenti.

Giuditta Carabella
Relazioni Internazionali
Tel. 06 49910416 – 20416
giuditta.carabella@uniroma1.it

f.to Il Direttore Amministrativo

REGOLAMENTO DELLE ATTIVITA' ESEGUITE NELL'AMBITO DEI PROGRAMMI COMUNITARI ed INTERNAZIONALI.

Università degli Studi di Roma "La Sapienza"

Articolo 1. Partecipazione ai Programmi comunitari ed internazionali:

In attuazione di quanto previsto dall'art. 45, Capo VI - "Attività Contrattuale" del Regolamento per l'Amministrazione, la Finanza e la Contabilità, SAPIENZA ha piena autonomia negoziale al fine della stipula di tutti i contratti per la partecipazione ai Programmi comunitari ed internazionali.

SAPIENZA partecipa a detti Programmi per il tramite dei propri Centri di Spesa.

Articolo 2. Funzioni dell'Amministrazione Centrale nella partecipazione ai programmi comunitari ed internazionali:

All'amministrazione Centrale di SAPIENZA, per il tramite degli Uffici preposti, competono le seguenti funzioni:

- gestione dei rapporti e delle interazioni con le Istituzioni comunitarie ed internazionali finanziatrici;
- emanazione e divulgazione delle istruzioni amministrative e contabili per la partecipazione ai programmi comunitari ed internazionali, in particolare per quel che concerne le regole di rendicontazione e contabilizzazione;
- formazione professionale del personale relativamente alla partecipazione ai programmi comunitari ed internazionali;
- divulgazione di tutte le informazioni utili su bandi ed opportunità di finanziamento nell'ambito dei Programmi comunitari ed internazionali;
- gestione della Banca Dati dei contratti firmati dai Centri di Spesa nell'ambito dei Programmi comunitari ed internazionali;
- mediazione tra i Centri di Spesa in caso di compensazione operate sui finanziamenti erogati dagli Enti finanziatori;
- supporto ai Centri di Spesa in caso di Audit contabile sui progetti finanziati da parte degli Enti finanziatori.

Articolo 3. Funzioni dei Centri di Spesa nella partecipazione ai Programmi comunitari ed internazionali:

I Centri di Spesa progettano, eseguono e gestiscono i progetti nell'ambito dei Programmi comunitari ed internazionali, nel rispetto della base giuridica degli stessi e della normativa interna.

La progettazione consiste nell'ideazione dell'attività da svolgersi e nella preparazione del contenuto del progetto e delle relative proposte od offerte.

L'esecuzione dei progetti consiste nell'adempimento delle obbligazioni derivanti dai contratti con le Istituzioni attuatrici e dai contratti collegati e/o consequenziali.

La gestione consiste nel compimento di tutti gli atti necessari per regolare gli aspetti amministrativi, finanziari e legali relativi al progetto e nella contabilizzazione, rendicontazione e documentazione di tutti i fatti relativi al progetto. I Centri di Spesa, a tal fine, dovranno usare gli strumenti di gestione, in particolare quelli contabili, richiesti dalle norme giuridiche del Programma e/o dalla normativa interna di SAPIENZA.

Al fine di progettare, eseguire e gestire i progetti nell'ambito dei Programmi comunitari ed internazionali, i Centri di Spesa, in particolare:

- predispongono la proposta di progetto garantendone la fattibilità in termini di disponibilità di risorse umane, finanziarie e strutturali indispensabili per la sua realizzazione;
- individuano il responsabile del progetto, nonché il personale amministrativo e scientifico coinvolto;
- stipulano il contratto con l'Istituzione attuatrice ed i relativi contratti collegati e/o consequenziali;
- assicurano la corretta esecuzione e gestione di tutti i progetti in corso;
- predispongono la documentazione necessaria ai fini della rendicontazione delle spese, secondo le regole dei programmi, nonché secondo la normativa nazionale ed i regolamenti interni;
- relativamente alla rendicontazione del costo del personale, si impegnano alla predisposizione dei "diari delle attività" (Time Sheet integrati) secondo il modello allegato;
- possono corrispondere i compensi incentivanti di cui al presente Regolamento, per il tramite dell'Ufficio Stipendi.

Il Responsabile del Centro di Spesa, direttamente coinvolto nelle attività, ha il potere di sottoscrivere i contratti e tutti gli atti necessari per la partecipazione ai programmi comunitari e internazionali, ad esclusione dei casi in cui sia la base giuridica del Programma stesso a richiedere espressamente la firma del Magnifico Rettore quale legale rappresentante dell'Ente.

Articolo 4. Banca dati dei contratti comunitari ed internazionali:

Una copia di tutti i contratti sottoscritti dai Centri di Spesa nell'ambito dei Programmi comunitari ed internazionali, ed in particolare nell'ambito del Programma Quadro a decorrere dal Settimo, dovrà essere consegnata a cura dei Centri di Spesa alla Ripartizione IX – Relazioni Internazionali che provvederà ad acquisire i dati identificativi degli stessi in un'apposita Banca Dati.

Detta Banca Dati avrà la funzione di censire i contratti sottoscritti dai Centri di Spesa di SAPIENZA a fini conoscitivi.

I contratti, correlati dagli atti accessori e consequenziali, dovranno pervenire alla Ripartizione IX – Relazioni Internazionali entro 60 giorni dalla data di sottoscrizione.

Articolo 5. Responsabilità e sanzioni:

I Centri di Spesa sono obbligati al rimborso delle somme eventualmente richieste dagli Enti finanziatori e al pagamento delle eventuali sanzioni contrattuali ed amministrative derivanti dall'inadempimento delle disposizioni della base giuridica dei Programmi comunitari e internazionali e delle clausole dei relativi contratti.

E' fatta salva l'applicazione di sanzioni amministrative e civili nei confronti del Responsabile scientifico del progetto o dei dipendenti e degli altri collaboratori ai quali sia direttamente imputabile l'inadempimento.

I Centri di Spesa sono tenuti, in caso di compensazioni finanziarie operate dalla Commissione Europea per loro inadempienze, a rimborsare tempestivamente la struttura che ha subito la compensazione.

Articolo 6. Diritti sulla Proprietà intellettuale ed Industriale:

La titolarità dei diritti sui risultati derivanti dall'esecuzione del progetto appartengono a SAPIENZA e/o agli altri soggetti, secondo quanto previsto dalla base giuridica del Programma, nonché dalla normativa comunitaria, nazionale ed interna di SAPIENZA medesima.

I Centri di Spesa devono tutelare gli interessi di SAPIENZA, legati alla proprietà intellettuale, nel rispetto delle regole interne in materia.

La tutela si realizza mediante la stipulazione dei contratti collegati, nonché con la brevettazione, la pubblicazione, la segretezza o riservatezza e con tutte le forme di tutela di volta in volta ritenute più opportune, compatibilmente alla base giuridica del Programma.

Articolo 7. Gestione finanziaria:

Il finanziamento del progetto, così come trasferito dalla Commissione Europea al Centro di Spesa interessato, sarà soggetto ad un prelievo destinato al Bilancio d'Ateneo pari al 5 % dei costi indiretti (overheads).

Il Centro di Spesa interessato procederà al trasferimento all'Ateneo delle somme dovute a seguito di ogni singolo incasso.

La percentuale di contributo a favore del Bilancio dell'Ateneo è determinata dal Consiglio d'Amministrazione ed è aggiornabile con cadenza triennale.

I progetti di riferimento sono, nello specifico, tutti quelli nell'ambito dei quali è ammessa la rendicontazione (come costo del personale) del costo stipendiale ordinario del personale coinvolto nelle attività.

Articolo 8. Destinazione delle somme incassate:

Gli importi, incassati secondo quanto disposto all'art. 7 del presente Regolamento, saranno destinati ad un apposito conto del Bilancio d'Ateneo ed utilizzati per i seguenti scopi:

- Svolgimento di attività di promozione, formazione professionale e assistenza nella partecipazione ai programmi comunitari ed internazionali, anche mediante la stipula di appositi contratti di lavoro e di consulenza;
- Costituzione di un apposito "fondo di garanzia" volto a far fronte alle eventuali compensazioni finanziarie operate dagli Enti finanziatori nei progetti in corso. Resta fermo l'obbligo per il Centro di Spesa "debitore" di reintegrare tempestivamente il fondo a valere sul proprio bilancio.

Articolo 9. Compensi incentivanti al personale:

Il presente Regolamento prevede la possibilità di attribuzione di compensi incentivanti al personale di SAPIENZA, direttamente coinvolto nei progetti comunitari ed internazionali.

I compensi incentivanti di cui al presente Regolamento, a valere sul rimborso del costo del personale effettuato dall'ente finanziatore, potranno essere attribuiti nel limite massimo complessivo del 100% della retribuzione annua lorda per anno solare.

Articolo 10. Iter per il pagamento dei compensi incentivanti

I compensi incentivanti saranno erogati per il tramite dell'Ufficio Stipendi di SAPIENZA, previo:

1. Mandato di trasferimento degli importi da erogare a titolo di compenso incentivante da parte del Centro di Spesa al Bilancio di SAPIENZA;
2. Invio di un prospetto riepilogativo predisposto del Centro di Spesa alla Ripartizione IX – Relazioni Internazionali. Il prospetto potrà essere consegnato solo previo versamento di quanto dovuto ai sensi dell'articolo 7 del presente Regolamento. Dovranno essere riportati nel prospetto, firmato dal responsabile scientifico del progetto e dal Direttore del centro di Spesa previa approvazione del competente organo deliberante, i seguenti elementi:
   - Acronimo del progetto di riferimento;
   - Durata del progetto (data di inizio e data di fine);
   - Importo del finanziamento incassato alla data di compilazione del prospetto;
   - Elenco del personale che ha partecipato al progetto;
   - Proposta di ripartizione dei compensi incentivanti;
   - Numero del mandato di trasferimento della percentuale a favore del Bilancio d'Ateneo, con relativo importo;
   - Numero del mandato di trasferimento dal Centro di spesa all'Ateneo delle somme da erogare a titolo di compensi incentivanti, con relativo importo.

Non sarà consentito in alcun caso il pagamento di compensi anticipati (rispetto all'incameramento del rimborso dei costi da parte dell'Ente finanziatore).

I compensi incentivanti percepiti dal personale nell'ambito dei progetti non costituiranno in alcun caso costi eleggibili ai fini della rendicontazione dei costi all'Ente finanziatore.

Vademecum per il trasferimento al Bilancio di Ateneo del 5% dei costi indiretti dei progetti di ricerca comunitari ed internazionali e di cooperazione

Allegato II - Annotated Grant Agreement (AGA) - Estratto della sezione "Data Sheet"

SAPIENZA
UNIVERSITÀ DI ROMA

ASER - Area Servizi per la Ricerca
Ufficio Progettazione e gestione ricerca internazionale
Luglio 2025

EU Grants

AGA – Annotated Grant Agreement

EU Funding Programmes 2021-2027

Version 2.0
01 April 2025

Disclaimer
This guide is aimed at assisting EU grant beneficiaries. It is provided for information purposes only and is not intended to replace the binding legal agreements themselves, nor professional legal advice for specific cases. Neither the EU Commission nor its agencies and funding bodies (or any person acting on their behalf) can be held responsible for the use made of it.

DATA SHEET

DATA SHEET

DATA SHEET

1. General data

Project summary:

Project summary
Text from DoA Annex 1 Part A (same text as proposal abstract)

Keywords: [keywords from proposal]

Project number: [project number, e.g. 690853330]

Project name: [full title, e.g. Training European Judges in Competition law]

Project acronym: [acronym, e.g. TEJC]

Call: [call ID, e.g. PROG-(SUBPROG-)YEAR-CALLABREV]

Topic: [topic ID, e.g. PROG-(SUBPROG-)YEAR-CALLABREV-NN/TOPICABBREV]

Type of action: [ToA, e.g. JUST Project Grants]

Granting authority: *[*European Commission – EU*]* *[*European Commission – Euratom*]* *[*[name of Executive Agency]*]* *[*[name of EU funding body]*]*

Grant managed through EU Funding & Tenders Portal: *[OPTION 1 for eGrants:* Yes (eGrants)*]* *[OPTION 2 for paper grants:* No*]*

[OPTION for SGAs: Framework Partnership Agreement No [insert number] — [insert acronym]*]*

Project starting date[1]: *[OPTION 1 by default: [*first day of the month following the entry into force date*][*day after the entry into force date*]* *[*the effective starting date notified by the beneficiaries (to be notified within [X] months from entry into force date)*]]* *[OPTION 2 if selected for the grant:* fixed date: [dd/mm/yyyy]*]*

Project end date: [dd/mm/yyyy]

Project duration: [number of months, e.g. 48 months]

[OPTION for programmes with linked actions: [OPTION if selected for the grant: Linked action: Linked with other action:

- [insert linked action information, e.g. name, acronym, number, funded by (EU/name of other donor organisation), description (grant/ procurement/ prize/ equity investment/ repayable loan/etc)]
    - *[OPTION if selected for the grant:* Specific linked action type: *[*Synergy*][*Blended finance (linked action)*]]*
    - Collaboration agreement: *[OPTION 1 by default:* No*]* *[OPTION 2 if selected for the call:* Yes*]*
- … *]]*

Consortium agreement: *[*n/a*]* *[[OPTION 1 by default:* Yes*]* *[OPTION 2 if selected for the call:* No*]]*

*[*Additional information: [insert information]*]*

[1] This date must normally be the first day of a month and later than the entry into force of the agreement. The RAO can decide on another date, if justified by the applicants. However, the starting date may not be earlier than the submission date of the grant application – except if provided for by the basic act or in cases of extreme urgency and conflict prevention (Article 196 EU Financial Regulation 2024/2509).

2. Participants

List of participants:

Number	Role	Short name	Legal name	Country	PIC	Total eligible costs (BEN and AE) ~~partipants without funding and associated partners)~~	*[OPTION for programmes with contributions:* Total eligible contributions	Maximum grant amount	Entry date	Exit date
1	COO			IT		117 000.00	0	117 000.00	02.03.2017	
2	BEN			DE		90 000.00	0	63 000.00		
Total							*]*			

Coordinator:

- [COO legal name (short name)]: from [insert date] to [insert date]
- …

3. Grant

Maximum grant amount, total estimated eligible costs and contributions and funding rate:

Total eligible costs (BEN and AE)	*[OPTION for programmes with contributions:* Total eligible contributions (unit, flat-rate and lump sum contributions and financing not linked to costs)	Funding rate (%)	Maximum grant amount (Annex 2)	*[OPTION for programmes with contigency reserve:* /Contingency reserve	Maximum grant amount (award decision)
877 500.00	80 000.00*]*	[…], […]	607 500.00	[amount]*]*	[amount]

Grant form: *[*Budget-based*][*Activity-based*][*Lump Sum*][*Unit*]*

Grant mode: Action grant

Budget categories/activity types: [list of applicable budget categories/activity types]

Cost eligibility options: *[*n/a*]*

- *[*In-kind contributions eligible costs*]*
- *[*Parental leave*]*
- *[[*Standard supplementary payments*] [*Project-based supplementary payments*]]*
- *[*Average personnel costs (unit cost according to usual cost accounting practices)*]*
- *[[OPTION if selected for the call[1]:*Additional subcontracting rules*]]*
- *[[OPTION if selected for the call:* Country restrictions for subcontracting costs*]]*
- *[[OPTION if selected for the grant[1]:* Limitation for subcontracting*]]*
- *[[OPTION if selected for the call[1]:* Additional purchasing rules*]]*

- *[*Travel and subsistence:
  - Travel: *[*Actual costs*][*Unit or actual costs*]*
  - Accommodation: *[*Actual costs*][*Unit or actual costs*]*
  - Subsistence: *[*Actual costs*][*Unit or actual costs*]]*
- *[*Equipment: *[OPTION 2:* depreciation only*] [OPTION 3:* full cost only*] [OPTION 4:* depreciation and full cost for listed equipment*][OPTION 5:* full cost and depreciation for listed equipment*] [OPTION 6: [OPTION 1 by default:* depreciation only*][OPTION 2 if selected for the call:* full cost only*][OPTION 3 if selected for the call:* depreciation and full cost for listed equipment*][OPTION 4 if selected for the call:* full cost and depreciation for listed equipment*]]]*
- *[[OPTION if selected for the call:* Costs for providing financial support to third parties (*[*actual cost*][*unit cost*]*; max amount for each recipient: EUR *[*60 000*][*[…]*]*[1]) *]]*
- *[*Indirect cost flat-rate: *[*7%*][*[…%]*]* of the *[OPTION A for programmes with 7% flat-rate on all cost categories:* eligible direct costs (categories A-D, except volunteers costs and exempted specific cost categories, if any)*][OPTION B for programmes with 25% flat rate:* eligible direct costs (categories A-D, except volunteers costs, subcontracting costs, financial support to third parties and exempted specific cost categories, if any)*][OPTION C for programmes with flat rate on different base:* [list the costs on which the flat-rate should be based, e.g. eligible personnel costs (category A, except volunteers costs, if any)]*]]*
- *[OPTION D for EDF:* Indirect costs: 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) or actual costs*]*
- VAT: *[*No*][*Yes*]*
- *[[OPTION if selected for the grant:* Double funding for Synergy actions*]]*
- *[[OPTION if selected for the call:* Country restrictions for eligible costs*]]*
- *[*Other ineligible costs*]*

Budget flexibility: *[*No*][*Yes (*[*no flexibility cap*][*with flexibility cap*])]*

[[OPTION if selected for the call: **Additional record-keeping rules** (art 20)*]]*

4. Reporting, payments and recoveries

4.1 Continuous reporting (art 21)

[OPTION 1 for eGrants:

Deliverables: see Funding & Tenders Portal Continuous Reporting tool

*[***Progress reports ([Name])**: No/Yes (deadline for submission, *[*30*][*[…]*]* days after end of period)

Progress report No	Month from	Month to
1	1	6
2	13	18

]]

[1] If the RAO decides to set specific rules, they must be set out in the call and take into account the value of the contracts and the relative size of the EU contribution in relation to the total cost of the action and the risk (proportionality). Specific rules may only be set for the award of contracts of a value higher than EUR 60 000.

[2] This is a standard obligation for all EU grants. It may be unselected only for actions where subcontracting is a key/large part of the action (e.g infrastructure projects; technical assistance, statistical programmes, etc).

[3] If the RAO decides to set specific rules, they must be set out in the call and take into account the value of the contracts and the relative size of the EU contribution in relation to the total cost of the action and the risk (proportionality). Specific rules may only be set for the award of contracts of a value higher than EUR 60 000.

[4] The amount applicable to the call must be specified in the call conditions. It may not be more than 60 000 EUR, unless the objective of the actions funded by the call would otherwise be impossible or overly difficult to achieve or in the case of humanitarian aid, emergency support operations, civil protection operations, or crisis management aid (Article 207 EU Financial Regulation 2024/2509). A higher amount may exceptionally be agreed with the granting authority, if this is announced in the call and is needed because of the reasons above.

[OPTION 2 for paper grants:

Standard deliverables: [insert standard deliverables]

*[***Progress reports ([Name])**[1]: No/Yes (deadline for submission, *[*30*][*[…]*]* days after end of period)

Progress report No	Month from	Month to
1	1	6
2	13	18

]

*[***Special reports**: No/Yes (deadline for submission: [date])*]*

*[***Reports on cumulative expenditure incurred**[1]: No/Yes (deadline for submission: *[*30 November*][*31 December*]* each year)*]* *]*

4.2 Periodic reporting and payments

Reporting and payment schedule (art 21, 22)**:**

Reporting					Payments	
Reporting periods			Type	Deadline	Type	Deadline (time to pay)
RP No	Month from	Month to				
					Initial pre-financing	*[OPTION 1 by default:* 30 days from *[OPTION 1:* entry into force/10 days before starting date*[*/financial guarantee (if required)*]]* *[OPTION 2:* entry into force/starting date*[*/financial guarantee (if required)*]]* *[OPTION 3:* entry into force*[*/financial guarantee (if required)*]]* *[OPTION 4:* accession of all beneficiaries*[*/financial guarantee (if required)*]]* *[OPTION 5:* date of notification of the starting date/10 days before the starting date*[*/financial guarantee (if required)*]]* – whichever is the latest*]* *[OPTION 2: if selected for the call:* n/a*]*
1	[number]	[number]	Additional pre-financing report	60 days after end of reporting period	Additional pre-financing	*[OPTION 1 if selected for the grant: [*90*][*60*]* days from receiving additional pre-financing report*[*/financial guarantee (if required)*]* – whichever is the latest*][OPTION 2:* n/a*]*
2	[number]	[number]	Periodic report	60 days after end of reporting period	Interim payment	*[OPTION 1 if selected for the grant: [*90*][*60*]* days from receiving periodic report*][OPTION 2:* n/a*]*
3	[number]	[number]	Periodic report	60 days after end of reporting period	Final payment	*[*90*][*60*]* days from receiving periodic report

[1] Progress report should be added if there are long reporting periods linked to payments (additional pre-financing or interim/final payment) – depending on the programme, typically more than 12 or 18 months.

[1] Reports on cumulative expenditure must be added to the list of deliverables for grants of more than EUR 5 million, with pre-financing and reporting periods of more than 18 months.

Pre-financing payments and guarantees: *[*n/a*]*

Pre-financing payment		Prefinancing guarantee		
Type	**Amount**	**Guarantee amount**	**Division per participant**	
Pre-financing 1 (initial)	150 000,00	*[*150 000,00*]* *[*n/a*]*	1 – [short name]	*[*n/a*]* *[*150 000,00*]*
			2 – [short name]	
Pre-financing 2 (additional)	50 000,00	*[*50 000,00*]* *[*n/a*]*	1 – [short name]	*[*n/a*]* *[*50 000,00*]*
			2 – [short name]	

Reporting and payment modalities (art 21, 22)**:**

Mutual Insurance Mechanism (MIM): *[*No*][*Yes*]*

[OPTION for programmes with Mutual Insurance Mechanism (MIM): MIM contribution: *[*5%*][*[…]%*]* of the maximum grant amount ([insert amount]), retained from the initial pre-financing *[additional OPTION for programmes with MIM split contribution: [additional OPTION if selected for the call:*, […]% of the maximum grant amount ([insert amount]), retained from the second pre-financing*][additional OPTION if selected for the call:* and […]% of the maximum grant amount ([insert amount]), retained from the third pre-financing*]]]*

[OPTION for programmes with pre-financing baseline date Option 1, 2, 3 or 5: Restrictions on distribution of initial pre-financing: The pre-financing may be distributed only if the minimum number of beneficiaries set out in the call conditions (if any) have acceded to the Agreement and only to beneficiaries that have acceded.*]*

Interim payment ceiling (if any): *[*90%*][*100%*][*[…%]*]* of the maximum grant amount

*[*Early pre-financing clearing (before reaching interim payment ceiling): *[*100%*][*[…]%*]* of the pre-financing to be cleared before interim payments can be made*]*

[[OPTION if selected for the call: Exception for revenues: No/Yes*]]*

No-profit rule: *[*n/a*][[OPTION if selected for the grant*[1]*:* No/Yes*]]*

Late payment interest: *[*ECB + 3.5 %*][*[…]%*]*

Bank account for payments:

[IBAN account number and SWIFT/BIC, e.g. IT75Y0538703601000000198049; GEBABEBB]

Conversion into euros: *[*n/a*][[*Double conversion*][*Double conversion (EU or Oanda)*][*Direct conversion*] [*Direct conversion (EU or Oanda)*][*Double conversion with average/monthly/daily rates*][*Double conversion (EU or Oanda) with average/monthly/daily conversion rates*]]*

Reporting language: *[*Language of the Agreement*][*[other EU language(s)]*][*[custom text: Language specified in the call document]*]*

[1] This is a standard obligation for all EU grants. It may be unselected only under the conditions of 195(3) EU Financial Regulation 2024/2509:
- actions with the objective to reinforce the financial capacity of the beneficiaries
- actions where the continuity after their end is to be ensured by the income generated by the action
- grants in the form of study, research or training scholarships paid to natural persons or as other forms of direct support paid to natural persons who are most in need
- grants which are entirely in the form of financing not linked to costs

4.3 Certificates (art 24)

*[*n/a*]*

[[OPTION if selected for the grant: Operational verification report (*[*each interim/final payment*][*final payment*])]]*

Certificates on the financial statements (CFS): *[*n/a*]*

[OPTION 1 for programmes with standard CFS rules (interim/final payment + one/two thresholds):

Conditions:

Schedule: interim/final payment, if threshold is reached

Standard threshold (beneficiary-level):

- *[*financial statement: requested EU contribution to costs ≥ EUR *[*150 000*][*325 000*][*[…]*]]*
- *[*estimated budget: maximum grant amount ≥ EUR *[*200 000*][*750 000*][*[…]*]]*

[additional OPTION for programmes with SPA: Special threshold for beneficiaries with a systems and process audit(see Article 24): financial statement: requested EU contribution to costs ≥ EUR […]*]*

[OPTION if selected for the grant: Exempted beneficiaries:

- [BEN/AE legal name (short name)]
- [BEN/AE legal name (short name)]*]]*

[OPTION 2 for programmes with CFS only at final payment + one/two thresholds

Conditions:

Schedule: only at final payment, if threshold is reached

Standard threshold (beneficiary-level):

- *[*financial statement: requested EU contribution to costs ≥ EUR *[*150 000*][*325 000*][*[…]*]]*
- *[*estimated budget: maximum grant amount ≥ EUR *[*200 000*][*750 000*][*[…]*]]*

[additional OPTION for programmes with SPA: Special threshold for beneficiaries with a systems and process audit (see Article 24): financial statement: requested EU contribution to costs ≥ EUR […]*]*

[OPTION if selected for the grant: Exempted beneficiaries:

- [BEN/AE legal name (short name)]
- [BEN/AE legal name (short name)]*]]*

[OPTION 3 for programmes with CFS for interim/final payment + no threshold

Conditions:

Schedule: each interim/final payment (no threshold)

[additional OPTION for programmes with SPA: Special threshold for beneficiaries with a systems and process audit (see Article 24): financial statement: requested EU contribution to costs ≥ EUR […] *]*

[OPTION if selected for the grant: Exempted beneficiaries:

- [BEN/AE legal name (short name)]
- [BEN/AE legal name (short name)]*]]*

4.4 Recoveries (art 22)

First-line liability for recoveries: *[*n/a*]*

Beneficiary termination: Beneficiary concerned

Final payment: *[OPTION 1 for programmes without MIM:* Coordinator*][OPTION 2 for programmes with MIM:* Each beneficiary for their own debt*]*

After final payment: Beneficiary concerned

Joint and several liability for enforced recoveries (in case of non-payment): *[*n/a*]*

[OPTION 1 for programmes with joint and several liability of beneficiaries: [OPTION 1 by default: Limited joint and several liability of other beneficiaries — up to the maximum grant amount of the beneficiary*] [OPTION 2 if selected for the grant:* Unconditional joint and several liability of other beneficiaries — up to the maximum grant amount for the action*] [OPTION 3 if selected for the grant:* Individual financial responsibility: Each beneficiary is liable only for its own debts (and those of its affiliated entities, if any)*]]*

[OPTION 2 for programmes without joint and several liability of beneficiaries: Individual financial responsibility: Each beneficiary is liable only for its own debts (and those of its affiliated entities, if any)*.]*

[additional OPTION for all programmes with joint and several liability of affiliated entities: [OPTION 1 by default: Joint and several liability of affiliated entities — n/a*] [OPTION 2 if selected for the grant:* Joint and several liability of the following affiliated entities with their beneficiary — up to the maximum grant amount for the affiliated entity indicated in Annex 2:

- [AE legal name (short name)], linked to [BEN legal name (short name)]
- [AE legal name (short name)], linked to [BEN legal name (short name)]*]]*

5. Consequences of non-compliance, applicable law & dispute settlement forum

***[*Suspension and termination:**

*[*Additional suspension grounds (art 31)*]*

*[*Additional termination grounds (art 32)*]]*

Applicable law (art 43)**:**

Standard applicable law regime: EU law + law of Belgium

[*OPTION if selected for the grant:* Special applicable law regime:

- [BEN legal name (short name)]: *[OPTION 1:* no applicable law clause selected*] [OPTION 2: [*EU law*][+][*law of [name Member State or EFTA country]*][+][*general principles governing the law of international organisations and the general rules of international law*]]*
- [BEN legal name (short name)]: *[OPTION 1:* no applicable law clause selected*] [OPTION 2: [*EU law*][+][*law of [name Member State or EFTA country]*][+][*general principles governing the law of international organisations and the general rules of international law*]]]*

Dispute settlement forum (art 43)**:**

Standard dispute settlement forum:

EU beneficiaries: EU General Court + EU Court of Justice (on appeal)

Non-EU beneficiaries: Courts of Brussels, Belgium (unless an international agreement provides for the enforceability of EU court judgements)

[OPTION if selected for the grant: Special dispute settlement forum:

- [BEN legal name (short name)]: Arbitration
- [BEN legal name (short name)]: Arbitration *]*

6. Other

Specific rules (Annex 5): *[*No*][*Yes*]*

Standard time-limits after project end:

Confidentiality (for X years after final payment): 5

Record-keeping (for X years after final payment): 5 (or 3 for grants of not more than EUR 60 000)

Reviews (up to X years after final payment): *[*2*][*5 (or 3 for grants of not more than EUR 60 000)*]*

Audits (up to X years after final payment): *[*2*][*5 (or 3 for grants of not more than EUR 60 000)*]*

Extension of findings from other grants to this grant (no later than X years after final payment): *[*2*] [*5 (or 3 for grants of not more than EUR 60 000)*]*

Impact evaluation (up to X years after final payment): 5 (or 3 for grants of not more than EUR 60 000)

For the options that APPLY TO YOUR ACTION, please see your Grant Agreement or the programme's MGA published as part of the call documents and available on Portal Reference Documents!

1. Data Sheet

The Data Sheet shows ALL options in the Grant Agreement (i.e. all provisions in the terms and conditions that are flagged as options — *marked by red or green brackets*).

⚠ The Data Sheet uses the **IT labels** that are used by the Portal Grant Management System for the automatic generation of the contracts.

These labels do NOT necessarily reflect the precise legal provisions and must therefore ALWAYS be cross-checked with the full text of the corresponding provision in the terms and conditions

Examples:

1. *The options 'Actual costs/Unit or actual cost' for travel and subsistence in the Data Sheet are linked to the corresponding Options in Article 6.2.C.1. Thus, 'Unit or actual costs' does NOT mean that the beneficiaries can freely choose which cost form to use. The cost form to be used is prescribed by the conditions in Article 6.2.C.1.*

2. *The options 'Yes/No' for VAT in the Data Sheet are linked to the Options in Article 6.3(viii). Thus, 'Yes' means eligible under the conditions set out in that provision (Article 6.3(viii)); 'No' means always ineligible.*

Red options are options which have been selected at programme- or type of action-level.

Green options are options that are selected either at call- or project-level.

CHAPTER 1 GENERAL

ARTICLE 1 — SUBJECT OF THE AGREEMENT

ARTICLE 1 — SUBJECT OF THE AGREEMENT

This Agreement sets out the rights and obligations and terms and conditions applicable to the grant awarded *[OPTION for SGAs:* under Framework Partnership Agreement No [insert number] — [insert acronym]*]* for the implementation of the action set out in Chapter 2.

1. Subject of the Grant Agreement

The Grant Agreement sets out the rights and obligations of each party and the terms and conditions of the grant that beneficiaries must comply with when implementing the action (i.e. the project).

⚠ Grants are public funding in form of **donation** *(i.e. a free, non-reimbursable contribution)*. The EU donates to actions because it is a way to incentivise activities that are in the public policy interest. It is a positive way to support and involve citizens and encourage broad cooperation across borders without taking ownership in the action.

⚠ The granting authority is **NOT procuring your work, goods or services**, nor is your project 'done for the European Commission' or any other EU granting authority.

ARTICLE 2 — DEFINITIONS

ARTICLE 2 — DEFINITIONS

For the purpose of this Agreement, the following definitions apply:

Action — The project which is being funded in the context of this Agreement.

Grant — The grant awarded in the context of this Agreement.

EU grants — Grants awarded by EU institutions, bodies, offices or agencies (including EU executive agencies, EU regulatory agencies, EDA, joint undertakings, etc)

Participants — Entities participating in the action as beneficiaries, affiliated entities, associated partners, third parties giving in-kind contributions, subcontractors or recipients of financial support to third parties.

Beneficiaries (BEN) — The signatories of this Agreement (either directly or through an accession form).

Affiliated entities (AE) — Entities affiliated to a beneficiary within the meaning of Article 190 of EU Financial Regulation 2024/2509[12] which participate in the action with similar rights and obligations as the beneficiaries (obligation to implement action tasks and right to charge costs and claim contributions).

Associated partners (AP) — Entities which participate in the action, but without the right to charge costs or claim contributions.

Purchases — Contracts for goods, works or services needed to carry out the action (e.g. equipment, consumables and supplies) but which are not part of the action tasks (see Annex 1).

Subcontracting — Contracts for goods, works or services that are part of the action tasks (see Annex 1).

In-kind contributions — In-kind contributions within the meaning of Article 2(38) of EU Financial Regulation 2024/2509, i.e. non-financial resources made available free of charge by third parties.

Fraud — Fraud within the meaning of Article 3 of EU Directive 2017/1371[13] and Article 1 of the Convention on the protection of the European Communities' financial interests, drawn up by the Council Act of 26 July 1995[14], as well as any other wrongful or criminal deception intended to result in financial or personal gain.

Irregularities — Any type of breach (regulatory or contractual) which could impact the EU financial interests, including irregularities within the meaning of Article 1(2) of EU Regulation 2988/95[15].

Grave professional misconduct — Any type of unacceptable or improper behaviour in exercising one's profession, especially by employees, including grave professional misconduct within the meaning of Article 138(1)(c) of EU Financial Regulation 2024/2509[16].

Applicable EU, international and national law — Any legal acts or other (binding or non-binding) rules and guidance in the area concerned.

Portal — EU Funding & Tenders Portal; electronic portal and exchange system managed by the European Commission and used by itself and other EU institutions, bodies, offices or agencies for the management of their funding programmes (grants, procurements, prizes, etc.).

[12] For the definition, see Article 190 Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) ('EU Financial Regulation') (OJ L, 2024/2509, 26.9.2024): "**affiliated entities** [are]:
(a) entities that form a sole beneficiary [(i.e. where an entity is formed of several entities that satisfy the criteria for being awarded a grant, including where the entity is specifically established for the purpose of implementing an action to be financed by a grant)];
(b) entities that satisfy the eligibility criteria and that do not fall within one of the situations referred to in Article 138(1) and 143(1) and that have a link with the beneficiary, in particular a legal or capital link, which is neither limited to the action nor established for the sole purpose of its implementation".

[13] Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).

[14] OJ C 316, 27.11.1995, p. 48.

[15] Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, 23.12.1995, p. 1).

[16] 'Professional misconduct' includes in particular, the following: violation of ethical standards of the profession; wrongful conduct with impact on professional credibility; breach of generally accepted professional ethical standards; false declarations/misrepresentation of information; participation in a cartel or other agreement distorting competition; violation of IPR; attempting to influence decision-making processes by taking advantage, through misrepresentation, of a conflict of interests, or to obtain confidential information from public authorities to gain an advantage; incitement to discrimination, hatred or violence or similar activities contrary to the EU values where negatively affecting or risking to affect the performance of a legal commitment.

1. Definitions

The definitions in Article 2 show important terms which are mentioned repeatedly throughout the different provisions of the Grant Agreement.

They refer to:

- types of participants *(e.g. 'beneficiaries'; 'affiliated entities')*
- budget cost categories *(e.g. 'subcontracting')*

or

- other important legal concepts *(e.g. 'grave professional misconduct').*

Other terms that are not widely used are defined **directly in the relevant articles** *(e.g. Articles 16, 35, etc)* and Annex 5 (if applicable).

CHAPTER 2 ACTION

General > Article 3 — Action

ARTICLE 3 — ACTION

ARTICLE 3 — ACTION

The grant is awarded for the action [**insert project number**] — [**insert acronym**] ('action'), as described in Annex 1.

[OPTION for programmes with linked actions: [OPTION if selected for the grant[16]: This action is linked to the action(s) set out in the Data Sheet (see Point 1) ('linked actions').*]]*

[16] Linked actions cover all types of joint/combined/coordinated actions, where the action implementation should be linked to another action *(e.g. Horizon complementary grants, Horizon joint actions; Horizon MSCA SNLS grants, EDIDP COFUND, JU implementing grants, etc.).*

1. Actions

The grant is awarded to allow the consortium to implement the action as described in the Annex 1 of the Grant Agreement (i.e. the project).

Depending on the EU programme under which the grant is awarded, your action may belong to a specific type of action that is mentioned in the call conditions *(e.g. Project Grants, Lump Sum Grants, Infrastructure Grants, Grants for Procurement, Coordination and Support Actions, etc)*.

2. Linked actions

Linked actions are used when the granting authority wishes to establish a formal link between your action and other activities, that may for example complement, precede or succeed your project.

The linked action is identified in the Grant Agreement *(see Data Sheet, Point 1)* and may refer to any formally set-up activity, such as other EU grants, but also grants from EU Member States or international organisations, blended finance, or activities carried out under procurement contracts, etc.

The beneficiaries of both actions must have arrangements, to ensure that both actions are implemented and coordinated properly. If required by the granting authority *(see Data Sheet, Point 1)*, these arrangements must be set out in a written collaboration agreement (or, if the consortia are identical, as part of their consortium agreement; *see Article 7*).

Specific cases (linked actions):

EU Synergy actions — When projects are part of EU 'Synergy calls' *(i.e. jointly coordinated calls that pursue common policy objectives and allow for the combination of funding)*, they will always be flagged as 'Synergy actions' and benefit from the special cost eligibility rules in Article 6.3. Other actions (not part of a 'Synergy call') can be flagged by the granting authority as 'Synergy action' on request. This is typically needed if an action should benefit from different combined EU grants. In this case, the beneficiaries must inform both granting authorities so that they can take measures to prevent double funding. For details, *see Article 6.3*.

ARTICLE 4 — DURATION AND STARTING DATE

ARTICLE 4 — DURATION AND STARTING DATE

The duration and the starting date of the action are set out in the Data Sheet (see Point 1).

1. Action starting date

The action starting date is fixed in the Data Sheet of the Grant Agreement.

It is usually the first day of the month following the grant signature. But the parties can also agree to a fixed starting date (if justified during grant preparation, *e.g. conference that must take place on a specific date*).

The fixed starting date should normally be in the future *(after grant signature)* but it is possible to propose an earlier starting date (*retroactive)*.

Be however aware that by starting the action before signing the GA, you risk that the starting date will not be accepted by the granting authority (which will assess the compliance with applicable rules) or that the grant will not be signed, and no costs will be eligible *(e.g. for activities implemented before signature of the grant)*. Conversely, starting dates far in the future affect normally also the timing of your (first) pre-financing payment.

⚠ The action starting date can normally **NOT** be **before the submission of the proposal** — unless the Programme Regulation (basic act) allows this or in cases of emergency, *e.g. for humanitarian aid and civil protection, for urgencies in the veterinary or phytosanitary domain, etc*.

⚠ The starting date will also affect the **eligibility of costs** *(see Article 6.1(a)(ii))*.

2. Action duration

The action duration is fixed in the Data Sheet of the Grant Agreement.

It usually comes from your proposal (based on the call conditions) and is expressed as a number of months, running from the action starting date.

The action end date shown in the system is the date that is automatically calculated from the starting date (starting date + months of duration).

⚠ The action duration relates only to the period during which the action tasks (set out in Annex 1) are implemented. This is **NOT** the same as **project closure** (i.e. final payment) or the end of the Grant Agreement. After the action end date, the beneficiaries still have to submit their final report and the granting authority will have to make the payment of the balance. Moreover, certain obligations under the Grant Agreement continue even afterwards *(e.g. keeping supporting documents in case of audits, continue to use certain equipment for the same objective, maintain the website of the project if required, etc)*.

CHAPTER 3 GRANT

General > Article 5 — Grant

ARTICLE 5 — GRANT

ARTICLE 5 — GRANT

5.1 Form of grant

The grant is an action grant[17] which takes the form of a *[*budget-based*][*activity-based*]* mixed actual cost grant (i.e. a grant based on actual costs incurred, but which may also include other forms of funding, such as unit costs or contributions, flat-rate costs or contributions, lump sum costs or contributions or financing not linked to costs).

5.2 Maximum grant amount

The maximum grant amount is set out in the Data Sheet (see Point 3) and in the estimated budget (Annex 2).

[OPTION for programmes with contingency reserve: [OPTION if selected for the call: The maximum grant amount can be raised at the end of the action, by activating the contingency reserve set out in the Data Sheet (see Point 3).*]]*

5.3 Funding rate

[OPTION 1 for programmes with single funding rate (per action): The funding rate for costs is […]% of the action's eligible costs. Contributions are not subject to any funding rate.*]*

5.4 Estimated budget, budget categories and forms of funding

The estimated budget for the action is set out in Annex 2.

It contains the estimated eligible costs and contributions for the action, broken down by participant *[OPTION for programmes with activity-based budget:*, type of activity*]* and budget category.

Annex 2 also shows the types of costs and contributions (forms of funding)[19] 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
- *[OPTION 1 by default:* flexibility caps: not applicable*] [OPTION 2 for programmes with flexibility caps: [OPTION 1 by default:* flexibility caps: not applicable*] [OPTION 2 if selected for the call:* flexibility caps: *[*transfers between budget categories of more than *[*20%*][*[…%]*] [*of the total costs and contributions*][*per budget category*]* set out in Annex 2 require an amendment*][*[other]*]]]* .

[17] For the definition, see Article 183(2)(a) EU Financial Regulation 2024/2509: '**action grant**' means an EU grant to finance "an action intended to help achieve a Union policy objective".

[19] See Article 125 EU Financial Regulation 2024/2509.

1. Form of grant

EU grants are normally '**budget-based mixed actual cost**' grants (meaning grants, broken down by budget categories and participants, and based on actual costs incurred and other simplified forms of funding *(e.g. normally unit costs for SME owners/natural person beneficiaries and volunteers, if applicable and flat rate costs for indirect costs)*.

However, depending on the programme and on the type of action, grants may also be:

- pure actual cost grants *(e.g. some operating grants)*
- pure lump sum grants
- pure unit grants
- 'activity-based mixed actual cost' grants, i.e. broken down by budget categories as well as by activities

or

- any other combination of costs and/or contributions.

For guidance on other types of grants, *see How to manage your lump sum grants.*

General > Article 5.2 Maximum grant amount

2. Maximum grant amount

The maximum grant amount set out in this Article defines the maximum amount of funding that the granting authority has available for the grant. It is a ceiling and not necessarily the 'final grant amount' and in any case not a 'price' due to the beneficiaries. It can NOT be exceeded, *e.g. to accommodate higher or anticipated cost*.

The **maximum grant amount** can **NOT** be **increased** — even if the eligible costs of the action are higher than planned.

Specific cases (maximum grant amount):

Contingency reserve (*RELEX*) — In some programmes, the maximum grant amount foreseen in the award decision may go beyond the maximum grant amount in Annex 2 to accommodate a 'contingency reserve'. In this case, the maximum grant amount in Annex 2 can be raised during the action by activating the contingency reserve (— up to the maximum grant amount set out in the award decision). This requires the agreement of the granting authority and must be requested through an amendment *(see Article 39)*.

General > Article 5.3 Funding rate

3. Funding rate

EU grants are normally subject to 'co-financing' or 'co-funding', meaning that the EU granting authority does only provide a part of the funding of the action and the remaining parts must be financed from the beneficiaries' own resources, income generated by the action *(e.g. by selling results)*, or financial or in-kind contributions from third parties *(e.g. grants from national or private funding programmes)*. As such, the EU grants are normally subject to a **single funding rate** for the entire action — which is expressed as a fixed percentage and announced in the call conditions. Through the application of the funding rate (a percentage of the eligible cost), co-financing is ensured as the remaining no eligible cost will need to be

covered from other sources. Normally the granting authority does not require any further information on the sources of co-financing, unless specifically requested for the action.

For some programmes and types of action *(e.g. HE, DEP, EDF, CEF, I3, ERDF-TA, SMP, RELEX)*, there are however several funding rates inside the project. These may depend on:

- the type of beneficiaries *(e.g. SMEs; for-profit or non-profit legal entities, place of establishment etc)*
- the type of cost categories to be covered *(e.g. FSTP)*
- the type of activities to be performed (for activity-based grants).

Where funding rates are based on the type of beneficiary, beneficiaries and their affiliated entities will be assessed separately. The funding rate of a beneficiary does NOT condition the funding rate of its affiliated entities.

> ***Example:*** *The beneficiary is entitled to a 70 % funding rate, it has an affiliated entity entitled to a funding rate of 100 %. The cost incurred by the affiliated entities will be funded at 100 % — despite the lower funding rate of the beneficiary to which it is linked.*

In order to avoid abuse, the budget flexibility is restricted. Changes that would entail a higher funding rate *(e.g. change between budget category or activity, relocation of budget (and tasks) to a beneficiary with higher rate)* are always subject to an amendment. Changes between beneficiaries with different funding rates will be monitored closely, to ensure that no disproportionate amount of tasks and budget is transferred from the beneficiary to its affiliated entity or vice versa in order to unduly profit from funding rate differences (budget transfers that result in substantive or important changes, i.e. changes that would also affect the description of the action in Annex 1, are subject to a mandatory amendment).

⚠ **Conditions** for the funding rate must normally be **complied with throughout the action**. Thus, a change of activity, type of beneficiary, etc. affecting the conditions for the funding rate, would also require a change of the funding rate (including specific increases or bonuses based on pre-set conditions) in line with the original call conditions.

General > Article 5.4 Estimated budget, budget categories and forms of funding

4. Estimated budget

The estimated budget of the action is calculated on the basis of the estimated eligible costs and — if applicable —contributions submitted by the consortium, and is annexed to the Grant Agreement (Annex 2).

The estimated budget also determines the maximum grant amount for each beneficiary/affiliated entity and for the action as a whole *(see above)*.

5. Budget categories and forms of funding

The **budget categories** are listed in Article 6.2 and reflected, for each programme and type of action, in the budget table in Annex 2.

The standard budget categories which usually apply are the following:

- Personnel costs
  - Costs for employees (or equivalent)
  - Costs for natural persons working under a direct contract
  - Costs of personnel seconded by a third party against payment
  - Costs for SME owners/beneficiaries that are natural persons without salary *(not all programmes)*

    - Costs for volunteers' work *(not all programmes)*
    - Costs for other personnel categories *(only SMP ESS, CUST/FISC)*
- Subcontracting costs
- Purchase costs
    - Travel costs, accommodation costs and subsistence costs *(all programmes except RFCS, CCEI)*
    - Equipment costs
    - Costs of other goods, works and services
- Other cost categories
    - Financial support to third parties (FSTP) *(all programmes except RFCS, EUAF, CUST/FISC, CCEI, PERI, TSI, UCPM)*
    - Internally invoiced goods and services *(only HE, DEP and EDF)*
- Indirect costs

Depending on the EU programme and on the the type of action, additional programme-specific budget categories may apply, for instance:

- HE Access to research infrastructure costs *(see Article 6.2.D.X HE_RI)*
- HE PCP/PPI procurement costs *(see Article 6.2.D.X HE_PCP/PPI)*
- HE ERC additional funding *(see Article 6.2.D.X HE_ERC_Additional funding)*
- CEF Studies *(see Article 6.2.D.X CEF_Studies)*
- CEF Synergetic elements *(see Article 6.2.D.X CEF_Synergetic elements)*
- CEF Works in outermost regions *(see Article 6.2.D.X CEF_Works in outermost regions)*
- CEF Land purchase *(see Article 6.2.D.X CEF_Land purchase)*
- LIFE Land purchase *(see Article 6.2.D.X LIFE_Land purchase)*
- AMIF EMN ad hoc queries *(see Article 6.2.D.X AMIF_EMN ad hoc queries)*

These budget categories may be cost-based *(actual costs, unit costs, flat-rate costs, lump sum costs, costs according to usual cost accounting practices)* or contribution-based, i.e. fixed by the granting authority on the basis of a cost-related methodology including e.g. indirect cost *(unit contribution, lump sum contribution, flat-rate contribution) or a non-cost related methodology (financing not linked to cost)*. Which of these **forms of funding** applies, is shown, for each budget category, in the estimated budget *(Annex 2)*.

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

General > Article 5.5 Budget flexibility

6. Budget transfers (budget flexibility)

The budget in Annex 2 is an estimation. The budget is therefore in principle flexible (with certain exceptions, *see below*).

⚠ A transfer can NOT lead to an increase of the maximum grant amount.

⚠ Moreover, you should be aware that the **budget table** is considered by the granting authority to **reflect the actual situation** and may therefore be the basis for certain decisions, such as the calculation of amounts to be offset from (pre-financing) payments for beneficiaries that have outstanding debts to the Commission *(see Article 22)*.

As a general principle, beneficiaries may transfer budget among themselves, between affiliated entities or between budget categories (without requesting an amendment; *see Article 39*) and — at the time of reporting — declare costs that are different from the estimated budget provided that the action remains in line with the description of the action in Annex 1 (if this is not the case, an amendment is needed, under the conditions of Article 39).

If the incurred eligible costs during the action implementation turn out to be lower than the estimated eligible costs, the difference can thus be allocated to another beneficiary or another budget category. The amount reimbursed for the other beneficiary/other budget category (to which the budget transfer is intended) may thus be higher than planned.

> ***Example:*** *The estimated budget includes personnel costs of EUR 60 000 for beneficiary A and EUR 75 000 for beneficiary B. However, at the end of the action, the actual personnel costs of beneficiary A are EUR 75 000 due to an increase in salaries or to the need to employ additional personnel to carry out the tasks mentioned in Annex 1 while the actual personnel costs of beneficiary B are EUR 60 000. This may be acceptable provided the additional costs of beneficiary A fulfil the eligibility requirements of Article 6 and up to the maximum grant amount in Annex 2 (at the level of the action).*

The following changes always require an amendment:

- changes to the description of the action in Annex 1
- changes to the budget category for volunteers (if used)
- changes to budget categories with lump sums costs or contributions (if used; including financing not linked to costs)
- changes to budget categories or activities with higher funding rates or budget ceilings (if used)
- activation of the contingency reserve (where foreseen in the Grant Agreement).

The following require either an amendment or a simplified approval procedure:

- addition of amounts for subcontracts not provided for in Annex 1
- other changes in certain specific cost categories, if specifically provided for in Article 6.2.

Best practice: In case of doubt, the coordinator should consult the granting authority on whether a change requires an amendment or — at least — a simplified approval procedure.

Specific cases (grant)

Simplified approval procedure (general)— For some cases and types of cost indicated, the Grant Agreement provides for simplified approval procedures, meaning that beneficiaries can ask for an ex post approval by the granting authority to accept costs which have been incurred, but were not planned in the estimated budget. For such simplified approval, they must declare the costs in question in the next periodic report and flag and justify them. Simplified approval is however at the full discretion of the granting authority. This means that the beneficiaries bear the risk that the costs might not be approved at interim or final payment-stage later on.

Flexibility caps — If this option is activated in the Grant Agreement, transfers between budget categories going beyond a certain threshold percentage require an amendment. In

this case, unauthorised changes going beyond the threshold may be rejected (cost rejection, applied to beneficiaries concerned/equally among the consortium members).

Financial support to third parties (FSTP) — A transfer from the budget category of financial support to third parties to any other category usually implies a significant change to the nature of the action and often requires also changes to the description of the action. Therefore, such a transfer normally requires an amendment of the Grant Agreement.

Vademecum per il trasferimento al Bilancio di Ateneo del 5% dei costi indiretti dei progetti di ricerca comunitari ed internazionali e di cooperazione

Allegato III - "Model for Financial Statement" per progetti finanziati secondo lo schema "actual cost"

SAPIENZA
UNIVERSITÀ DI ROMA

ASER - Area Servizi per la Ricerca
Ufficio Progettazione e gestione ricerca internazionale
Luglio 2025

Associated with document Ref. Ares(2022)7118542 - 14/10/2022

FINANCIAL STATEMENT FOR [PARTICIPANT NAME] FOR REPORTING PERIOD [NUMBER]

	Eligible[1] costs (per budget category)																EU contribution[2]				Revenues
	Direct costs														Indirect costs	Total costs	EU contribution to eligible costs			Total requested EU contribution	Income generated by the action
	A. Personnel costs			B. Subcontracting costs	C. Purchase costs			D. Other cost categories							E. Indirect costs[2]		Funding rate %[3]	Maximum EU contribution[4]	Requested EU contribution		
	A.1 Employees (or equivalent) A.2 Natural persons under direct contract A.3 Seconded persons		A.4 SME owners and natural person beneficiaries	B. Subcontracting	C.1 Travel and subsistence	C.2 Equipment	C.3 Other goods, works and services	[D.1 Financial support to third parties]	D.2 Internally invoiced goods and services	[D.3 Transnational access to research infrastructure unit costs]	[D.4 Virtual access to research infrastructure unit costs]	*[OPTION for HE PCP/PPI:* D.5 PCP/PPI procurement costs*]*	*[OPTION for Euratom Programme Cofund Actions:* D.6 Euratom Cofund staff mobility costs*]*	*[OPTION for HE ERC Grants:* D.7 ERC additional funding*]*	*[OPTION for HE ERC Grants:* D.8 ERC additional funding (subcontracting, FSTP and internally invoiced goods and services)*]*	E. Indirect costs						
Forms of funding	Actual costs	Unit costs (usual accounting practices)	Unit costs[5]	Actual costs	Actual costs	Actual costs	Actual costs	[Actual costs]	Unit costs (usual accounting practices)	[Unit costs[5]]	[Unit costs[5]]	[Actual costs]	[Unit costs[5]]	[Actual costs]	[Actual costs]	Flat-rate costs[6]					
	a1	a2	a3	b	c1	c2	c3	[d1a]	d2	[d3]	[d4]	[d5]	[d6]	[d7]	[d8]	e = 0,25 * (a1 + a2 + a3 ~~+b+~~ c1 +c2 + c3 ~~+d1a + d2 + d3 + d4 [+ d5][+ d6]~~ [+d7] ~~[+ d8]~~)	f = a+b+c+d+e	U	g = f*U%	h	m	n
XX – [short name beneficiary/affiliated entity]																					

The beneficiary/affiliated entity hereby confirms that:

The information provided is complete, reliable and true.

The costs and contributions declared are eligible (see Article 6).

The costs and contributions 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 19, 20 and 25).

For the last reporting period: that all the revenues have been declared (see Article 22).

① Please declare all eligible costs and contributions, even if they exceed the amounts indicated in the estimated budget (see Annex 2). Only amounts that were declared in your individual financial statements can be taken into account lateron, in order to replace costs/contributions that are found to be ineligible.

[1] See Article 6 for the eligibility conditions. All amounts must be expressed in EUR (see Article 21 for the conversion rules).

[2] If you have also received an EU operating grant during this reporting period, you cannot claim indirect costs - unless you can demonstrate that the operating grant does not cover any costs of the action. This requires specific accounting tools. Please contact us immediately via the Funding & Tenders Portal for details.

[3] See Data Sheet for the reimbursement rate(s).

[4] This is the *theoretical* amount of EU contribution to costs that the system calculates automatically (by multiplying the reimbursement rates by the costs declared). The amount you request (in the column 'requested EU contribution') may be less.

[5] See Annex 2a 'Additional information on the estimated budget' for the details (units, cost per unit).

[6] See Data Sheet for the flat-rate.

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