

**LE REGOLE FINANZIARIE DEL NUOVO
PROGRAMMA DI RICERCA E INNOVAZIONE
HORIZON EUROPE**

FAST 18 NOVEMBRE 2021

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Il contesto

Budget UE per il periodo 2021- 2027: Eur 1824,30 miliardi di Euro

- ◆ **Quadro finanziario Pluriennale - 1074,30 miliardi di Euro**
- ◆ **Next Generation EU – 750 miliardi di Euro**

Obiettivi dell'Agenda Strategica:

Proteggere i cittadini e le libertà

Sviluppare una base economica forte e vivace

Costruire un 'Europa verde, equa, sociale e a impatto climatico zero

Promuovere gli interessi e i valori europei sulla scena mondiale

Next
Generation
EU

Contrastare le conseguenze socio economiche dell'emergenza sanitaria

Green Deal

Ripresa verde, digitale e resiliente

LE NOVITA' DAL PUNTO DI VISTA GIURIDICO ED ECONOMICO

◆ Giuridico

1. Reg. 2018/1046 stabilisce le regole finanziarie applicabili al bilancio UE

REGOLAMENTI

**REGOLAMENTO (UE, Euratom) 2018/1046 DEL PARLAMENTO EUROPEO E DEL CONSIGLIO
del 18 luglio 2018**

che stabilisce le regole finanziarie applicabili al bilancio generale dell'Unione, che modifica i regolamenti (UE) n. 1296/2013, (UE) n. 1301/2013, (UE) n. 1303/2013, (UE) n. 1304/2013, (UE) n. 1309/2013, (UE) n. 1316/2013, (UE) n. 223/2014, (UE) n. 283/2014 e la decisione n. 541/2014/UE e abroga il regolamento (UE, Euratom) n. 966/2012

QUAL È L'OBIETTIVO DEL REGOLAMENTO?

Il regolamento aggiorna e semplifica le regole per la redazione e l'attuazione del bilancio dell'UE.

Assicurare che ogni euro del bilancio europeo produca il massimo valore aggiunto

- ✓ Un codice unico
- ✓ Regole comuni
- ✓ Meno burocrazie e attenzione massima ai risultati

Alcuni passaggi chiave:

Porre maggiormente l'accento sulla performance e sui risultati dei progetti finanziati

Evitare una duplicazione delle valutazioni dei destinatari dei finanziamenti dando la possibilità di un riconoscimento reciproco delle valutazioni svolte

Evitare situazioni nelle quali i destinatari dei fondi dell'Unione siano sottoposti ad audit multipli

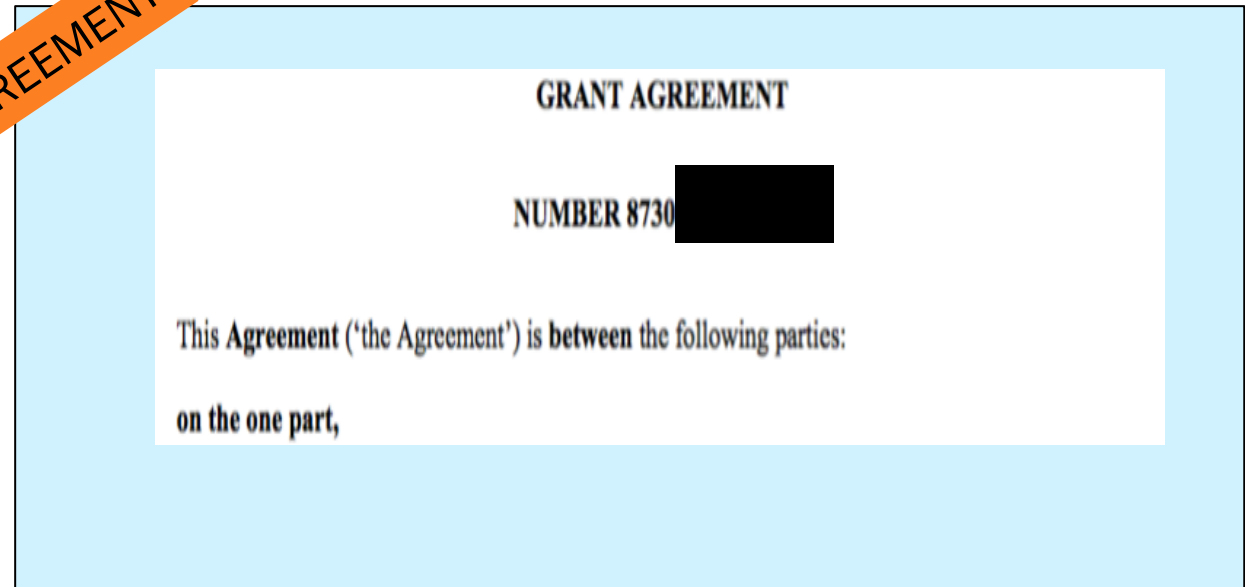
2. I Programmi che attuano le politiche dell'UE dotati di Programma, Piani di lavoro

Horizon Europe
Framework
Programme for
Research and
Innovation
(2021-2027)



3. Contratto di grant

CORPORATE MODEL GRANT AGREEMENT



◆ ECONOMICA

- ❖ Principi e regole contabili
- ❖ Disciplina fiscale

- the usual practice of the beneficiary
- National law

REQUISITI DI BASE

◆ Capacità tecnica

◆ Capacità finanziaria

◆ **Project Manager:** responsabile degli aspetti tecnici

◆ **Financial Manager:** responsabile di budget, management finanziario, rispetto delle procedure e reporting

◆ **Team coordinator:** responsabile per la gestione globale del progetto- dotato di una formazione specifica e di dati caratteriali peculiari.

Il lavoro deve essere gestito secondo criteri di logica e razionalità

Il Ciclo di vita di un progetto

Fasi in cui si articola un progetto:



Quali sono le attività afferenti ad ogni fase?

Verso la costruzione di un budget equilibrato

Verso la costruzione di un budget equilibrato

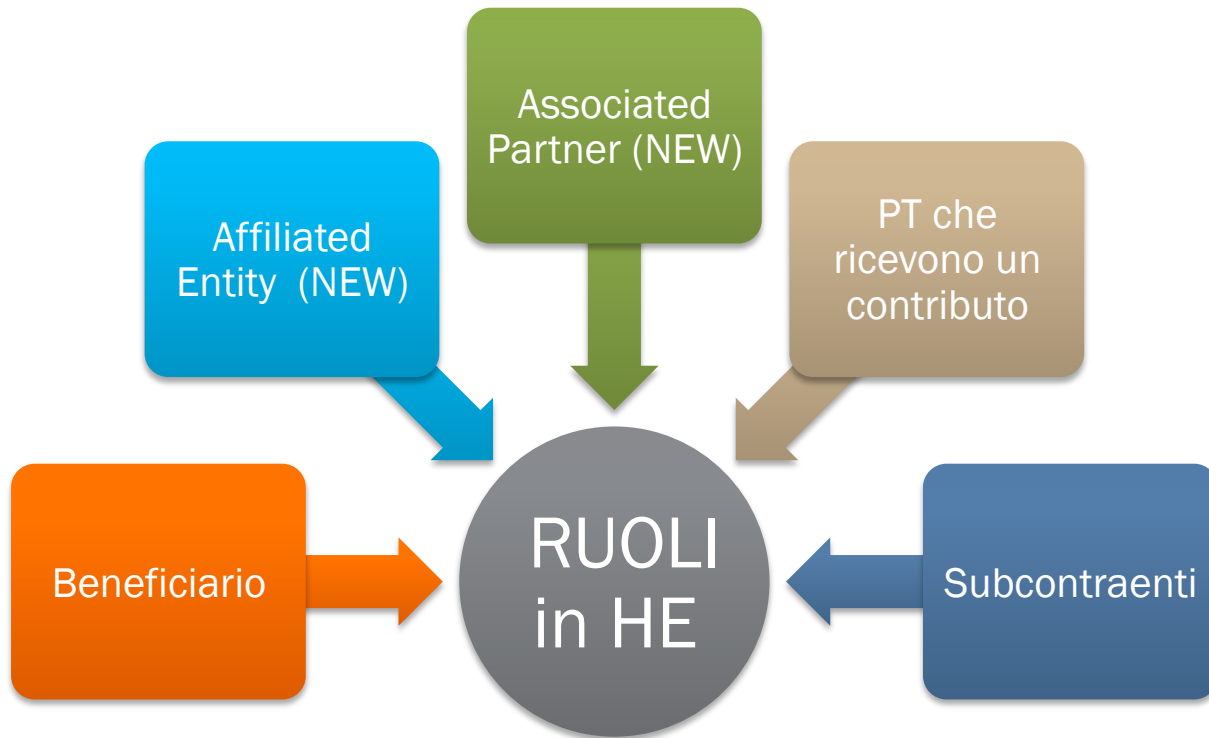
Obiettivo: quantifico le stime dei costi delle attività previste nella Description of Work

Gli approcci che di prassi si seguono sono:

1. Approccio Bottom up
2. Approccio Top Down

Cosa comporta la scelta di uno dei due approcci





3 – Budget for the proposal

No	Participant name	Country	Estimated expenditure						Estimated income								
			Estimated eligible costs						Requested EU contribution			Revenues	Other sources of financing		Total estimated income (s)=(n) + (o) + (p) + (q) + (r)		
			A. Personnel costs/€ (a1)	B. Subcontracting costs/€ (b)	C. Purchase costs			D. Other cost categories [specific cost category] /€ (dx)	E. Indirect costs/€ (e) = 25% [(a1) + (c1) + (c2) + (c3) + (d7)]	Total eligible costs (h) = (a1) + (b) + (c1) + (c2) + (c3) + (d) + (e)	Funding rate (U)	Maximum EU contribution to eligible costs (l) = (U) * (h)	Requested EU contribution to eligible costs/€ (Requested grant amount) (m) (n)	Income generated by the action (o)		Financial contributions (q)	Own resources (r)
					C.1 Travel and subsistence/€ (c1)	C.2 Equipment/€ (c2)	C.3 Other goods, works and services /€ (c3)										
1	Participant 1	NL															
2	Participant 2	LB															
	Affiliated Entity	LB															
3	Participant 3	DE															
	Associated Partner	AR															
Total																	

Possible 'Other cost categories' for Horizon Europe

Application Forms

Proposal ID XXXXXXXXXX

Acronym XXXXXXXX

Estimated project expenditure												
Estimated eligible costs												
D. Other cost categories												
No	Participant name	Country	D.1 Financial support to third parties (Actual costs) (d1)	D.2 Internally invoiced goods and services (Unit costs - usual accounting practices) (d2)	D.3 Transnational access to research infrastructures (Unit costs) (d3)	D.4 Virtual access to research infrastructures (Unit costs) (d4)	D.5 PCP/PPI procurement costs (Actual costs) (d5)	D.6 Euratom Cofund staff mobility costs (Unit costs) (d6)	D.7 ERC additional funding (Actual costs) (d7)	D.8 ERC additional funding (subcontracting, FSTP and internally invoiced goods and services) (Actual costs) (d8)		
1	Participant 1	NL										
2	Participant 2	LB										
	Affiliated Entity	LB										
3	Participant 3	DE										
	Associated Partner	AR										
Total												

DETTAGLIO OTHER COSTS (CATEGORY D)

D1 – Financial Support by PT

D2- Internally invoiced goods and services

D3- Transnation of Access to Research Infrastructure

D4- Virtual Access to Infrastructure Research

D5- PCP/PPI procurement costs

D 6. EURATOM cofund staff mobility

D.7 ERC Additional Funding

D.8 ERC Additional Funding (Subcontracting, Internally invoiced)



Tables for section 3.1

Table 3.1a: List of work packages

Work package No	Work Package Title	Lead Participant No	Lead Participant Short Name	Person-Months	Start Month	End month
				Total person-months		

Example, not to complete

Table 3.1f: Summary of staff effort

Please indicate the number of person/months over the whole duration of the planned work, for each work package, for each participant. Identify the work-package leader for each WP by showing the relevant person- month figure in bold.

	WPn	WPn+1	WPn+2	Total Person-Months per Participant
Participant Number/ Short Name				
Participant Number/ Short Name				
Participant Number/ Short Name				
Total Person Months				

Table 3.1g: 'Subcontracting costs' items

For each participant describe and justify the tasks to be subcontracted (please note that core tasks of the project should not be sub-contracted).

Partner.....		
	Cost (€)	Description of tasks and justification
Subcontracting		
Partner.....		
	Cost (€)	Description of tasks and justification
Subcontracting		

Table 3.1h: 'Purchase costs' items (travel and subsistence, equipment and other goods, works and services)

Please complete the table below for each participant if the purchase costs (i.e. the sum of the costs for 'travel and subsistence', 'equipment', and 'other goods, works and services') exceeds 15% of the personnel costs for that participant (according to the budget table in proposal part A). The record must list cost items in order of costs and starting with the largest cost item, up to the level that the remaining costs are below 15% of personnel costs.

Partner.....		
	Cost (€)	Justification
Travel and subsistence		
Equipment	-	
Other goods, works and services		
Remaining purchase costs (<15% of pers. Costs)	-	
Total		
Partner.....		
	Cost (€)	Justification
Travel and subsistence		
Equipment	-	
Other goods, works and services		
Remaining purchase costs (<15% of pers. Costs)	-	
Total		

Table 3.1i: 'Other costs categories' items (e.g. internally invoiced goods and services)

Please complete the table below for each participants that would like to declare costs under other costs

categories (e.g. internally invoiced goods and services), irrespective of the percentage of personnel costs.

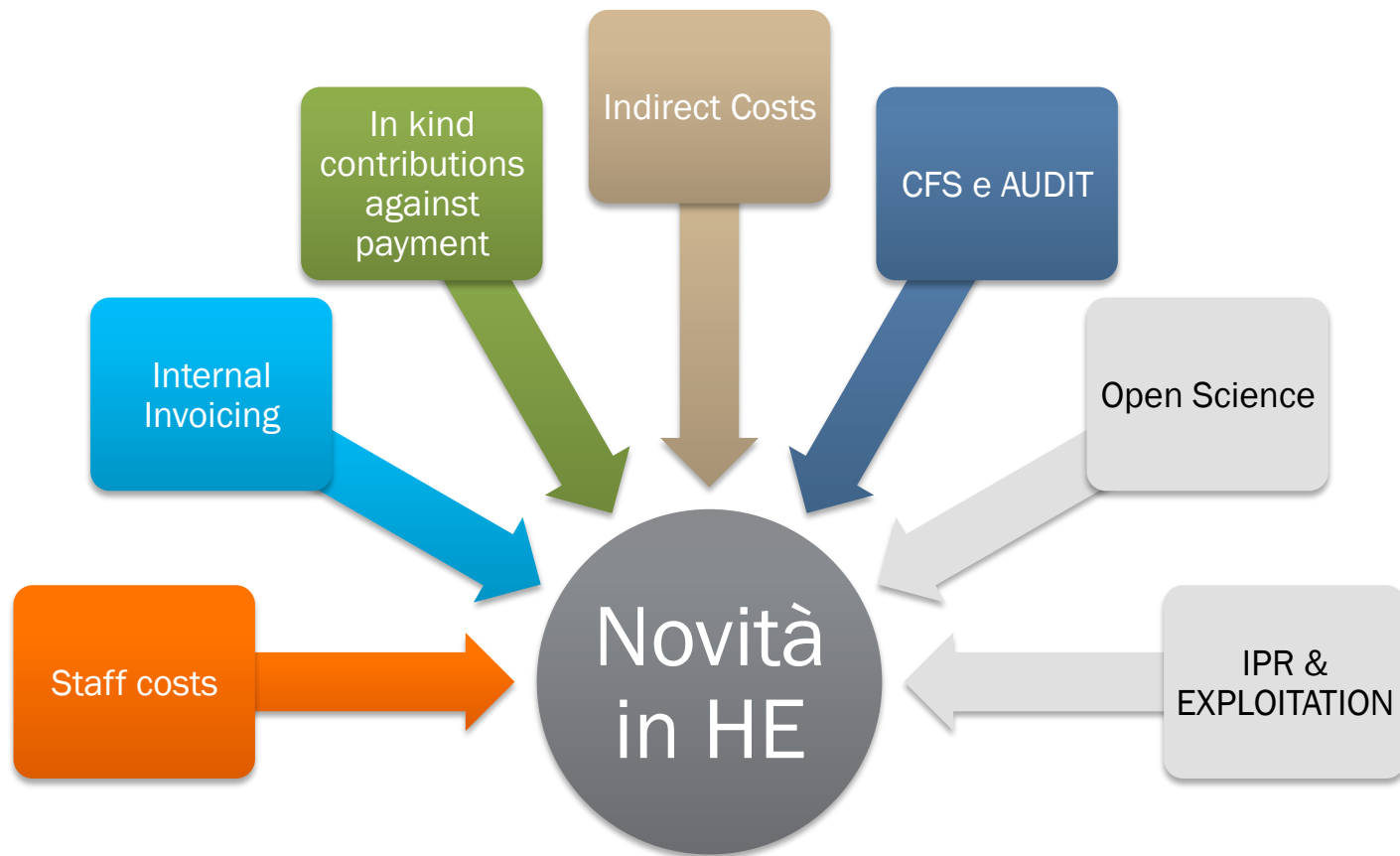
Partner.....		
	Cost (€)	Justification
Internally invoiced goods and services		
TOTAL		

Table 3.1j In kind contribution provided by third parties

Please complete the table below for each participants that will make use of in-kind contributions (non-financial resources made available free of charge by third parties). In kind contributions provided by third parties free of charge are declared by the participants as eligible direct costs in the corresponding cost category (e.g. personnel costs or purchase costs for equipment).

Participant name.....

Third party name	Category	Cost (€)	Justification
	Seconded Personnel		
	Travel and Subsistence		
	Equipment		
	Other goods, Works and services		
	Internally invoiced		



Conferme:

- ◆ No cumulative award
- ◆ No retroattività
- ◆ Cofinanziamento
- ◆ No Profit rule
- ◆ Balanced budget

Grazie per l'attenzione!



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