

GRUPPO 1

Definire il concetto di “subcontratto” nei programmi dell’Unione Europea a gestione diretta e descrivere la disciplina applicabile.

Il responsabile del procedimento ai sensi della L. 241/1990

I “centri gestionali” secondo il Regolamento per l’Amministrazione, la Finanza e la Contabilità dell’Università degli Studi di Perugia.

Il Collegio dei Revisori dei conti: composizione e funzioni ai sensi dello Statuto dell’Università degli Studi di Perugia

In informatica, quali sono le combinazioni rapide da tastiera per i comandi "COPIA", "INCOLLA", "TAGLIA"?

1

Participants should be attributed their roles according to their real contribution to the project. The main actors should be the beneficiaries or affiliated entities. All other roles should be complementary.

This means for instance:

- affiliated entities — are allowed to *fully* participate in the action; they are treated like beneficiaries for most issues (including cost eligibility); they do not however have access to the Portal My Area section (*see Article 36*); annotations in this AGA which refer to beneficiaries usually also apply to affiliated entities (just like the provisions of the MGA themselves; *see also MGA Preamble*)
- subcontracting — beneficiaries/affiliated entities may NOT subcontract tasks to other beneficiaries/affiliated entities
- coordinator tasks — the coordinator tasks listed in the Grant Agreement may NOT be subcontracted (they can only be delegated, under certain circumstances, to an entity with 'authorisation to administer' or in the case of 'sole beneficiaries' within the meaning of Article 190(2) of the Financial Regulation 2024/2509⁴; *see Article 7*).

omissis

GRUPPO 2

Elencare i documenti necessari per la rendicontazione della categoria di spesa "personnel cost", nell'ambito di un progetto finanziato dal Programma Horizon Europe

I tipi di accesso agli atti: caratteristiche e funzioni

Il Bilancio unico d'Ateneo di previsione annuale autorizzatorio secondo il Regolamento per l'Amministrazione, la Finanza e la Contabilità dell'Università degli Studi di Perugia

Il Consiglio di Amministrazione: composizione e durata ai sensi dello Statuto dell'Università degli Studi di Perugia

In informatica, quando si utilizza il comando "SALVA CON NOME"?

omissis

2

Specific cases (actual costs):

Costs related to preparing, submitting and negotiating the proposals — Can generally NOT be declared as eligible for the action (they are incurred before the action starts), this includes cost for the preparation of the consortium agreement which should be signed before the action starts. However, costs related to updating the consortium agreement may be eligible if incurred during the action duration and in line with the general and specific eligibility conditions, in particular being necessary for the implementation of the action.

Travel costs for the kick-off/closing meeting — Even if the first leg of the journey takes place before the action starting date (*e.g. the day before the kick-off meeting*), the costs may be eligible, if the meeting is held during the action duration. The same applies for the last leg of a journey after the end of the action duration for a closing meeting.

Costs for reporting at the end of the action — Costs related to drafting and submitting the final report are eligible even if they are incurred after the action duration.

Those costs include the cost of certificates on the financial statements (CFS) required by the Grant Agreement and the cost of participating in a project review carried out by the granting authority before the submission of the final report. They may also include the cost of personnel necessary for the project review or to prepare the final report. However, they can NOT include any other action activities foreseen in the Annex 1 and undertaken after the end date of the action. For the daily rate to use for such personnel costs, *see Article 6.2.A.1.*

4

omissis

GRUPPO 3

Elencare i principi generali di eleggibilità dei costi nei progetti a gestione diretta finanziati dell'Unione Europea

I principi dell'azione amministrativa previsti dalla Legge 241/1990

L'esercizio provvisorio secondo il Regolamento per l'Amministrazione, la Finanza e la Contabilità dell'Università degli Studi di Perugia

I Dipartimenti: organi e funzioni ai sensi dello Statuto dell'Università degli Studi di Perugia

In informatica, cosa vuol dire "ZIPPARE" un file?

omissis

Equipment bought before the action starting date (depreciation) – If the option for depreciation is activated, depreciation costs for equipment used for the action, but bought before the action starting date are eligible if they fulfil the general eligibility conditions of Article 6.1(a). The remaining depreciation costs (the equipment has not been fully depreciated before the action's start) may be eligible for the portion corresponding to the action duration and to the rate of actual use for the purposes of the action.

Example: According to the beneficiary's accounting practices, a piece of equipment bought in January 2020 has a depreciation period of 48 months. If the action starts in January 2022 (when 24 months of depreciation have already passed) and the equipment is used for this action, the beneficiary can declare the depreciation costs incurred for the remaining 24 months, in proportion to the equipment's use for the action.

Cash-based accounting – There are NO exceptions for cash-based accounting. If the option for depreciation is activated, also beneficiaries with cash-based accounting may only charge the annual depreciation costs that correspond to the part of the equipment's use for the action. They can NOT charge the full price in one single year – even if their usual accounting practice is to record the equipment's *total* purchase costs as an expense in one year.

Example:

omissis

GRUPPO 4

Descrivere la struttura e i contenuti del Consortium Agreement nei progetti finanziati dall'Unione Europea.

Gli accordi tra pubbliche amministrazioni ai sensi della L. 241/1990

L'autorizzazione alle variazioni dei documenti contabili pubblici di preventivo secondo il Regolamento per l'Amministrazione, la Finanza e la Contabilità dell'Università degli Studi di Perugia

Il Rettore: durata in carica ed elettorato passivo ai sensi dello Statuto dell'Università degli Studi di Perugia

In informatica, a cosa serve la sequenza di comandi "TAGLIA" + "INCOLLA"?

omissis

4

Actual direct and indirect costs (HE) – If part of the usual cost accounting practices, beneficiaries may calculate the share of the actual costs that are used for the production of the internally invoiced good or service either by direct measurement ('direct costs'; see above) or by using the allocation keys defined in the costs accounting practices ('indirect costs') (e.g. power supply costs allocated to a clean room on the basis of the square meters it occupies, general administrative costs such as those stemming from the HR, legal or accounting departments).

Co-owned resources— As an exception, if the resource for which the unit cost is calculated is co-owned by the beneficiary and a third party, the costs registered in the accounts of the third party for the co-owned resource do not need to be removed if:

- the third party is mentioned in the grant (e.g. as beneficiary, affiliated entity or, for HE, third party providing in-kind contributions in Annex 1) and
- the costs fulfil the other eligibility conditions of this Article (e.g. directly linked to the resource, exclude ineligible costs, etc).

omissis