

Operating Grant*		Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	
TYPE OF COSTS BY ENTITY	Value	BEN	PP1	PP2	PP3	PP4	PP5	PP6	PP7	PP8	PP9	PP10	PP11	PP12	PP13	PP14
Office rent or leasing	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Insurance related to the buildings where the staff is located and to the equipment of the office (fire, theft insurance, etc.)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Utilities (electricity, water, telephone, internet services, etc.)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Office supplies and other consumables	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Maintenance/renting IT systems (HW, SW, photocopiers, etc.)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
General accountancy costs	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Other (postal services, courier, cleaning and similar)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

TOTAL PROJECT DIRECT COSTS (without Infrastructures)	0,00
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Maximum total indirect costs allowed	0,00
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Applied rate for indirect costs (to be selected in the FAF)	0,00%
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Reminder of the rule: following article 51 of the Implementing Regulation No 897/2014 of 18 August 2014, indirect costs shall be calculated on a flat rate up to 7% of eligible direct costs, excluding costs incurred in relation to the provision of infrastructures, provided that the rate is calculated on the basis of a fair, equitable and verifiable calculation method.

Description of the method: following article 124, comma 2, letter c, bullet ii of the EC Regulation 966/2012, the method for determining flat-rate financing shall be based on a "beneficiary-by-beneficiary approach", which means making reference to last year certified historical data: balance sheets (Profit) and/or financial statements (Non-Profit). According to article 124, comma 4 of the EC Regulation 966/2012, the grant decision will be suspended if the beneficiary is in receipt of an "operating grant" financed by other sources.

Operating grants: finance the operating expenditure of an EU body that is pursuing an aim of general European interest or an objective that forms part of an EU policy.

CALCULATION METHOD FOR INDIRECT ADMINISTRATIVE COSTS

Operating Grant*		NO	NO	YES	NO	NO	NO	NOT REQUESTED	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here
TYPE OF COSTS BY ENTITY		BEN	PP1	PP2	PP3	PP4	PP5	PP6	PP7	PP8	PP9	PP10	PP11	PP12	PP13	PP14
Office rent or leasing	0,00	0,00	0,00		0,00	0,00	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Insurance related to the buildings where the staff is located and to the equipment of the office (fire, theft insurance, etc.)	0,00	0,00	0,00		0,00	0,00	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Utilities (electricity, water, telephone, internet services, etc.)	0,00	0,00	0,00		0,00	0,00	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Office supplies and other consumables	0,00	0,00	0,00		0,00	0,00	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Maintenance/renting IT systems (HW, SW, photocopiers, etc.)	0,00	0,00	0,00		0,00	0,00	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
General accountancy costs	0,00	0,00	0,00		0,00	0,00	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Other (postal services, courier, cleaning and similar)	0,00	0,00	0,00		0,00	0,00	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

TOTAL PROJECT DIRECT COSTS (without Infrastructures)	0,00
Maximum total indirect costs allowed	0,00
Applied rate for indirect costs (to be selected in the FAF)	0,00%

Step 1: applicants must verify for all partners the presence or absence of an operating grant
For instance, in case **partner 2** benefits from an operating grant, the applicant will have to select "Yes" in **G6**.

If one or all partners do not benefit from an operating grant and they want to claim administrative costs on the project, you will need to select "NO"

Reminder of the rule: following article 51 of the Implementing Regulation No 897/2014 of 18 August 2014, indirect costs shall be calculated on a flat rate up to 7% of eligible direct costs, excluding costs incurred in relation to the provision of infrastructures, provided that the rate is calculated on the basis of a fair, equitable and verifiable calculation method.

Description of the method: following article 124, comma 2, letter c, bullet ii of the EC Regulation 966/2012, the method for determining flat-rate financing shall be based on a "beneficiary-by-beneficiary approach", which means making reference to last year certified historical data: balance sheets (Profit) and/or financial statements (Non-Profit). According to article 124, comma 4 of the EC Regulation 966/2012, the grant decision will be suspended if the beneficiary is in receipt of an "operating grant" financed by other sources.

Operating grants: they finance the operating expenditure of an organization from the EU or a Mediterranean Partner Country that is pursuing an aim of general European interest or an objective that forms part of an EU policy.

Operating Grant*		Please Select here	NO	YES	NO	Please Select here	NO	NOT REQUESTED	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here
TYPE OF COSTS BY ENTITY	Value	BEN	PP1	PP2	PP3	PP4	PP5	PP6	PP7	PP8	PP9	PP10	PP11	PP12	PP13	PP14
Office rent or leasing	47.000,00	12.000,00	12.500,00		11.000,00	11.500,00	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Insurance related to the buildings where the staff is located and to the equipment of the office (fire, theft insurance, etc.)	2.900,00	600,00	750,00		500,00	450,00	600,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Utilities (electricity, water, telephone, internet services, etc.)	2.350,00	600,00	550,00		450,00	400,00	350,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Office supplies and other consumables	900,00	250,00	200,00		150,00	100,00	200,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Maintenance/renting IT systems (HW, SW, photocopiers, etc.)	408,50	125,00	100,00		0,00	85,00	98,50		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
General accountancy costs	2.330,00	630,00	500,00		400,00	350,00	450,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Other (postal services, courier, cleaning and similar)	417,50	100,00	85,50		95,00	59,00	78,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL	56.306,00	14.305,00	14.685,50	0,00	12.595,00	12.944,00	1.776,50	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

TOTAL PROJECT DIRECT COSTS (without Infrastructures)	0,00
	€ 0,00
Maximum total indirect costs allowed	€ 0,00
Applied rate for indirect costs (to be selected in the FAF)	0,00%

Step 2: applicants and partners have to fill in the relevant cells making reference to the ast year certified historical data, namely: **balance sheets** for profit entities and/or **financial statements** for non-profit organisations. Please note that all partners have to insert the total expenditures incurred in lthe ast year (and not a pro-quota).

In this example , the **partnership total indirect costs** amount to 56.306,00 € (on a last-year basis).

Reminder of the rule: following article 51 of the Implementing Regulation No 897/2014 of 18 August 2014 , indirect costs shall be calculated on a flat rate up to 7% of eligible direct costs, excluding costs incurred in relation to the provision of infrastructures, provided that the rate is calculated on the basis of a fair, equitable and verifiable calculation method.

Description of the method: following article 124, comma 2, letter c, bullet ii of the EC Regulation 966/2012, the method for determining flat-rate financing shall be based on a "beneficiary-by-beneficiary approach", which means making reference to last year certified historical data: balance sheets (Profit) and/or financial statements (Non-Profit). According to article 124, comma 4 of the EC Regulation 966/2012, the grant decision will be suspended if the beneficiary is in receipt of an "operating grant" financed by other sources.

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Operating Grant*		Please Select here	NO	YES	NO	NO	NO	NO	NOT REQUESTED	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here
TYPE OF COSTS BY ENTITY	Value	BEN	PP1	PP2	PP3	PP4	PP5	PP6	PP7	PP8	PP9	PP10	PP11	PP12	PP13	PP14
Office rent or leasing	47.000,00	12.000,00	12.500,00		11.000,00	11.500,00	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Insurance related to the buildings where the staff is located and to the equipment of the office (fire, theft insurance, etc.)	2.900,00	600,00	750,00		500,00	450,00	600,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Utilities (electricity, water, telephone, internet services, etc.)	2.350,00	600,00	550,00		450,00	400,00	350,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Office supplies and other consumables	900,00	250,00	200,00		150,00	100,00	200,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Maintenance/renting IT systems (HW, SW, photocopiers, etc.)	408,50	125,00	100,00		0,00	85,00	98,50		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
General accountancy costs	2.330,00	630,00	500,00		400,00	350,00	450,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Other (postal services, courier, cleaning and similar)	417,50	100,00	85,50		95,00	59,00	78,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL	56.306,00	14.305,00	14.685,50	0,00	12.595,00	12.944,00	1.776,50	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

TOTAL PROJECT DIRECT COSTS (without Infrastructures)	1.000.000,00
Maximum total indirect costs allowed	€ 55.000,00
Applied rate for indirect costs (to be selected in the FAF)	5,50%
Global rate lower or equal than 7,00%: this rate will be applied for the calculation of indirect costs of the project	

Step 3: applicants will have to specify the total project direct costs (without the heading "Infrastructures"), by copying and pasting the value from the Application Form to cell. C28
Example: 1.000.000,00 €

The rate for indirect costs to be applied will be automatically calculated by rounding it in default of 0,5%.

In the example provided the rate is automatically set to 5,50% and, consequently the maximum total amount of indirect costs allowed will be 55.000,00 €

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Description of the method: following article 124, comma 2, letter c, bullet ii of the EC Regulation 966/2012, the method for determining flat-rate financing shall be based on a "beneficiary-by-beneficiary approach", which means making reference to last year certified historical data: balance sheets (Profit) and/or financial statements (Non-Profit). According to article 124, comma 4 of the EC Regulation 966/2012, the grant decision will be suspended if the beneficiary is in receipt of an "operating grant" financed by other sources.

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Operating Grant*		NO	NO	YES	NO	NO	NO	NO	NOT REQUESTED	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here
TYPE OF COSTS BY ENTITY	Value	BEN	PP1	PP2	PP3	PP4	PP5	PP6	PP7	PP8	PP9	PP10	PP11	PP12	PP13	PP14
Office rent or leasing	47.000,00	12.000,00	12.500,00		11.000,00	11.500,00	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Insurance related to the buildings where the staff is located and to the equipment of the office (fire, theft insurance, etc.)	2.900,00	600,00	750,00		500,00	450,00	600,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Utilities (electricity, water, telephone, internet services, etc.)	2.350,00	600,00	550,00		450,00	400,00	350,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Office supplies and other consumables	900,00	250,00	200,00		150,00	100,00	200,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Maintenance/renting IT systems (HW, SW, photocopiers, etc.)	408,50	125,00	100,00		0,00	85,00	98,50		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
General accountancy costs	2.330,00	630,00	500,00		400,00	350,00	450,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Other (postal services, courier, cleaning and similar)	417,50	100,00	85,50		95,00	59,00	78,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL	56.306,00	14.305,00	14.685,50	0,00	12.595,00	12.944,00	1.776,50	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

TOTAL PROJECT DIRECT COSTS (without Infrastructures)	1.000.000,00
Maximum total indirect costs allowed	€ 55.000,00
Applied rate for indirect costs (to be selected in the FAF)	5,50%
<i>Global rate lower or equal than 7,00%: this rate will be applied for the calculation of indirect costs of the project</i>	

Budget: Indirect costs

Administrative costs:

Specify administrative costs ▾

- 4.5 %
- 5 %
- 5.5 %
- 6 %
- 6.5 %

Step 4: applicants will have to set in the Application Form the calculated value of indirect costs rate by selecting it in the dropdown menu.

In the example provided the correct value to be selected in the dropdown menu is 5,5%.

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Operating Grant*		NO	NO	YES	NO	Please Select here	NO	NOT REQUESTED	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here	Please Select here
TYPE OF COSTS BY ENTITY	Value	BEN	PP1	PP2	PP3	PP4	PP5	PP6	PP7	PP8	PP9	PP10	PP11	PP12	PP13	PP14
Office rent or leasing	72.500,00	20.000,00	14.500,00		12.500,00	11.500,00	14.000,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Insurance related to the buildings where the staff is located and to the equipment of the office (fire, theft insurance, etc.)	3.350,00	600,00	750,00		650,00	600,00	750,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Utilities (electricity, water, telephone, internet services, etc.)	2.350,00	600,00	550,00		450,00	400,00	350,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Office supplies and other consumables	1.150,00	250,00	200,00		250,00	250,00	200,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Maintenance/renting IT systems (HW, SW, photocopiers, etc.)	533,50	125,00	100,00		125,00	85,00	98,50		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
General accountancy costs	2.330,00	630,00	500,00		400,00	350,00	450,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Other (postal services, courier, cleaning and similar)	593,00	100,00	150,00		145,00	120,00	78,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL	82.806,50	22.305,00	16.750,00	0,00	14.520,00	13.305,00	15.926,50	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

TOTAL PROJECT DIRECT COSTS (without Infrastructures)	1.000.000,00
Maximum total indirect costs allowed	€ 70.000,00
Applied rate for indirect costs (to be selected in the FAF)	7,00%

Global rate higher than 7,00%: flat rate of 7,00% for the project will be applied

Please note that the maximum rate of indirect costs allowed is 7,00%.
The excel file will automatically set to 7,00% all those rates which exceed the threshold.

In the example provided, the calculated ratio is 8,28% (82.806,50/1.000.000,00)

The maximum allowed ratio will be 7,00% and, consequently, the maximum allowed total indirect costs is 70.0000,00.

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