

GUIDE TO PROJECT REPORTING AND CONTROL PROCEDURES

This document regulates the reporting obligations of the beneficiary Departments for projects funded within the framework of **UNIFI CALL FOR FUNDING OF RESEARCH PROJECTS BY YOUNG INDEPENDENT RESEARCHERS WITHIN THE SCOPE OF THE NATIONAL RESEARCH PROGRAMME 2021-2027 (PNR) STRATEGIC GOALS.**

(Decree of the Ministry of University and Research, no. 737/2021 published on 05/08/2021)

General criteria for the eligibility of costs

Eligible costs are those directly incurred in implementing the project and meeting the following conditions:

- a) Be additional. Expenditure must be incurred on the chapter of the U-GOV accounts specifically created for the project;
- b) they fall within the categories of expenditure set out in the call for proposals and in particular in the project budget;
- c) actually incurred, reasonable and necessary for the realization of the project;
- d) having been incurred by the end of the project or having been settled by the date of submission of the final accounts and in any case no later than 30 days after the end of the project, provided that they relate to activities carried out or services rendered during the implementation of the project;
- e) being actual, i.e. relate to expenditure actually incurred and corresponding to payments made by the Department. Internal costs are not eligible.

The following costs are ineligible:

- a) provisions and insurance costs for future losses or charges;
- b) costs declared, incurred or reimbursed within other funded projects;
- c) deductible VAT;
- d) costs relating to categories of expenditure not eligible under the call, such as equipment costs;
- e) Cash payments;
- f) Costs for structured personnel.

General indications for supporting documentation

In order to be able to prove the legitimacy of the costs incurred, in the event of a request at the control stage, it will be necessary to provide documentation proving the costs incurred, such as contracts of the staff involved, tender procedures, documentation relating to missions incurred, etc.

Expenditure categories

CATEGORY	NOTES
1. STAFF EXPENDITURE	RESEARCH GRANTS
2. TRAVEL EXPENSES	RELATING TO PERSONNEL INVOLVED IN THE PROJECT
3. CONSUMABLES	
4. OTHER COSTS	

1. NON-STRUCTURED STAFF (*Temporary staff*)

This category includes the costs of staff recruited for the project who must be fully dedicated to the project activities. In particular holders of research grants (art. 22 Law n. 240 of 30 December 2010).

Concerning productive time, it will be equal to the hours worked as shown in the timesheets to be prepared on a monthly basis on the University forms.

As stipulated in the call for proposals, no structured personnel costs are allowed.

2. MISSIONS AND TRAVEL

This category of expenditure includes expenses for missions for scientific needs or for dissemination activities. Travel expenses strictly related to project activities, reimbursed on the basis of the University Mission Regulations, are eligible for reimbursement.

In view of the administrative-accounting verification, the documentation to be kept, in addition to that strictly related to the mission expenses incurred, also consists, for example, of the documentation attesting the participation within seminars, congresses, etc. (such as, for example, brochures, invitations, material distributed during the *meeting*). In any case, for conferences abroad, an *abstract* and a poster clearly referring to the project is required.

3. CONSUMABLES

The category "Consumables" includes expenses incurred for consumable goods purchased and used for the activities envisaged in the project. It **should be noted that the cost of consumables is not eligible for reimbursement if purchased in the last month of the project duration.**

4. OTHER COSTS

This category of expenditure includes, on a residual basis, any other expenditure with the following characteristics:

- complies with the general requirements for the eligibility of costs. In particular, it must be directly related to the project and necessary for its implementation;
- is not already regulated under other categories of expenditure
- was foreseen in the "other costs" category at the time of submission of the proposal

Guidance on correct reporting

Interim reporting

At mid-project (12 months) an intermediate scientific report and an intermediate financial report must be submitted as indicated in the call for proposals.

These reports must be submitted within 30 days from the end of the first year of the project.

Final reporting

Final accounts must be sent to ricercaue@unifi.it within 30 days of the end date of the project as stated in the call for proposals.

The Research Commission (Commissione Ricerca) will verify the achievement of the objectives set out in the project proposal.

Following the checks carried out by the UNIFI Grants Office, the Board of Auditors shall verify the amounts declared and prepare a report which, signed by the Rector, shall be sent to the MUR.

The department must reimburse any expenses not incurred or found to be ineligible.