



CERV-2022-CHILD

Budget

4 May 2022

1 *Directorate-General Justice and Consumers*



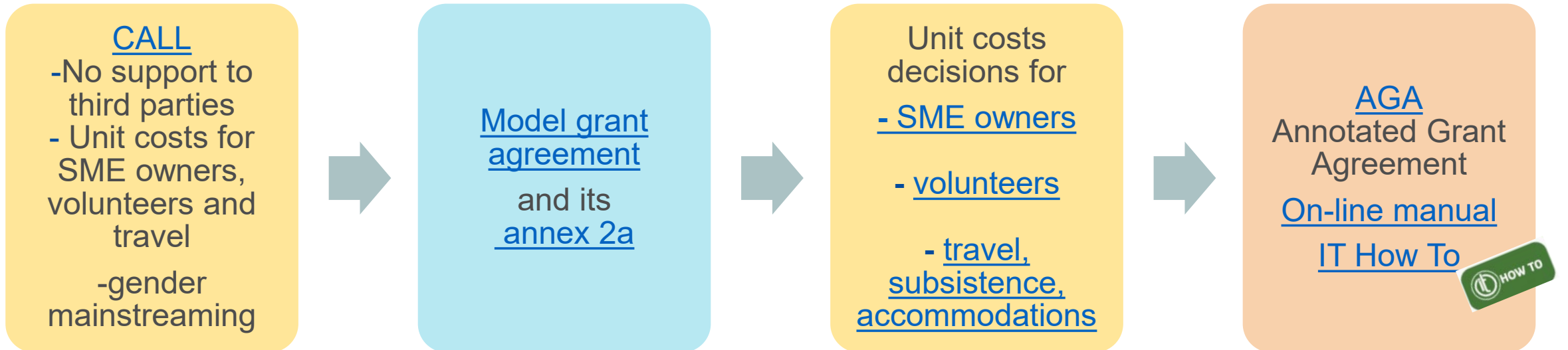
NEW MFF = NEW PROVISIONS!

≠ MFF 2014-2020
Previous provisions

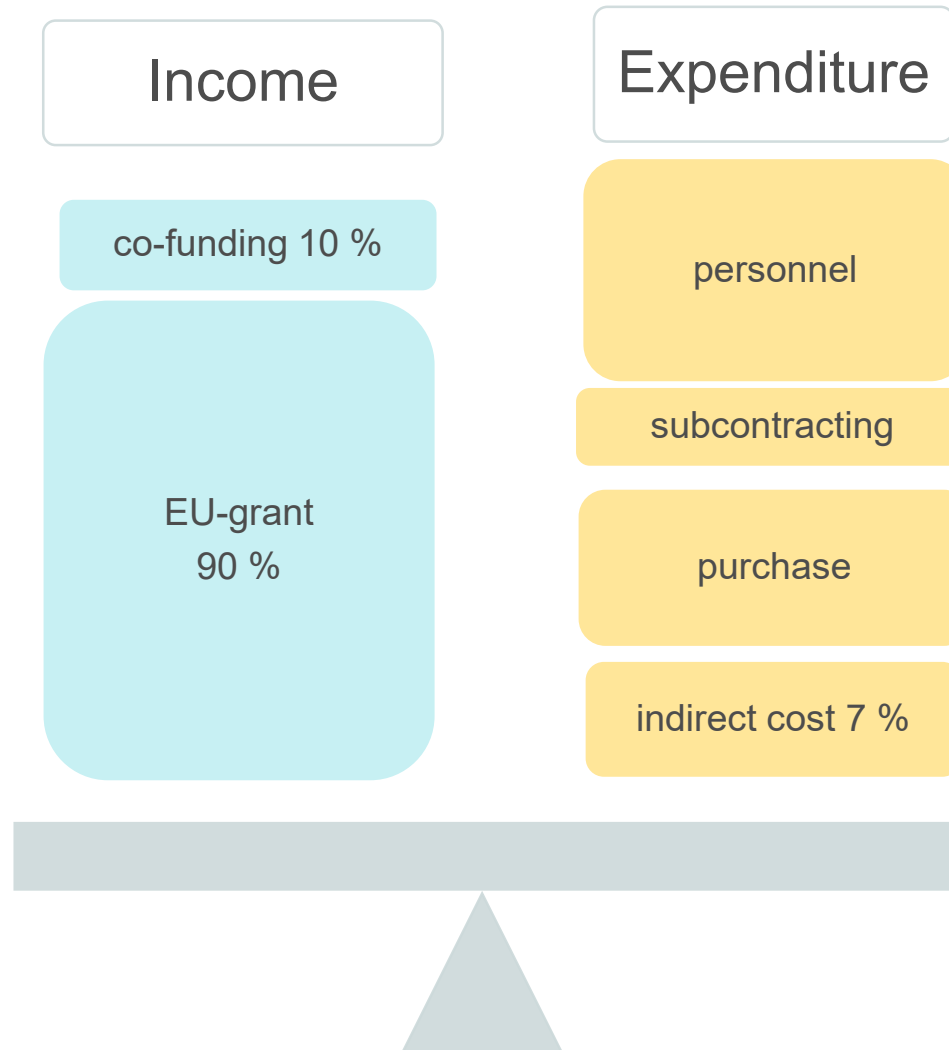


The notes to the slides are available in this document as a comment (click on the icon in the upper-left page)

Guidance



Balanced budget





Income and revenue

Profit legal entities

Revenue is **all income** generated by the action, during its duration, for beneficiaries that are **profit legal entities**.

If there is a profit, **it will be deducted from the final grant amount.**

[Article 22.3.4](#)

≠ MFF 2014-2020

Different provisions

[Article 5.3.3](#)



Certificate on the Financial Statements

Threshold for the CFS:

The Certificate is required for each beneficiary requesting an EU contribution \geq **EUR 325 000** in its financial statement.

[Data Sheet point 4.3](#)

≠ MFF 2014-2020

Two conditions

[Article 15.4](#)

Roles: call, on-line manual, AGA

Tasks
+costs

- Coordinator
- Partners
- Affiliated entities

Tasks

- Associated partner

Subcontracting ≠ purchase costs

Subcontract

Contracts for goods, works or services that are **part of the action tasks**;

Purchase

Contracts for goods, works or services needed to carry out the action, but which are **not part of the action tasks**;

Both, for subcontracts and purchase costs:

- **best value for money**
- **no conflict of interest** (direct or indirect) - [Article 12.1](#)



Place of performance of subcontracts: no provisions

≠ MFF 2014-2020

ONLY in eligible
countries

[Article 10.1](#)



Subcontracting

DO NOTs

You cannot subcontract **management tasks**  [Article 7](#)

Subcontracting may cover only **a limited part** of the action.

EU values

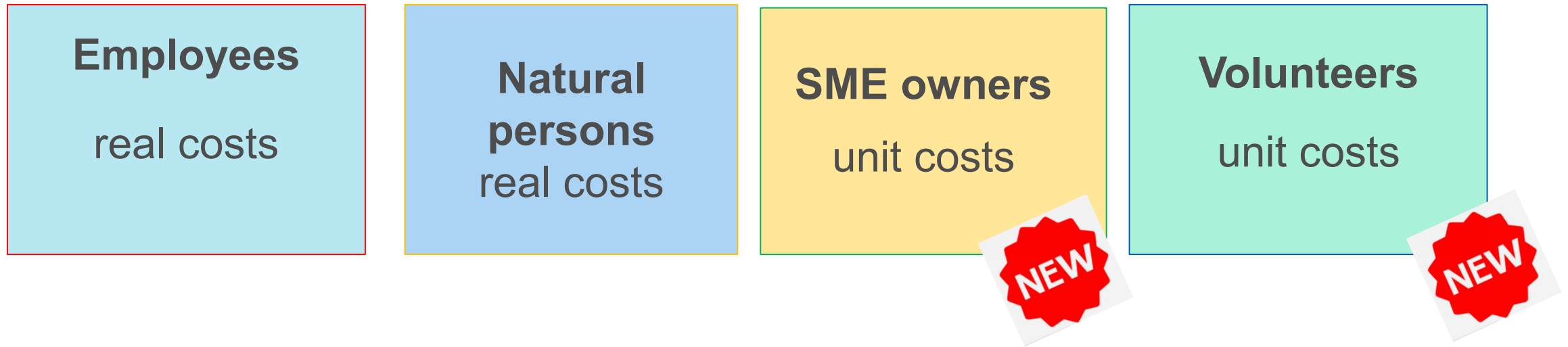
Beneficiaries must commit to and ensure the **respect of basic EU values** (human dignity, freedom, democracy, equality, the rule of law and human rights, including the rights of minorities).

Consequence of **non-compliance**: grant reduction, suspension or termination.

[Articles 14.2 and 14.3](#)



Staff cost



[Art. 6 2.A model grant agreement](#)

Effort

1 unit effort (person-month) = 1 month full time for 1 person

1 year = 215
productive
days



$215/12$
months =
17.92 days



Effort =
total number
of days /
17.92

Staff cost

Daily/hourly rate

The total number of day-equivalents declared in EU grants, for a person for a year, cannot be higher than **215 days** (**fixed number**).

[Article 6.2.A.1](#)

The **daily rate** must be calculated as:

$$\frac{\text{annual personnel costs for the person}}{215}$$

≠ MFF 2014-2020

No fixed rate

[Article 6.2.A](#)



Check detailed explanation in the [Annotated Grant Agreement](#)

Staff cost

Natural persons as staff costs

Conditions to accept costs of natural persons as staff costs:

[Article 6.2.A.2](#)

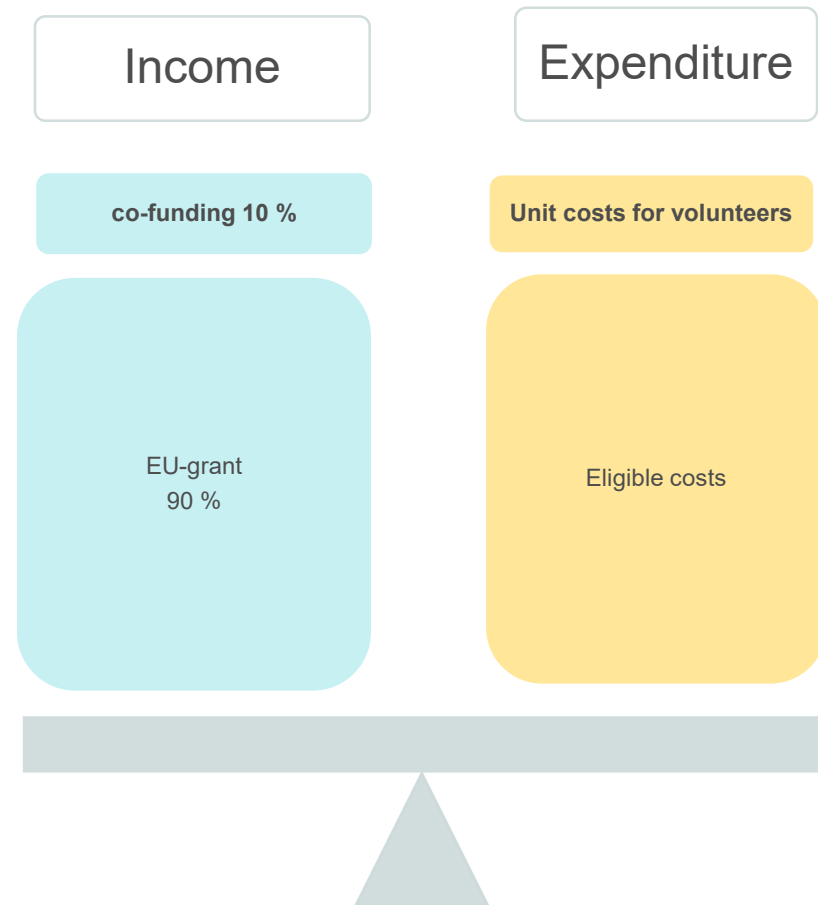
a) the person must work under **conditions similar to those of an employee** (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed),

b) the result of the work must **belong to the beneficiary** (unless agreed otherwise).

c) the **costs must be calculated on the basis of a rate** which corresponds to the costs actually incurred for the direct contract or secondment and must not be significantly different from those for personnel performing similar tasks under an employment contract with the beneficiary.

≠ MFF 2014-2020
Difference in conditions
[Article 6.2.A.2](#)

Limit for unit costs for volunteers



Unit costs for volunteers

No cash flow

Only payments
to volunteers,
which can be
claimed = travel

No indirect costs

No mandatory
supporting
document

Unit rates for volunteers

[Annex 2a to the Model Grant Agreement](#),

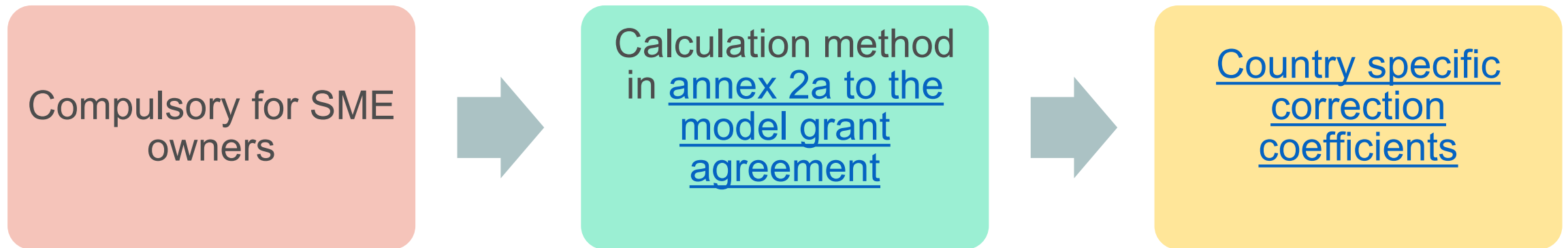
Units: days spent working on the action (rounded up or down to the nearest half-day)

Amount per unit (daily rate):

Country	Daily rate in €
Denmark, Ireland, Luxembourg, Netherlands, Austria, Sweden, Liechtenstein, Norway	157
Belgium, Germany, France, Italy, Finland, United Kingdom, Iceland	131
Czech Republic, Greece, Spain, Cyprus, Malta, Portugal, Slovenia	78
Bulgaria, Estonia, Croatia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia	47

See also: [Decision C\(2019\)2646](#), article 6.2-A5 of the GA and pages 47-48 and 82 point 1.4 of the [Annotated Grant Agreement](#)).

Unit rates for SME owners



Travel, accommodation and subsistence costs

Simplification

- You claim units, **not real costs**.
- Supporting document = proof that the units were used and necessary to implement the action.
→ signed attendance list

Compulsory!

- Only **3 exceptions**:
 - travel between 50 and 300 km in a third country;
 - travel between 50 and 300 km between a Member State and a third country;
 - land travel between 50 and 300km in **Luxembourg, Cyprus or Malta**;

Travel, accommodation and subsistence costs

units in [annex 2a to the model grant agreement](#)

Methodology in [Decision C\(2021\)35](#)

Explanations in the [Annotated Grant Agreement](#)



Attendance list

A key document for reporting unit costs!

Ask participants to indicate:

- **The place of employment** (unit costs for **travel**)
- **The departure time and arrival time** (unit costs for **accommodation + subsistence**)
- **The signature for each day**

Travel, accommodation and subsistence, most Frequently Asked Questions:

All units for travels=
return journeys

No reimbursement
for **travels** to a
distance of less than
50 km

Unit costs for
subsistence eligible
even if the distance
is less than 50 km

Unit for travel = from
the **place of
employment**

Cancellation = no
cost can be claimed

Catering = part of
unit costs for
subsistence

Thank you !



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