

INLINE

Management details & internal financial report

25 february 2026

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2. Cost

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- ▶ Cost categories
- ▶ Type of personnel
- ▶ Travel - Unit Cost
- ▶ Record keeping and audit

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1. Budget

ESTIMATED BUDGET FOR THE ACTION

	Estimated eligible ¹ costs (per budget category)										Estimated EU contribution ²				
	Direct costs								Indirect costs	Total costs	EU contribution to eligible costs			Maximum grant amount ⁶	
	A. Personnel costs			B. Subcontracting costs	C. Purchase costs			E. Indirect costs ³	Funding rate % ⁴		Maximum EU contribution ⁵	Requested EU contribution			
	A.1 Employees (or equivalent)	A.4 SME owners and natural person beneficiaries	A.5 Volunteers	B. Subcontracting	C.1 Travel and subsistence			C.2 Equipment	C.3 Other goods, works and services		E. Indirect costs				
					Travel	Accommodation	Subsistence								
Forms of funding	Actual costs	Unit costs ⁷	Unit costs ⁷	Actual costs	Unit ⁷ or actual costs	Unit ⁷ or actual costs	Unit ⁷ or actual costs	Actual costs	Actual costs	Flat-rate costs ⁸					
	a1	a3	a4	b	c1a	c1b	c1c	c2	c3	e = flat-rate * (a1 + a3 + b + c1a + c1b + c1c + c2 + c3)	f = a + b + c + d + e	U	g = f * U%	h	m
1 - UPC	290 750.00	0.00	0.00	0.00	10 623.00	4 867.00	5 061.00	0.00	5 000.00	22 141.07	338 442.07	90	304 597.86	304 597.86	304 597.86
2 - ECMWF	239 040.00	0.00	0.00	0.00	1 618.00	1 452.00	2 388.00	0.00	2 500.00	17 289.86	264 287.86	90	237 859.07	237 859.07	237 859.07
3 - FMI	204 500.00	0.00	0.00	0.00	3 640.00	2 056.00	2 388.00	0.00	0.00	14 880.88	227 464.88	90	204 718.39	204 718.39	204 718.39
4 - AEMET	73 050.00	0.00	0.00	0.00	2 132.00	2 056.00	2 388.00	0.00	0.00	5 573.82	85 199.82	90	76 679.84	76 679.83	76 679.83
5 - IPMA	45 000.00	0.00	0.00	0.00	1 866.00	1 620.00	2 388.00	0.00	0.00	3 561.18	54 435.18	90	48 991.66	48 991.66	48 991.66
6 - AMAYA	32 500.00	0.00	0.00	0.00	2 518.00	2 056.00	2 388.00	0.00	0.00	2 762.34	42 224.34	90	38 001.91	38 001.90	38 001.90
7 - ESMIR	20 250.00	0.00	0.00	0.00	2 132.00	2 056.00	2 388.00	0.00	0.00	1 877.82	28 703.82	90	25 833.44	25 833.43	25 833.43
8 - ANEPC	47 500.00	0.00	0.00	0.00	1 866.00	1 620.00	2 388.00	0.00	3 500.00	3 981.18	60 855.18	90	54 769.66	54 769.66	54 769.66
Σ consortium	952 590.00	0.00	0.00	0.00	26 395.00	17 783.00	21 777.00	0.00	11 000.00	72 068.15	1 101 613.15		991 451.83	991 451.80	991 451.80

Project:01/march/2025 - 28/february/2027

Indirect cost:7% flat rate on all direct costs except for subcontracting

Funding Rate:90%

Prefinancing:70%

2. Cost

Costs are divided into two categories:

DIRECT COST:
Direct linked to the project

- ▶ Direct personnel
- ▶ Subcontracting
- ▶ Purchase cost/other direct cost
 - ▶ Travels - **UNIT COST**
 - ▶ equipment **DEPRECIATION**
 - ▶ Other goods and services - **ACTUAL COST**

INDIRECT COST:
Not directly linked to the project

- ▶ Running cost
- ▶ Equipment that cannot be linked to the project



7 % flat rate on all direct costs
except for subcontracting

General eligibility criteria of costs

The European Commission requires that **Actual Costs** meet the following criteria to be considered **eligible**:

- ▶ Incurred by the beneficiary
- ▶ Incurred in the project period (1/10/2023-31/09/2027)
- ▶ Declared under one of the budget categories
- ▶ Connection with the action and is necessary for its implementation
- ▶ Identifiable and verifiable in beneficiary's accounts - real cost (not estimated costs)
- ▶ In accordance with your usual accounting principles
- ▶ In compliance with national laws and taxes
- ▶ Reasonable and justifiable

What are the categories of personnel?

Staff are classified into five main categories according to their relationship with the beneficiary entity:

1. Employees:

Staff with a standard employment contract - *Calculation method*

2. Direct contracts &

3. Seconded personnel:

Similar conditions to an employee

4. SME owners and Natural persons:

Do not receive a salary and are declared as unit cost

5. Volunteers:

Without remuneration -
Subject to specific call conditions

How to calculate your personnel costs for a given reporting period ?

Calculation Method (Standard Formula)

$$\text{Personnel Cost} = \text{Daily Rate} \times \text{Days Worked}$$

01

Determine the Annual Cost

Add the **base salary**, **social security costs** and **eligible allowances**,

02

Calculate the Daily Rate

Divide the annual cost by 215 working days.
* 215 if the person has worked throughout the entire year or make an equivalent.

03

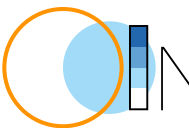
Record Days Worked

Register the days dedicated to the project, Days must be identifiable and verifiable. (maximum 215 per year).

04

Apply the Formula

Multiply the daily rate by the number of days worked on the project.



EU GRANTS DECLARATION OF DAYS WORKED ON A PROJECT To be filled in and uploaded as deliverable in the Funding & Tenders Portal Grant Management System, at the due date foreseen in the system.			YEAR:
Project acronym:		Project number:	
Participant name:			
Name of the person:		Type of personnel: (employed/ natural person under direct contract/ seconded/ other)	
Month	Days worked in the action! (e.g. 15, 7,5, 0,5)	Work Packages worked on (e.g. WP2, WPS)	Date and signature of the person
January			Signature: _____ Date: _____
			Name, date and signature of the supervisor Name: _____ Signature: _____ Date: _____



Reporting Travel by Unit Cost

To report **travel, accommodation and subsistence costs**, as unit costs, beneficiaries should calculate it following the EC decision of 26 july 2023:

- **Travel** costs are calculated according to **distance**:

Distance ≥ 400 km

Air, rail or combining

5.1 Apply 1 unit cost per distance band

Distance band (in km) ²	Amount per return trip in EUR
400-600	245
601-800	261
801-1200	276
1201-1600	288
1601-2000	369
2001-2500	429
2501-3500	541
3501-4500	659
4501-6000	796
6001-7500	900
7501-10000	1 201
10001-max	1 376

Distance < 400 km

Only by land

5.2 Intra-Member state:

Apply 1 unit cost per MS

Country	Amount in EUR per return trip
AT	60
BE	46
BG	12
CZ	20
DE	64
DK	76
EE	16
EL	36
ES	52
FI	36
FR	64
HR	36
HU	28
IE	36
IT	52
LT	20
LV	16
NL	49
PL	20
PT	40
RO	16
SE	56
SI	27
SK	20

5.3 Inter-Member state:

Apply 1 unit cost between 2 MS

5.3 Amounts for Inter-Member States return journeys between 50 and 400 km (EUR)

MS	AT	BE	BG	CZ	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	NL	PL	PT	RO	SE	SI	SK
AT																									
BE																									
BG																									
CZ																									
DE																									
DK																									
EE																									
EL																									
ES																									
FI																									
FR																									
HR																									
HU																									
IE																									
IT																									
LT																									
LU																									
LV																									
NL																									
PL																									
PT																									
RO																									
SE																									
SI																									
SK																									

No connection below 400 km
"normal" train connection
High speed train

* Spain - Portugal: 54 EUR

Reporting Travel by Unit Cost

To report **travel, accommodation and subsistence costs**, as unit costs, beneficiaries should calculate it following the EC decision of 26 july 2023:

- Accommodation & subsistence costs calculated according to **destination**:

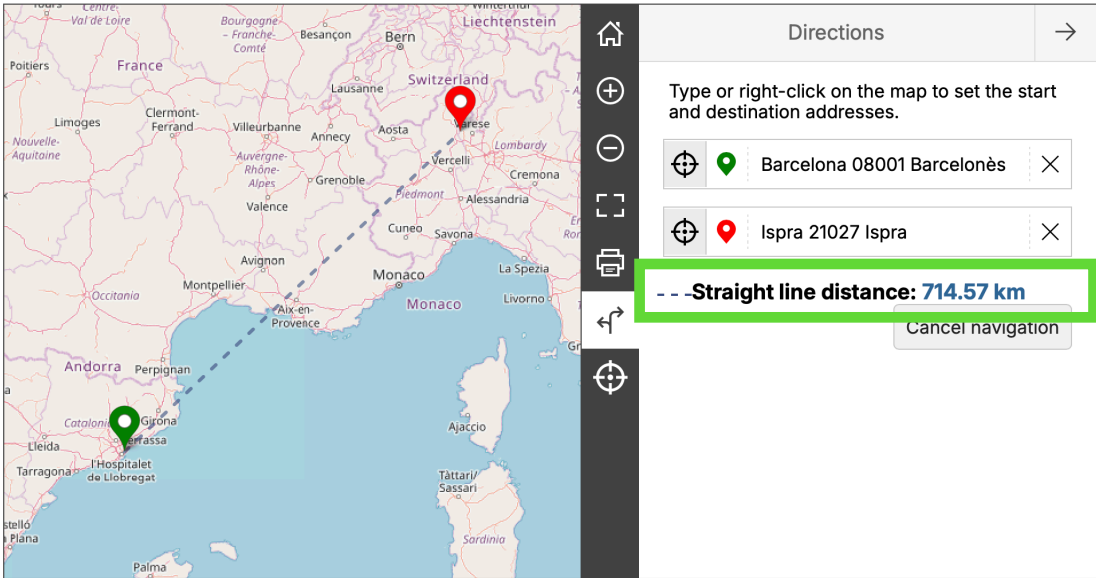
5.5. Amounts for accommodation and subsistence costs

Country	Accommodation - Amount in EUR per night	Subsistence - Daily Rate in EUR
Belgium	137	102
Italia	114	98
Portugal	109	83

Example: Current Ispra meeting - Monday to Wednesday

Travel

Flight calculator



Accommodation & subsistence

5.5 Amounts for accommodation and subsistence costs

Country	Accommodation - Amount in EUR per night	Subsistence - Daily Rate in EUR
Belgium	137	102
Italia	114	98
Portugal	109	83

Table 2: Unit cost per distance band for air, rail or combined air/rail travel (reference Commission Decision C(2023)4928)

for all calls with opening date as of 26/07/2023, and for projects ongoing on 01/01/2023 or with start date after that and where the beneficiary has voluntarily decided to use the amounts increased from those published in the original call and listed in table 1.

Distance Band (in km)	Amount in EUR per return trip
400-600	245
601-800	261
801-1200	276
1201-1600	288
1601-2000	369
2001-2500	429
2501-3500	541

Travel: 261 €

Accommodation: 114 €/night

Subsistence: 98 €/day

**There are no half diets*

Example: Current Ispra meeting - *Monday to Wednesday*

		Costs (actual costs)			Costs (unit costs)				Also part of other work packages? YES/NO and which WP	Description (e.g. international/not international; place of activity/destination; number of days; number of persons (speakers, personnel and participants whose costs are covered); transport means; average price per person; subsistence costs/daily allowances)
		Costs	Total (Currency)	Total (EUR)	Amount per unit	Number of units	Total (Currency)	Total (EUR)		
WP1										
1 Project Meeting (Ispra)										
Travel costs										
	[invoice 1]	0,00		0,00						
	[invoice 2]	0,00		0,00						
	Total travel costs for this travel			0,00	261,00	1,00		261,00	YES, ALL	Not International. Participation of 1 person (Gisela Vilalta) from Barcelona to the Project Meeting in Ispra (IT). Distance: 714km. Transport by plane.
Accommodation costs										
	[invoice 1]	0,00		0,00						
	[invoice 2]	0,00		0,00						
	Total accommodation costs for this travel			0,00	114,00	2,00		228,00	YES, ALL	Accommodation of 1 person for 2 nighth in IT
Subsistence costs										
	meals	0,00		0,00						
	local travel	0,00		0,00						
	Other expenses	0,00		0,00						
	Total subsistence costs for this travel			0,00	98,00	3,00		294,00	YES, ALL	Subsistance of 1 person for 3 days in IT
	Total travel and subsistence for this travel			783,00						
	Total travel costs for this WP			261,00						
	Total accommodation costs for this WP			228,00						
	Total subsistence costs for this WP			294,00						
	Total travel and subsistence for this WP			783,00						

Travel: 261 €

Accommodation: 114 €/night

Subsistence: 98 €/day

**There are no half diets*

3. Internal Report: Excel Sheet - Time Sheets

- ▶ Records **must be kept up to 5 years** after the final payment (see data sheet in GA):

Contracts, invoices, accounting records, time records

- ▶ The records and supporting documents **must be made available** upon request:

Audits, reviews, checks

- ▶ The usual accounting practices and internal control procedures

3. Internal Report: Excel Sheet - Time Sheets

Internal Report for the 1st year

Send to coordination by 1st April 2026:

1. Detailed reporting table - Excel file

Add new sub-section

Add New Line

Delete Line

DETAILED COST REPORTING TABLE – REPORTING PERIOD (ACTION GRANTS)

Reporting period:

1

Project number:

Project acronym:

Participant short name:

Participant PIC:

Currency

Select a currency in the list

EUR

Specify a currency if not listed

Insert exchange rate

0,0000

Exchange rate:

If daily exchange rate, use the ECB editable charts:

<http://www.ecb.europa.eu/stats/exchange/eurofxref/index.en.html>

If NO daily exchange rate, use the INFOEURO currency converter:

http://ec.europa.eu/budget/contracts_grants/info_euro_converter/index_en.cfm

15/2/25 14:34

ATTENTION! This table should be filled out one per participant (beneficiary, linked third party/affiliated entity).

ATTENTION! This table may ONLY contain eligible costs (i.e. costs that comply with the eligibility rules of your grant agreement). The cost reporting table should NOT contain the estimated costs, but the really incurred costs. Costs can be estimated in EUR or in another currency (currency of your accounting). The detailed table has NO impact on the budget flexibility set out in your grant agreement.

ATTENTION! List each budgeted cost item ONLY once in this table, for the main WP.

ATTENTION! White cells mean that you are required to enter data. Blue cells are calculated automatically.

ACTION GRANT COST REPORTING TABLE (PER PARTICIPANT)

PROJECT COSTS

A. Personnel costs

ATTENTION! Cost reporting must be done according to MGA (usually daily rates)

Type of rate

Rate

Time

Total

Total

Also working for other work packages? YES/NO and which WP

Description of project role/activities/responsibilities

Period of activity (for action)

Date(s) of payment(s) (e.g. 30th of each month)

Accounting reference(s)

Total personnel (all WPs)

0,00

B. Subcontracting costs

Costs (actual costs)

Total (Currency)

Total EUR

Also used for other work packages? YES/NO and which WP

Description of subcontracted project tasks/activities

Name of subcontractor and subcontract number

Period of activity (for action)

Date of payment

Invoice number

Accounting reference

Total subcontracting (all WPs)

0,00

C. Purchase costs

C1. Travel and subsistence

Costs (actual costs)

Total (Currency)

Amount per unit

Number of units

Total (Currency)

Total (EUR)

Also part of other work packages? YES/NO and which WP

Description (e.g. international/not international; place of activity/destination; number of days; number of persons (speakers, personnel and participating where costs are covered); transport means; average price per person; subsistence costs/daily allowances)

Travel period

Date(s) of payment(s)

Invoice number

Accounting reference(s)

Total travel costs (all WPs)

0,00

Total accommodation (all WPs)

0,00

EC Instructions

EC Data

EC Format

1. Instructions

2. Start

3. Detailed table

4. Consolid table (participant)

2. Time sheets

EU GRANTS DECLARATION OF DAYS WORKED ON A PROJECT

To be filled in and uploaded as deliverable in the Funding & Tenders Portal Grant Management System, at the due date foreseen in the system.

YEAR:

Project acronym:

Project number:

Participant name:

Name of the person:

Type of personnel:
(employee/ natural person under direct contract/ seconded/ other)

Month

Days worked in the action¹
(e.g. 15, 7,5, 0,5)

Work Packages worked on
(e.g. WP2; WP5)

Date and signature of the person

Name, date and signature of the supervisor

January

Signature:

Date:

Name:
Signature:

Date:

ONLINE

Co-funded by the European Union

INLINE

Management details & internal financial report

25 february 2026