Dallo schema seguente si evince che per gli enti pubblici, come le università, il metodo di calcolo da utilizzare è lo Special Transition Flat Rate, che prevede che i costi indiretti siano pari al 60% dei costi diretti.

**Method of calculating indirect costs**

Indirect costs are all those eligible costs which cannot be identified by the participant as being directly attributed to the project but which can be identified and justified by its accounting system as being incurred in direct relationship with the eligible direct costs attributed to the project. They may not include any eligible direct costs.

They shall represent a fair apportionment of the overall overheads of the organisation.

In FP7, they may be identified according to one of the following methods:

- **Real indirect costs**: Real indirect costs incurred in direct relationship with the direct eligible costs attributed to the action calculated using an analytical accounting system.

- **Simplified method**: A participant may use a simplified method of calculation of its full indirect eligible cost at the level of its legal entity if it is in accordance with its usual accounting and management principles and practices. Use of such a method is only acceptable where the lack of analytical accounting or the legal requirement to use a form of cash-based accounting prevents detailed cost allocation. The simplified approach must be based on actual costs derived from the financial accounts of the period in question.

- **Standard flat rate**: A participant may opt for a flat-rate of 20% of its total direct eligible costs, excluding its direct eligible costs for subcontracting and the costs of reimbursement of resources made available by third parties which are not used on the premises of the participant.

- **Special transition flat rate**: Non-profit public bodies, secondary and higher education establishments, and research organisations and SMEs, which are unable to identify with certainty their real indirect costs for the project, when participating in funding schemes which include research and technological development and demonstration activities may opt for a flat-rate of 60% of the total direct eligible costs\(^1\) excluding costs for subcontracting and the costs of reimbursement of resources made available by third parties which are not used on the premises of the participant. If these participants change their status during the life of the project, this flat rate shall be applicable up to the moment they lose their status.

(\(^1\)The rate established in this indent will apply for grants awarded under calls for proposals closing before 1 January 2010. The Commission shall establish, for grants awarded under calls closing after 31 December 2009, an appropriate level of flat rate which should be an approximation of the real indirect costs concerned but not lower than 40%, at that moment a special clause will be adopted and inserted in subsequent grant-agreements.

The participant shall apply the method chosen in all grant agreements under the Seventh Framework Programme.

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**Indirect Costs - Decision Tree**

Do either of these conditions apply?

1. your organisation possesses an analytical accounting system, or
2. you will declare overhead rates using a simplified method
YES

Real indirect costs or costs calculated using a simplified method

or

20% of total direct eligible costs (1)

or

60% of total direct eligible costs (1)(2), for:

- Non-profit public bodies, secondary and higher education establishments, research organisations and SMEs
- When participating in funding schemes which include research and technological development

Coordination and support actions:
In any case Maximum 7% of the direct eligible costs (1)

(1) excluding direct eligible costs for subcontracting and the costs of reimbursement of resources made available by third parties which are not used on the premises of the beneficiary

(2): This flat rate can be used for any proposal submitted under calls for proposals closing before 1 January 2010. The Commission shall establish for grants awarded under calls closing after 31 December 2009, an appropriate level of flat rate which should be no lower than 40%

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**International Cooperation Partner Country (ICPC)**

International Cooperation Partner Country means a third country which the Commission classifies as a low-income, lower-middle income or upper-middle-income country and which is identified as such in Annex I of the work programmes.
Lump sum funding method

Beneficiaries from International Cooperation Partner Country can - as an alternative to funding based on actual cost - opt for a lump sum approach. The details of this option will be subject to a specific Commission's decision to be adopted and published early in 2007.