



EUROPEAN COMMISSION
DIRECTORATE-GENERAL REGIONAL AND URBAN POLICY
Budget, Communication and General Affairs
Outermost Regions

CALL FOR PROPOSALS

2022CE160AT013

**Empowering youth in the EU Outermost Regions – YOUTH 4
OUTERMOST REGIONS (#YOUTH4ORS)**

Questions & Answers (Q&As)

20/05/2022

You will find below a list of questions received for this call for proposals. Please note that the present document aims to complement and clarify the call for proposals and does not replace it. A Q&As document will be periodically published; applicants are invited to check this website regularly.

Q1. Podem ser considerados elegíveis os custos com pessoal que já tenham contrato de trabalho com o beneficiário e que sejam alocados – integral ou parcialmente – ao projeto; ou, apenas são elegíveis os custos com pessoal cujos contratos de trabalho se iniciem após a data de assinatura do contrato de financiamento?

English translation

Personnel costs which already have an employment contract with the beneficiary and which are allocated — in whole or in part — to the project may be considered eligible; or are only personnel costs for which employment contracts start after the date of signature of the financing contract eligible?

A1. The costs for personnel working under an employment contract with the beneficiary and working – in whole or in part – for the project may be considered eligible irrespectively of the fact that the employment contract has started before or after the start of the action. Such costs claimed under the action, however, should have been incurred during the eligibility period of the action implementation and should satisfy the conditions and the calculation method specified in Article 6.2 A of the Model Grant Agreement published with the Call.

Q2. Podem ser consideradas elegíveis as amortizações/depreciações de ativos tangíveis e/ou intangíveis que já tenham sido adquiridos pelo beneficiário e que sejam alocados – integral ou parcialmente – ao projeto; ou, apenas são elegíveis as amortizações/depreciações de ativos adquiridos (novos ou usados) após a data de assinatura do contrato de financiamento?

English translation

Depreciation/depreciation of tangible and/or intangible assets which have already been acquired by the beneficiary and which are allocated — in whole or in part — to the project may be considered eligible; or are only depreciation/write-downs of purchased assets (new or used) eligible after the date of signature of the financing contract?

A2. The provisions of Article 6.2 C of the Model Grant Agreement set that purchases of equipment, infrastructure or other assets used for the action must be declared as depreciation costs, calculated on the basis of the costs actually incurred and written off in accordance with international accounting standards and the beneficiary's usual accounting practices. Only the portion of the costs that corresponds to the rate of actual use for the action during the action duration can be taken into account.

The equipment may be bought before the beginning of the action. If the equipment has not yet been fully depreciated according to the usual accounting practices of the beneficiary, then the remaining depreciation costs incurred during the duration of the action may be eligible. In the case of depreciation costs, "incurred during the duration

of the action" refers to the depreciation costs recorded in the accounts of the beneficiary for the period corresponding to the duration of the action. Therefore, this requirement does not imply any specific timing for the ordering or payment of the equipment at stake. Please note that the depreciation costs of existing equipment necessary for the implementation of the action may be eligible as direct costs (in case the said equipment is directly used for the purpose of the action) or indirect costs. It is therefore essential to ensure that these costs are not entered in both categories of costs (direct and indirect) in the final financial statement in order to avoid double funding

Q3. Os custos com a garantia bancária referida no ponto 11.6.2. da *call* são elegíveis?

English translation

Are the costs of the bank guarantee referred to in point 11.6.2 of the call eligible?

A3. Costs related to a pre-financing guarantee lodged by the beneficiary of the Grant are eligible.