Drafting instructions for PRIN 2010-2011 projects, for pre-selection, and for establishing and accounting admissible costs.

INTRODUCTION

The aim of the intervention of the new PRIN call for funding proposals, with the financial support of MIUR, for high level free research activities, lies fundamentally in strengthening national scientific culture, also in relation to more effective participation in the initiatives of the Framework Programmes of the European Union.

To this purpose the new PRIN call for funding proposals aims firstly to promote and develop systemic activity, encouraging interactions not only between the diverse subjects of the national system of public research, but also between these and other public and private research bodies, and secondly to give priority, in terms of financial support, to projects that foresee international collaboration (save the prohibition to use PRIN funds for paying scholars or foreign research agencies) and that are in line with the objectives of Horizon 2020.

The new PRIN call for funding proposals is also characterized by various changes, as outlined below.

1) the project selection procedure is no longer dealt with only by MIUR, but also by the individual universities, which thus assume responsibility for the choice of projects qualifying for funding;

2) the Guarantee Commission, operating within MIUR, has been replaced (pursuant to articles 20 and 21 of Law 240/2010) by the National Committee of Research Guarantors (CNGR) and by fourteen Selection Committees (CdS), one for each subject area, and each comprising three experts, one of whom works abroad;

3) projects are no longer biennial but instead triennial;

4) the scale of projects has also significantly changed: these are now, within the aims of the call for funding proposals, large scale projects (up to 2,000,000 euro for subject areas 02-03-0506-09), that involve no less than five operative units per project in the subject areas cited above, and no less than two for other subject areas;

5) each subject area is assigned a predetermined share of the available resources (inclusive of any amounts required for the running costs of the CNGR and CdS) on the basis of the historic average of PRIN awards over the last five years, with the aim of simplifying the procedure of establishing ranked classifications by subject area;

6) on completion of projects, any ascertainment by MIUR of violations of legal provisions and/or regulations in the individual accounts and/or audits, save all civil and criminal responsibility, will result in sanctions (exclusion from subsequent calls for funding proposals) both in relation to individual Directors, and when multiple, in relation to the responsible body.
The present call for funding proposals retains the changes introduced in the previous call (again with the aim of simplifying the application procedure and subsequent management of projects, as well as bringing all procedures into line with European practice) among which it is important to note:

1) establishing the MIUR contribution as exactly 70% of the costs considered congruous;
2) the guarantee for every project financed, that the contribution awarded is not less than 80% of the ministerial contribution requested at the time of submission of the project (or in cases in which the requested funds are not considered congruent during assessment, not less than 80% of the theoretical contribution deductible from the application of congruent costs);
3) the elimination of the forecast commitments, in terms of person months, for the components of the research team; consequently the indication of person months dedicated to a project are purely indicative and are valid only for the calculation of costs, it being understood, obviously, that in the final accounting stage the person months effectively accounted for may differ from those indicated at the time of submission of the project;
4) introduction of cost items more in line with European standards (with the introduction of the “full costs” criterion) and which make it possible to manage co-financing, by Universities and other bodies, through valuation of the time dedicated to the project by research personnel, and thus no longer requiring recourse to their own financial resources;
5) application of more streamlined verification procedures, with the introduction of specific “central internal auditing”, which makes Universities responsible for certifying costs and improving the efficiency and cost effectiveness of Ministerial initiatives.

PRE-SELECTION STAGE

The call for funding proposals foresees that all projects submitted correctly within the deadlines are subjected to pre-selection by the universities, in order to propose to MIUR, during the assessment stage by the CdS, a number of projects not greater than 0.75% of the number of lecturers and researchers on their staff at the time of the expiry date of the call for funding proposals (rounded up to the next whole number), or, if greater, equal to the average number of approved projects in the three previous PRIN calls, in the role of Scientific Coordinator, multiplied by 0.75 (again rounded up to the next whole number).

Calls for funding proposals also foresee that each university imposes pre-selection at their own expense, exclusively for projects with a lecturer/researcher as Coordinator employed at the same university. Obviously, the results of the pre-selection of Coordinators by the university are also binding for the other units operating in the project and under the direction of other universities and/or public research bodies.

For example, university Xyz employs 1,234 lecturers and researchers on the final date of the call for funding proposals (excluding researchers with fixed-term contracts) and in the three previous PRIN calls had (as Scientific Coordinators) 6, 8, and 10 financed projects. The calculations are as follows:

1) 0.75% of 1,234 equals 9.255;
2) the average of 6, 8, and 12 is 8.666, which multiplied by 0.75 gives 6.5;
3) which means that university Xyz can propose to MIUR the greater from between 9.255 (rounded up to 10) and 6.5 (rounded up to 7), and therefore 10 projects.
4) If, hypothetically, the correctly submitted projects on the final date of the call by Coordinators employed at university Xyz was 37, the same university would have to select 10 of these 37 projects, and only these 10 projects would proceed to assessment by the CdS.

Projects not pre-selected by the university are considered to be definitively excluded from access to assessment by the CdS.

Communication of the results of pre-selection is by telematic means, within the mandatory date of 15 June 2012, using procedures provided by CINECA.

Failure to conclude the pre-selection procedure by university Xyz, within the abovementioned mandatory date of 15 June 2012, will result in the exclusion from assessment of all the projects submitted by Scientific Coordinators employed at university Xyz.

The pre-selection stage is conducted in complete autonomy by each university, but in compliance with a few basic criteria stipulated in the call for funding proposals:

1) all universities must utilize anonymous reviewers, possibly foreign, who may (but not necessarily) be selected from among the experts listed in the database of the Ministry (made available to all universities by CINECA), according to the "peer review" criterion;

2) reviewers must in no case be chosen from among the participants in projects submitted for the call for funding proposals, and they must not be employed in the same university as the project, or in other universities or bodies involved in the same project;

3) reviewers must formulate analytic assessments, summarizing final scores on predefined numeric scales, according to the following criteria:
   a) innovation and originality of the proposed research and its methodology: up to 30 points;
   b) scientific qualification, also in relation to the proposed project, of the Scientific Coordinator and the unit Directors, with reference to assessment of their scientific activity over the last five years and their competence in the sector object of the proposal: up to 25 points;
   c) possible impact of the proposed research and potential for achieving a significant advance in knowledge relative to the state of art, with particular reference to the themes object of the Horizon 2020 programme: up to 25 points;
   d) significant interactions between subjects, in particular between universities and/or universities and public research bodies under the vigilance of MIUR, and also between universities and other public or private research bodies, national and international: up to 15 points;
   d) coherence between the financial requests and the proposed research: up to 5 points.

In this respect, it is important to note that interactions between multiple subjects refer, as is relatively obvious, to legal persons and not simply collaboration between individuals. The simple indication of one or more Italian or foreign scholars (private individuals) in the list of personnel does not in itself constitute a guarantee of the existence of significant interactions with national or international research bodies.

It is thus preferable that at the time of submission of projects the existence (established or underway) of collaboration with ulterior subjects is documented, for example with indication of agreements in force or letters of intent already agreed.
PROJECT CHARACTERISTICS AND SPECIFICATIONS FOR PROJECT PARTICIPANTS

The research projects can regard one of the 14 subject areas and be scaled (costs and number of units) within the following limits:

a. Subject areas 02-03-05-06-09: costs from € 800,000 to € 2,000,000; a minimum of five units, none of which costing less than € 100,000;

b. Other subject areas: costs from € 400,000 to € 1,500,000; a minimum of two units, neither of which costing less than € 75,000.

Each operating unit will be managed by a Scientific Director employed by the university or the body to which the unit belongs, this meaning an individual qualified as a full time university professor or researcher, also on a fixed-term contract, or adjunct professor, or researcher (or equivalent) employed by public research bodies overseen by MIUR.

Each operative unit must also comprise one or more lecturers/researchers/technological experts employed by the university/body to which the operative unit belongs, as well as (optionally) other lecturers/researchers/technological experts employed by other universities/bodies and/or by personnel without fixed roles. All the lecturers/researchers/technological experts included in individual operative units will be requested their consent for participation in the project by telematic means. Each lecturer/researcher/technological expert may consent to participate in only one research project and in only one operative unit.

Contract professors and personnel already receiving research grants or doctorate bursaries will be requested, by telematic means, consent for participation in a project. Each of these may consent to participate in more than one research project, but always and exclusively at zero cost.

However, in cases of changes in status by integration into the staff of a university/body, such personnel must subsequently restrict their participation to a single research project, by relevant choice, and may be accounted for as a cost.

It is no longer possible for universities to utilize the co.co.co. typology within research groups (it may still be used for public research bodies); in universities the figure of the co.co.co. is limited to subjects that provide simple support to research activities, and who represent an overall cost of very limited import, indicatively not greater than 5% of the cost of a research unit.

It is important to avoid the presence of more than one research unit belonging to the same department within the same project. It is therefore the responsibility of the Coordinator to arrange aggregation into a single unit of all researchers belonging to the same organizational structure.

Each project will be submitted by a Scientific Coordinator, who must necessarily be one of the Scientific Directors of the operative unit, but cannot be a fixed-term contract researcher. The Scientific Coordinator bears scientific responsibility for the entire project (with the relative organizational and financial implications, like for example the subdivision of activities and relative costs both during the stage of project submission and in the redetermination stage subsequent to eventual approval), but the operative management of the assigned contributions to each research unit falls within the autonomous responsibility of each individual unit, in compliance with internal administrative, financial, and accounting regulations.

If the Scientific Coordinator leaves office, for any reason, before the issue of the decree of eligibility for contributions, the entire project will be excluded from the final ranked classifications for awarding of financing.
Professors/researchers/technological experts belonging to research groups financed by MIUR in the PRIN 2009 programme cannot be unit Directors or participate in projects (in order to promote full compliance with the principle of alternation already guaranteed in the previous PRIN calls for funding proposals), nor may unit Directors who have not closed the accounts of PRIN 2007 initiatives.

**CLARIFICATION OF ECONOMIC-FINANCIAL ASPECTS**

In order to permit the correct breakdown of the economic framework of projects and the correct accounting of costs, it is considered useful to underline the following:

1. Costs sustained and proportionally divided between PRIN funds and other specific project financing (including FAR, FIRB, FISR, etc.) can be charged to the project (and entered in the accounts) only for the portion attributable to PRIN funds; for example, an invoice for the purchase of a portable computer with a cost of €1,000, of which €300 from PRIN funds and €700 from FIRB funds, must be charged against the PRIN project only for the amount of €300; the remaining €700 must not feature in the economic breakdown of the PRIN project neither in the form of an advance estimate nor definitive entry;

2. Costs sustained and proportionally divided between PRIN funds and own funds may instead be charged to the project (and accounted) for the entire amount; for example, an invoice for the purchase of a portable computer with a cost of €1,000, of which €400 from PRIN funds and €600 from own funds is charged to the PRIN project for the amount of €1,000;

3. None of the professors/researchers/technological experts belonging to the research group (permanent or part-time employees) are eligible for additional compensation for their collaboration (also excluding recourse, even partial, to “general expenses”) but only for the costs relative to the assessment of person months within the limits of 30% of co-financing of the body, together with reimbursement of expenses sustained (and appropriately documented) for journeys/visits required for implementation of the project;

4. The inclusion in the project of contracted personnel, research fellows, doctorate students, etc., already assumed, before the date of approval of the PRIN project, with own funding other than PRIN funds, and other specific funds for the financing of projects, cannot feature in the attribution of costs to the project as regards assessment of person months;

5. The inclusion into the project of newly appointed research fellows, doctorate students, etc., (this meaning all personnel whose legal relationship with the university/body initiated after the date of approval of the PRIN project), must be necessary for the research programme activities and the relative costs can be included among the project costs; said costs may be entirely attributed to the project only until the temporal conclusion of the project itself;

6. Costs items (including those assigned as zero at the time of redetermination) may vary in excess or defect during the execution of projects, save the obligation to maintain the objectives identified at the time of submission of the project. Every Project Coordinator is obliged to inform MIUR of any non-compliance by any of the individual operative units of the project;

7. The overall cost accounted in the final balance for each individual research unit may vary in excess or defect relative to the amount estimated during redetermination; if the variations are in excess, the MIUR contribution will in all cases remain fixed at the maximum limit established during redetermination; if the variation is in defect, the MIUR contribution will be recalculated to a maximum of 70% of the amount effectively accounted;

8. A necessary condition for attribution of a cost (of any type) to the PRIN project is temporal inclusion within the date of approval of the project and the project termination date;

9. The list of names of personnel involved in the project must be stipulated for each operative unit on a specific “sheet” provided on the CINECA website. Inclusion and cancellation of personnel not in the role of Director of the operative unit is permitted at any time (up until the conclusion of the project) without the need for prior authorization from MIUR. However, in line with the principle of alternation, personnel included at the
time of submission of the application and subsequently excluded from the project (for any reason) cannot submit projects or participate in any projects in the next call for funding proposals; similarly, personnel included during the executive stage of a project cannot submit projects or participate in any projects in the next call for funding proposals, nor participate in any other project of the previous call or the one underway;

9. during the execution of a project, modifications to the list of names of personnel participating in an operative unit (with the exclusion of the Director of the unit) will be considered automatically admissible;

the substitution of an operative unit Director due to termination of service, extended impediment, or transfer to another site, on the basis of a motivated proposal drafted by the same Director (or by the Project Coordinator, failing the possibility of the same by the Director in question) will be subject to prior authorization by MIUR (following referral by the Project Coordinator), after assessment of the relative motivations and having established the consent of the proposed substitute; in all cases, the replacement Director cannot participate in the subsequent PRIN call for funding proposals in order to ensure compliance with the principle of alternation, nor may the substitute be included in a PRIN project of the present call, previous call, or subsequent call;

10. the substitution of a Project Coordinator will be subject to prior authorization from MIUR, and will be admissible only in grave circumstances, on the basis of a specific proposal drafted by the same Coordinator (or failing the possibility of the same, by majority decision of the research unit Directors; or, again failing the possibility of action of the same Coordinator, and when it is impossible to achieve a majority decision of research unit Directors, by the Rector of the University of the Coordinator), following the consent of the newly designated Coordinator; in all cases, the substitute Coordinator cannot participate in the subsequent PRIN call for funding proposals in order to ensure compliance with the principle of alternation, nor may the substitute be included in a PRIN project of the present call, previous call, or subsequent call;

11. the transfer of an operative unit Director may result either in the transfer of the funds from the original university/body to the destination university/body, or the possible substitution of the Director of the original operative unit; in both the latter cases, on the basis of a motivated proposal from the same Director (in agreement with the Project Coordinator), prior authorization is required from MIUR, following assessment of the motivations submitted; in the first case, in addition to establishing the consent of the universities/bodies involved, MIUR must also establish the absence of irrevocable commitments already made by the original university regarding the same project, while in the second case, the consent of the substitute must be obtained. In all cases, a substitute Director cannot participate in the subsequent PRIN call for funding proposals in order to ensure compliance with the principle of alternation, nor may the substitute be included in a PRIN project of the present call, previous call, or subsequent call;

12. in no case is it admissible to modify the original project aims;

13. Ministerial funding is issued in a single payment.

SPECIFICATIONS FOR INDIVIDUAL COST ITEMS

For individual cost items refer to (in general and for reasons of coordination and consistency) the document, “Guidelines for determining and accounting of costs”, applicable for projects of Ministerial Decree no. 378/2004, suitably adjusted to the requirements of the PRIN call for funding proposals as indicated below, in all cases save the right of MIUR to assess the admissibility, congruity, and pertinence of individual cost items on the basis of the documentation submitted.

A) PERSONNEL EXPENSES

Admissible expenses are listed in the following points, with the caution that points A.1 and A.2 will contribute towards the co-financing of the university/body within the limit of 30% of the cost of the project.
A.1 - Employees

This point may include personnel with permanent or fixed-term contracts employed by the university/body where the research unit is based, and who are directly involved in the research activities. The relative cost will be determined on the basis of the temporal commitment to the project and assessed as follows:

1) for each person employed in the project the effective annual gross cost will be used as a basis (effective annual gross retribution, with exclusion of compensation for overtime and daily expense allowances, increased according to regulatory or contractual provisions and deferred amounts); subsequently the gross monthly cost will be established simply by dividing the gross annual cost by the number of working months per year (calculated as 1500 hours);

2) the cost imputable to the project will be calculated by multiplying the gross monthly cost by the number of person months effectively dedicated to the project;

A.2 - Personnel employed at other universities/bodies

1) this cost item can also include personnel of the research unit employed at other universities or bodies (also not under the vigilance of MIUR), and costs for personnel of any origin, under the authority or assigned to the university/body where the research unit is based.

2) admissible costs will be established by the same procedure as for point A.1. A.3 -

Personnel without employment contracts

This item can include personnel who (exclusively and directly with the university/body of the research unit) are holders of:

3) temporary work collaboration contracts (for individual public research bodies, or for universities for the sole activity of research support and already assumed, with own funds);

4) research/research doctorate grants (already assumed, with own funds);

5) adjunct professors (art. 23 of law 240/2010 - already assumed, with own funds).

A breakdown of costs is not required.

A.4 - Personnel with or without employment contracts assigned to a specific project (e.g. research grant or research doctorate bursary or temporary research contract). Such personnel must be directly involved in the research activities.

1) contracts and tenders must include, in general, indication of the object and duration of the relationship, the foreseen remuneration, the activities to be conducted, and any particular forms of execution.

2) admissible costs will be established by the same procedure as for point A.1.

B) - GENERAL COSTS

The amount of this item will be calculated as a forfeit of 60% of the total costs for personnel as per the previous point A).

It is important to underline that the general expenses, because of the forfeit assignment, must not in any circumstances be detailed, nor is any specific documentation required for this item. Said forfeit refers, in general, to all costs in any way connected with the research activity and not assignable to the other cost items. By way of non exclusive example, the forfeit of 60% may be utilized to cover the following costs (but may also be used for other purposes including, for example, to cover differences between equipment purchase costs and costs charged to the project on the basis of depreciation): - indirect personnel (e.g. office workers, stores personnel, secretaries, and similar);

6) site services (e.g. surveillance, cleaning, heating, energy, lighting, water, lubricants, various gas supplies, etc.);
7) operative services (e.g. post, telephone, telex, telegraph, stationery, photocopies, subscriptions, sundry items, libraries, etc.);
8) assistance for personnel (e.g. first aid, canteen, transport, internal welfare, accident prevention, insurance cover, etc.);
9) organizational requirements (e.g. non-technical-scientific management activities, general accounting, purchases, etc.);
10) visits and journeys within national boundaries;
11) expenses for courses, congresses, exhibitions, fairs falling on dates subsequent to the date of termination of the project (registration and participation costs, didactic materials, etc.);
12) general costs deriving from property and technical systems (depreciation, ordinary and extraordinary maintenance, insurance, etc.), and including maintenance (ordinary and extraordinary) of the research instrumentation and equipment;
13) costs sustained for information and advertising, including the costs of publishing and publicizing calls for tenders;
14) costs of publications;
15) any expenses for guarantees, legal and/or administrative assistance and consulting, etc.

C) EQUIPMENT, INSTRUMENTATION AND SOFTWARE PRODUCTS

This item includes newly purchased equipment, instruments, and software. The cost will be calculated as the invoice amount plus customs duties, transport, packing, and incidental assembly, with the exclusion of any surcharge for general costs, according to the following formula: \( C = \frac{M}{T} \times F \)

\( M = \) effective months of use of the equipment or instrumentation or software product within the project;
\( T = \) depreciation time equal to 36 months;
\( F = \) cost of the equipment or instrumentation or software indicated in the invoice (plus any packaging, transport, installation, and customs charges).

If the equipment, instrumentation, and software are used simultaneously in other projects, the cost as determined above must be further adjusted, always in general, as follows:

\( Q = C \times P \)

Where \( P \) represents the percentage of use of the equipment or instrumentation or software within the research project.

D) CONSULTING SERVICES AND SIMILAR

This item must be used to account for all activities not available within the university/body, commissioned by the research unit and entrusted to third parties (these being subjects, public or private, other than the university/body to which the research unit belongs) and falling within the following categories:
1) Scientific consulting and/or collaboration (also occasional) rendered by private individuals or by qualified subjects with private or public legal status, and regulated by a legally valid deed of commitment, which must include, in general, indications of the object and foreseen compensation. The relative costs will be determined on the basis of the invoice/bill including VAT.
2) Refunds for travel and accommodation of scientific consultants: also accountable under this item are costs for refunds for travel and accommodation expenses of scientific consultants (these being individuals, without any contractual relations with national or international research organizations) at the site of the research unit, on the condition of prior authorization and/or request of the unit Director for technical scientific motives strictly correlated with the execution of the activities foreseen in the
project, this also in cases in which the scientific consulting is provided free of charge ("visiting professors"). It is important to note that this item cannot include expenses for travel and visits of individuals employed by research organizations indicated in the project as partners (national or foreign research organizations) or assignees of research contracts (national research bodies).

3) Non scientific services rendered by individuals or subjects with legal status. The relative costs will be determined on the basis of the invoice including VAT.

4) Purchase of patent rights, know-how, licence royalties. The relative costs will be determined on the basis of the invoice including VAT.

E) OTHER OPERATING COSTS

Admissible costs: This item must be used to account for purchase costs of raw materials, components, semi-finished goods, specific consumable materials (for example reactants), for cultivations and animal rearing (for example for research of interest to farming), and including courses, congresses, exhibitions, and trade fairs, occurring during the period of validity of the project. The relative costs will be established on the basis of the invoice including VAT.

This item must include all expenses sustained for visits abroad, also in the form of participation in work placements relevant to the project.

The costs sustained can be accepted if the visit is authorized by the project research unit and formalized in a letter of appointment identifying the person going on the visit, period of visit, and scientific motives, which must be connected only with the activities foreseen in the project.

Inadmissible costs: This item cannot include, due to their inclusion under the forfeit of general expenses, costs for sundry items required for project operation, for example: work equipment, minor hardware and electrical items, items of personal protection (gloves, goggles, etc.), paper for printing, toner, stationery, etc. In no cases will costs be accepted for furniture and fittings.

SUBMISSION OF PROJECTS

Requests for co-financing, drafted in both Italian and English, must be submitted exclusively telematically (via the Internet website http://prin.miur.it using "user name" and "password") within the deadline indicated in the call for funding proposals, using the relative forms provided by MIUR and CINECA.

The computer system, after the necessary checks, will generate a protocol number (CIP) which will identify the project for its entire life and will be automatically entered in form B of the operative unit Directors indicated by the Scientific Coordinator.

It is essential that the Scientific Coordinator and the unit Directors provide their e-mail addresses since these will automatically be used by the computer system for all communications (any changes must be communicated to CINECA as soon as possible).

The Director of the operative unit, before compiling form B, must accept, by telematic communication, their participation in the research project.
When forms A and B are saved as “definitive”, they will be recorded by the system and as such cannot be modified.

After completion, the B forms, on which the system will enter date and time of submission, can be printed and, suitably signed, must be consigned within the deadline foreseen in the call for funding proposals to the research office of the relative university or research body, which must archive them in order to permit reference as required by MIUR.

The project Scientific Coordinator will compile and print form A for filing, suitably signed, at the research office of the relevant university within the deadline foreseen in the call for funding proposals.

Paper copies of forms A and B must not be submitted to the Ministry. In cases of necessity the documentation will be requested by MIUR from the relative university/body of the Coordinator or unit Directors.

REDETERMINATION OF COSTS

The total contribution assigned to each project will be communicated to the relative national Scientific Coordinator who will inform the Ministry of the amounts to be awarded to the individual operative units.

Immediately after division of funds between the operative units of projects awarded contributions, the Minister will inform the Rectors of the universities and the Directors of the research bodies involved in the projects, according to their individual responsibility, of the amount of financing awarded to each operative unit.

At this stage it is not possible to contemplate a reduction in project objectives relative to those originally indicated on submission of the project, even in the face of a minor contribution compared to that originally requested, these being elements basic to the overall scientific assessment. A redefinition of the tasks of the various units is, however, admissible.

For projects that after assessment are awarded contributions, it is admissible during redetermination to update the legal status of the personnel included in the original proposal in the case that there have been changes during the time since the application and award of co-financing. This update may also result in modification of the proportion of costs for personnel, within the limits of 30% of the redetermined costs.

REPORTS AND FINAL ACCOUNTS

Within 90 days from the conclusion of a project, the national Scientific Coordinator will draft a final scientific report on the research results to be forwarded telematically to MIUR.

The report must include a detailed list of publications and other scientific products completed within the project with indications of origin of financing.

The Scientific Coordinator bears scientific responsibility for the project and is thus responsible for implementation of the project within the times and modes indicated at the time of submission of the application, but the scientific responsibility of the Coordinator is distinct from the responsibility of the individual research units for all aspects of the operative management of the funds assigned to each unit.

The accounts will be balanced in compliance with the “cash basis”, using the dedicated telematic procedure, by the unit Directors and the national Coordinator (each of whom will assume responsibility for their relative part) within 60 days of conclusion of the project. It is important to underline that cost items must be entered within and not after the date of termination of the project.
For the necessary certification of compliance with legal regulations and other administrative requirements and rules, every statement of accounts is subject to centralized internal auditing by appropriate structures within the universities and research bodies, or relative certification issued by the competent Board of Auditors.

The Ministry will verify the accounts by sampling, requesting from the universities or bodies involved the relative accounting documents and reserving the adoption of the provisions indicated in the call for funding proposals in cases of certified irregularities in the accounts in relation to legal and regulatory provisions.

In all cases the criterion of reliable sampling must be satisfied (not less than 10% of the projects financed for an amount at least equal to 10% of the Ministerial funding), also ensuring a minimum number of checks for each university/body and for each scientific area.

In cases of accounted costs inferior to those established during redetermination, or in cases of discordance between the accounts and the results of the checks, MIUR may act at any time to recuperate incidental excess funding to the universities/bodies, also assigning amounts forward to future PRIN funds or to other funds (save all rights to act, in relation to any responsible parties, for any aspects of civil and/or penal relevance).