

INSTRUCTIONS FOR EXTERNAL BODIES 2026

1. Introduction	2
2. Areas of intervention	2
3. Eligibility for grants	2
3.1 Eligible organisations	2
3.2 Ineligible organisations	2
3.3 Requests not eligible	3
3.4 Eligible expenses	3
3.5 Ineligible expenses	3
4. How to apply	4
4.1 How to submit requests	4
4.2 Documents to be attached to the application	4
4.3 Project data update	5
4.4 Assessment and selection of the application	5
4.5 Notification of selection results	5
5. Acceptance, use and communication of the contribution	5
5.1 Reception of the grant	5
5.2 Remodeling of the project	5
5.3 Use of the grant	6
5.4 Public communications, events, use of the Otto per mille logo	6
6. General disbursement methods	6
6.1 VAT position	6
6.2 Reporting and settlement of the contribution	6
6.3 Eligible expense receipts	7
6.4 Ineligible expense receipts	7
6.5 Inspection visits	7
6.6 Revocation of the contribution	7
7. Reporting of approved projects	8
7.1 Mandatory documentation	8
7.2 Instructions for completing the <i>Project reporting Form</i>	8
7.3 General criteria for reporting	99

1. Introduction

The following instructions and related Forms are reserved for organisations sponsored by churches, organisations directly emanating from churches and internal bodies of the UCEBI.

In accordance with Article 2 of Law No. 34 of 12 March 2012, the Christian Evangelical Baptist Union of Italy (UCEBI) contributes to the distribution of the Otto per mille share of personal income tax, allocating the sums donated by the State for this purpose to welfare, cultural, social and humanitarian projects in Italy and abroad.

Please read these instructions carefully, as well as the information provided in the *External Projects Form*. All *Forms* are available on the website www.ottopermilleucebi.org in the *Forms section*.

The UCEBI Otto per mille Service is available for any further information at the contact details provided below. However, **before requesting clarification, please read these instructions carefully, as well as the FAQs** (Frequently Asked Questions) available on the website:

FOR PROJECT SUBMISSIONS

Tel: +39 06 83969604 - 344/1841998 - email: ottopermille@ucebi.it

FOR REPORTING AND DISBURSEMENT

Tel: +39 06 83969603 - 340/7241808 - email: rendicontazione.8x1000@ucebi.org

2. Areas of intervention

The areas eligible for Otto per mille funding include welfare, cultural, social and humanitarian initiatives. Applicants may select only **one** type of intervention per project. Projects may be implemented either in Italy or abroad.

- **Welfare:** support and assistance projects for people in need (food banks, pharmaceuticals, canteens, health care, etc.)
- **Cultural:** projects for the promotion of culture and the arts (libraries, exhibitions, conferences, film reviews, theatrical performances, etc..)
- **Social:** projects that have an impact on society, in the neighborhood, in the reference context (training courses, courses for foreigners, activities for young people, etc.)
- **Humanitarian:** projects, mainly abroad, to support humanitarian and environmental disasters, conflicts, etc.

3. Eligibility for grants

3.1 Eligible organisations

Applications may be submitted by organisations that are:

- non-profit-making, based in Italy
- established and operational for at least two years at the time of application and have submitted at least two financial statements or operating reports

3.2 Ineligible organisations

Organisations that, although not-for-profit, are excluded due to the nature of their activities or lack of specific requirements, **are not eligible to apply:**

- political parties and movements and their organisational structures
- trade unions, patronage or trade organisations

- professional and amateur sports associations (except those operating mainly in favour of disadvantaged individuals)
- recreational associations and groups (including local tourist boards)
- non-profit public bodies
- local branches of bodies or associations without independent accounting

The following are also excluded:

- organisations that promote discriminatory behaviour or ideological, political or religious conditioning
- individuals whose aims are incompatible with those of UCEBI
- public bodies
- profit-making entities/companies of any kind
- individuals

3.3 Requests not eligible

Even if submitted by an eligible entity, **applications from entities that have already received funding for two consecutive years in the previous four-year period will not be considered.** Example: if an organisation has received funding in both 2024 and 2025, it will not be able to submit new applications in the 2026 and 2027 calls for proposals. The same organisation will be able to reapply for Otto per mille funds starting from the 2028 call for proposals (opening 2 January - closing 31 January 2028).

3.4 Eligible expenses

Only expenses related to the implementation of the project are considered eligible, in particular:

- personnel expenses (for staff directly involved in activities intended for final beneficiaries)
- expenses for the purchase of small equipment, consumables, capital goods, minor furnishings, etc. (rentals, including long-term rentals, are permitted)
- expenses for the purchase of services (including personnel if provided by third parties)
- expenses for training activities for operators and volunteers, promotional and dissemination activities
- reimbursement of accountable expenses
- expenses for insurance coverage
- property management expenses (e.g. minor routine maintenance strictly necessary for the performance of project activities, utilities, rents, etc., provided that they are expressly attributable to the project, even on a pro rata basis)

3.5 Ineligible expenses

The following expenses are considered **ineligible**:

- overhead costs (design, coordination, administration, reporting, etc.)
- capital expenditure (including leasing purchases)
- expenses related to fundraising events
- expenses related to sponsorship initiatives
- expenses related to promotional or commercial initiatives
- expenses for the organisation's commercial development projects
- expenses that did not involve an actual monetary outlay by the organization and are therefore not reportable (e.g., the valuation of volunteer work)

4. How to apply

4.1 How to submit requests

- Applications may be submitted **from 2 to 31 January** of the year of funding and exclusively by completing the online **Form for external projects**.
- Each organisation may submit only one project as lead partner, but may be a partner in other projects.
- The maximum amount that can be awarded per project is € 30,000. Please ensure that all amounts are entered as whole numbers, without decimals.
- The proposing organisation must guarantee a **co-financing share of no less than 20% of the total cost of the project**, which may also be covered by external funding and partners. Please ensure that all amounts are entered as whole numbers, without decimals.
- The share of costs to be covered by the organization, as indicated at the project submission stage, must remain unchanged even if the funding granted by OPM UCEBI is lower than the amount originally requested.
- It is not necessary to submit any documentation from any partners, except for a letter of intent from the partner, as required in point 4.2, using the designated *Letter of Intent Template*.
- You may stop filling out the form at any time, save your progress, and resume later. However, documents can only be attached when the application is submitted. To make completion easier, the forms include a PDF preview that provides an overview of the required information and can be used to prepare a draft of the project, if needed.

4.2 Documents to be attached to the application

The following documents, **duly stamped and signed by the legal representative, must be attached to the funding application in PDF format**:

- letter from the sponsor (church, association directly affiliated with the church, UCEBI internal body)
- copy of the memorandum of association
- copy of the articles of association
- copies of the financial statements or balance sheets for the last two years
- copies of the resolutions approving the financial statements/balance sheets by the competent body
- report of the control body (if required by the articles of association or by law)
- copy of the tax code allocation document issued by the Revenue Agency
- copy of the identity document of the legal representative

Any subsequent changes to the articles of association or legal representation must be promptly communicated without delay to the Otto per mille Service.

The following documents **must also be attached in PDF format, duly stamped and signed by the legal representative**:

- **Project budget**, completed using the appropriate *Form*. The expenditure items and amounts indicated cannot be changed after the application has been officially submitted: it is therefore recommended that you **check them carefully before submission**.
- **Letters of intent from project partners**, signed and prepared in accordance with the *Form* provided (where applicable)
- **Documentation on real estate** (title deeds or other real rights of use), in the case of projects involving land or buildings (where applicable)

During the preliminary investigation, the Otto per mille Service may request additional information, clarifications or further documentation to support the assessment.

Applications lacking the required documentation, containing errors or with non-compliant budgets will not be admitted to the preliminary investigation.

4.3 Project data update

If funding is requested for activities previously submitted to OPM UCEBI, it is recommended to update the data. For example, by highlighting the progress achieved so far and any changes in activities. **Copying and pasting content from one year to the next, especially in descriptive sections, should be avoided.** This requirement to update the project also applied if the project was excluded in the previous year.

The title of the project must remain unchanged with the addition of the phrase **“Edition ...”** followed by the year of funding. (e.g. for a request for OPM 2026 funds, the title must be **“Italian course for foreigners - Edition 2026”**).

4.4 Assessment and selection of the application

Applications deemed eligible on the basis of the requirements will be evaluated comparatively on the basis of general criteria relating to the effectiveness of the intervention or activity in the territory, the sustainability of the intervention and the adequacy of co-financing, the structure/reliability of the organisation, a qualitative assessment of the initiative, and the completeness and consistency of the documentation.

The selection of applications and the allocation of grants will be made at the sole discretion of Otto per mille, and **no information will be provided regarding the reasons for exclusion.**

4.5 Notification of selection results

The Otto per mille Service will not individually communicate the outcome of the evaluation: **approved projects will be published** on the website www.ottopermilleucebi.org in the *Reporting and Approved Projects section* **by 30 September of the funding year**; therefore, please do not request information on this matter before that date.

5. Acceptance, use and communication of the contribution

5.1 Reception of the grant

Funding for the approved project will be disbursed after the applicant sends the *Project Start Declaration Form* exclusively to the email address rendicontazione.8x1000@ucebi.org.

Grant installments will be paid within **60 days** from the receipt of the required documentation. Applicants are therefore advised to carefully plan the time between sending the documentation and the expected disbursement to avoid liquidity issues during project implementation.

Activities may begin **before the project is formally approved**, but **not before the start of the funding year**. For example, if the **2026 call** has been approved, the eligible activities must **not have taken place before 1 January 2026**.

5.2 Remodeling of the project

If the **project is approved for a lower amount** than requested, it is not necessary to revise the project proposal or the submitted budget, nor to specify for which items the OPM funds received will be used: the reporting phase will take precedence, which must follow what is indicated in these instructions.

However, as already stated in point 4.1, the share to be covered by the institution indicated in the project presentation phase must remain unchanged even in the funding granted by OPM is lower than the amount originally requested.

Entities cannot change the intended use of the funds. If, after approval, the requesting institution wishes to allocate the granted amount to a project different from the one originally submitted, it must request authorization from the Otto per mille Service and it will be granted only in duly justified and exceptional cases.

Any changes to the approved project must be promptly communicated via the appropriate *Project modification request Form*, to be sent only to the email address ottopermille@ucebi.org, and authorized by the Otto per mille Service.

5.3 Use of the grant

Approved funds must be used by December 31st of the year following the financing.

Exceptional extensions may be granted only if the project is completed no later than 30 April of the second year following the funding (example: request made by 31/01/2026 in order to access the OPM 2026 funds - publication of approved projects by 30/09/2026 - project to be completed by 31/12/2027 - closing date with exceptional extension by 30/04/2028).

Any request for an extension must be submitted at least one month before the scheduled closing date using the *Project closing postponement request Form* to be sent exclusively to the email address rendicontazione.8x1000@ucebi.org. If the extension request is not approved, the applicant must return any unused sums.

5.4 Public communications, events, use of the Otto per mille logo

Applicants receiving OPM funding must display a plaque or other suitable form of public acknowledgment indicating the contribution of UCEBI Otto per mille.

6. General disbursement methods

6.1 VAT position

For the proper payment of contributions, as well as the precise assessment of expenses reported, the beneficiary is required to declare its VAT status to the Otto per mille Service, both when submitting the application and again when requesting the disbursement of the contribution.

6.2 Reporting and settlement of the contribution

For funding up to € 3,000.00, disbursement will be made as follows:

- 70% of the amount at the start of the activity (*Project Start Declaration Form*)
- the remaining 30% upon completion of the project, after submission of the *Project Final Report Form* and the *Project Reporting Form*, to be sent exclusively to the email address rendicontazione.8x1000@ucebi.org (this includes reporting on both the grant awarded by OPM UCEBI and the 20% share covered by the applicant)

For loans exceeding € 3,000.00, disbursement will be made as follows:

- 30% of the amount at the start of the activity (*Project Start Declaration Form*)
- the next two instalments, each equal to 30% of the approved funding, will be disbursed upon request, based on project progress and subject to submission of the required reports. For each instalment request, send the *Project progress declaration Form* and *Project reporting Form* exclusively to rendicontazione.8x1000@ucebi.org

- the final balance, equal to 10% of the total approved funding, will be disbursed upon completion of the project, after submission of the *Project Final Report Form* and *Project Reporting Form*, to be sent exclusively to the email address rendicontazione.8x1000@ucebi.org (reporting on both the amount granted by OPM UCEBI and the 20% share covered by the applicant organisation).

The **final report** must contain a description of the activities carried out, accompanied by photographic documentation, a financial statement and related expense receipts. All reports must be accompanied not only by the final report but also by a summary containing the amount, date and invoice number. Supporting documents must be submitted in PDF format to avoid possible loss and/or deterioration, however, original documents must be securely kept by the applicant and made available upon request. **Note that the grant can only be paid if the beneficiary organisation has a bank and/or postal account.**

6.3 Eligible expense receipts

1. commercial invoices for the purchase of goods or provision of services, professional fees
2. receipts and notices for occasional services: these documents must always contain the recipient's signature, as well as his/her essential identification data
3. payroll in the case of services directly aimed - even in part at carrying out the activity covered by the contribution: the role played by the worker within the project must be specified and, if necessary, the percentage quota of the service carried out in favor of the project must be indicated compared to the work done by the employee
4. receipts relating to the purchase of goods or services: an overall summary must always be attached with an indication of the specific destination

6.4 Ineligible expense receipts

1. pro forma invoices
2. offers or quotations
3. Work Progress Statuses not supported by corresponding invoices and/or test reports where applicable
4. payment orders and bank transfer receipts not accompanied by invoices
5. invoices issued by directors and/or members of bodies, employees or members of the beneficiary institution/association, except in the case that they specifically refer to any services connected to the project and explicitly indicated when submitting the grant application and finally deemed appropriate by the UCEBI Reporting Service when reporting
6. employment contracts not accompanied by payment receipts and payslips
7. purchase contracts not accompanied by down payment or payment receipts
8. expense reimbursements not signed and/or not accompanied by the underlying justifications

6.5 Inspection visits

The Otto per mille Commission reserves the right to carry out visits, even without notice, the applicants that manage projects financed by UCEBI's Otto per mille.

6.6 Revocation of the contribution

The contribution will be revoked in whole or in part without further communication to the beneficiary in the event of:

1. failure to comply with these instructions, particularly with the provisions set out in sections 5 and 6
2. total or partial failure to use the contribution within the established deadlines

If, after the approval of funds, the applicant is unable to use it for the project for which it was requested, the applicant must promptly notify the Otto per mille Service, returning any sums already received.

7. Reporting of approved projects

7.1 Mandatory documentation

The mandatory documentation to be provided for project reporting is as follows:

- *Project closing declaration Form*
- *Substitutive declaration affidavit Form*
- *Project final report Form* (including any photographic documentation in digital format and audio-video material; publications; press review relating to the project)
- *Project reporting Form* (Excel file and PDF file) and electronic copy of valid tax documentation for expenses incurred
- *VAT Form* (see paragraph 6.1)

The *Forms* can be downloaded from the website www.ottopermilleucebi.org in the *Forms section - Post-approval forms*. All documentation relating to reporting must be sent to the Otto per mille Reporting Service by email to: rendicontazione.8x1000@ucebi.org

The subject line of the message must be:

“[number] OPM Project Report [year of disbursement] – [Project title]”

If the size of the files prevents attaching all documentation in a single email, multiple emails may be sent. Each email must be numbered in the subject line immediately after the project title:

“[number] OPM Project Report [year of disbursement] – [Project title] [number] of [total number of emails]”

For any further information or clarification, in order to avoid any errors or omissions, please contact the Otto per mille Reporting Service before submitting your report:

Tel: 06/83969603 - 340/7241808 - email: rendicontazione.8x1000@ucebi.org

7.2 Instructions for completing the *Project reporting Form*

The reporting of approved projects must be carried out exclusively using the Excel file *Project reporting Form*; customised reporting documents will not be accepted. The *Form* must be completed in full and signed by the project manager. It is divided into two sections: the first section is for reporting the amount covered by the Otto per mille tax, and the second section is for reporting the amount covered by the organisation.

The file is already configured to automatically perform the necessary calculations in the “totals” cells. Therefore, you should not delete the formulas or enter the amounts manually.

The sections are organized in rows and columns. The column headers specify the content that must be entered in each row. The columns are headed as follows:

1. *Expense items*: this column must include every single expense item indicated in the budget, detailing the amount with valid tax receipts (see paragraph 6.3) certifying that it is pertains to the implementation of the project. The following will not be taken into consideration:

- a. expense items that report total figures without details or that group together different expenses
 - b. expense items without valid tax receipts
- All expense receipts submitted in the report (invoices/F24 forms/occasional service forms, etc.) must be made out to the project proposer.

2. *Document reference number*: this column must contain the reference number identifying the expense receipt attached to the report. Expense receipts must be submitted in PDF format. A separate PDF file must be created for each receipt. The file must be named as follows: **documentreferencenumber_nameofentity.pdf** (e.g. 01_emergency.pdf). In the case of payments made by bank transfer, a copy of the bank statement must also be sent in addition to the expense receipt.
3. *Document type*: the type of document (invoice, expense report, receipt, F24 form, etc.) and the document number must be indicated. Receipts, travel, food and accommodation expense reimbursements, etc. may only be included in the report if they are accompanied by supporting documents and included in an expense report prepared on the requesting entity's letterhead and signed by its legal representative.
4. *Date*: the date of the receipt must be indicated in this expense column. Receipts dated before the opening date of the call for applications (receipts dated 2025 for the OPM 2026 call for applications) or after the project closing date will not be considered.
5. *Amount*: this column must show the amount of the expense receipt pertaining to the project.

It should be noted that:

- only expenses actually included in the budget attached to the approved project will be considered eligible, unless specifically authorised (see paragraph 5.2).
- if occasional services are used that are not subject to VAT but are subject to a 20% withholding tax, the receipt must show the date and a € 2.00 stamp for receipts exceeding €77.47
- in the case of expense receipts that require the payment of withholding tax, a copy of the F24 payment receipt must be provided
- for the implementation of the project, the applicant may collaborate with various partners: in such case, the documents issued by the partner (invoice or debit note) must be addressed to the applicant, who must list all collaborating partners and attach copies of the related bank transfers.

The amount payable by the institution must be reported in the second section of the *Project reporting Form*, following the same procedures as for the amount payable from the Otto per mille tax (section 1).

7.3 General criteria for reporting

Expenses must be incurred in accordance with the principles of economy and sound financial management. Supporting documents must be clearly legible: cut, discoloured or illegible documents will not be accepted. Expenses of a dubious nature, not related to the nature of the project or not listed in the budget submitted, even if justified, will not be taken into consideration. The office reserves the right to request additional supporting documents, to return them if they are not clearly comprehensible and legible, and to request appropriate explanations for the supporting documents submitted.

Summary table of post-approval forms

1. PROJECT START DECLARATION FORM
2. PROJECT REPORTING FORM
3. PROJECT PROGRESS DECLARATION FORM
4. PROJECT MODIFICATION REQUEST FORM
5. PROJECT CLOSING POSTPONEMENT REQUEST FORM
6. PROJECT CLOSING DECLARATION FORM
7. SUBSTITUTIVE DECLARATION AFFIDAVIT FORM
8. PROJECT FINAL REPORT FORM