

# Horizon Europe

Framework programme for research and innovation 2021–2027

# Vilka är vi?



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# Research Enquiry Service

<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/support/faq>

# Unit Cost for Personnel

# Frågor

## 1. The audit certificate, can this be issued by the beneficiary's internal auditor?

This is explained in the AGA – Annotated Grant Agreement (Version 1.0, 01 May 2024, page 70): “In order to formally request the use of the personnel unit cost, the request must be submitted by the organisation’s legal entity authorised representative (LEAR) through the Portal (by entering total staff costs in the last closed full financial year, number of annual work units and country of establishment). It must be supported by an **audit certificate** (template to be used) **provided by a qualified approved external auditor which is independent and complies with Directive 2006/43/EC (or for public bodies: by a competent independent public officer. ...**” If the beneficiary is a public body, the audit certificate can be issued by its internal auditor provided that it is a competent independent public officer, otherwise it has to be issued by a qualified approval external auditor.

# Frågor

2. Non-euro countries; when approving the unit cost, there will have to be a conversion of currency. How does the beneficiary have to address this (which conversion rate needs to be taken into account?).

This is explained in footnote 6 of the template of the PUCA AUDIT CERTIFICATE ON ANNUAL PERSONNEL COSTS AND WORK UNITS ([https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/temp-form/lev/personnel-unit-cost-audit-certificate\\_en.docx](https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/temp-form/lev/personnel-unit-cost-audit-certificate_en.docx)):

“If the statutory accounts are in a currency other than the euro, the amount must be converted into euro at the average of the daily exchange rates published in the C series of the Official Journal of the European Union (ECB website) calculated over the corresponding financial year.

...”

# Frågor

## 3. Does the unit cost for personnel affect other parts of the programme such as MSCA and ERC?

Indeed, once the unit cost is approved, it must be used for all Horizon Europe types of action which are mixed actual cost grants (e.g. RIA, CSA, PCP/PPI, COFUND, ERC, EIC, EIT). However, not for MSCA.  
(AGA – Annotated Grant Agreement, version 1.0, 01 May 2024, page 69)

## 4. For Lump sum projects I assume the Unit Cost can be used?

Indeed, once the unit cost is approved, it must be used in all HE actions, also to calculate personnel costs for lump sum grants in the proposal's detailed budget table.  
(AGA – Annotated Grant Agreement, version 1.0, 01 May 2024, page 69)



CFS



# Fråga

Should the costs that arise after the project end date relating to the final report be included in the total in the auditor's certificate,  
Can the total of the reported staff costs differ from the one stated in the CFS?  
If not, it will in principle be impossible to take up costs for the final report, which is approved in the AGA.

Our reply is based on the new version (V2.1) of CFS applicable for HE, however the same principle applies for H2020.

According to the terms of reference of the CFS ([https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/temp-form/report/cfs\\_en.docx](https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/temp-form/report/cfs_en.docx)):

- The engagement is to perform agreed-upon procedures (AUPs) regarding the **eligibility** of the **costs** (and, if relevant, also revenues) **declared** under the Grant Agreement.
- The **CFS costs** themselves can be charged to the EU project and the choice of practitioner therefore has to comply with the cost eligibility criteria, in particular lowest price or best value for money and no conflict of interest as set out in the Grant Agreement.

Based on the above, in order to perform a CFS, the Beneficiary has to provide the auditor a complete list of costs declared under the Grant Agreement. The full amount of costs claimed, have to be specifically stated on the CFS report and is also the basis for the auditor to start their audit procedures. As far as the CFS costs are eligible, provided that they fulfill the criteria, they should be included in the total amount for the CFS.

For that reason the following clause (n.5) is included in the CFS report **template**:

*“5 — The participant paid a **price** of EUR [insert amount]) (including VAT of EUR [insert amount]) for this CFS. [OPTION 1: These costs are eligible under the grant and included in the financial statement.][OPTION 2: These costs were not charged to the grant.]”*



# Fotnot 4, art 6.2

# Fråga

“alternative” calculation in footnote 4, Article 6.2, AGA HE

"4 Alternatively, the calculation may be done separately for each calendar year within the reporting period, if this is consistently applied. In that case, the ‘number of months within the reporting period’ referred to in the formulas is to be understood as the number of months of the respective calendar year that are within the reporting period."

For example:

Reporting period 1/11/2022 – 30/04/2024.

Could they, if consistently applied, use the following method;

Daily rate calculation of the entire year of 2022, reporting the months Nov & Dec of 2022. Daily rate for 2023 of the entire year (12 months)

Daily rate of the remaining 4 months of 2024 for the staff involved in the project?

OR, does this mean they should calculate the daily rate of Nov & Dec of 2022 as such (not over the full year), 2023 is a full year no questions, and the daily rate of the remaining 4 month?

In line with the explanations provided in the Annotated Grant Agreement ('AGA', version 1.0 of 1 May 2024 available here: [aga\\_en.pdf \(europa.eu\)](#)) personnel costs are to be calculated normally once per reporting period for each person who worked in the action.

Alternatively, the calculation may be done separately for each calendar year within the reporting period, if this is consistently applied. In that case, the 'number of months within the reporting period' referred to in the formulas is to be understood as the number of months of the respective calendar year that are within the reporting period.

Therefore, in your example you have to calculate daily rate:

- for calendar year 2022 based on personnel cost incurred only during November and December 2022, not the entire calendar year;
- for calendar year 2023 based on personnel cost incurred during the entire calendar year;
- for calendar year 2024 based on personnel cost incurred during first 4 months of calendar year 2024.

However, it should be noted that the approach recommended by the Commission services and fully explained in the AGA remains the single calculation per reporting period. In this regard, in case of doubt, it is advised to follow the recommended approach (reporting period calculation) for which extensive and detailed guidance is available.



Dialog kring era frågor

# Länkar kopplade till dagens ämnen

- Personnel Unit Cost (PUC) in Horizon Europe
  - [EU Funding & Tenders Portal \(europa.eu\)](https://ec.europa.eu/eu-funding-tenders-portal/)
- Personnel Unit Cost guidance
  - [EU Funding & Tenders Portal \(europa.eu\)](https://ec.europa.eu/eu-funding-tenders-portal/)
- Unit Cost Wizard:
  - [EU Funding & Tenders Portal \(europa.eu\)](https://ec.europa.eu/eu-funding-tenders-portal/)

Senaste versionen av alla dokument finner ni alltid på EU-kommissionens Funding and Tenders Portal → Guidance & Documents → Reference Documents

*Glöm inte att rensa cash och cookies i er webbläsare då och då så att ni inte öppnar cashade, äldre, versioner av dokumenten.*





# Mer information

Vill du ha nyheter från oss?

- Vinnova [nyhetsbrev](#) för Horisont Europa
- Nyhetsmail om legala och finansiella frågor: [EU-info legal och finans](#)

Lär dig mer om Horisont Europa genom att [bli utvärderare](#) (Expert)!

**Samlad information kring Lump Sum**

- <https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/programmes/horizon/lump-sum/guidance>