

## For Action - Personnel costs still the major source of errors after first wave of Horizon Europe audits

1 messaggio

European Commission <EC-NO-REPLY-GRANT-MANAGEMENT@nomail.ec.europa.eu>

### Europa / Funding & Tenders Portal notification

Dear Participant,

Following the first wave of audits, we have identified that some beneficiaries are still applying the Horizon 2020 methodology to calculate personnel costs in Horizon Europe actions. Please note that the rules have changed in Horizon Europe compared to Horizon 2020. For example, the last close financial year rule has been discontinued. Furthermore, in Horizon Europe you should calculate the daily rate per reporting period (recommended approach) or use for each calendar year only the months that are within the reporting period.

We're here to help! Here is what you need to know:

**1. Understanding Personnel Costs:** Your Grant Agreement sets out specific rules for calculating eligible personnel costs. Make sure you apply the correct formulas (see [Article 6.2.A](#) in the Annotated Grant Agreement).

It is essential to keep accurate and complete records (see [Article 20](#)) detailing all the costs, their calculation, and supporting documentation. Retaining this information is particularly important in the event of staff changes and potential audits, as it helps ensure a smooth and efficient verification process.

Important: Only costs recorded in your own account may be considered eligible.

If in doubt, always consult the **Annotated Model Grant Agreement**.

#### 2. Extra Resources at Your Fingertips:

- Get focused insights on **calculating personnel costs** [here](#).
- [Horizon Europe Implementation Days recordings](#): Skip to minute 2:58:00 for an overview of **personnel cost categories**.
- Check out [how to prepare for an audit on the Research and Innovation funding programmes](#).
- **Stay Connected:** Keep up with the latest webinars and events by visiting the [events page on the EU Funding & Tenders Portal](#).

If you need any assistance, don't hesitate to reach out to your [Legal and Financial National Contact Point](#) or to the [Research Enquiry Service - European Commission \(europa.eu\)](#)

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The Horizon Europe eGrants Team