Webinar Horizonte Europa: Assuntos Legais e Financeiros – Custos com Pessoal

10:30 - 10:35	Abertura (ANI)
10:35 - 11:05	Custos com Pessoal no Horizonte Europa Orçamentação, Sub categorias de Custos com Pessoal, Third parties, auditoria Alexandre Marques (ANI)
11:05 - 11:15	Questões & Respostas
11:15 – 11:45	Reporte Financeiro de Custos com Pessoal Metodologia de cálculo, maximum declarable days, método alternativo Pedro Miranda (ANI)
11:45 – 12:00	Questões & Respostas
12:00	Encerramento

ANI A INOVAÇÃO COMEÇA AQUI

Webinar Custos com pessoal no Horizonte Europa

Agência Nacional de Inovação

www.ani.pt

10 de julho de 2026

- Budgeting
- Personnel Cost categories
- Third parties
- Audits

Budgeting

A INOVAÇÃO COMEÇA AQUI

Horizon Europe – Legal Basis

Financial Regulation

- Legal basis to european funding

Horizon Europe – Rules for participation

Work Programme

- Including General annexes

Model Grant Agreement

- Corporate Approach – Same model for all progammes managed centrally by EC

Types of funding

Actual costs

Unit Costs

Lump Sum

Flat rate

Other types of funding:

- Reimbursable advance
- Equity/Blended Finance
- Prizes

Personnel costs in Horizon Europe

- A major part of the budget is dedicated to personnel costs – 66-75%
- Methodology not defined by the EC. Each entity can have its own method
- When you estimate personnel costs. Try to be as accurate & realistic as you can be

Personnel costs in Horizon Europe

All people working specifically in the project

- Researchers
- Technicians
- Engineers,
- Project managers,
- Fellowships (post docs, PhD)
- etc

Gross costs that are on the employer accounting system

Personnel costs estimation

STEP1: IDENTIFY PROJECT TEAM

Identify people involved
Check the employer of the persons
Identify needs in terms of recruited people

STEP2:FOR EACH PERSON INVOLVED IDENTIFY TIME REQUIRED TO IMPLEMENT THE PROJECT

Calculate involvement of people in terms of Person-month(PM)

STEP3:CALCULATE PM COSTS FOR EACH PERSON INVOLVED

On the basis of employer’s cost & usual practices of the entity

Personnel costs estimation

Personnel Type	Monthly employer's cost	Person-Month	Total
Researcher XY	7 000 €	10	70 000 €
Technician XY	2 800 €	5	14 000 €
Project manager	3 600 €	36	129 600 €
Post doc	4 000 €	24	96 000 €
total			**309 600 €**

- **75 PM**
- **4128€/PM**

Application Form TABLE 3 – Budget of the proposal

3 – Budget for the proposal

			Estimated expenditure								Estimated income						
											Requested EU contribution			Revenues	Other sources of financing		Total estimated income
			Estimated eligible costs								EU contribution to eligible costs						
			A. Personnel costs/€	B. Subcontracting costs/€	C. Purchase costs			D. Other cost categories	E. Indirect costs/€ (e) = 25% * [(a1) + (c1) + (c2) + (c3) + (d7)]	Total eligible costs (h) = (a1) + (b) + (c1) + (c2) + (c3) + (d) + (e)	Funding rate (U)	Maximum EU contribution to eligible costs (l) = (U) * (h)	Requested EU contribution to eligible costs/€ (Requested grant amount) (m) (n)	Income generated by the action (o)	Financial contributions (q)	Own resources (r)	(s)=(n) +(o)+(p)+ (q) + (r)
No	Participant name	Country	(a1)	(b)	C.1 Travel and subsistence/€ (c1)	C.2 Equipment/€ (c2)	C.3 Other goods, works and services /€ (c3)	D.X [specific cost category] /€ (dx)									
1	Participant 1	NL															
2	Participant 2	LB															
	Affiliated Entity	LB															
3	Participant 3	DE															
	Associated Partner	AR															
Total																	

Example, not to be completed

Possible 'Other cost categories' for Horizon Europe

Version of template used	Page 15 of 24	Last saved dd/mm/yyyy HH:mm

This proposal version was submitted by [Name, FAMILY NAME] on [dd/mm/yyyy HH:mm:ss] Brussels Local Time. Issued by the Funding and Tenders Portal Submission Service.

Application Form

Researchers involved on the proposal

Researchers involved in the proposal

Include only the researchers involved in the proposal, (see below definition of 'researcher'). You do not need to include in the table the identity of other persons involved in the proposal who are not researchers.

'Researchers are professionals engaged in the conception or creation of new knowledge. They conduct research and improve or develop concepts, theories, models, techniques instrumentation, software or operational methods. (Frascati Manual 2015)'

Include also person in charge of the proposal if a researcher.

Title	First Name	Last Name	Gender	Nationality	E-mail	Career stage[1]	Role of researcher (in the project)	Reference Identifier	Type of identifier
			[Woman] [Man] [Non-binary]			[Category A – Top grade researcher] [Category B – Senior researcher] [Category C – Recognised researcher] [Category D – First stage researcher]	[Leading] [Team member]		[ORCID] [Researcher Id] [Other - specify]

[1] Career stages as defined in Frascati 2015 manual:
Category A – Top grade researcher: the single highest grade/post at which research is normally conducted. Example: 'Full professor' or 'Director of research'.
Category B – Senior researcher: Researchers working in positions not as senior as top position but more senior than newly qualified doctoral graduates (IsCED level 8). Examples: 'associate professor' or 'senior researcher' or 'principal investigator'.
Category C – Recognised researcher: the first grade/post into which a newly qualified doctoral graduate would normally be recruited. Examples: 'assistant professor', 'investigator' or 'post-doctoral fellow'.
Category D – First stage researcher: Either doctoral students at the IsCED level 8 who are engaged as researchers, or researchers working in posts that do not normally require a doctorate degree. Examples: 'PhD students' or 'junior researchers' (without a PhD).

Staff Effort

Table 3.1f: Summary of staff effort

Please indicate the number of person/months over the whole duration of the planned work, for each work package, for each participant. Identify the work-package leader for each WP by showing the relevant person-month figure in bold.

	WPn	WPn+1	WPn+2	Total Person-Months per Participant
Participant Number/Short Name				
Participant Number/ Short Name				
Participant Number/ Short Name				
Total Person Months				

Personnel Cost Categories

AGA - Annotated Grant Agreement

Personnel Costs

Article 6.2.

<table>
<tr><th colspan="4">A. PERSONNEL COSTS</th></tr>
<tr><td colspan="2">A1 Employees (or equivalent)</td><td rowspan="3">A4 SME owners and natural person beneficiaries</td><td rowspan="3">A6 Personnel unit cost</td></tr>
<tr><td colspan="2">A2 Natural persons under direct contract</td></tr>
<tr><td colspan="2">A3 Seconded persons</td></tr>
<tr><td>Actual costs</td><td>Unit costs (usual accounting practices)</td><td>Unit cost</td><td>Unit cost</td></tr>
</table>

A.1 Employees

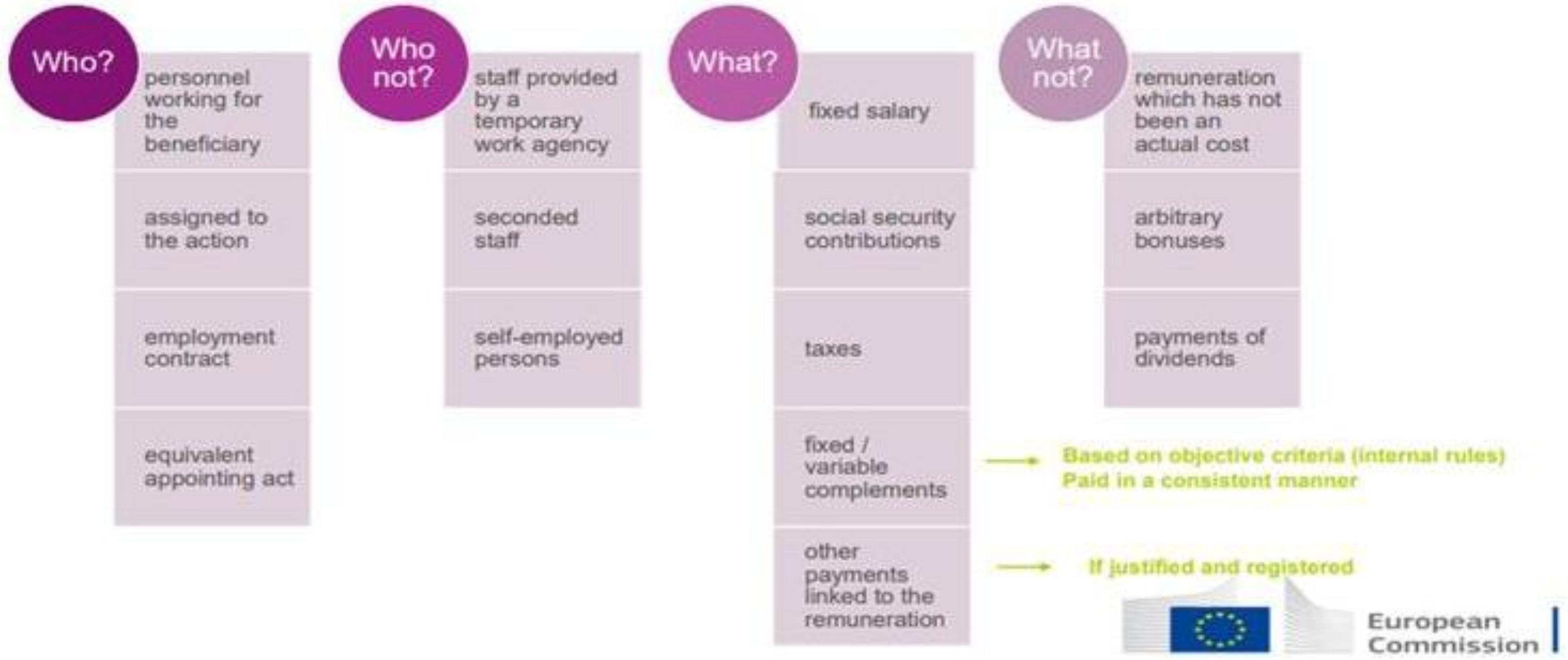
A.1 Employees *(all programmes except SMP ESS, CUST/FISC)*

A.1 Costs for employees (or equivalent) are eligible as personnel costs, if they fulfil the general eligibility conditions and are related to personnel working for the beneficiary under an employment contract (or equivalent appointing act) and assigned to the action.

Personnel Costs – Actual costs during the reporting period:

- Fixed salary
- Fixed complements (e.g. family allowance and contributions to medical insurance schemes)
- Social security contributions
- Income tax
- Other costs registered as personnel costs in accordance with the beneficiary's usual remuneration

A.1 Employees or equivalents



A.2 Natural persons under direct contract

A.3 Seconded persons

Working conditions similar to those of beneficiary's employees in terms of work organisation, tasks, working place (see usual human resources rules of the entity)

The results of work belong to the beneficiary.

Remuneration costs are not significantly different from beneficiary's employees personnel costs executing similar tasks.

A.4 SME owners

- SME owners not remunerated by a salary resulting from an employment contract

- Natural person beneficiaries: beneficiaries who are natural persons Costs must be declared using the unit cost fixed by this European Commission Decision

A.6 Personnel Unit Costs

OPTIONAL UNIT COST

- Daily rate fixed **ex-ante** for the individual beneficiary
- Applicable to **all HE grants** of the beneficiary
- Applicable to **all persons** working for the beneficiary
- **Optional:** actual cost method still applies by default
- Beneficiaries in the same grant **may use different personnel costs methods**

A.6 Personnel Unit Costs

Daily rate calculation

Calculated in accordance with the beneficiary's historical data

Daily rate

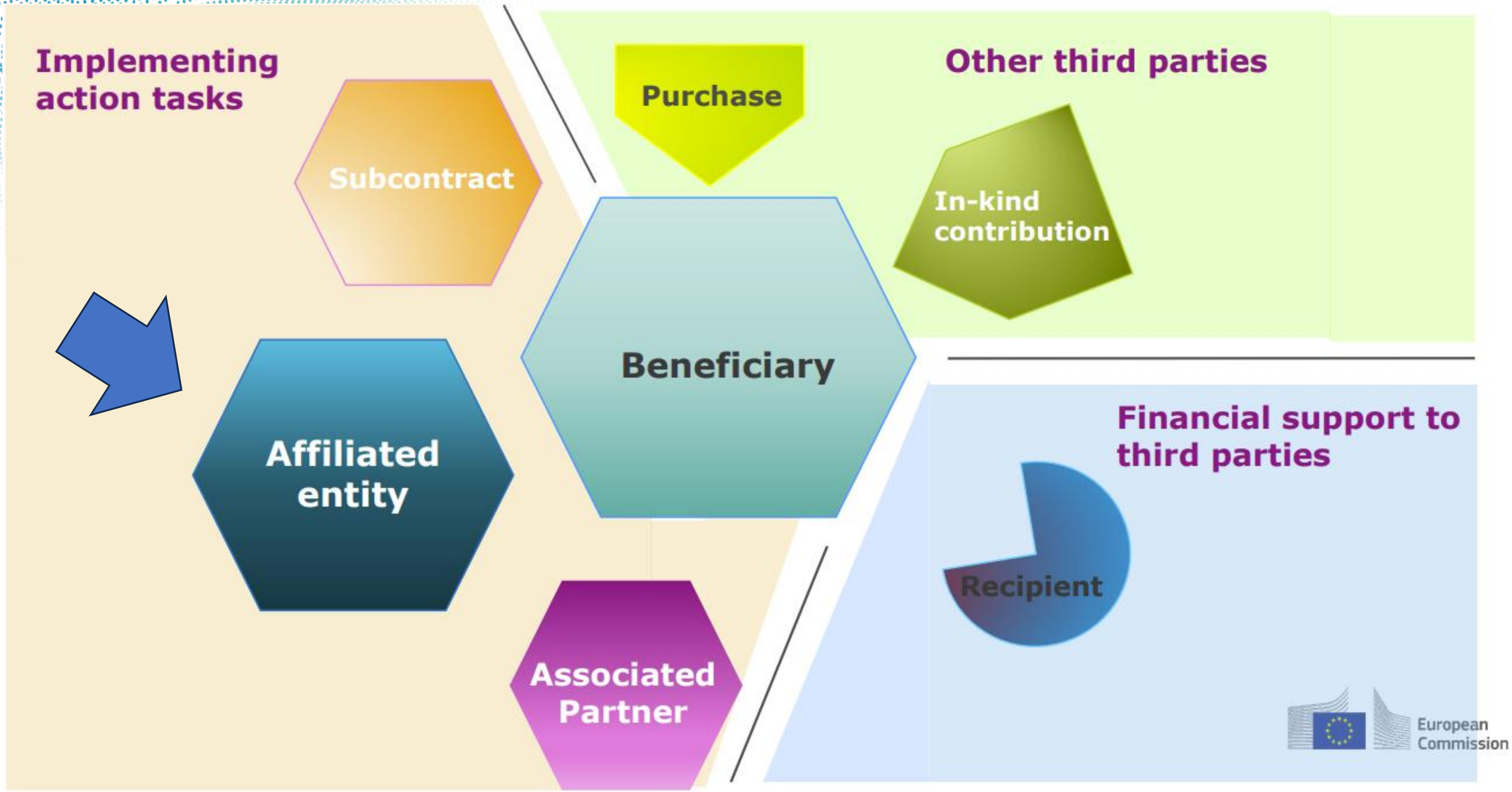
$$\frac{\text{Total staff costs* of the beneficiary in the last closed full financial year}}{\text{Annual work units** in the last closed full financial year}} \;/\; 215 \text{ days}$$

***'Staff costs'** =* Costs recorded in accordance with the accounting standards applicable in the country where the beneficiary is established and reported under the heading staff costs in the statutory accounts of the beneficiary

***'Annual work units'** =* Definition under Article 5 of the Annex to the Commission Recommendation 2003/361/EC of 6 May 2003

Third parties

Third parties in Horizon Europe



Third parties making resources avilable

***In-kind contributions free of charge* – Article 9.2**

- Exception for Horizon
- Declared as own resources on the respective cost category

In-kind contributions against payment

- No longer exist in Horizon Europe
  - Personnel – Seconded persons - Article 6.2.A.3
  - Other costs – Purchase costs

Audits

A INOVAÇÃO COMEÇA AQUI

Reporting process → Legal basis

+ Rational:

EU Grants: CFS: V1.0 – 20.12.2021

CERTIFICATE ON THE FINANCIAL STATEMENT (CFS)

(To be filled out by the CFS auditor, printed on their own letterhead and signed (on paper). The scanned PDF should be submitted by the beneficiary through the Portal (both for themselves and their affiliated entities).)

→ *EC contribution higher than* **430.000€**

EU Audits

Indicative Audit Programme (IAP)

EU Funding Programmes 2021-2027

Certificate on Financial Statements

HIGHER THRESHOLD

NEW!

- **EUR 430 000** (increased from EUR 325 000 in H2020).
- CFS to be submitted at **payment of the balance.**

SIMPLER CALCULATION BASE

NEW! **Requested EU contribution calculated on all costs declared** (not only actual costs and unit costs calculated in accordance with usual costs accounting practices as in H2020).

LESS CFS FOR LOW-RISK BENEFICIARIES WITH SPA

NEW! For **beneficiaries with a low-risk classification** after a **SPA** the threshold will increase to **EUR 725 000** (from EUR 430 000)

Help for CFS auditors?

- Use the templates
- Follow the guidance – read the AGA

Indicative Audit programme

For **personnel costs**:

- ❑ Legal framework
- ❑ Usual practices
- ❑ Daily rate calculation methodology
- ❑ Time recording system
- ❑ Recorded in the accounts (identifiable and verifiable)
- ❑ Personnel cost type classification
- ❑ Daily rates used
- ❑ Days declared
- ❑ General eligibility conditions — No ineligible costs

Horizontal ceiling: The total number of days declared in EU and Euratom grants for a person for a year must NOT be higher than 215 (or the corresponding pro-rata by multiplying 215 with the working time factor).

Record keeping/CFS/Ex-post audit → Personnel Costs

CFS

- salary slips
- **employment contracts**

- time records/time sheets → **Declaration of days worked on a project**

- **proofs of payment** and relevant accounting documents (personnel accounts, bank statements , invoices, receipts, etc)

Indicative Audit programme

- Cross check the personnel costs with bookings in P&L payroll accounts and social debt in liabilities

- Review internal guidelines and time recording procedures and perform interviews or If the participant uses the template for time declarations available on Funding & Tenders Portal Reference

- **Verify that the actual personnel costs used for the calculation of the daily rate were recorded:**

Audit checks

For **personnel costs**:

- ❑ personnel costs have been charged and paid in respect of the **actual time devoted (including correct conversion to day-equivalents)**
- ❑ personnel costs (and the daily rate, if applicable) were calculated on the **basis of gross salary, wages or fees**
- ❑ the work was carried out **during the period of implementation** of the action
- ❑ the personnel costs are **not covered by another EU grant**
- ❑ for in-house consultants and seconded personnel: the conditions set out in the Grant Agreement are met (i.e. that the person works under conditions **similar to those of an employee**, that the result of the work carried out belongs to the participant (unless agreed otherwise), and that the **costs are not significantly different from those for personnel performing similar tasks under an employment contract).**

Useful documents

F&T Portal

How to participate

Reference Documents

Guidance

- HE Programme Guide
- HE List of eligible countries
- HE Complementary funding mechanisms in third countries
- Online Manual
- Rules for Legal Entity Validation, LEAR Appointment and Financial Capacity Assessment
- Amendment Guide
- AGA- Annotated Grant Agreement
- Indicative Audit Programme (IAP)
- Rules for Grant Reductions
- Rules for Arbitration

Reporting → Support documents

F&T Portal → How to Participate → Reference Documents → Templates and Forms → Project reporting templates

SEARCH FUNDING & TENDERS | HOW TO PARTICIPATE | PROJECTS & RESULTS | WORK AS AN EXPERT | SUPPORT

Templates & forms

- Application forms
- Evaluation forms
- Validation and LEAR appointment forms
- Grant agreement preparation templates
- Project reporting templates
  - Periodic report (HE)
  - Certificate on the financial statements (CFS)
  - Time declaration
  - Data management plan (HE)
  - Contractor details and project abstracts (HE PCP PPI)
  - End of phase/project results and conclusions (HE PCP PPI)
  - Report on cumulative expenditure
  - Report on the distribution of payments (final payment)

Useful links

- Grant Agreement
https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/agr-contr/general-mga_horizon-euratom_en.pdf
- Annotated Grant Agreement
https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf
- Certificate for Financial Statements
https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/temp-form/report/cfs_en.docx
- Indicative Audit programme
https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/indicative-audit-programme_en.pdf
- General annexes
https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/horizon/wp-call/2023-2024/wp-13-general-annexes_horizon-2023-2024_en.pdf

Time to

Q & A