

Fast track to: Personnel Cost Calculations in EU Grants 2021-2027

**28-29 October 2025
Brussels, Belgium**

DAY1**28th October****09:45 – 10:00****Registration****10:00 – 10:30****Event Opening****10:30 – 11:00****Hitchhiker's Guide to the Personnel Cost Reporting options in EU Grants 2021-2027 – a detailed comparison at a glance**

- Are the rules really the same in Horizon Europe (HE), Digital Europe (DEP), LIFE, Creative Europe (CREA), EU4Health (EU4H), ERASMUS and in all the others?
- Basic financial principles of the Grant Agreement(s) in theory and practice
- Difference between actual, unit and lump-sum cost models
- Form of Grants, Forms of Costs

11:00 – 11:45**Diving into the rules of Actual Cost**

- Importance of the budgeting and of the resources considering reporting – difference, deviations
- Accounting rules of the beneficiary versus the Grant Agreement – what can and what must not be done with salaries?
- What makes a salary cost actual? Assumptions versus facts
- Eligible and non-eligible costs with comparison and all exceptions
- Direct and indirect costs – who can be reported on a EU Grant?

*(11:45 – 12:00 Coffee Break)***12:00 – 12:45****Unit Cost Rules**

- What makes a cost unit cost, and what makes it acceptable by the Grant Agreement?
- Introducing the different eligibility conditions of the unit personnel costs – when it is set by the Beneficiary and when it is fixed by the EC?
- Flat-rate unit-cost – can one really report a cost without the expense?

*(12:45 – 14:00 Lunch Break)***14:00 – 14:45****Time-recording and contractual requirements in various EU Grants**

- Should you follow any templates – the pros and cons of different (electronic, paper-based system)
- Measuring units – hours or days? Benefits and disadvantages
- Signature and dates – one or two?
- How to convince your colleagues to fill in regularly
- Potential errors – sick-leaves, travels, overlapping activities
- Auditors approach on timesheet models and what are they looking for?

(15:15 – 15:30 Coffee Break)

14:45 – 16:30

Personnel Cost Calculations – Actual Direct Personnel Costs

- Reporting period based calculation and it's alternative for setting the proper daily rates
- How to define the maximum declarable day equivalent – What is A and B in $215 \times A \times B$?
- What can be included in the total employment costs?
- Converting hours to days
- Fixed salaries versus project-based remuneration
- Parental leave and sick leave payments – could the cost be included? Could the days be excluded?
- Seconded persons and freelancers/in-house consultants
- And many more....

(15:30 – 15:45 Coffee Break)

16:30 – 17:30

Personnel Cost Calculations – Unit-based Personnel Costs

- Understanding what's the difference between all those unit personnel costs in EU Grants....
- Average personnel cost calculation by the Beneficiary – pros and cons, calculation protocols, Certificate on the methodology
- All-new unit cost for personnel – does it simplify anything? Should you apply for it?
- SME-owners unit rate, natural persons unit rate
- Volunteers unit-rate

End of Day 1

DAY2

29th October

09:00 – 11:30

Workshop on Personnel cost calculations in EU Grants 2021-2027

Introduction - Participants will experience the learning-by-doing approach on calculating the different personnel cost scenarios in a virtual EU Grant 2021-2027: employees and in-house consultants, full-time and part-time employees, with or without parental leaves or additional benefits,

The individual workshop package will include payrolls, contracts, time-sheets and invoices to practice everything: HE or LIFE? Experience the difference while doing!

(10:30 – 10:45 Coffee Break)

11:30 – 13:00

Workshop evaluation and discussion

- Point-by-point assessment of the different calculations in different EU grants
- Pragmatic approaches in personnel cost reporting
- Do's and don'ts, highlighting errors and deviations, possible bottlenecks, what should and should not be included.

(13:00 – 14:00 Lunch Break)

14:00 – 15:00

EC Audits on personnel costs – a hands on guide based on real life scenarios

- Official EC protocols and requirements on Financial audits – focus on the personnel cost
- Best strategies for beneficiaries to prepare properly
- Documents to be prepared and provided – what can be requested and what could be considered confidential?
- Potential issues on salaries and benefits – benchmarks, reasonability, and other “magical” expressions
- Time-sheets: what do they check and can they ask for more than time-recording?
- Typical calculation errors, systematic errors, extrapolations
- Volunteers unit-rate

15:00 -

Extended Q&A session and end of course