

From: Europe Direct Contact Centre <EuropeDirectContactCentre@edcc.ec.europa.eu>
Sent: Monday, September 29, 2025 10:08 AM
To: Chvojkova Lenka TC <chvojkova@tc.cz>
Subject: Your Europe Direct reply no #6532416

Dear Ms Chvojková,

Thank you for consulting the Certification and audit matters helpdesk.

Please be informed that we cannot validate individual cases, but only provide general guidance and that our answer is based only on the information you have provided within your query.

We understand that you have questions regarding Annex III of the Letter of Announcement regarding financial audits of Horizon Europe projects. You will find the replies hereunder in **purple**.

Sheet "Personnel list"

- If a person has several contracts within a given reporting period, will this be entered on multiple rows (e.g., employment contract and direct contract, or 2 employment contracts)? **Please enter a row for each contract as the details (start date, end date, etc.) will likely be different from one contract to another.**
- Contract duration: should only "Temporary" or "Permanent" be filled in? **yes**
- Contract start/end date: is this the date from/to which the person is employed by the organization and this date may precede the start of the project or be after the end of the project? **yes**
- Full time (100%) or part time (1-99%) worker: If the person worked part-time for part of the reporting period and full-time for the rest, should "60%, 100%" or "average" be stated? **In this case, you can put part time and provide more details in the "Comments" field.**
- Hired during on-going financial year: is this just a typo and it should be read "on-going reporting period"? In case not, which financial year? **If you fill in the Annex III now and the person was recruited in 2025 (i.e. recently) you put "yes". If the person was recruited earlier, it should be "no".**
- Worked before based on a different contract: the word "before" means before the start of the reporting period or before the start of work on the project by the person in question? **"Before" means before the contract that you are encoding.**

Sheet "P1 Actual Personnel costs"

- Years (Column D): it is very confusing - AGA states that the primary and preferred method of calculation is "once per reporting period" - if the audited entity uses a reporting period, should column D be adjusted to "reporting period" and filled in for all staff, e.g., "01/2022 - 06/2023"? **You are right, the preferred method is once per reporting period. You may indeed put the reporting period.**
- Working from – until: does this refer to the time the person worked on the project? **Yes, respectively the period during which the person was employed by the beneficiary in the audited RP (as this is used for the calculation of the maximum declarable day-equivalents).**
- Number of productive days: does this refer to the entire reporting period? **yes**
- Total eligible remuneration: does this refer to the entire reporting period? **yes**
- Daily rate calculated: the example of Mr. Smits in row 2 (=T2/215) is a typo and should be read as "(=T2/S2)"? **Indeed, the denominator (i.e. 215 days) is only correct if the reporting period comprises 215 days and the person worked 100% during the whole reporting period. The denominator should be the number of productive days for that person.**

- Exchange rate - Daily rate in EUR - Total amount claimed in EUR: can CZK vs EUR (e.g. = 0.04010) be considered and then "amount in EUR" calculated as "=amount in CZK x 0.04010"? **The exchange rate can be 1 EUR = xxx CZK or yyy EUR = 1 CZK. Both are ok as long as the countervalue in EUR is correctly calculated. In the Annex III the formula reads CZK daily rate / exchange rate = EUR daily rate. If the CZK amount is divided by the exchange rate, it should 1 EUR = xxx CZK.**

Yours faithfully,

Research Enquiry Service - Certification and audit matters

Created on: 2025-09-11 18:38:05

Dear RES,

I have questions concerning Horizon Europe audits and Annex III (Excel).

Staff List

- If a person has several contracts within a given reporting period, will this be entered on multiple rows (e.g., employment contract and direct contract, or 2 employment contracts)?
- Contract duration: should only "Temporary" or "Permanent" be filled in?
- Contract start/end date: is this the date from/to which the person is employed by the organization and this date may precede the start of the project or be after the end of the project?
- Full time (100%) or part time (1-99%) worker: If the person worked part-time for part of the reporting period and full-time for the rest, should "60%, 100%" or "average" be stated?
- Hired during on-going financial year: is this just a typo and it should be read "on-going reporting period"? In case not, which financial year?
- Worked before based on a different contract: the word "before" means before the start of the reporting period or before the start of work on the project by the person in question?

P1 Actual Personnel costs

- Years (Column D): it is very confusing - AGA states that the primary and preferred method of calculation is "once per reporting period" - if the audited entity uses a reporting period, should column D be adjusted to "reporting period" and filled in for all staff, e.g., "01/2022 - 06/2023"?
- Working from - until: does this refer to the time the person worked on the project?
- Number of productive days: does this refer to the entire reporting period?
- Total eligible remuneration: does this refer to the entire reporting period?
- Daily rate calculated: the example of Mr. Smits in row 2 (=T2/S2) is a typo and should be read as "(=T2/S2)"?
- Exchange rate - Daily rate in EUR - Total amount claimed in EUR: can CZK vs EUR (e.g. = 0.04010) be considered and then "amount in EUR" calculated as "=amount in CZK x 0.04010"?

Thank you for your explanations.

Best wishes,
Lenka Chvojkova
LaF NCP