



EUROPEAN COMMISSION  
RESEARCH DIRECTORATE-GENERAL

Directorate B - Structuring the European Research Area  
Head of Unit

Brussels, 2007 07 2006<sup>3</sup>  
RTD B.3 (2006)D/531547

**Subject: FP6 contracts - personnel costs**

Dear Project co-ordinator,

I am writing to all project co-ordinators following a number of recent financial audits where problems have been identified with costs declared, in particular with personnel costs which were not covered by a reliable system for the measurement of working time.

I would therefore like to remind you that working time to be charged must be recorded throughout the duration of the project by any reasonable but reliable means (including time sheets). These records should be certified by the person in charge of the work designated by the contractor. A simple estimation of hours worked is not sufficient. There must be a system that allows the time of anyone working on the project to be followed and audited. If you have decided to use time sheets for this purpose, you will find in annexe, for your further guidance, the basic elements which should be included.

Please inform your partners of the contents of this letter and draw their attention to the fact that, in the case of an audit arranged by the Commission or by the European Court of Auditors, detailed data may be requested by the auditors with a view to verifying that the contract has been properly managed and that cost claims fulfil all conditions for eligibility.

Further information on personnel costs is available in section 6.1.1 of the *Guide to Financial Issues relating to Indirect Actions of the Sixth Framework Programmes* which is available on Cordis<sup>1</sup>.

Yours faithfully,

  
Hervé Péro

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<sup>1</sup> [ftp://ftp.cordis.lu/pub/documents\\_r5/natdir0000035/s\\_2034005\\_20050316\\_104305\\_2034en.pdf](ftp://ftp.cordis.lu/pub/documents_r5/natdir0000035/s_2034005_20050316_104305_2034en.pdf)