



Modul 4

EU4Health Detailed Cost Reporting

Online via WebEx

14. Oktober 2025 | 14:45 – 15:30 Uhr

Nationale Kontaktstelle EU4Health

National Focal Point EU4Health 2021–2027



Gesundheit
Österreich GmbH

Modul 4: Das Reporting - Agenda

- | | |
|----------------------|--|
| 14:45 – 14:50 | Begrüßung
<i>Ralph Chan, GÖG</i> |
| 14:50 – 15:10 | Kostenkategorien und -berechnung
<i>Johannes Weiss, GÖG</i> |
| 15:10 – 15:30 | Reportingprozess
<i>Johannes Weiss, GÖG</i> |

Cost reportings

Actual cost reporting: Abrechnung der angefallenen „Echtkosten“ für Personal-, Reise- und/oder Sachkosten

Unit cost reporting: Abrechnung von fixen Sätzen („unit costs“) für Reisekosten (Travel, Accommodation, Subsistence)

[Calculate unit costs for eligible travel costs - European Commission](#)

Daily rate reporting: Abrechnung der Personalkosten nach Tagsätzen gerundet auf halbe Tage

→ Grant Agreement Data Sheet & Annex 2

Kostenkategorien



A. Personnel costs

- *A.1 Employees*
- *A.2+A.3 Natural persons under direct contract and seconded persons*

B. Subcontracting costs

C. Purchase costs

- *C.1 Travel and subsistence*
- *C.2 Equipment*
- *C.3 Other goods, works and services*

D. Other cost categories

E. Indirect Costs („Overhead“)

Kostenkategorien



A. Personnel costs

- **A.1 Employees**
- **A.2+A.3 Natural persons under direct contract and seconded persons**

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A. Personnel costs



A.1: Employees

- Personen mit einem Anstellungsverhältnis nach nationalem Recht

A.2 + A.3: Natural persons under direct contract and seconded persons

- freie Dienstnehmer
- Werkvertragnehmer
- überlassene Arbeitskräfte

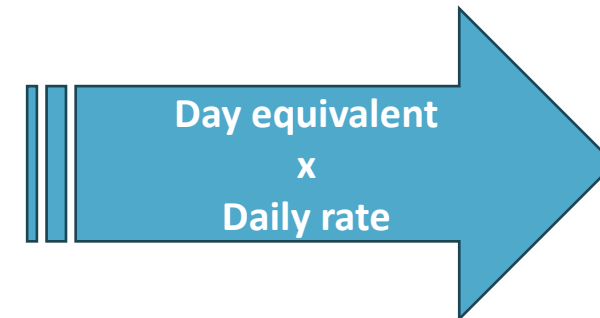


Personalkosten, die für das Reporting innerhalb der Reportingfrist anfallen sind förderfähig

Kalkulation Personalkosten

Personalkosten sind in Form von brutto-brutto Tagsätzen gerundet auf halbe Tage abzurechnen

2024		Stunden		
		WP1	WP2	WP3
	Otto Müller	28	2	6
	Kerstin Exampel	5	15	9
	Lilli Laurel	17	6	88
	Gesamt	50	23	103
		Day equivalent, rounded to half-days		
		WP1	WP2	WP3
	Otto Müller	3,5	0,5	1
	Kerstin Exampel	0,5	2	1
	Lilli Laurel	2	1	11
	Gesamt	6	3,5	13



Kostenkategorien



A. *Personnel costs*

- *A.1 Employees*
- *A.2+A.3 Natural persons under direct contract and seconded persons*

B. Subcontracting costs

C. *Purchase costs*

- *C.1 Travel and subsistence*
- *C.2 Equipment*
- *C.3 Other goods, works and services*

D. *Other cost categories*

E. *Indirect Costs („Overhead“)*

B. Subcontracting costs



- Auftragsvergaben für die Ausführung von bestimmten Projektaktivitäten
- Geplante Auftragsvergaben müssen bereits im Proposal beschrieben worden sein

z.B. Softwareprogrammierung (Dashboard), Consultancy, Kommunikationskampagne

Kostenkategorien



A. Personnel costs

- *A.1 Employees*
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C. Purchase costs

- **C.1 Travel and subsistence**
- *C.2 Equipment*
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D. Other cost categories

E. Indirect Costs („Overhead“)

C. Purchase costs

C1. Travel and subsistence



Reisekosten, Nächtigungen und Taggelder können für folgende Personen weiterverrechnet werden:

- MitarbeiterInnen der Beneficiary
 - Stakeholder in Kollaboration mit dem Konsortium
 - FachexpertInnen (z.B. als SprecherInnen oder ModeratorInnen eines Events)
 - Board Members (z.B. Mitglieder eines Advisory oder Governmental Boards)
- Für Untervertragsnehmer können KEINE Reisekosten geltend gemacht werden.



Um Reisen abrechnen zu können, müssen sie auch tatsächlich angetreten worden sein.



Reisekosten, Nächtigungen und Taggelder sind nach „Unit Costs“ entsprechend der jeweils gültigen [Commission Decision](#) abzurechnen.

Unit Costs

- **Commission Decision C(2021)35**

für mit Stichtag 01.01.2023 laufende Projekte

- **Commission Decision C(2023)4928**

für Projekte mit Calls nach 26.07.2023 und Start nach 01.01.2023

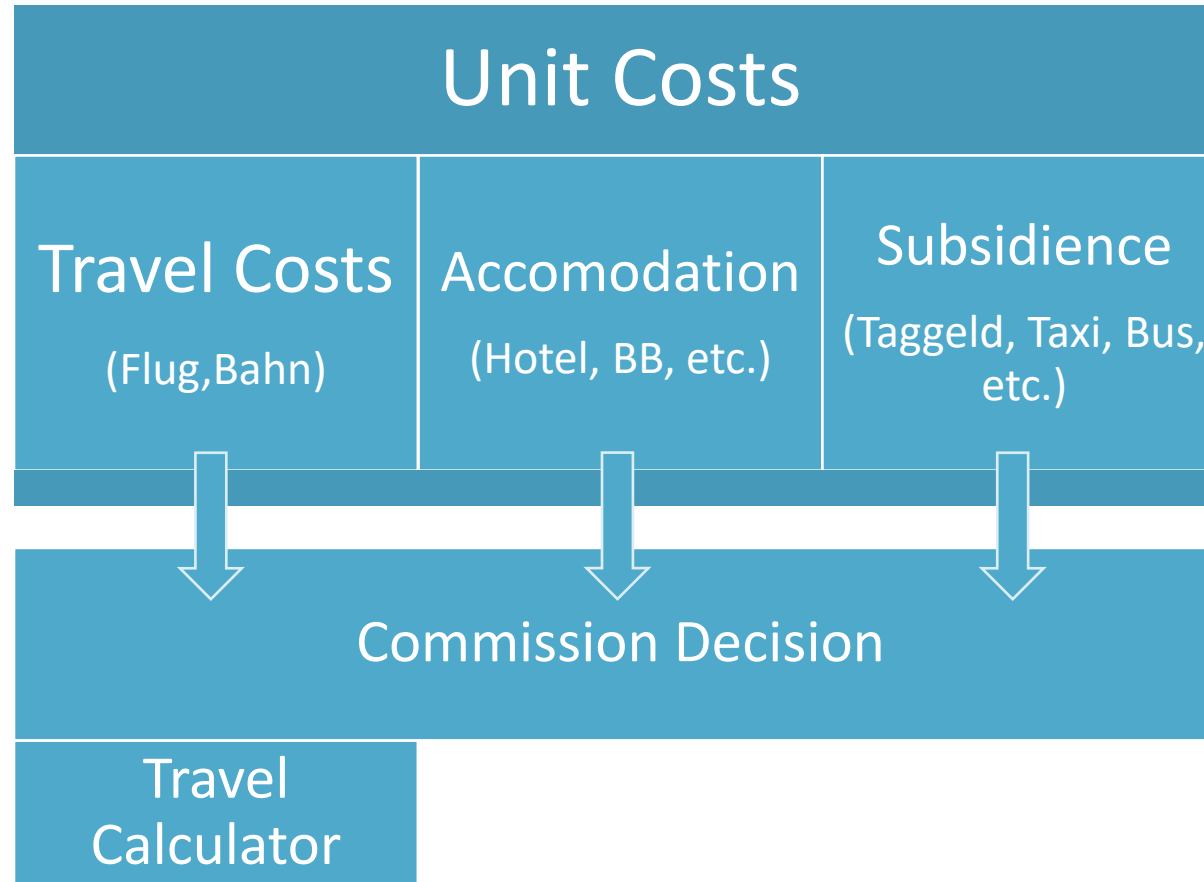
- **Commission Decision C(2024)5405**

für Projekte mit Calls ab 31.07.2024



Coordination kann die zutreffende Commission Decision bei Bedarf bestätigen.

Anwendung der Unit Costs



Unit Costs – Travel Calculator

Als Bemessungsgrundlage für die Reisekostenpauschale dient ausschließlich die Entfernung zum Reiseziel.

Air, rail or combined air/rail travel
≥ 400 km

Land Travel / Flight Calculator
https://ec.europa.eu/info/calculate-unit-costs-eligible-travel-costs_en

Land travel
≤ 400 km

Commission Decision
https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/additional-information-on-unit-costs-and-contributions_en.pdf



Unit Costs für Reisen können erst ab einer Distanz von 50 km geltend gemacht werden.

Unit Costs Entwicklung

	CD 2021	CD 2023		CD 2024
km	€	€	km	€
400-600	196	245	400-600	340
601-800	209	261	601-1600	365
801-1200	221	276		
1201-1600	230	288		
1601-2000	295	369	1601-2500	429
2001-2500	343	429		
2501-3500	433	541	2501-3500	541
3501-4500	527	659	3501-4500	743
4501-6000	637	796	4501-6000	857
6001-7500	720	900	6001-7500	1021
7501-10000	961	1201	7501-10000	1250
10001-max	1101	1376	10001-max	1595

Kostenkategorien



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C. Purchase costs

- *C.1 Travel and subsistence*
- **C.2 Equipment**
- *C.3 Other goods, works and services*

D. Other cost categories

E. Indirect Costs („Overhead“)

C. Purchase costs

C.2 Equipment



Spezielle Ausstattung für die Projektaktivitäten z.B. medizinische Geräte

➤ C.2.1. Purchase (depreciation/full cost)

Anteil der **Abschreibungskosten** (Wertminderung) der Ausstattung während der Projektlaufzeit, basierend auf Kaufpreis und Dauer der Nutzung für das Projekt

➤ C.2.2. Rental and leasing (rate of use/full cost)

Kosten für **Miete** oder Leasing von Ausstattung während der Projektlaufzeit (limitiert durch die Höhe äquivalenter Abschreibungskosten im Falle der Anschaffung ähnlicher Ausstattung)



Allgemeine Büroausstattung (z.B. Möbel) und Software (z.B. Microsoft Office Lizenzen) sind unter den indirekten Kosten berücksichtigt

Kostenkategorien



A. Personnel costs

- *A.1 Employees*
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B. Subcontracting costs

C. Purchase costs

- *C.1 Travel and subsistence*
- *C.2 Equipment*
- **C.3 Other goods, works and services**

D. Other cost categories

E. Indirect Costs („Overhead“)

C. Purchase costs

C.3 Other goods, works and services

Consumables

- Catering
- Working dinner
-

Other expenses

- IPRS
- Bankgebühren
- Audit fees (CFS)
- Projektevaluation
- Lizenzgebühren
-

Conferences, seminars, workshops, trainings & events

- Teilnahmegebühren
- Session fees
- Konferenzticket
- Mitgliedsbeitrag
-

Informations & publications

- Übersetzungskosten
- Druckkosten
- Lektoratskosten
- Publication fees
-

Kostenkategorien



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D. Other cost categories

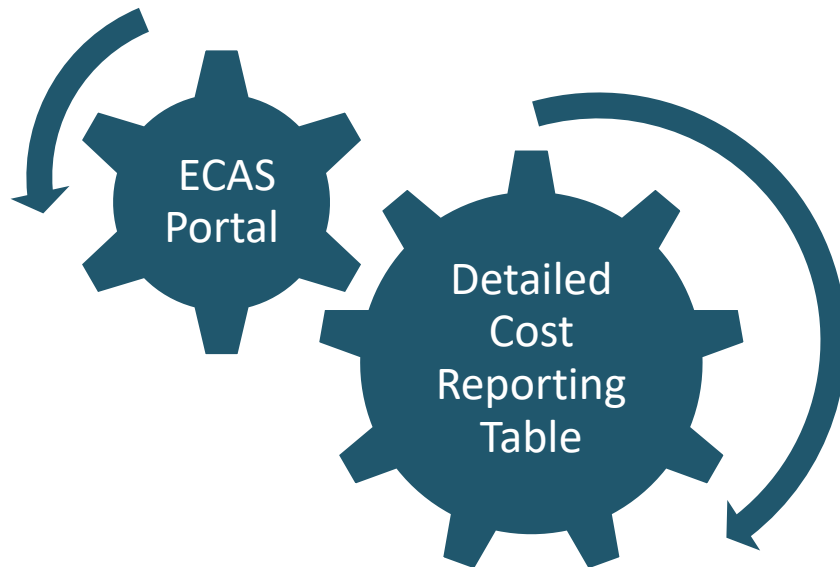
D.1. Financial support to third parties

Finanzielle Unterstützung Dritter meint

- Cascade Funding etwa für Start-ups zur Einführung oder Entwicklung digitaler Innovationen
- Unterstützung darf nicht zur Erzielung von Gewinnen verwendet werden
- Kerntätigkeiten als Teil des ursprünglichen Förderzwecks dürfen nicht an Dritte ausgelagert werden

Financial Reporting Prozess

My Projects > Actions > Manage Projects > Periodic Reporting > Financial Statements



Grant Management

101101139

EU4H-PJG

Period No: 1

Duration (months): 18

Reporting Period : [01 May 2023 - 31 Oct 2024]

Beneficiary 3: ProMIS

Legal Name: AZIENDA ULSS 4 VENETO ORIENTALE

PK: 953342870

Status: VALIDATED

Legal Address: PIAZZA DE GASPERI 5 , 30027 , SAN DONA DI PIAVE Italy

Financial Statement

Project Periodic Report

Financial Statement

Category	Form of Funding	Total
▼ Eligible costs (per budget category)		
▼ Direct costs		
▼ A. Personnel costs		
(a1) A.1 Employees (or equivalent), A.2 Natural persons under direct contract, A.3 Seconded persons	actual	0.00 €
▼ B. Subcontracting costs		
(b) Subcontracting	actual	0.00 €
▼ C. Purchase costs		
▼ C.1 Travel and subsistence		
(c1a) Travel	unit or actual	0.00 €
(c1b) Accommodation	unit or actual	0.00 €
(c1c) Subsistence	unit or actual	0.00 €
(c2) C.2 Equipment	actual	0.00 €
(c3) C.3 Other goods, works and services	actual	0.00 €
▼ D. Other cost categories		
(d1) D.1 Financial support to third parties	actual	0.00 €
▼ Indirect costs		
▼ E. Indirect costs		
(e) E. Indirect costs (7% * (a1 + b + c1a + c1b + c1c + c2 + c3 + d1))	flat-rate	0.00 €
(f) Total costs (a1 + b + c1a + c1b + c1c + c2 + c3 + d1 + e)		0.00 €
▼ EU contribution		
▼ EU contribution to eligible costs		
(g) Maximum EU contribution (80% * f)		0.00 €
(h) Requested EU contribution (g)		0.00 €
(m) Maximum grant amount (h)		0.00 €
▼ Revenues		

Attachments:

Attachment	Actions	Template
1 Detailed Cost Reporting Table	Upload (zip,xlsx,pdf,xls) View document Delete document	Download template

! Frist: 2 Monate

25

Financial Reporting Prozess

My Projects > Actions > Manage Projects > Periodic Reporting > Financial Statements

- Schritt 1: Übertrag der entsprechenden Werte aus dem Detailed Cost Reporting Table in das ECAS Portal
- Schritt 2: Detailed Cost Reporting Table als PDF hochladen („Upload“)

Category	Form of Funding	Total
▼ Eligible costs (per budget category)		
▼ Direct costs		
▼ A. Personnel costs		
(a1) A.1 Employees (or equivalent), A.2 Natural persons under direct contract, A.3 Seconded persons	actual	0.00 €
▼ B. Subcontracting costs		
(b) Subcontracting	actual	0.00 €
▼ C. Purchase costs		
▼ C.1 Travel and subsistence		
(c1a) Travel	unit or actual	0.00 €
(c1b) Accommodation	unit or actual	0.00 €
(c1c) Subsistence	unit or actual	0.00 €
(c2) C.2 Equipment	actual	0.00 €
(c3) C.3 Other goods, works and services	actual	0.00 €
▼ D. Other cost categories		
(d1) D.1 Financial support to third parties	actual	0.00 €
▼ Indirect costs		
▼ E. Indirect costs		
(e) E. Indirect costs (7% * (a1 + b + c1a + c1b + c1c + c2 + c3 + d1))	flat-rate	0.00 €
(f) Total costs (a1 + b + c1a + c1b + c1c + c2 + c3 + d1 + e)		0.00 €
▼ EU contribution		
(g) Maximum EU contribution (80% * f)		0.00 €
(h) Requested EU contribution (g)		0.00 €
(m) Maximum grant amount (h)		0.00 €
▼ Revenues		

Attachments:

Attachment	Actions	Template
1 Detailed Cost Reporting Table	Upload (zip, xlsx, pdf, xls) View document Delete document	Download template



Es müssen keinerlei Kostennachweise hochgeladen werden.
Nur wenn ein CFS notwendig ist (ab 325.000 € requested EU contribution) muss es zeitgleich mit dem Financial Statement eingereicht werden.

Financial Reporting Prozess

My Projects > Actions > Manage Projects >
Periodic Reporting > Financial Statements

Schritt 3: Eingabe
zischenspeichern
(„Save“)

Schritt 4: Daten „validieren“

- Eingabe wird im Hintergrund auf Vollständigkeit geprüft
- Eingabemaske schließt sich

The screenshot shows the 'Financial Statement' form in the Grant Management system. The form is titled 'Project Periodic Report' and includes a header with the beneficiary's name, legal name, PIC, and legal address. The reporting period is set from 14 Aug 2020 to 13 Feb 2022. The form contains a table for cost categories with columns for description, unit, and amount. The table is divided into sections: A. Employees (or equivalent), A.2 Natural persons under direct contract, A.3 Seconded persons; B. Subcontracting costs; C. Purchase costs; D. Other cost categories; E. Indirect costs; F. Total costs; G. EU contribution; H. Maximum EU contribution; I. Requested EU contribution; J. Maximum grant amount; K. Revenues. The 'Validate' button is highlighted with a red box at the bottom right.

Description	Unit	Amount
▼(a2) A.1 Employees (or equivalent), A.2 Natural persons under direct contract, A.3 Seconded persons	unit (usual accounting practices)	0.00 €
▼(a3) A.4 SME owners and natural person beneficiaries	unit	0.00 €
SME owner/Natural person costs		
▼B. Subcontracting costs		
▼(b) Subcontracting	actual	0.00 €
▼C. Purchase costs		
▼(c1) C.1 Travel and subsistence	actual	10.00 €
▼(c2) C.2 Equipment	actual	5.00 €
▼(c3) C.3 Other goods, works and services	actual	5.00 €
▼D. Other cost categories		
▼(d2) D.2 Internally invoiced goods and services	unit (usual accounting practices)	0.00 €
(d3) D.3 Transnational access to research infrastructure unit costs	unit	0.00 €
(d4) D.4 Virtual access to research infrastructure unit costs	unit	0.00 €
▼Indirect costs		
▼E. Indirect costs		
(e) E. Indirect costs (25% * (a1 + a2 + a3 + c1 + c2 + c3))	flat-rate	17.50 €
(f) Total costs (a1 + a2 + a3 + b + c1 + c2 + c3 + d2 + d3 + d4 + e)		87.50 €
▼EU contribution		
▼EU contribution to eligible costs		
(g) Maximum EU contribution (100% * f)		87.50 €
(h) Requested EU contribution (g)		87.50 €
(m) Maximum grant amount (h)		87.50 €
▼Revenues		

Financial Reporting Prozess

My Projects > Actions > Manage Projects

Schritt 5: F&T Portal aufrufen

Schritt 6: Financial Report „Lock for review“

- Nachträgliche Bearbeitung nur mehr durch PFSIGN möglich
- PDF des „Consolidated Table“ wird generiert
- > Nochmalige Bestätigung notwendig
- > Möglichkeit Report auch danach einzusehen, aber nicht mehr zu modifizieren

The screenshot displays the 'RESEARCH & INNOVATION Grant Management Services' portal. The user is logged in as 'Olivier Derauw'. The main section shows the 'MY PROJECT' details for 'HORIZON-HLTH-2021-CORDON-01'. A timeline indicates the current stage is 'Draft' (14 Feb 2022), with subsequent stages being 'Submitted', 'Observations', and 'Paid'. A 'Lock for review' button is highlighted in red. Below this, a modal window titled 'Please read before locking for review' asks for confirmation: 'Are you sure you want to lock for review this report item?'. The 'Ok' button in the modal is also highlighted in red. The left sidebar contains navigation links like 'Latest Legal Data', 'Active Processes', 'Document Library', 'Communication Centre', and 'Archived Processes'. The bottom of the page features a 'H2020 ONLINE MANUAL' link.

Financial Reporting Prozess

My Projects > Actions > Manage Projects

Schritt 7: Submission

PFSIGN schickt den Financial Report ab („Sign & Submit“)

-> Nochmalige Bestätigung & Login notwendig

-> Möglichkeit Report nochmals einzusehen („Unlock to draft“) z.B. für CA

The screenshot displays the 'RESEARCH & INNOVATION Grant Management Services' portal. On the left, a sidebar lists project details for 'HORIZON HLTH-2021-CORONA-01', including call number, type of action, acronym, and current phase. The main area shows a 'Periodic Reporting' timeline with stages: Draft, Submitted, Observations, and Paid. A progress bar indicates the current status is 'Draft'. Below the timeline, there are two items for review: 'Financial Statement AST GmbH[PIC 973276467] signature and submission to Coordinator' and 'Financial Statement CEA[PIC 999992401] (as TP) review before submission to coordinator'. A yellow box highlights the 'Sign & Submit' button next to the first item. A modal window titled 'Please confirm' is open, asking the beneficiary to confirm that the information is complete, reliable, and true, and that costs are eligible and substantiated. The modal includes a list of four confirmation points and 'Ok' and 'Cancel' buttons at the bottom.

European Commission

RESEARCH & INNOVATION
Grant Management Services

testnight PARTNERPFSAS

Launch new interaction with the EU +

MY PROJECT

Call: HORIZON HLTH-2021-CORONA-01
Type of Action: HORIZON-RIA
Acronym: 236417 OJD - GP
BIPA [ABAC: ABACBLDT]
Current Phase: Grant
Management
Number: 236417
Duration: 36 months
GA based on the: HE MGA - Multi & Mono - 1.null
Start Date: 01 Mar 2022
Estimated Project Cost: €140.00
Requested EU Contribution: €50.00
Contact: Ioana-Andreea.VL@EC

Latest Legal Data
Active Processes
Document Library
Communication Centre
Archived Processes

H2020 ONLINE MANUAL
ONLINE MANUAL

Periodic Reporting
REP-236417-1 - period
14/08/2020 > 13/02/2022

14 Feb 2022
Draft Submitted Observations Paid

Financial Statement AST GmbH[PIC 973276467] signature and submission to Coordinator
Financial Statement CEA[PIC 999992401] (as TP) review before submission to coordinator

Unlock to draft Sign & Submit

The Project Financial Signatory is invited to electronically sign the financial report and submit it to the Coordinator who may on his turn include it in the periodic report.

Please confirm

The beneficiary hereby confirms that:

- The information provided is complete, reliable and true.
- The costs declared are eligible (see Article 6).
- The costs can be substantiated by adequate records and supporting documentation that will be produced upon request or in the context of checks, reviews, audits and investigations (see Articles 17, 18 and 22).
- For the last reporting period: that all the receipts have been declared (see Article 5.3.3).

Ok Cancel

Take home messages

- ✓ Fangen Sie rechtzeitig an!
- ✓ Kalkulieren Sie ausreichend Zeit ein!
- ✓ Schließen Sie das Sachkonto zeitgerecht ab!
- ✓ Personalkosten für das Reporting sind förderfähig!
- ✓ Frieren Sie das Personal- und Sachkonto nach dem Reporting ein!
- ✓ Beachten Sie die Aufbewahrungsfristen für den Fall eines Audits



Vielen Dank für Ihre Teilnahme!

Für weitere Fragen und individuelle Beratung erreichen Sie die nationale Kontaktstelle unter:

NFP.EU4Health@goeg.at

EU4Health FAQs, das Anmeldeformular für unseren Newsletter sowie in Kürze die Unterlagen der heutigen Veranstaltung finden Sie auf unserer Website:

www.nfp-eu4health.goeg.at

