

Audit Announcement Letter Annex - APPENDIX III - PERSONNEL COSTS

Project: 2014-EU-TM-0401-M

Audit: CEF-T-03-22

Auditee Name: Tunnel Euralpin Lyon Turin

Personnel Cost Management and Controls	Auditee Response
Cost of Personnel	
What costs are included in the calculation of the gross salary ?	<i>Please describe all elements that are included in the costs of an individuals hourly rate calculation.</i>
Are any costs which are not included in the annual salary statement / monthly payslip included as part of the gross personnel costs?	<i>Please explain all costs included outside the payroll and justify why they are eligible direct personnel costs in line with the requirements of the Article II.19.2 of the Grant Agreement.</i>
Please describe the method to calculate the employers' element of the personnel cost rate (social security charges, etc)	<i>Describe how the employers' element of the cost is added to the gross salary cost of the employee.</i>
Time Recording	
What documentation is available to support the time declared to the project	<i>Please describe if timesheets or another method is used to record the time charged</i>
How do staff of your Organisation record their time worked on different activities?	<i>Describe which elements of working time are recorded by staff and how</i>
Where timesheets are used are these completed electronically or by hand?	
Where timesheets are used what units are recorded (i.e. , hourly, daily, other)?	
Where timesheets are used, are these certified by superior staff?	
Is overtime charged?	
Is overtime paid?	<i>If overtime is not paid, it cannot be charged to the Agency as a cost. Compensatory time off does not constitute a cost, as overall working time remains the same.</i>
Hourly Rate calculation	
How are hourly rates calculated?	<i>Please describe the basis on which the gross costs of personnel are divided to calculate an hourly rate. If an hourly rate is not used, describe the method used to establish the declared personnel costs</i>
Are standard or actual individual productive hours used as a denominator?	<i>Is the method used standardised or per individual?</i>
If standard / average cost rates are used, please describe how the average rates are established	<i>Describe the average cost methodology and the basis from which the calculations are made. Also describe the frequency at which they are recalculated</i>
Are the rates used to declare costs calculated on a monthly or annual basis?	<i>The calculation used should be an annual one. Monthly calculations can lead to large variations in the monthly rate, and can also include elements of costs which are unrelated to the project as they were incurred outside the eligible period (for example bonuses and other variable pay). If a monthly calculation has been used please convert this to an annual calculation for the purposes of the audit.</i>
Are staff expenses reconcilable to the payroll ledger?	<i>Please provide a reconciliation of the declared staff expenses to the payroll ledger for review during the audit fieldwork</i>
Please complete the attached sheet 2. Detailed Personnel Breakdown. For any questions regarding its completion, please contact the Agency audit team to discuss.	

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Please mention below all the people working on the project

Breakdown declared personnel costs	Personnel Name of employee	2010		2011		2012		Total Costs
		Hours worked	Hourly Rate	Hours worked	Hourly Rate	Hours worked	Hourly Rate	
								0,00
								0,00
								0,00
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2012	Name of employee	Annual gross salary	Employer's social security	Total	Productive time in hours (1)	Hourly rate
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(1) Please mention the productive time used : average time for the company or individual productive time. If average time is used please forward complete the tables below

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Average productive time		
2010	Productive hours calculation	Days
	Total days in a year	365
	Less: Weekends	104
	Working days	261
	Less: Annual Holidays	
	Less: Statutory Holidays	
	Less: Sick Leave	
	Less: Other leaves / Training	
	Productive days per year	261
	Hours/day	
	Total Productive hours:	0
	2011	Productive hours calculation
Total days in a year		365
Less: Weekends		104
Working days		261
Less: Annual Holidays		
Less: Statutory Holidays		
Less: Sick Leave		
Less: Other leaves / Training		
Productive days per year		261
Hours/day		
Total Productive hours:		0
2012		Productive hours calculation
	Total days in a year	366
	Less: Weekends	104
	Working days	262
	Less: Annual Holidays	
	Less: Statutory Holidays	
	Less: Sick Leave	
	Less: Other leaves / Training	
	Productive days per year	262
	Hours/day	
	Total Productive hours:	0