

New option for the staff costs calculation under the Humanitarian Aid Model Grant Agreement (HUMA MGA)

Unit costs based on your usual accounting practices

Dear Partners,

Within the recently introduced contractual framework (HUMA MGA, Article 6.2) there are now two ways of declaring the staff costs related to your action:

- Actual costs calculated in accordance with the methodology provided in the MGA, based on the 215 yearly workable days and
- Unit costs calculated in accordance with your usual cost accounting practices (see attached the authorising decision).

The standard HUMA MGA version allows for both options – there is no need for special request/derogation.

You will select your option by filling in the correct column in the budget (RQ - Annex 2) and/or final financial report (FR – Annex 4)

A. Personnel costs	
A.1 Employees (or equivalent)	
A.2 Natural persons under direct	
A.3 Seconded persons	
Actual costs	Unit costs (usual accounting practices)
a1	a2
0,00	0,00
0,00	0,00
0,00	0,00
0,00	0,00

What about the agreements based on the HUMA MGA already signed under 2021 HIPs?

The possibility to refer to staff unit costs calculated in accordance with your usual cost accounting practices will apply to all agreements based on the new HA MGA and signed under 2021 HIPs (retroactive application).

If you wish to declare your staff costs following the unit costs option for the agreements already signed under the HA MGA framework in 2021, please fill in the correct column in the revised budget (MR – Annex 2), if any or in the final financial report (FR – Annex 4) at the latest.

In case of no mention of such a change, we will consider that you want to calculate your staff cost in accordance with the methodology based on the 215 yearly workable days.