



Q&A catalogue
following the live webinar

"5 steps to take when you've received an H2020 grant"

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#	ORIGINAL PARTICIPANT QUESTION	ANSWER BY MELANIE BÜSCHER
1	<p>If I am NOT working Exclusively on Action and I have worked 100 hours on Action in December. My Gross Salary is 3000 EUR (with social security contributions and tax included), net salary is 1800 EUR. According to the EU required formula (1/12 of the standard number of 1720 productive hours, (1720/12= 143.33 hours per month)), my hourly rate is 3000/143.33= 20.93 EUR per hour. But, according to the laws of my country, the number of working hours in December is 184 (8hrs per working day, Monday-Friday), so the hourly rate is 3000/184= 16.30 EUR per hour. Which of mentioned above hourly rate should be used for the calculation of personnel costs incurred for H2020?</p>	<p>It depends on how you calculate your hourly rate. The advantage of using of 1720 hrs is that you do not have to document the number of annual workable hours. It is easier to administer, and in your case, it even looks like it gives a higher rate. Remember to use the 1720 hrs consistently across groups of personnel and H2020 actions.</p>
2	<p>Regarding time sheets: I have a Global Fellowship, with full-time dedication, do I still need a timesheet?</p>	<p>No. Fellows under MSCA do not fill in timesheets.</p>
3	<p>Can the validation of the timesheets be audited with supervisor signature, and then externally audited mapped to the KPIs and project outcomes?</p>	<p>Art. 18 of the GA mentions the number of minimum requirements for time sheets. KPI and project outcome are not amongst these criteria.</p>
4	<p>What is the 15% you refer to as a maximum just before slide 27?</p>	<p>During periodic reporting, the Financial Statement will prompt you to provide more details on the other direct costs that you claim if they are above a certain threshold. This threshold is 15% of personnel costs. Since most project will not know if and when they hit this threshold, and since reconstructing WP-relations for other direct cost items can be very time-consuming, my recommendation is to register costs together with the WP they are linked to.</p>
5	<p>Thank you very much for this very informative and interactive webinar. I have one question concerning calculation of personnel cost if the financial year has not been closed. Is it the end of the reporting period or the due date of the report that is taken as basis? In our case, the reporting period ends November (would require using 2019 rates), but the due date is January 2021 (all cost of 2020 would be available).</p>	<p>It is the end of the project period. The report is due a little bit later in order to give the consortium time to do the calculations and reporting.</p>
6	<p>Do we have to link every hour of each person participating in the project with the WP text explanations? Or can we write the activities developed every month by all the people of the company that is participating in the project (but not including names of people as we already will have the register in the timesheets per WP)?</p>	<p>The minimum requirements only ask for the link to the respective WP or the action tasks. A brief monthly "protocol" sounds like a perfect idea. It is not required, but will make your work so much easier when you have to do the periodic reporting Or get a visit by an EU auditor. I would still recommend to briefly mention who is doing what because, again, it makes reporting easier.</p>

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7	Thank you for this webinar. Can you anticipate changes under Horizon Europe? Knowing there is a lot of unknown. Thank you.	We do not expect that many changes with regards to the financial provisions. Most of them concern changes in terminologies and a different look of the GA and its annexes. We will, however, go from hourly rates to daily rates. And instead of time records, we will fill in and sign declarations for each month. Also, internal invoices will be calculated with own individual indirect costs instead of a 25% flat rate. And the threshold for the Certificate on the Financial Statement will be changed to 430.000 EUR in EU contribution, incl. indirect costs, though. So, it will be more or less the same threshold as today.
8	If we have to often contract with designers for brochures, flyers, etc, and we have already done a comparison of different contractors for other projects. Do we have to make it for each of our projects every time we make the expense? If we do it at the beginning of the project for example also?	No, the important thing is that you did make a comparison. You might want to search the market again at some point, however. After a reasonable while, the offers will be outdated.
9	If I chose a hotel based on the distance from the airport what documentation is needed?	You can choose by lowest price or best-value-for-money. In the latter, you can define some qualitative criteria, such as preferred distance from airport. I would recommend adding a little note in your documentation making clear that this is what was important to you, and why. I would still recommend getting more offers in order to show the general level of price.
10	Regarding the best value for money you mentioned for hotels, this is very surprising that this could be rejected. If the internal travel policy says you can take a hotel, whatever hotel, up to let us say 130 euros? How the auditors can ask us to prove our choices of hotels?	If you have internal policies stating an upper limit, and if you have the same limit for all your travel activities, I do not see a reason why the auditors should not accept it. My example referred to booking hotel meeting rooms for consortium and stakeholder meetings, and if you have internal policies for that as well, you should be ok.
11	How do you recommend grantees deal with the new restrictions on international mobility, i.e. the tax issues that now appear to come into play if a researcher with 'ties' to that country spends more than 30 days a year in a country within that country's tax year? This could impact on travel budgets calculated on longer periods than 30 days?	The EU only reimburses project-related costs, and I am not sure whether these tax issues are eligible for funding. I would assume they are not, but ask your National Contact Point to be sure.
12	So, if a project were to hire you to help with reporting, a task noted in the GA, it would be sub-contracting?	It depends. If I supported you in calculating the costs and helped you write the reporting, it would be "other direct costs". Because you do the work and I only help you. If I did the calculations for you and wrote the report for you, it would be "subcontracting". Either way, you would have to get competing offers before hiring me in order to document best value for money :-D
13	If we have as a task in the project to organize a specific event and we pay to a speaker but otherwise we organize the event, is the cost of the speaker other direct costs or subcontracting?	I would be very surprised if an auditor would decide this was subcontracting. In my view, it is a clear case of "other direct costs".

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14	Is it allowed to transfer the costs from budget category "D.3 other goods and services" (is foreseen in GA) to "D.5 Costs of internally invoiced goods and services costs" (is not foreseen in GA) without an amendment?	The GA allows for transfer of budget (without an amendment), but not of tasks. So, the question is what is behind the transfer. If it is a question of adjusting the budget to "reality", there should not be a problem.
15	As a Coordinator of a project can we tell/make the decision that all of our partners can move 20% of the travel budget (since we can't travel this year) to personnel (since we will extend the project for 6 months) or other costs? Do we need to inform the PO or make an amendment?	Is the budget change only due to no travel, or is it also due to significant changes in the work plan? Since you extend the project, I suppose you are working on an amendment already? In that case, my recommendation would be to ask the Project Officer. Maybe she or he prefers to make the changes while you are doing the amendment anyway.
16	I am working as a controller for an entity under the same umbrella as the project partner in a Horizon 2020 project, but I work for a different company. Am I an internal or an external consultant?	The question has a number of potential pitfalls. 1) The contractual link between you and the company: For internal consultants, there is an employment-like contract between the beneficiary and you as natural person. For external consultants, there is a contract between the beneficiary and the consultancy company. If your consultancy has a VAT number and sends invoices to the beneficiary for your work, you will be an external consultant. Remember that the beneficiary has to be able to document best value for money/ lowest price in that case. 2) When you say "under the same umbrella" - are you aware of the rules regarding affiliated entities?
17	We have a sister company fulfilling a task described in Annex 1. Both companies are owned by the same partners. Is this a subcontract or is the company a Linked Third Party?	I do not have any information on the ownership, but it sounds like it most likely is a linked third party. They can work on the project, but only get their costs reimbursed (not a price or estimates). And they have to be mentioned in the GA, otherwise their costs are not eligible for EU funding.
18	How can I get an auditor to look at my calculations?	I would recommend finding an auditor who knows the H2020 rules. If you have a good one who does not know the rules yet find Annex 5 of your GA for them. That is the Certificate on the Financial Statement and describes the procedures. And article 6 of the Annotated GA, where the calculations are described.
19	Are auditor costs eligible?	It depends. If you ask for a total contribution of EUR 325 000 or more, as reimbursement of your actual costs (and unit costs calculated on the basis of your usual cost accounting practices), art. 20 of the GA asks you to provide a so-called Certificate on the Financial Statement. In that case, the auditor costs are eligible for EU reimbursement. Otherwise not.
20	Thank you, a very good and helpful overview. Regarding purposeful linking of personnel costs, is it sufficient to just state the work package worked on, or a more detailed description of output is necessary?	According to the Annotated GA, it is work package or action tasks (art. 18).
21	€325k is the CFS cap, right. But is this amount associated with real direct costs or EU contribution?	The formulation of article 20 is: "total contribution of EUR 325 000 or more, as reimbursement of your actual costs (and unit costs calculated on the basis of your usual cost accounting practices)". So, it is the reimbursement amount, you are asking for. You might have higher costs.

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22	We have a recording system for the hours but it does not allocate the hours by WP then, would it be necessary to sign the timesheets in paper following the EU model?	In order to be considered to be reliable, the time recording has to, amongst others, be signed by the supervisor, either electronically or on paper. Also, the time recording has to have a reference to the action tasks or work packages of Annex 1, to which the person has contributed by the reported working hours. Take a look at art. 18 of the Annotated GA to double-check whether your system fulfills the minimum requirements. If not, consider making monthly printouts and fill in what is missing.
23	Thanks for the interesting talk! One question: Is the auditor not an obligation in the end report as soon as the budget exceeds 325000?	If you ask for a total contribution of EUR 325 000 or more, as reimbursement of your actual costs (and unit costs calculated on the basis of your usual cost accounting practices, art. 20 of the GA asks you to provide a so-called Certificate on the Financial Statement (CFS) together with the final financial report. However, you have the possibility to split things up and get a "partial CFS" done where the auditor looks at your costs, documentation, and calculations of an earlier project period, and then at the rest later. This gives you the opportunity to finetune your procedures while the project is still ongoing. Highly recommendable when you are rather new to H2020. All the Certificates are sent in at the end. If you chose this approach, make sure the auditor is not more expensive than if they had to do one CFS on the entire project period.
24	How to document that the hotel was chosen because of the proximity to the meeting or other reason?	Add a little note to the invoice when registering it. Also, keep documentation for alternative hotels, unless you have an internal policy stating the max price for an hotel stay.
25	Is 325.000 € the threshold for the obligation of the audit? Does this amount include indirect costs?	Yes, if you ask for a total contribution of EUR 325 000 or more, as reimbursement of your actual costs (and unit costs calculated on the basis of your usual cost accounting practices, art. 20 of the GA asks you to provide a so-called Certificate on the Financial Statement. In that case, the auditor costs are eligible. Otherwise not. Indirect costs are not included in that amount.
26	Can you once again refer to providing reliable way of recording time spent on the WPs? What other documents can support the excel sheets?	The biggest problem with excel sheets is that the figures can be changed at any time. According to art. 18 of the Annotated GA, they have to, amongst others, include the signature both of the supervisor and the person whose hours are covered by the time sheet. How do you ensure that the number of hours does not get changed after the signatures? I suppose you would have to print the sheet, get it signed and keep it.
27	In the proposal, we did not list out other direct cost. The project will start in Nov, should I apply for adjustment now to transfer some direct budget into other direct cost for external constantly?	Art. 4 of the GA states that: "The estimated budget breakdown indicated in Annex 2 may be adjusted — without an amendment (see Article 55) — by transfers of amounts between beneficiaries, budget categories and/or forms of costs set out in Annex 2, if the action is implemented as described in Annex 1." So, if it is just a matter of having overlooked these expenses when you did the budget, you just report the costs under other direct costs at the end of the project reporting period. Even if it is because the external consultant is a subcontractor who carries out work that is described as "action tasks", your Project Officer has the possibility to accept these costs without an amendment. If it is because you want to implement your project in a different way than described in the proposal, I would highly recommend you discuss that with your Project Officer.

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28	I am the coordinator of the project. Can I send this webinar to all partners, for them to learn what I just learnt? They all have licenses to EMDESK.	I believe EMDESK will make the webinar available for a wider audience.
29	And one more question, during the COVID-related lockdown; supervisors 'signed' by replying to an email, instead of actually signing timesheets. I hope this will be okay. Do you know if it is?	The European Commission has published a very useful FAQ on the Funding and Tenders Portal, where they also cover a number of COVID-related questions. With regards to the signatures, they state "that the signature of the timesheets can be delayed until the confinement is lifted, or an electronic version of the timesheet (scan or photo) can be sent by e-mail to the supervisor who approves it by replying by e-mail to the person. The beneficiaries must keep the original timesheet with the signature of the person plus the acceptance e-mail of the supervisor.
30	Regarding the benchmarks of costs: How is this seen, if the partner we visit, recommends a couple of hotels and each partner chooses its own hotel? And with consortium dinner places? same? Do always three others offers need to be asked?	Since typically, the partners pay for their own board and lodging, it really depends on their own internal policies.
31	If you are the Coordinator on an MSCA project, and a beneficiary has not signed the Coordinator agreement, are you still supposed to distribute the Pre-Financing to the beneficiary within 60 days or is it ok to wait until the beneficiary signs the CA?	Art. 21 GA foresees that the coordinator distributes the payments between the beneficiaries "without unjustified delay". This could be 60 days, if that is what is agreed in the Consortium Agreement (CA) - or less - or more. The purpose of the pre-financing is to provide beneficiaries with a float. It is a requirement that all beneficiaries have signed the GA - other than that, it is up to the consortium to define. So in principle, you could probably use the withholding of the pre-financing to speed up the signature process of the CA. I am not a lawyer, but I don't think you can force a beneficiary into signing a consortium agreement they don't agree to by withholding the pre-financing entirely. Personally, I would recommend splitting up the pre-financing in minor amounts until the CA is signed.
32	If we want to make an amendment to shift some direct personnel costs to subcontracting to speed up the ramp up rate of the project. Are there guidelines on how much we can shift over?	No, there are not. Note that art. 13 of the GA gives your Project Officer the possibility to accept that change without an amendment, if the changes are specifically justified in the periodic technical report and they do not entail changes to the Agreement which would call into question the decision awarding the grant. If in doubt, ask your Project Officer. I suppose your PO will probably be mostly interested in knowing why you have decided not to do the work yourself.
33	How to get a reliable timesheet?	Art. 18 of the GA mentions the number of minimum requirements for time sheets. In addition to that, time sheets that cannot be altered after the signature by the superior (or where the alteration is made transparent) and where the recorded hours match the employee's work calendar have good chances of being accepted as being reliable.
34	What about using salary grid of previous year if the last year of the reporting period does not cover the full year?	Art. 6.2 GA states that if a financial year is not closed at the end of the reporting period, the beneficiaries must use the hourly rate of the last closed financial year available.

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35	What kind of changes come with Horizon Europe? Is it so much different than H2020?	We do not expect that many changes with regards to the financial provisions. Most of them concern changes in terminologies and a different look of the GA and its annexes. We will, however, go from hourly rates to daily rates. And instead of time records, we will fill in and sign declarations for each month. Also, internal invoices will be calculated with own individual indirect costs. And the threshold for the Certificate on the Financial Statement will be changed to 430.000 EUR in EU contribution, incl. indirect costs, though. So, it will be more or less the same threshold as today.
36	If staff members are working on a H2020 project but are not claiming costs do they need to keep time records?	Not if you do not report the costs.
37	We have subcontracted part of the work (already foreseen in Annex 1) to an Asian company that won a public tender we issued. What kind of documents should they keep in case of an audit?	Really good that you have noticed that the GA gives the European Commission the right to audit subcontractors, too. They would be looking for evidence that they have actually done the work and have received the payment for it.
38	How to harmonize national accounting practice and H2020 rules on personnel costs: especially difference between data in accounting system and declaring personnel costs based on hourly rate calculation.	The general rule is that you follow your usual accounting practices unless H2020 rules are more restrictive. Then you follow those as well. I would recommend you contact your National Contact Point. Most likely, they have discussed that particular issue with the European Commission and can advise you more specifically.
39	As you previously mentioned a lot of Travel budget will be underspent due to COVID, what suggestions can you make so we can utilize the budget? or do you think it best to reallocate?	You have the possibility to transfer budget from one budget category to another. Still, the EU only reimburses costs that were necessary to implement the project and you have to follow the principle on sound financial management. So, you can only transfer the budget to categories, where there is an overspending as compared to the original budget.
40	What is the meaning of person-month?	A “person month” expresses the amount of time an employ devotes to the project. It should be the average productive hours per month per person (full-time) for the organization. You would exclude average sickness, vacation, etc. For the reporting, take your recorded hours divided by the average person hours per month. If you use the fixed 1720 hours as annual productive hours, you arrive at 143,33 hours per person month.
41	I didn't get you final recommendation for the audit certificate, as in H2020 the EC has simplified the procedure, asking only the certificate once at the end of the project, as opposed to fp7 where we needed an audit certificate each time the contribution was more than 375.000. can you please clarify? So, if I perform more than 1 audit, I cannot even claim the cost.	You are correct that in H2020, you only need one CFS for all reporting periods together and that it is sent in with the final financial report. My advice was for organizations that are rather new to H2020 but expect an EU contribution of more than 325.000 EUR as reimbursement of their actual costs. The GA provides the possibility to split up the Certificate into Partial Certificates per project period. Newcomers will probably find it useful to get an auditor look at their books after the first period already in order to finetune their procedures for the rest of the period. However, all Certificates are sent in at the end, and the combined costs cannot be higher than for one CFS.
42	Are there any limits for indirect costs?	You get a flat rate of 25% on top of your personnel costs and other direct costs as indirect costs.

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43	Does subcontractor or consultant need to do timesheets?	Subcontractors and consultants send you an invoice, so they do not have to do timesheets.
44	The project period is 84 months, the costs exceeds EUR 325 000. If we split the CFS for periods, can we claim auditor costs (payment for service) as project direct costs with the final RP?	Yes. Make sure, however, that you can document that the combined costs for the split CFS do not exceed what the auditor would ask for one single CFS.
45	Which are the activities "allowed" for internal are external consultants? Are they the same?	Yes. The activities are the same. It is the contractual relation that is different. For an internal consultant, the contract is between the beneficiary and a natural person. For an external consultant, the contract is between the beneficiary and the consultancy company.
46	H2020 provides a time recording template with minimum requirements (number of units have to be declared per month and not per day and so hours cannot be split up per WP). Since timesheets are so important and if this template is used is it enough? Or will extra documentation be asked during an audit?	Yes, that template is enough. An auditor might, however, also want to take a look at your work calendar or HR records to double-check whether you have been on holiday during the same period, or had a long-term illness. This is just to double-check whether your time recording practice was reliable.
47	I have an SME INSTRUMENT Phase 2 and we had an internal team to develop a mobile id component in the project. the team left the company and we contracted a company to help us to develop the features proposed. they are working with us. they are not delivering the full solution. according to your explanation it is categorized in other direct costs?	I am not sure. It really depends on how you distribute the work. If you can convincingly argue that they support your company in implementing the project tasks, then it sounds like "other direct costs". Take a look at the GA and how you described the action tasks in the work plan. And remember that you have to be able to document lowest price/ best value for money for the contract with the company. Always counter quote!
48	The travel costs that were budgeted for consortium meetings in annex 1 but during the COVID-19 they are not used. Can this budget be used for other material costs or personnel costs?	Yes.
49	What is the advantage of a CoMUC?	It provides additional assurance that your cost accounting practices for personnel costs comply with the conditions set out in Article 6.2.A. It might be relevant for organizations with a lot of staff participating in H2020.
50	If I fill-in my time sheets monthly, but make them sign by the supervisor only at the end of the RP, would this be a problem in case of audit?	Art. 18 of the GA states: "The time records must be in writing and approved by the persons working on the action and their supervisors, at least monthly." Unless it is due to COVID-19 that you take a different approach. Then it is ok to do at the end. See previous question.
51	Do you suggest a Partial CFS for / before submitting each report to the EU?	I would recommend it for newcomers to H2020. You cannot submit the partial CFS before the end of the project, though. Nor can you claim the costs earlier. It would, however, help you understand the nitty gritty details of H2020 financial administration and help you finetune your administrative procedures with regards to H2020. If you are experienced in H2020, there is no need to.

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52	Do you have templates to recommend for costs, timesheets?	No, unfortunately I don't.
53	If I am NOT working Exclusively on Action and I have worked 100 hours on Action in December. My Gross Salary is 3000 EUR (with social security contributions and tax included), Net salary is 1800 EUR. According to the EU required formula (1/12 of the standard number of 1720 productive hours, (1720/12= 143.33 hours per month)). My hourly rate is 3000/143.33= 20.93 EUR per hour. But, according to the laws of my country, the number of working hours in December is 184 (8hrs per working day, Monday-Friday), so the hourly rate is 3000/184= 16.30 EUR per hour. Which of above-mentioned hourly rate should be used for the calculation of personnel costs incurred for H2020?	It depends on which method your organization has chosen to use. If you apply it consistently, you can use the 1720 hours, because it is a fixed rate. However, you can only report max 1720 project hours per financial year.
54	Sometimes we pay students for occasional work like making a transcript from an interview. There is no contract. Are these costs eligible?	Amongst others, you have to follow national rules, and if it is ok in your country to do like that, I don't see why the auditors would not accept that. The important thing would then be to show that their work was necessary for the implementation of the action, so I would recommend keeping emails where their task is explained to them, for example. You will probably make it easier for yourself, if you mentioned at least the project acronym in that mail - in case an auditor asks in a few years' time... Also, auditors might ask you to document that the students don't get paid a higher rate when working on the H2020 action.
55	What are the expectations regarding timesheets for staff working full time on the project? Is the Declaration of Exclusivity alone sufficient?	According to art. 18 of the GA, it is. However, please pay attention as to whether the staff is really only working on the action. The EU auditors have seen too many cases where an interview with the person or a look into their work calendar showed otherwise. In that case, it is better with time records.
56	Can I initiate procurements and gather price offers for goods and services before the official start date of the project? Would these documents be valid?	Yes, if that is what makes the most sense for the project.
57	Can the auditors sometimes look at the employees' agendas to check the involvement on the project?	Yes, they might do that.
58	What information can we use to proof best value for money for subcontracting if no competitive process was followed (our academic chose his preferred academic partners in the countries where he is doing the research and told us afterwards, so no opportunity to create a recruitment process).	This is not a rare case, since researchers have their focus on content and quality, and not necessarily on all of the articles of the GA. I would recommend explain the choice of the experts in a little note. Also, I would try to compare remuneration fees with other experts within the field. Hopefully, the costs are more or less the same. It is not ideal, but fingers crossed it is convincing in the case of an audit.
59	If an employee has a 50% full-time equivalent contract with the Beneficiary and work this 50% on the project, can he fill the full-time declaration instead of time sheets?	Yes.

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60	How do we need to calculate the financial personnel costs, if we are working 1800 hours and the maximum in the CE are 1720 hours? The timesheets will have more hours than the maximum accepted...	If you want to use the 1720 hours, you can only charge 1720 hours per financial year to the EU. These 1720 hours, however, will also cover the entire annual salary. So, if you reported all 1800 hours, you would report more than your expenses, and you cannot do that, obviously. But, yes, in your case you would register more hours than what you report to the EU.
61	In my organization we work with freelance staff. On their invoices I find their hours or days they worked on the project, detailed per WP. One workday is calculated as 8h, while for H2020, this is not the case. What is your suggestion to calculate the staff effort to report the PM for each work package? How to justify this "conversion" in case of an audit?	In the reporting, you are asked to provide the number of PM worked for each work package. If you calculate a workday as 8h, my recommendation would be to use just that. This figure is important to the Project Officer, while the auditors will look at your costs and documentation for those - how you calculate a work day should not have any implications on costs in H2020 (even though some coordinators might disagree).
62	Our institution is a consortium member and this is the first time for us that we participated in a H2020 project. At the beginning of the project we made a few mistakes while we calculated hourly rate. Probably we paid for personnel and also, we have huge amount of underspend money because of the currency. I am as a sociologist new on H2020 projects too and we had no chance to see our mistakes. If there may a problem about the side of EC can we explain that we had no support in our institution? After we learned how to calculate we just revised the hourly rate. Waiting for your comments.	H2020 rules for the calculation of personnel costs are definitely not easy. In case of an audit, if the auditor finds ineligible costs, they have to ask you to pay that amount back to the EU since it is not eligible for funding. The most important thing is that you corrected the errors - did you also correct them for the previous project periods? And I hope the project is really interesting for you research-wise!
63	It's probably too late, but we have one contractor who offers a service only he can provide (some very specific data downscaling)). We are thinking an exclusivity-clause could be enough in that case, is this correct?	My recommendation would be to write a little note explaining the situation. However, please remember that you operate on a European or even international market. Is that contractor really the only one? Also, would it be possible for you to get competing offers from other companies, even though there is not a perfect match? This could show that the price level is still ok. None of this really fulfills the requirements as laid out by article 10/ 13, but it shows your best effort now.
64	Do all costs have to be defrayed/paid out? e.g. A student is working 100% of time on project and he will be paid monthly and his fees are to be covered. His monthly payment will be traceable to bank statements but the college fees will be a journal. Can these be claimed under H2020 or do we need to pay these fees to the student and get the student to pay the college these fees?	I would like to draw your attention to the specific cases that are described under art. 6.2.A.1 of the Annotated GA. Here, the conditions under which costs for students are eligible, are described. I would recommend contacting the National Contact Point of your country to get a clear answer, since the answer depends on national law.
65	I'm responsible for the consortium partners to comply - i.e. for our kick off meeting we had people arriving from abroad - we gave them a list of recommendations - some of them didn't use that - is it up to the partners then to prove they looked for the best 'deal' or will that come back to us, as the coordinators?	As coordinator, you are not responsible for how well your partners apply the financial provisions of the GA. In case of an audit, it will be the partner who has to be able to document that they followed the rules, incl. their internal rules. You can support them - and you can always advise them to contact their NCPs.