FAQ

Mid term report	
Is it necessary to have a mid-time report for projects of more than 1 year length?	No, it is not necessary. For projects of a duration equal or superior to 24 months, progress reports are mandatory.
Hello! Does the mid-term report have to be approved by the PO during the lifetime of the project? How can we have feedback on the mid-reporting?	No, as any deliverable it does not have to be approved before the end of the project. However, if comments are made the report needs to be adapted accordingly.
For mid progress, single beneficiary submits report and coordinator validates? Shall coordinator merge reports and make it 1 to submit to EU on portal as well?	No the progress report is a word document (uploaded in PDF format) to which beneficiaries may contribute to. By contrast, the interim and final reports must be consolidated by the coordinator in the IT tools.
Is financial statement from each co-beneficiary required for the final report only, or should it be included also in the progress report?	No, the progress report is not linked to a payment. It is a deliverable to inform on the progress of the action and on the budget consumption. No financial statements are to be submitted with the progress report. It includes only information about budget consumption per budget categories at project level.

<table>
<tr><th>COVID pandemic</th><th></th></tr>
<tr><td>As the pandemic stopped us from spending a large part of our budgets, what would be a good example of reallocation of the unspent funding?</td><td rowspan="5">It is possible to reallocate budget unspent due to the COVID crisis to other costs categories, provided the conditions for budget transfers (see below) are observed.
Therefore it is possible to reallocate unspent travel and subsistence budget to budget for personnel costs or to other direct costs like equipment, such cases need to be justified. For equipment, only depreciation costs, for the time used for the project, can be eligible. All conditions for the eligibility of costs apply, including art 6.1 of the grant agreement which states that costs must have been incurred in connexion with the action as described in the Annex 1. Therefore, if the purchase of an equipment was not initially foreseen it is appropriate to ask for the agreement of the project officer and to monitor cost consumptions. I If the total transfers are above the threshold of 20 % of the total estimated costs, an amendment request must be introduced. Furthermore, the reallocation of cost may entail new activities that were not foreseen in Annex 1. This should be discussed with the project officer and if indeed the additional activities are justified in view of the target of the project an amendment for revision of Annex 1 must be submitted.
Examples of measures taken following the COVID crisis are to be found in the DG JUST newsletter of 21/7/2020 published at https://ec.europa.eu/newsroom/just/newsletter-archives/24395</td></tr>
<tr><td>If part of the budget (transnational meetings; f2f events) couldn't be spent due to the pandemic related restrictions, how can we reallocate those funds?</td></tr>
<tr><td>Owing to the COVID, we did not spend a large part of the travel envisaged budget. Is it possible to transfer that money to human resources?</td></tr>
<tr><td>Is it possible to use savings due to covid situation to other category of budget that are not foreseen in the GA, for example assets (es. laptops)?</td></tr>
<tr><td>Could we elaborate more on how can we allocate the travel costs from traveling due to covid?</td></tr>
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Where to put any extra costs (related to COVID) - under which budget line?	The extra costs due to COVID or the costs reallocated following the COVID crisis must be charged to the cost category where they belong.
Due to covid, we might change Comm & visib. material and make it just in digital version. Can this change be just communicated on midprogress or final report?	The Progress Report and Final Report are not the right channels to communicate and inform about changes in Annex 1. Any change should be informed to the project officer prior to implementation via the communication centre. In the communication, please include the details on how the budget is impacted and how you are assuring the project objectives achievement. This will prevent partners from incurring costs for a change which was not endorsed by the Commission.
Post Covid, will you prefer going back to face-to-face training rather than remote training despite of the additional costs for travel and accommodation?	There is not one answer to fit all. It very much depends on the nature of the project. In some projects, the on-line events may have proven very efficient whereas in others the face to face aspect was predominant. Therefore it depends very much of the project objectives, what is the best format depending on the goal to achieve.
Taking into account the COVID-19 situation, would an extension beyond the 24 months be eligible as an amendment?	Beneficiaries may request an amendment for an extension of initial project duration due to the COVID-19 situation. Such requests will be handled favourably and in a speedy manner. Any request for extension beyond 6 month or any request for additional extension will be granted based on case-by-case assessment. Yet, the maximum grant amount set under Article 5.1 of the Grant Agreement and in accordance with Article 186(1) of the Financial Regulation cannot be increased.
If due to the pandemic partners have to organise a training online instead of a F2F event initially planned, could it be still considered the same deliverable?	Yes, because of the crisis situation the change in the format of activities from face to face to on line is widely accepted as a mitigation measure.

Budget transfers	
Budget transfers are allowed for 20% of the total of the project. Shall we add all amount transferred (in negative AND positive)?	Transfer(s) mean that one or several budget headings are increased. If less costs are spent for a budget heading, no transfer of money from another budget heading is needed. When we assess a final report, we add up all increases of budget headings and check if the total transfers remain below the threshold of 20 % of the total estimated costs.
Is there a max. amount/percentage for the changes we can make between work packages (similar to the 20% between the budget categories)	No there is no such limit however the action must be implemented as described in Annex 1. If Annex 1 requires adaptations, an amendment is needed.

Are budget transfers allowed also to categories where we previously planned no money?	Yes it is allowed. However if any such costs were initially foreseen you should contact your project officer to check if these cost are justified in the framework of the project.
in Multipartner Grant Agreement, is it possible to transfer funds allocated from a beneficiary to another? We as coordinator will make a MoU to agree on this.	Yes further to art 4.2 of the grant agreement, transfers between categories and beneficiaries are free below 20% of the total estimated costs and if they do not imply a change to Annex 1. Please note that the distribution of funds should be agreed in the consortium agreement, which is mandatory according to art 25.3.
If an amendment has already been made to reallocate budget lines, is it possible after it to reallocate remaining budget lines of up to 20% ?	Yes this is possible. In case an amendment has concerns reallocation of funds between participants/categories. The 20% rule apply to the new situation after the amendment.
Could you please clarify if the traveling costs when not used can be internally allocated on other costs, for example translation expenditures? thank you!!	Yes, provided the conditions listed above (art 4.2 of the GA) are respected. If no translation was initially foreseen it is recommended to check with your project officer if the translation is justified in the framework of the project.
Since we have a lot of items under subcontracting that are NOT subcontracting what should we do? transfer of funds to the other category? will this be permitted	Yes this is allowed provided the conditions of art 4.2 are respected.
Budget Transfer: Can we allocate the travel costs from traveling due to Covid 19 to purchase computers? How can we calculate the eligible costs?	Yes this is allowed however you should contact your project officer to check if the purchase of computers is acceptable in the framework of the project. For equipment, only depreciation costs, for the time used for the project, can be eligible. All conditions for the eligibility of costs apply, including art 6.1 of the grant agreement which states that costs must have been incurred in connexion with the action as described in the Annex 1. Therefore, if the purchase of an equipment was not initially foreseen it is appropriate to ask for the agreement of the project officer and to monitor cost consumptions.
Is the 20% threshold rule 20% of the total project costs or 20% of a budget heading?	See above: 20% of the total estimated costs of the project
How should be the procedure if the relocation of costs is under the 20% of total costs?	See above: if the transfer remains below 20% of the total estimated costs, without any change to annex 1, there is no specific procedure to follow the transfer is only reported in the final financial statement.

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<tr><th>Audits</th><th></th></tr>
<tr><td>On what basis will EU audits be moving forward? Before it was the detailed budget and list of receipts, but these are no longer required.</td><td>Audits will be moved forward as before, the procedure has not changed. Auditors will check the costs eligibility based on the costs statements submitted by beneficiaries. Beneficiaries will have to provide the auditors with the supporting evidence and the proof of recording in the bookkeeping.</td></tr>
<tr><td>Must we keep original supporting documents (in particular timesheet, contracts)?</td><td>Yes this is compulsory.</td></tr>
<tr><td>Calculating emp costs based on prev year means the calculation is not accurate. An audit finds this as an error, even though this was the official advice, yes?</td><td>The principle underlying the funding process is the reimbursement of the actual costs. Therefore only actual costs can be charged to the project. Using the rate of the previous year applies only in case a financial year is not closed at the end of the reporting period as neither the actual cost of staff nor the actual number of productive hours are known at this stage. As a matter of fact, further to article 6.2 to the grant “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”.</td></tr>
<tr><td>Employment cost details in the financial statement, will an EU audit check for 100% accuracy of person months compared to timesheets? Inkl workpackages?</td><td>An audit will check the cost eligibility not the costs opportunity nor the costs necessarily allocation. Therefore the time charged to the project must be 100 % in line with the personnel costs claimed.</td></tr>
<tr><td>Would financial documentation and bookkeeping required for the purpose of audit only? Could you specify more details on the processes connected to fin. audits?</td><td rowspan="2">Yes indeed complete supporting evidence and bookkeeping are to be provided in case of audits only.
The audit process is as follows:
- Any projects to be audited are selected at random. However DG JUST may add some projects to the sample in case specific projects need to be audited
- The beneficiaries are contacted by the auditors to informing of their project to be audited
- An opening meeting is organised (remotely in case of COVID) or face to face: it is the opportunity to inform the auditors of any specific issues of your organisation that may impact the audit e.g. for public bodies the fact that the staff payments are processed in batch by another organisation.
- The audit takes place (remotely in case of COVID or face to face)
- Closing meeting
- Draft audit report is sent to the beneficiaries for comments
Please keep in mind to keep all the supporting evidence specially correspondence with the Commission authorising expenses, transfers etc…</td></tr>
<tr><td>Could you please provide more details on the ex post financial auditing procedures? Are all actions to be audited ex post?</td></tr>
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Presentations / documentation availability / additional sessions	
Is there some kind of manual for the Funding & Tenders Portal available?	Yes please refer to the links provided in the presentations
1/2 The communication center on ECAS is not user friendly. It is not possible to copy paste text, forward communication to other accounts, save threads.	The Funding and Tenders opportunity Portal is widely used in the Commission. It is not perfect but it is regularly updated. We take note of your remarks on the weaknesses of the communication centre.
Is available any list regarding the reporting of the main contractual types of the different countries,? partners often ask the coordinator for support on this	Indicative guidance on eligibility of specific country related costs and taxes, can be found with the H2020 guidance, which can be useful for our calls h2020-issues-list-countries_en.pdf (europa.eu)
Good morning from Romania! Is there any chance that we find the presentations from these days sessions uploaded on CE's website? 'Thank you! and Thumbs up!	The presentations slides as well as the video recording are available at CERV - Civil Dialogue Week 2021 - Home (cerv-civil-dialogue-week.eu)
Hello from Poland! Can we please receive the presentations after the conference? How can we get them?	
We really need this presentation, it´s moving too fast.	
Will you please provide us access to this presentation - so much important info!	
Thanks for envisioning sharing the presentations.	
It would be great to have this video to review later.	
Is it possible to get a record of today's session? thank you.	
slower please.	
Good morning from Greece, thank you for this enlightening presentation! Could you please upload the video and presentations? Thanks in advance for your work!	
Would you consider to plan another seminar exclusively for beneficiaries during the next few months? I feel that this kind of support needs to be	Kick off meetings for grant beneficiaries are normally organised on an annual basis.

more regular	
It would be great if you can organize another seminar exclusively for current beneficiaries of Justice and REC to present in details all reporting requirements.	Kick off meetings for grant beneficiaries are normally organised on an annual basis. Kick off meetings focus on the reporting issues. Additional guidance is provided in the presentations and in the current FAQ. Should questions remain unanswered please feel free to contact your project officer.
I feel, and i believe is a common issue and need (having this much discussed with organisations from other projects as well), for a clearer and more detailed anmd more focused workshop (for coordinators only) on Financial Reporting. This would be of very much help towards the final reporting process and especially at the financial reporting not the Technical (which is very much clear). How we use the “staff calculation xls” file, how partners should count the financial year Vs the project year of implementation, how they adapt payments and PMs, the accuracy of the timesheets, and details of the audit. At this end it would be of paramount importance to attend a specialised workshop on this thematic organised also by the auditors so to explain to us the common mistakes, the main defaults and what is desired. There is much of discussion among the partnerships, and there is not a “clear line” at this level. Therefore each P Partner hold their opinion and sometime coordinators are not able to provide the suitable guidance on the optimisation of financial management.	
I don't know any other possibility.IS it not possible to contact the POs directly?	It is indeed possible to contact directly the project officer in charge of your project through the communication tool built in the IT system
It would be nice to have a complete written guide on this kind of details. Does it exist? if so, where can I find it?	Please refer to the general guidance mentioned in the presentation and to these FAQs. In case of doubt contact your project officer

I have a suggestion: many important questions are being asked. Is it possible to make a list of FAQs + answers and send it together with the presentations?	The FAQ is published at CERV - Civil Dialogue Week 2021 - Home (cerv-civil-dialogue-week.eu)
A suggestion: the final report template could include guidance on filling in the Dissemination, Traning ect, which we need to fill in online.	Thank you for the suggestion, there is indeed no specific guidance. In case of doubt you can contact your project officer.
We could have the template of the final report in order to work on it with more time?	Please refer to the final report template (Periodic report – JUST-REC-AG) published on the funding and tender portal at justice-rec_tpl_periodic-report_en.pdf (europa.eu)
What shall we do if our project officer is not responsive?	On average, projects officers manage 60 grants each. Hence, at particular busy time of the year answering your questions may require more time and patience
There are some concrete examples of costs calculation in the H2020 guidance. Can you prepare something similar?	No there exists not be specific guidance for DG JUST managed programmes. Please refer to the financial provisions annexed to the calls, the reporting templates published in the portal, under reference documents, for the REC and Justice programmes. In case of doubt please address your project officer.
I would like to warmly recommend a seminar like this covering the changes/simplifications/new rules moving into the next programming period. Sooner is better.	This will be addressed in the next kick off meetings.
Do we need to use the Detailed Financial Statement found under Reference Docs? Or is it just guidance to help with calculations but we don't have to submit it?	It is a guidance for your own use, highly recommended. You are not expected to submit it.
Guidelines will be supplemented with specific indications with respect to online event reporting?	In case of on-line events the following supporting evidence is requested: - Minutes, agenda - As non-signed attendance list can be provided. Please provide the report of the attendance, generated by the tool that has been used for organising the event, displaying who connected, at which time, and when the person disconnected. - If it is not possible to identify the participants' profile, please indicate this information in the minutes, to allow you to check if the targeted audience was reached. - Invitation to the event. - Presentations made during the event.

Staff costs	
Good morning! I have a question concerning productive working days. Is “215” the new standard rate for working days per year? (it was formerly 220). Thank you!	215 is the new standard for the 2021-2027 MFF. For projects funded in the frame of the REC and Justice programme in the frame of the programming period 2014-2020, exact productive hours must be calculated for each year and each person.
Could it be a demo on the calculation of PMs of a project which is reaching at the closure of?	The calculation method is provided in the presentations
Do we have to start a new Staff Cost Template in every year, or shall we use one for the entire project?	Staff costs calculation sheets are not mandatory but are provided as a support for your cost calculation. If you are using this template, you must create a new document for each person and each calendar year. In any case, for all persons hired not exclusively for the project, a calculation must be done for each year and each person.
Regarding the personal costs - we are working of course with hour sheet, but do we have to send them monthly, activity per activity or with report at the end?	You do not have to send these but you must keep them as supporting evidence for the costs you claim and provide them upon request.
Hello from Italy, we are a public body organization, how much public servants can be ascribed, for which percentage of employment compared to the whole project? Can the work of employees of a public body (permanent staff) be credited, granted to the project general funding? What are the conditions for this? For which percentage compared to the whole the project?	There is no limitation as to the involvement in the project of public servants. However according to Art 6.4 of the GA costs for staff of a national (or local) administration, are not eligible for activities that are part of the administration’s normal activities. (i.e. not undertaken only because of the grant) or in other words If you are a public body, staff costs are eligible only to the extent that the staff members carry out additional tasks not part of their usual duties or tasks. The idea is that the EU grant cannot cover usual public civil servant costs. This applies to all public entities.
For people exclusively working on project should I use the last closed financial year formula?	If you know the actual costs of the person and the person is hired exclusively for the project, you can claim the exact salary cost of the person. If you mean a person employed by a co-beneficiary and working exclusively for the project for a specific period, then the calculation of the hourly rate applies, including the provision of using the hourly rate of the last closed financial year.

We have had an unexpectedly dynamic change of team members. For example, we see that we need to add positions to do the project more effectively. Is this ok?	This is ok but please inform your project officer, providing details of changes of key persons. If you need to add a position, please contact your project officer.
Can you/EC please publish country specific guidance and examples on empl. cost documentation? Proof of payments for salary, tax, social security are esp tricky.	As mentioned above, country specific indicative guidance is available with regards to the some costs/taxes eligibility per country [h2020-issues-list-countries_en.pdf (europa.eu)]
who signs the timesheet if the person that works on the project is CEO? THANK YOU.	Please specify on the time sheet that you sign it as the person who did the work and as the supervisor in this case CEO
Re: signature of timesheets - 'project manager' is the particular project coordinator OR the persons supervisor in the organisation?	The supervisor is the supervisor within the organisation
Ms. Lesay underlined to use the hourly rate of 2022 for proposals ending in mid-2023. This can create problems in the check of the information in the payslips.	This is a specific provision of the grant which applies in cases when a reporting period ends before a financial year is closed as neither the actual cost nor the number of productive hours are known. If this is the case for your project, for the last months of implementation, you must use the hourly rate of the previous year.
What if the salary of staff involved changes during the project implementation? To maintain the budget provided, can we amend the declared efforts?	The budget is provisional, it is understood that a salary may evolve during the project implementation. In the situation explained in the question, the personnel costs may be increased not the efforts. As mentioned above, budget transfers are authorised if below 20% of the total costs and without any unforeseen subcontracting. Therefore the increase in personnel cost can be absorbed by a transfer from another cost category. The adaptation of the effort is only justified if additional time is required for the implementation of the action. Please explain variations in comparison to the grant agreement in your technical report.
when a task officer is hired to implement the project, is his wage also eligible after the end of the project in order for them to make the closing?	Yes according to article 6.1 costs relating to the submission of the final report are eligible after the end of the project (costs for drafting the report, collecting the information).The final report must be introduced 60 days after the end of the reporting period.
Is there a specific rule about changes in staff efforts?	No there is no specific rule. The change is to be communicated to the project officer and reported in the final report. If it is linked to a transfer exceeding the threshold or to a change of the Annex 1 an amendment is required. Variations should be justified in the technical report.
Why there is the need to report personnel's work per work package - often it is not possible to	Staff costs are charged to the project on an actual basis. Reporting per work package is the costs allocation to the outputs of the project. It is an estimate if a person works on different work package you

meaningfully distinguish 1 person's work on different work packages	can allocate the cost in function of the relative importance of the work package in the time spent on the project or you can identify on the timesheets for which work packages a person worked.
If staff that works exclusively on the project goes on parental leave (e.g. for 2 months) to be paid in line with national law. Are these costs eligible?	Salaries and social security contributions paid during parental leave (either maternity leave or parental leave) are eligible as part of the basic remuneration only if: -they are mandatory under national law, under the relevant collective labour agreement (e.g. statutory maternity pay) or under the employment contract, - the beneficiary has actually incurred them, -they are not reimbursed by national (central, regional or local) authorities (i.e. only the net amounts paid by the beneficiary are eligible).
Do we have to submit to the desk officer the CVs and names of staff that change during the project implementation?	Yes please inform the project officers of the changes of key persons in the staff. No amendment is needed, but the profile of new staff should be equivalent with the profile of the former staff member.
If at contract signing stage we made a mistake in the initial calculation of PM, is it possible to correct it after the project has started?	There is no need to correct the PM unless it leads to a major change in Annex 1 or to a transfer of more than 20% (via amendment). Please inform your project officer and report the correct figures in the final report.
Time sheets can be submitted to EC in national language, right? Or should they be in English?	Timesheets could be in national language but is helpful if these timesheets are filled in in English.
Do the project officer need to be informed about the staff changes in the project (if the person is not the contact person or the LEAR person)?	Yes please inform the project officers of the changes of key project staff.
Are timesheets for part-time employees submitted with the financial report, or just kept in case of audit?	Time sheets do not have to be submitted but must be kept in case of checks, review or audits.
Staff member working part-time of the project, is promoted based on his/her performance in line with HR policies. Do we need to notify you & are costs accepted?	Yes, you will also report the change in the final report.
Who signs the timesheets if the person has left the Organisation?	Such a situation should not occur as the time sheets need to be filled in on a regular basis.
FYI In our audit in 2018 they demanded countersigned timesheets even in the example given just a few minutes ago.	In case of CEO if only one person can sign as working for the project and as supervisory, the auditors would accept.

Some staff working on our project have no employment contract but work as a freelancer for a partner org. How do we need to calculate the staff costs?	No hourly rate must be calculated. The freelancer has a direct contract and a payment is done to the freelancer. and this represents the staff costs that can be claimed
Our annual productive hours are 1720, corresponding to 215 working days. Can we apply this criteria to 2019-2020 calls or shall we adopt 220?	No, you must follow the requirements of article 6 to the grant and therefore calculate the real productive hours of each person for each calendar year.
Shall we use one Staff Cost Template for the entire project? (Hourly rate changes as more time is spent on the project, do we calculate that for the entire time	Staff costs calculation sheets are not mandatory but are provided as a support for your cost calculation. If you use them, one calculation must be done for each person and each calendar year as the data are different for each year.
Staff started working in April, for a project that started in January. Do we still calculate staff costs based on annual costs, though s/he worked elsewhere?	If the person did not work for the organisation before being assigned to the project, the calculation must be done on basis of the time and costs from the date of employment of the person. If the person was working for the organisation on a full year basis but was allocated to the project only as from April, the annual costs should be used.
If a project ends in June 2020, is it correct to calculate the staff costs based on the certified cost of the last financial year (2019)?	Yes it is. The rule is that only actual costs may be charged, however last closed financial year is the best proxy if the actual costs are not yet available for staff working on the project full time or not
Sorry for repeating the question, but the answer was not clear to me. Are the WPs need to be indicated on the timesheets, or this is only recommended? Thanks	It is highly recommended to mention the WP on the time sheets. It will make it easier for you to allocate the staff to the work packages at final reporting.
is it ok to report more working days than was budgeted as long as it remains within the staff budget?	Yes it is. The budget is prepared months before the starting of the project, therefore the actual costs may differ from the forecast. This is the reason also why transfers are free if within the limits set in article 4.2 of the GA. For major changes, please inform your project officer. You must explain the difference in the final report.

Deliverables	
When a deadline for a deliverable is x-no of month - does it mean by the end of that month or before that month?	It means by the end of that month.
For the modification of the timeline (dates of deliverables' submission), do we need the EC's	It is enough to notify the EC about the modification.

approval, or it suffice to notify the EC about the modification?	
If a deliverable cannot be achieved on time, where/ how to inform about that change in time table?	Please inform your project officer, small delays do not require an update of the table nor an amendment to the GA. You have also the possibility to write a comment when submitting deliverables where you could justify the delay.
If a deliverable cannot be achieved on time, how to inform about that change in time table? Inform the Project Officer to inform the Policy officers in COMPASS?	As above, please inform your project officer, the deliverables table does not have to be updated nor an amendment submitted.
If delivery deadlines in the system still reflect the original dates rather than the revised timeline included in approved progress report what shall be done?	For changes, please contact your project officer.
Good morning, once a deliverable has been submitted, can it be changed/amended?	Yes it can be modified up to the approval by the Commission. To modify a deliverable already submitted, you should ask to your project officer to reopen the deliverable
I did not understand if deliverables can be uploaded on the Continuous Report during the Reporting period. Could you clarify it?	Yes deliverables can be uploaded any time during the project. It is the continuous reporting, which remains open during your preparation of the final report.
If due to pandemic, the format of activities changed (instead of a large activity, a series of small online activities), can we amend the list of deliverables?	Minor changes to the deliverables do not per se require an amendment to the GA but the project officer should be informed. In case of more fundamental changes an amendment is requested.

Cost eligibility	
May I declare I cost for a good or service delivered by the end of the project but paid by financial report deadline?	The goods and services must be used by the beneficiary during the action, therefore if a good or service is supplied after the end of the project as specified in article 3 of the GA it is not eligible. For any goods and/or services delivered during the project duration and used for the project the invoicing or the payment may take place after the end of the project. In this case there must be evidence that the goods/services have been delivered during the project duration. The corresponding invoice should be paid before the final report submission.
Good morning, under the GA we are not obliged to submit the financial records. Could you provide us insight how the eligibility of costs will be reviewed by	The final reports are assessed on the basis of deliverables project officers check if deliverables have been submitted as foreseen and if the quality is as expected. It is verified if the claimed costs are in line with the budget especially for personnel costs when representing a fair share of the budget. Major cost

EC?	items are also checked on the basis of the use of resources. The costs eligibility (if the costs have been introduced in the bookkeeping, if they have been incurred during the project duration, if supporting evidence is available –time sheets, invoices etc.…) are checked during an ex post audit or may be checked by the project officer if he/she has some doubts on the costs eligibility or if there are significant deviations from the budget or in case the project was not well managed –late submission of deliverables and reports. In accordance with article 17.1 of the GA the Commission may ask additional information to perform checks and reviews.
Does the project need to be named in all staff contracts, either in the substance of the contract or in an annex?	In case staff is recruited specifically for the project it is highly recommended to mention the project in their contract.
How to advise our beneficiaries? I don't want to burden them with unnecessary bookkeeping but also don't want unpleasant surprises at the reporting stage.	It is up to each beneficiary to make sure the costs claimed in the framework of the project are eligible and may be substantiated.
You mentioned it is allowed to incur costs related to submission of final report after project end date. How are these costs reported and recovered?	Yes limited costs for drafting and submitting the final report can be incurred after the end of the implementation of the project. The costs should be reported in the costs statements: for instance the staff costs of the Coordinator's project manager compiling the reporting package.
Eligibility of costs: if I have the obligation by the GA to maintain the project website for 5 years, are all costs eligible? Even if the project ends earlier?	No.

Travel and subsistence costs	
Where can we find the eligible countries for travel costs in the new CERV calls for proposals?	Please check the call for proposals documents available in the Funding and Tenders opportunities portal.
When we organise a meeting or event and we directly pay travel and lunch (not catering and not allowances)for participants , are this B costs or E2?	Where a common meal or local transport is provided by the Beneficiary during a meeting or event, the relevant cost items must be reported under the category E Other Direct. If the on the contrary the costs are reimbursed on the basis of restaurant tickets, vouchers etc. they should be recorded under B2.

Exchange rate	
Should we use the ECB cumulative exchange rate (per the grant agreement) or the monthly InfoEuro exchange rate (as in the Staff Cost Template)?	You must apply the average exchange rate, calculated over the duration of the grant. As explained in the presentation the average exchange rate published by the ECB should be used.

For exchange rate, can we still use INFOREURO?	Exchange rates apply only for organisations with an accountancy other than the Euro. If a co-beneficiary having an accountancy in Euro purchases an item in another currency, the amount to use is the record in Euro in the bookkeeping of the co-beneficiary.
How we should handle purchases in currencies which are different from national currency or EUR? Should we use the ECB rate of USD/EUR directly for conversion?	
2/2 Or should we use the amount which is accounted in the books in national currency (one conversion has happened for that time) and convert it to EUR?	Please use the amounts accounted in the bookkeeping.

Amendments	
So we need an amendment to change from a sub-contract (C) to a contract (E)?	No, no amendment is required for this. However you should bear in mind the rules for transfer and monitor the budget consumption in order to request an amendment if the transfers exceed 20 % of the total estimated costs.
If I have a deadline MAY 2021 but I know we will be 1 month delayed, must I communicate this to the project officer? - it is in the timeframe of the project.	Yes please it is always better to keep your project officer informed. Deliverables should be submitted according to plan and if deadlines are not respected and no information is given to the project officer a project may be perceived as facing difficulties or management issues
A new bank account needs to be assigned to the project. Is there clear information on how to do this step by step? thank you	To change the bank account mentioned in the GA then new bank account must be validated in the Participant Register. When the bank account is validated, launch the amendment request
If one Beneficiary changed its head offices legal address, it is necessary to inform EC officer and proceed in Amendment of GA for that minor change?	No the grant must not be amended but the LEAR (or an account administrator) must update this data in the section “my organisation”.
Exactly which parts of the portal should be changed when making an amendment? Is it both the continuous reporting tabs and also the legal data?	You must update, in the process “amendment”, the tabs which you want to modify. In cases of changes in Annex I, an updated Annex 1 Part A will be automatically generated. You should also upload an updated version of Annex 1 Part B. The continuous reporting tool will be adapted accordingly after the amendment enters into force.
our project partner will change VAT and BANK ACCOUNT - if I understood correctly, we will not make amendment - I only have to communicate with project officer	The LEAR (or an account administrator) of the co-beneficiary concerned must update this data and communicate with the validation agency for the change of VAT number. As final payment is made to the coordinator, the bank account of the partners is not needed in the portal.

Is there an offline amendment template, which we can use for the preparation, prior to starting the process in the portal?	There is no amendment template. The formal submission of the amendment by the PLSIGN is only possible after review by the Commission. For guidance and print screens please see [How to launch an amendment - IT How To - Funding Tenders Opportunities (europa.eu)]()
We want to add a beneficiary in a partner country where there is already a beneficiary - can this existing beneficiary transfer some of its funds to the new one	Yes.
Adding a new budget category not foreseen in the GA, for instance adding assets (es. laptops because activities are online) request an amendment?	Not necessarily, but if it entails a modification of Annex 1 and/or transfers above the 20% limits, an amendment may be requested. For equipment, only depreciation costs, for the time used for the project, can be eligible. All conditions for the eligibility of costs apply, including art 6.1 of the grant agreement which states that costs must have been incurred in connexion with the action as described in the Annex 1. Therefore, if the purchase of an equipment was not initially foreseen it is appropriate to ask for the agreement of the project officer and to monitor cost consumptions.
Do we need an amendment to remove a sub-contract (C) and covert it into a contract (E)?	No if the amounts transferred are below 20% of the total costs of the action
Is there a template to make an amendment?	There is no template. For guidance and print screens please see How to launch an amendment - IT How To - Funding Tenders Opportunities (europa.eu)
Is the amendment needed if Primary Coordinator Contact changes?	No amendment is needed. A new PCoCo can be assigned only by the EU Project officer. If such a replacement becomes necessary, the Coordinator should send a request to the Officer via the Portal Messaging Service.
Can the amendment be signed at later stage while being related to changes done sooner in the project time life?	Only in limited cases (e.g. addition of a co-beneficiary, termination of a beneficiary for non-accession to the Grant Agreement, can an amendment be retroactive. The amendment takes effect on the date agreed by the parties (retroactive when allowed or in the future); if no date specified, on the date of the second party approves (not retroactive).

Visibility of the funding/disclaimer	
What would you suggest us to do for online events (such as e-learning) in terms of EU visibility requirements?	In the page where the e-learning is hosted. A small sentence at the beginning and at the end of the e-learning itself. Reference to EU-funding with the emblem on all invitations to on-line events and trainings, as well as on the presentations and training materials, including on videos (together with a disclaimer).

	It is also possible to display the EU-emblem in the background of speakers.
Should scientific papers, acknowledging the project, have also the disclaimer?	If possible, yes, scientific papers should include a disclaimer (e.g. in a footnote), in addition to the reference to EU funding. If this is not possible, these scientific papers should refer to other materials of the project on which the disclaimer is published.
The EU contract provisions on the acknowledgment of EU funding and use of EU disclaimer are rather short. Is there a longer visibility guideline we can refer to?	At this hyperlink, also included in the presentation on reporting, on slide 16 (https://europa.eu/european-union/about-eu/symbols/flag_en) you will find additional information on the EU-emblem. Detailed guidelines and information are available in our newsletter: https://ec.europa.eu/newsroom/just/items/683259

Subcontracting	
Good morning could you please clarify what is the difference between rules for subcontracting and rules for cat. E expenses?	Subcontracting is outsourcing of part of the actions. For instance if one deliverable is an IT tool and the consortium does not have the internal competencies to proceed to the developments. The task may be subcontracted under the following conditions: - Only limited parts of the actions may be subcontracted (the coordinator's tasks listed in article 25.2 GA may not be subcontracted) - The beneficiary must ensure -best value for money - The tasks to be implemented and the estimated costs for each subcontract must be set out in annex 1. In addition the total estimated costs for subcontracting per beneficiary must appear in the table of estimated costs of Annex 2. - The beneficiaries must ensure that the Commission, the Court of Auditors and the OLAF have the right to carry out audits and reviews ion the subcontractor - The beneficiaries must ensure that subcontracts comply with certain obligations - Compliance with national procurement rules Category E expenses are implementation contracts: it is not the outsourcing of part of the action: e.g.: organising the travel, translations, booking the rooms etc.: - The beneficiary must ensure best value for money - Compliance with national procurement rules

	The rules on awards of contracts should be applied to both cost categories, subcontracts and implementing contracts.
Can you please elaborate more on outsourcing action tasks?	Beneficiaries must have the necessary resources to implement the action however if needed they may award subcontracts to implement certain actions tasks described in Annex 1. Subcontracting may cover only a limited part of the action (up to 30% of the total costs – more only if justified, the coordinator's tasks listed in article 25.2 GA may not be subcontracted).

Certificate on the financial statements	
What can we do if the Certified Financial Statements (CFS) are not completed within 60 days of the report? Can we submit the report and provide the CFS later?	If the CFS is mandatory see cumulative conditions in article 15.4 GA - EU-contribution in the estimated budget (Annex 2 GA) ≥ € 750,000 - EU-contribution in financial report ≥ € 325,000 It must be submitted together with the final reports. Please contact your project officer to negotiate an extension of the delay.

New MGA - MFF 2021-2027	
In the call doc we read "costs for separate project websites are not eligible". It is a novelty, can you explain it?	Please refer to the call documents. In case of doubt, please contact the functional mailbox.
cost of social media accounts dedicated to the project like Instagram or Facebook page are still eligible? (website cost are not more eligible p26)	
The co-funding rate has changes yes? it is now 10% and it used to be 20%, is that correct?	

Indirect costs	
For indirect costs reporting, which supporting documentation need to be attached to the financial statements?	The Indirect costs are calculated as a lump sum, a percentage of the direct costs. No supporting evidence needs to be kept for the indirect costs.

Co-financing	
Could you, please explain more detailed regarding co-financing costs. What sources for co-financing are eligible?	The co-financing principle implies that part of the action or of the operational expenditure of a body is to be funded by the beneficiary or covered by contributions other than those made from the Union budget. Co-financing may be provided by the beneficiary's own resources (reserve earnings,…), income generated by the action or contributions from other third parties. Under the 2014-2020 MFF co-financing means covering part of the actual costs: for instance for a project with total actual costs of 100 with a EU contribution of 80% the actual costs 20 % of the costs will have to be covered by the beneficiary: if the salaries = 100, 80 will be supported by the EU grant and 20 by the beneficiary.
Can the Coordinator cover the co-financing of another partner? The financial report automatically calculates the allocation of 20% match funding.	In the application and in the reporting forms the EU contribution calculated at beneficiary level and at project level will be capped at 80% of the actual costs. Partnership may consider internal arrangements, in their consortium agreements, to allow e.g. that a co-beneficiary covers the co-funding of another co-beneficiary. These arrangements are not part of the grant and must be decided and managed outside the portal.

Coordinator's responsibilities	
What is the responsibility of the Coordinator in relation to the fin. statements of the Partners? What do we check? E.g. do we need to check their bookkeeping? Is it recommended that the coordinator collect financial data (records etc.) from all co-beneficiaries for the actions?	According to Article 25.2 of the GA, The coordinator must: (i) monitor that the action is implemented properly (see Article 7); (ii) act as the intermediary for all communications between the beneficiaries and the Commission unless the Agreement specifies otherwise (iii) provide a pre-financing guarantee, if requested by the Commission (iv) request and review any documents or information required by the Commission and verify their completeness and correctness before passing them on to the Commission; (v) submit the deliverables and report(s) to the Commission (vi) ensure that all payments are made to the other beneficiaries without unjustified delay Therefore the coordinator **should make sure that the information is submitted on time, is complete and correct (check that the costs statements are correctly filled in)** that the declared costs are in line

	with the budget and in case of deviations these are justified. Therefore the coordinator could collect the supporting evidence and check the bookkeeping of the co-beneficiaries to ensure that the costs are eligible. The coordinator is financially liable: in accordance with Article 28 of the Model Grant agreement, the coordinator is fully liable for repaying debts of the consortium, even if it has not been the final recipient of those amounts. In addition, the beneficiaries (including the coordinator) are jointly and severally liable for repaying any debts under the Agreement (including late-payment interest) — up to the maximum EU contribution indicated, for each beneficiary, in the estimated budget.
What should the coordinator do if the beneficiary does not provide us with their 2020 fin.report ? Can we ask EC to initiate ex ante audit for them?	According to the grant agreement it is the responsibility of the beneficiaries collectively to implement the action (art 25.1), besides art 25.2 lists the obligations of the beneficiaries among others they must - submit to the coordinator in good time: o - individual financial statement(s) for itself and, if required, certificates on the financial statement(s) (see Article 15); o - the data needed to draw up the technical report(s) (see Article 15); o - any other documents or information required by the Commission under the Agreement, unless the Agreement requires the beneficiary to submit this information directly; If the beneficiary does not comply it is in breach of its obligations. In this situation the coordinator can do the following: - take the measures foreseen in the consortium agreement if any - start the procedure for termination of the participation of the defaulting beneficiary: see article 34.2 of the GA. The decision must be taken by the consortium and the Commission as well as the beneficiary concerned must be notified.
What should I do if my project manager absolutely does not respond? In my case, I have not had relations with him for almost a year	The coordinator of the project has prominent role in the management of a project. For the project to be a success it is very important to have a proactive efficient project manager. If your project manager does not respond to your requests and if it does not fulfil its role of coordinator, the grant agreement foresees the possibility to terminate its participation (see art 34.2 of GA). Please inform first your project officer in DG Just.

Miscellaneous	
Does everything that was said here today apply also to projects under the EU Consumer Programme (call for proposal REC-CONS-RPPI-AG-2019)?	Yes, all provisions and explanations of this information session apply also to projects selected in the frame of this call for proposals.
does the system allow to update the project file as we go throughout the year or should it only be done at the end of the project? Any good practice there?	One of the cornerstone of the project management is the continuous reporting. The update of the file goes through the timely submission of the deliverables as planned in the Annex 1.
How should dissemination and comms activities be measured? E.g. can we include press coverage (e.g. television) when it is directly linked to the Action?	They are measured by the number of persons reached. You must indicate the number of persons effectively reached by the communication activities, based e.g. on existing statistics. Please do not inflate the number of persons reached and use the most accurate statistics available.