

# Audit

## Calculation of standard annual productive hours

- Facts

- In FP7 **max. 15 days** of absence for education/training, meetings, sickness.
- usual accounting practice (15 days for every year)
- FP7: „The beneficiary must **substantiate** these hours/days“

- But

- very time-consuming
- very complicated

- Question

- **H2020: do we have to substantiate 15 days or is it sufficient to show that standard productive hours are at least 90% of annual workable hours?**

Calendar Days 2016	366
Weekends	-105
Public Holidays	-10
Holidays	-30
<b>Days of Absence</b>	<b>-15</b>
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	206 days
Productive Hours (7h 54min * 206)	1.627,4 hours

# Audit

## Timesheets / Comparative Calculation of hourly rates

- Facts:
  - Audit took place for FP7
  - Project personnel with 100% - but not for whole 12 months on the project
  - Timesheets for project period were fine
- Auditor
  - Required timesheets for entire year to compare hourly rate for project period to annual hourly rate (including non-project period).
- But
  - Procedure resulted in claim of higher costs than actually occurred for project period.
- Question
  - **H2020: Is comparative calculation of hourly rates necessary?**  
**If yes, what about 100% personnel with no time recording?**