



Audit Guidelines for ERA-NET Cofund

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Need for CFS

- *Article 34 of Horizon 2020 Rules for Participation (RfP) - a CFS is needed if EU costs are over 325.000 EUR*
- *Unit cost are also included in this ceiling, however only those that are mentioned in Article 33(2) of RfP*
- *Unit costs for ERA-NET Cofunds were calculated based on RfP Article 33(1).a - statistical data or any other objective means*
- *For ERA-NETs, a CFS is needed if the EU contribution to the financial support to third parties is over 325.000 EUR, excluding unit costs*

Annex 5 – Financial Support to third parties – 70-76

To confirm standard factual finding 70 in the next column, the Auditor obtained the list of final beneficiaries for which costs have been claimed and traced it to the initial projects' proposals.

To confirm standard factual findings 71-73 listed in the next column, the Auditor reviewed the following documents provided by the Beneficiary:

- the acceptance of grants' forms;
- the agreements between the Beneficiary and the final beneficiaries;
- an overview of any ex-post audits carried out on the costs declared by the final beneficiaries;
- and the expense claim forms submitted by the final beneficiaries;

To confirm standard factual findings 74-76 listed in the next column, the Auditor obtained from the Beneficiary proofs of payment to final beneficiaries and respective underlying documentation (grant agreements and the corresponding deliverables, particularly financial reports).

70) The final beneficiaries for which costs have been claimed are those foreseen in the projects' proposals.

71) The final beneficiaries have signed the acceptance of grants' forms.

72) Reimbursements to the final beneficiaries were based on valid expense claim forms submitted before the payments.

73) No discrepancies exist between the sum of the claim forms and the costs claimed by project.

74) The totality of financial support was distributed to the final beneficiaries.

75) The amounts of financial support to final beneficiaries reconcile with the ones set forth in the Annex 1 to the grant agreement.

76) Payments to final beneficiaries are based on the corresponding grant agreements and subject to the analysis of the appropriate deliverables.

Annex 5 - Coordination Costs – 77 - 80

To confirm standard factual findings 77-80 listed in the next column, the Auditor:

- verified that the beneficiary do no implement, partially or fully, the transnational project under audit;

- obtained an understanding of the additional activities carried out;
- gathered supporting documents, such as meeting minutes, participants lists, presentations given and reports produced during/after the meetings;

- obtained the annual programs for additional activities for each year under review;
- reviewed Annex 1 of the ERA-NET grant and the progress reports.

77) The Beneficiary does not implement itself the transnational project under audit and it has not reported any direct costs for the implementation of that project.

78) The additional activities programmed for each year under audit were carried out in full during the year.

79) The number of unit equals the period during which additional activities were carried out, with the period formatted as years.

80) The claimed amount equals the number of units x EUR 29.000.

Reference

https://ec.europa.eu/research/participants/data/ref/h2020/gm/reporting/h2020-tpl-annex5-cfs_en.docx

Thank you for your attention!

Any questions?

Contact

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