



HORIZON 2020

H2020 Most common errors

4. Audit results



State of Play as of 28 November 2019

- Overall the CAS closed **871** H2020 audits, related to **1920** participations
- Figures represent:
 - Value % against all negative adjustment
 - Indirect costs excluded
 - No reclassification

Please consider them with prudence ! They are only 21,3% of the multiannual goal of 9000 audited participations of the H2020 Audit Strategy.

4. Audit results – Overall 1/3



Personnel costs – actual costs (51,9% of all adjustments) due to:

- Incorrect time claimed (12,5%)
- Incorrect remuneration costs (11,6%)
- Incorrect productive hours calculation (8,7%)
- Double Charging, double funding (4,6%)
- Other- No valid supporting documents, unreliable/missing timesheets (6,7%)

Personnel costs – unit costs (11,3% of all adjustments) due to:

- Incorrect productive hours calculation (4,3%)
- Incorrect time claimed (3,1%)
- Incorrect remuneration costs - e.g. budgeted, estimated (1,7%)
- Other – No valid supporting documents, indirect costs claimed as direct costs, unreliable/missing timesheets (1,0%)

4. Audit results – Overall 2/3



Subcontracting (10,9% of all adjustments) due to:

- Lack of adequate supporting documents (5,3%)
- Not foreseen in Annex I nor agreed by EU services (1,7%)
- Other – including e.g. no value for money (3,9%)

Other goods and services (13,4% of all adjustments) due to:

- Lack of adequate supporting documents (7,1%)
- Cost not related to the action (2,4%)
- No direct measurement of the cost (1,0%)
- Other - indirect costs claimed as direct costs, no value for money (2,9%)

4. Audit results – Overall 3/3



Equipment (5,8% of all adjustments) due to:

- No direct measurement of the cost (2,2%)
- Cost not related to the action (0,7%)
- Other – e.g. indirect costs claimed as direct costs (2,9%)

Travel (2,2% of all adjustments) due to:

- Lack of adequate supporting documents (0,7%)
- Cost not related to the action (0,6%)

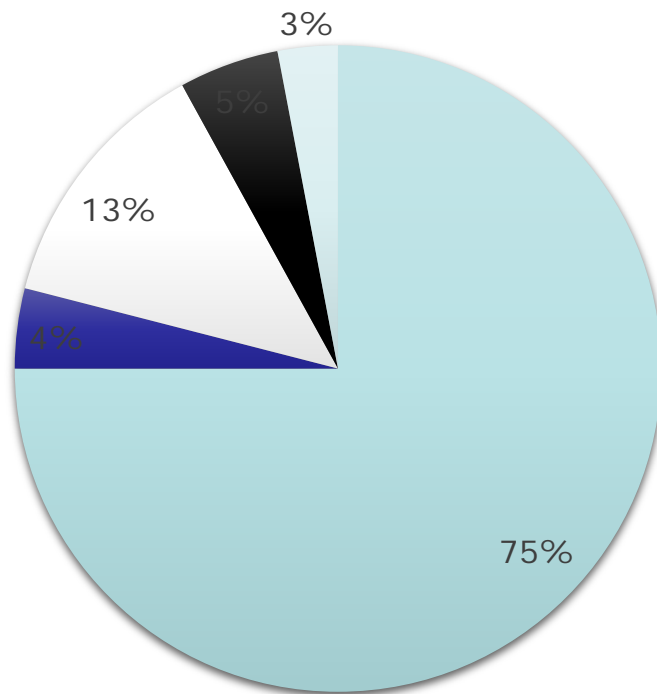
Large research infrastructure (2,3% of all adjustments) due to:

- Lack of adequate supporting documents (2,5%)
- Other – e.g. indirect costs claimed as direct costs (0,1%)

4. Audit results

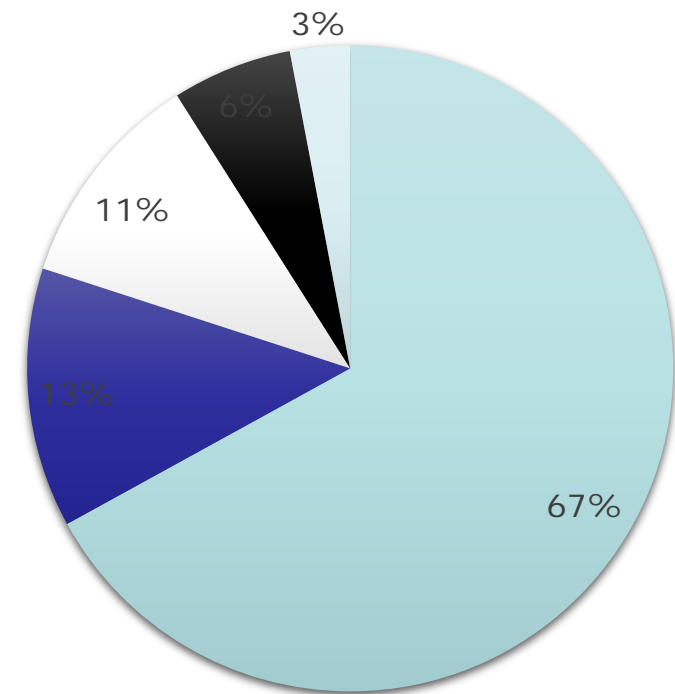
Declared costs vs Errors (January 2019)

Declared costs




- Personnel costs
- Other Goods and Services
- Travel
- Subcontracting
- Equipment


Errors





- Personnel costs
- Other Goods and Services
- Travel
- Subcontracting
- Equipment

At: <http://ec.europa.eu/research/participants/portal/desktop/en/home.html>

-  **Horizon 2020 Annotated Grant Agreement**
http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020-amga_en.pdf

-  **Horizon 2020 On-line Manual**
https://ec.europa.eu/research/participants/docs/h2020-funding-guide/index_en.htm

-  **Indicative Audit programme (IAP) :**
http://ec.europa.eu/research/participants/data/ref/h2020/other/gm/audit/h2020-iap_en.pdf

-  **Questions? *Research Enquiry Service***
<http://ec.europa.eu/research/enquiries>



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Thank you !

Find out more:

<http://ec.europa.eu/programmes/horizon2020/>

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Innovation*