Senaste nytt

Horizon Europe

Framework programme for research and innovation 2021–2027

VINNOVA

European Commission

Vilka är vi?

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Sveriges innovationsmyndighet

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På agendan idag

- Best value for money
- CFS - Striktare revisioner?

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Best value for money?

C. Purchase costs

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[OPTION 1 for programmes without purchase costs (ineligible):

Not applicable *]*

[OPTION 2 for programmes with purchase costs (standard):

Purchase costs for the action (including related duties, taxes and charges *[OPTION for programmes with VAT eligible:*, such as non-deductible or non-refundable value added tax (VAT) *]*) are eligible if they fulfil the general eligibility conditions and are bought using the beneficiary's usual purchasing practices — provided these ensure purchases with best value for money (or if appropriate the lowest price) and that there is no conflict of interests (see Article 12).

1.3. The costs must comply with the **eligibility conditions** set out in Article 6.2.B, in particular:

- fulfil the general conditions for costs to be eligible *(i.e. incurred during the action duration, necessary, linked to the action, etc; see Article 6.1(a))*
- be based either on the best value for money (considering the quality of the service, good or work proposed, *i.e. the best price-quality ratio*) or on the lowest price
- not be subject to conflict of interest and
- for beneficiaries that are 'contracting authorities' or 'contracting entities' within the meaning of the EU Public Procurement Directives (Directives 2014/24, 2014/25 and 2009/81)[13]: comply with the applicable national law on public procurement; these rules normally provide for special procurement procedures for the types of contracts they cover.

The beneficiaries can in principle freely choose between best value for money and lowest price.

Best value for money applies the general cost eligibility condition set out in Article 6.1(a)(vii) *(i.e. that costs must be reasonable and comply with the principle of sound financial management)* to the subcontracting context.

Example: *A beneficiary needs to buy an off-the-shelf equipment to perform some of its action tasks. The related purchase costs are eligible if they comply with Article 6.2.C (i.e. 'best value for money/or lowest price' and 'no conflict of interests' principles).*

Example:

A beneficiary is developing a prototype as part of its action tasks. For this purpose, it needs to buy several components and rely on a service provider to assemble some specific parts of the prototype. In that case, the related purchase costs are eligible if they comply with Article 6.2.C (i.e. notably with the 'best value for money/ or lowest price' and 'no conflict of interests' principles).

The beneficiary has also its own employees involved in the assembling of the other parts of the prototype. In that case, the related personnel costs are eligible if they comply with Article 6.2.A.1 (personnel costs for employees or equivalent appointing act).

Examples:

1. When subcontracting the organisation of an event that is necessary for the implementation of the action, a beneficiary may select an offer that ensures full accessibility for persons with disability under the consideration of best value for money instead of the lowest price.

2. When purchasing goods that are necessary for the implementation of the action, a beneficiary may purchase goods that ensure accessibility for disabled persons even if this entails a higher expense than comparable goods that do not offer accessibility.

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Hur har CFS:erna förändrats sedan H2020?

Område	H2020	Horizon Europe (HE)
Rapportmall	ISRS 4400 - Report on factual Findings	ISRS 4400 - Report on factual Finding: Ett antal förskrivna s.k. Further remarks, 'FR'; Generellt utökad tillämpning av FR
Granskningspunkter	67 st	144 st
Förekomsten av unit costs	Finns främst inom personal.	Finns inom fler kategorier, ex resor – i vissa fall krävs inte granskning vid unit costs.
General eligibility	Inga generella moment finns.	Avstämning innefattar proof of payment inom alla moment, samt kontroll av period, härrör till projektet.
BVFM (best value for money)	Krävs ej för resor.	Krävs för alla kostnadsslag.
Personal	Last closed financial year – och flera val på timmodeller	Standardiserad beräkning som utgår från 215 dagar, projektperiod används.
Urval	10 % av verifikationerna i de flesta kategorier	10 % av subcontractors, resetillfällen, och på alla kostnader (finns undantag för unit costs)

CFS i verkligheten?

Diskussionsfrågor:

- Hur ser era erfarenheter ut av de nya CFSerna i Horizont Europa?
- Har ni fått fler punkter under Exceptions?
- Och hur har EU reagerat på dessa Exceptions?
- Hur har priserna på revisonerna förändrats?

Länkar

Presentation: Certificates on the financial statements (CFS) in Horizon Europe

EU Audits - Indicative Audit Programme (IAP)

Audit template from of the European Commission

Övriga frågor