



HORIZON EUROPE'S LEGAL, FINANCIAL & ADMINISTRATIVE RULES

A REPORT ON THEIR PRACTICAL USE

Edited by Lenka Chvojková and Marcia Trillidou



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Expert Assessments

This publication has been assessed by three independent experts with long-standing experience in research management, EU framework programmes and HE implementation. Their insights reflect the relevance, analytical value and practical contribution of this study for beneficiaries and policymakers across Europe.

“The survey comprises a sizeable sample of 1360 respondents from across Europe, and this report distils and analyses the responses to a variety of themes and identifies areas where there is room for improvement in the EU rules and guidelines. This report may serve as a valuable tool for reflection for stakeholders, and as a benchmarking tool for their own experiences. What is more, it provides a library of stakeholder experiences that may constitute a useful source of references for the EC, relevant EU executive agencies and European partnerships for the purpose of assessing the practicality of rules and guidelines for EU grants. In particular, the report highlights areas where rule changes that have been introduced by the EC as simplification measures have not necessarily served as actual simplifications in the eyes of a substantial number – and in some cases the majority – of stakeholders. Similarly, the report points to what would be welcomed as simplifications from a participant perspective, as well as actions that should be taken by the EC in order to realise the simplification potential of certain measures that have been introduced.”

Per Inge Andresen

Norwegian University of Science and Technology
BESTPRAC Community

“This report is an excellent evaluation and summary of the very comprehensive survey on the rules in Horizon Europe. It summarises very well what, from the participants' point of view, is already working well in practice and where improvements to the rules are needed. The report underlines how important such independent feedback surveys are for the design of the rules and that there is a high level of willingness among participants to contribute to this.”

Sebastian Claus

KoWi – European Liaison Office of the German Research Organisations
IGLO Network

“The NCP report on the use of legal and financial rules in Horizon Europe offers a well-founded and practical examination of how Horizon Europe’s legal and financial rules function in day-to-day project management. Its strength lies in the combination of a broad empirical base and the professional insight of those who work with the framework programme on a daily basis. The analysis captures both recurrent challenges and areas where rules already operate effectively, giving policymakers and DG RTD a balanced and reliable foundation for further improvements. The report’s clarity and evidence provide real value for the ongoing FP10 discussions and for refining guidance and implementation practices. It highlights issues that matter in practice and offers observations that are grounded, proportionate and workable. For these reasons, the study is an important and useful contribution to the continuing effort to make EU research funding simpler and more accessible.”

Yvette Gafinen

KoWi – European Liaison Office of the German Research Organisations
IGLO Network

Table of Contents

Introduction	6
Methodology and Authors	7
<hr/>	
1. Survey Demographics	11
<hr/>	
2. Legal Rules	20
2.1 Grant Agreements	21
2.2 Consortium Agreements	25
<hr/>	
3. Financial Rules	30
3.1 Eligibility of Personnel Cost Categories	31
3.2 Eligibility of Other Direct Cost Categories	44
Subcontracting Costs	44
Travel, Accommodation, and Subsistence Costs	46
Equipment Costs	48
Financial Support to Third Parties	49
Internally Invoiced Goods and Services	50
3.3 In-kind Contributions	52
3.4 Simplified Funding Schemes	57
Lump Sum Grants	57
MSCA Grants	65
<hr/>	
4. Project Lifecycle	72
4.1 Proposal Preparation, Evaluation and Grant Agreement Preparation	73
4.2 Project Implementation, Reporting and Amendments	78
4.3 Support Provided by HE NCPs During the Whole Project Lifecycle	83
<hr/>	
5. EU Funding and Tenders Portal (F&T PORTAL)	85
<hr/>	
6. Horizontal Aspects	93
6.1 Communication, Dissemination, Exploitation, Open Science, Gender Equality, Data Protection, Ethics & Research Integrity	94
6.2 IP Management & Exploitation	97
<hr/>	
7. Conclusions & Recommendations	103
<hr/>	
References	112
List of Figures	114
List of Abbreviations	116
Annex - Survey Questionnaire	118

Introduction

National Contact Points (NCPs) for Legal and Financial (L&F) aspects of Horizon Europe (HE) play a central role in supporting applicants and beneficiaries by providing guidance on the programme's rules, procedures, and implementation requirements. Through their advisory work, L&F NCPs not only explain the legal, financial, and administrative provisions of the programme, but also gather valuable feedback from participants on how these rules operate in practice across different countries and organisational settings.

This report, developed within the Horizon Academy (NCP4HE) project, examines the practical application of HE's legal, financial, and administrative rules. It complements the established theoretical framework by analysing insights gathered through an extensive, targeted online survey (the Survey) sent to beneficiaries from a wide range of countries and organisational profiles. The Survey outcomes provide evidence-based feedback on how beneficiaries understand, interpret, and implement programme rules throughout the project lifecycle.

The publication synthesises the findings into thematic chapters addressing key areas such as legal and financial rules, project management processes, the European Commission Funding & Tenders Opportunities Portal (F&T Portal), and other horizontal aspects, such as Communication, Dissemination and Exploitation, Open Science, Research Integrity and Ethics, Data Protection and Intellectual Property Management. By combining the Survey data with the hands-on expertise of the L&F NCP community, the report offers a comprehensive and practice-oriented overview of the challenges encountered by beneficiaries, the effectiveness of existing guidance and support tools, as well as opportunities for further simplification and improved implementation.

The findings of the present report are intended to support ongoing efforts by the European Commission, executive agencies, and national stakeholders to further strengthen efficiency, legal certainty, and user experience in HE, and to contribute to evidence-based discussions shaping the design and simplification agenda of FP10.

Methodology and Authors

This report is based on a comprehensive open online Survey conducted under the Horizon Academy (NCP4HE) project, as part of **Task 2.4 – Exploring the Use of Financial, Legal, and Administrative Rules of HE in Practice**. The Survey is a key element of the project’s mission to reinforce evidence-based support for the implementation of HE by capturing the hands-on experiences of beneficiaries. It complements existing guidance and regulatory frameworks by offering practical feedback and recommendations grounded in day-to-day project management realities.

The methodology of the Survey was designed with a focus on transparency, inclusiveness, and reliability, to ensure that the Survey outcomes would be of maximum relevance to policymakers, European Commission services, and the broader stakeholder community engaged in HE.

Collaborative and Expert-Driven Design

In line with this methodological approach, the Survey and its analytical interpretation were developed by the Legal & Financial National Contact Points (L&F NCPs), whose daily advisory work with HE beneficiaries provides essential practical insight into the programme’s legal, financial and administrative framework. The report was prepared under the joint leadership of RIF Cyprus (Task Leader) and TC Prague (Work Package Leader), with individual chapters authored by domain experts from across the L&F NCP community. This collaborative, expert-driven model ensures that the findings and recommendations presented in this report are grounded not only in robust survey evidence but also in the applied experience of those who support HE implementation across Europe.

Survey Implementation and Outreach

Following consultation with the European Commission, the **EU Survey Tool¹** was selected for the distribution of the Survey and collection of responses, providing a secure and scalable means of reaching the intended audience. In parallel, the EC provided access to the contacts of all HE project Coordinators for the purposes of the Survey. In this way, the Coordinators were

encouraged to share the Survey within their consortia and project teams, thus facilitating the collection of information regarding various aspects of the full life cycle of HE projects.

To maximise uptake and ensure broad representation, the Survey was also disseminated via the L&F NCP network, leveraging the national-level presence of NCPs to amplify outreach.

The Survey was open from 6 March to 4 April 2025.

Sample Size and Representation

During data collection, data quality control procedures were applied to guarantee completeness, consistency, and representativeness of the sample.

The final dataset includes 1360 valid responses predominantly from respondents in Member States (MS) and Associated Countries (AC), ensuring a statistically robust foundation for analysis. More specifically, the total number of responses received accounts for 4,7% of the total of Unique Participants in HE funded projects coming from MS and AC, as well as 1,2% of Total Participations (EC-DASHBOARD-2025)².

Strong geographical representation was achieved in relation to Total Participations in HE funded projects, particularly in the main target group of MS. Institutional and functional diversity was also ensured through the collection of responses from a wide range of organisational types and sizes, and from respondents with different project roles and institutional functions.

This diversity ensures that the results provide a balanced and comprehensive view of how HE's rules are understood and applied by those directly involved in project execution.

Strategic Relevance of the Survey for Policymaking and Implementation

The methodology employed ensured that the data gathered is not only statistically valid, but also strategically relevant. By capturing insights from Coordinators, RMAs, researchers, and

2 / It should be noted that the survey design allowed for multiple responses from the same organisation; therefore, these figures are not directly comparable to Unique Participants or Total Participations but are provided to offer contextual perspective on the scale of the dataset.

administrative professionals - those who work daily with HE rules and systems - the Survey yields practical input that can inform:

- simplification efforts and policy refinements;
- targeted support measures and capacity-building tools; and
- enhanced guidance and communication strategies.

The Survey and the publication of this report serve as a valuable evidence base for ongoing efforts by the European Commission and national stakeholders to improve the operational framework of HE, offering in-depth analysis and actionable recommendations.

Contributors and Reviewers

The Survey and resulting report were prepared through a distributed authorship model in which each chapter and related questions in the Survey were drafted by a dedicated domain expert. The principal contributors were:

- **Lenka Chvojková (Technology Centre Prague, TC Prague, Czech Republic)** – Work Package Leader; **Lead Editor of the report**; Lead author of *3.1 Eligibility of Personnel Cost Categories, 6. Conclusions & Recommendations*; responsible for the overall integration, consistency and final editorial alignment of the document.
- **Marcia Trillidou (Research and Innovation Foundation, RIF, Cyprus)** – Task Leader; **Co-Editor of the report**; Lead author of *Methodology & Authors, 1. Survey Demographics, 2. Legal Rules, 7. Conclusions & Recommendations*; responsible for survey design, data processing, graphical outputs and analytical synthesis.
- **Elisabet Andresdottir (Icelandic Centre for Research, RANNIS, Iceland)** – Lead author of *3.2 Eligibility of Other Direct Cost Categories*.
- **Carmen Bello (Spanish Foundation for Science and Technology, FECYT, Spain)** – Lead author of *3.3 In-kind Contributions*.
- **Milena Lojková (Technology Centre Prague, TC Prague, Czech Republic)** – Lead author of *3.4 Simplified Funding Schemes*.
- **Christina Anania (National Authority for Research, ANC, formerly MCID, Romania)** – Lead author of *4.1 Proposal Preparation, Evaluation and Grant Agreement Preparation*.

- **Martina Kožul Kolarić (Agency for Mobility and EU Programmes, AMPEU, Croatia)** – Lead author of *4.2 Project Implementation, Reporting and Amendments, 4.3 Support Provided by HE NCPs During the Whole Project Cycle*.
- **Sari Federley (Business Finland, BF, Finland)** – Lead author of *5. EU Funding & Tenders Portal*.
- **Renata Polášková (Slovak Centre of Scientific and Technical Information, CVTI, Slovakia)** – Lead author of *6.1 Horizontal Aspects: Communication, Dissemination, Exploitation, Open Science, Gender Equality, Ethics & Research Integrity, Data Protection*.
- **Michal Hlavačka (Technology Centre Prague, TC Prague, Czech Republic)** – Lead author of *6.2 Horizontal Aspects: IP Management & Exploitation*.

The authors would like to thank **Sebastian Claus, Yvette Gafinen** (both KoWi - EU Liaison Office of the German Research Organisations, IGLO Network) and **Per Inge Andresen** (Norwegian University of Science and Technology; BESTPRAC Community) for their expert assessments of this final report. Their professional perspective confirms the relevance of the analysis and the value of the publication for the HE community.

Sincere thanks are also expressed to **Christopher Young** (UK Research and Innovation) for the linguistic review, which enhanced the clarity and readability of the text, and to **Vladimír Vojtěch** (TC Prague) for the statistical verification ensuring accuracy and coherence of the quantitative analysis.

Finally, the authors would like to acknowledge **Maurizio Toscano** (Spanish Foundation for Science and Technology), Project Coordinator of Horizon Academy, for his careful review of the report and for his continued support during the design and implementation of the Survey and the preparation of this analysis.

1

SURVEY DEMOGRAPHICS

Contributed by: Marcia Trillidou (RIF)

The Survey received a total of 1360 responses with a diverse range of profiles, roles and geographical areas represented.

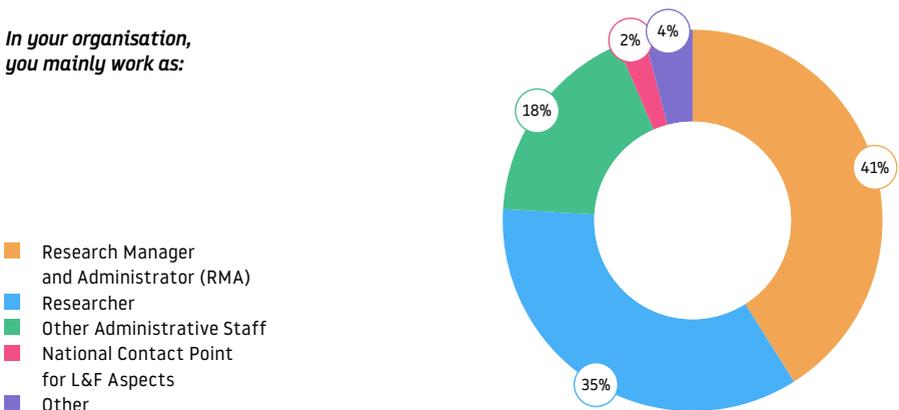
The Survey primarily targeted organisations that had already received funding under HE, ensuring that the feedback was grounded in direct, practical experience with the programme's legal, financial, and administrative rules. This approach allowed for the collection of insights spanning the full project life cycle - from grant agreement preparation and project initiation to financial reporting and project closure - while placing less emphasis on the perspectives of applicants or institutions with limited or no prior involvement in the programme. It is noted that this focus may have introduced a slight positive bias in the responses, as participants were generally familiar with and experienced in navigating the programme's processes.

Roles of Respondents within their Organisation

Research Managers and Administrators (including employees from research support services and Knowledge Transfer / Technology Transfer Offices) constituted the largest group of respondents, followed closely by *Researchers*, as well as *Other Administrative Staff* (including employees from service departments such as finance, human resources and legal) and *National Contact Points (NCPs) for Legal & Financial (L&F)* to a smaller extent (Figure 1).

Figure 1: Role of Respondents within their Organisation

**In your organisation,
you mainly work as:**



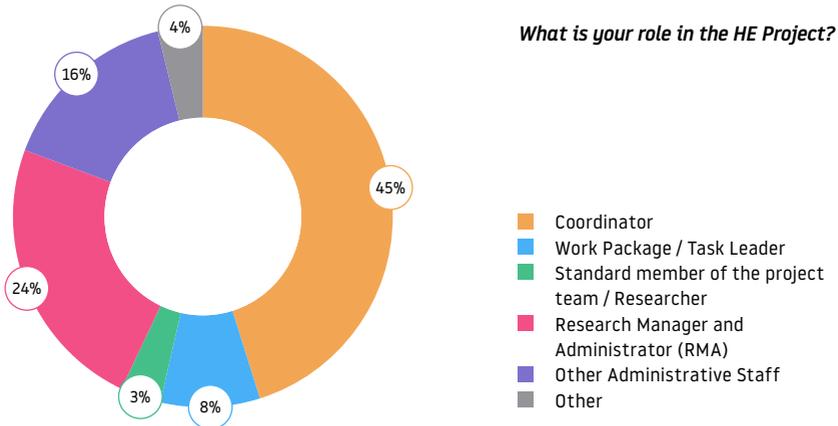
This composition reflects a strong representation from individuals directly involved in the day-to-day financial and legal management of HE projects, as well as from researchers who are often end-users of the rules and procedures, and provides insights to widely different and useful perspectives:

- *Researchers* (typically principal investigators, project coordinators, work package or task leaders) may interact with L&F rules during proposal preparation, budgeting, personnel effort declarations, and periodic reporting. Their responses relate primarily to user-friendliness, clarity, and practicality of rules from a scientific implementation viewpoint.
- *RMA*s provide detailed, technical feedback on issues such as budget categories, cost eligibility, documentation requirements and reporting obligations, and to identify recurring compliance challenges, inconsistencies, or areas needing simplification. Their responses also point to systemic or institutional-level burdens in project management.
- *Other Administrative Staff*, typically involved in supporting functions such as human resources (HR), procurement, or finance, may not be HE-specific experts but still implement parts of the rules. Their feedback reflects institutional implementation challenges (e.g. how HE rules align or clash with national/internal procedures) and may suggest needs for clearer tools, templates, or integration with institutional systems.
- *NCPs for L&F* provide strategically valuable input, offering insights into frequent misunderstandings or areas of regulatory ambiguity, as well as suggestions for policy-level clarifications or simplification.

The “*Other*” Category was selected by participants holding other roles and functions in their Organisations, such as policy advisors, CEOs and Executive staff of companies, members of funding Organisations, NCPs of other HE areas, as well as combinations of all these roles and functions.

Role of Respondents in HE Projects

The majority of the Survey respondents were directly involved in the coordination and management of HE projects, with *Coordinators* making up the largest group (45%), followed by *Research Managers and Administrators (RMAs)* (24%). *Other Administrative Staff*, as well as participants with implementation responsibilities (including *Work Package / Task Leaders* and *Standard Project Members / Researchers*) represented a smaller group of respondents (*Figure 2*).

Figure 2: Role of Respondents in HE Project

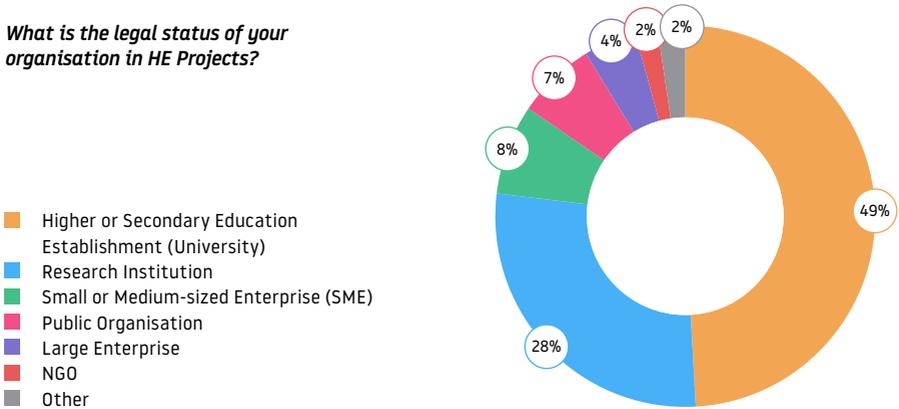
While these role categories are used for analytical purposes, it should be noted that responsibilities in Horizon Europe projects often overlap, with individuals frequently fulfilling multiple functions (i.e. RMAs also acting as Coordinators and vice versa). The categorisation adopted in this survey reflects respondents' self-identification and was designed to enable a structured analysis of perspectives across broadly defined functional roles.

Based on the above, the Survey findings are primarily shaped by those in charge of coordination and research management, focusing on practical implementation, compliance concerns, and administrative aspects, while the perspectives of other project roles (including Work Package and Task leaders, standard members of the project team and Other Administrative Staff) are less pronounced.

Legal Status of Respondent's Organisations in HE Projects

Figure 3: Legal Status of Participating Organisations in HE Projects

What is the legal status of your organisation in HE Projects?



The Survey responses confirm the strong predominance of academic and research-oriented institutions, underscoring their central role within the HE framework (Figure 3).

- *Higher or Secondary Education Establishments (Universities) (HES)* represent the largest group of respondents, with approximately half of the total sample. This strong representation underscores the significant involvement of the academic sector in HE, both as beneficiaries and as key actors in research and innovation ecosystems, although, the percentage is higher in relation to actual participation of HES in HE funded projects (34%). This may be explained by the fact that the Survey targeted primarily Coordinating organisations, where the category of HES plays a primary role (>50%) (EC-DASHBOARD-2025).
- *Research Institutions* form the second largest group of respondents (28%), confirming the strong engagement of publicly funded and independent research bodies in the programme.
- *Small or Medium-sized Enterprises (SMEs)* account for 8% of respondents and represent a key target group in HE due to their innovation potential and contribution to market-oriented research. SME participation in the Survey is relatively lower than the actual participations

of SMEs in HE funded projects (19%) (EC-DASHBOARD-2025). At the same time, *Large Enterprises* participated with about 4%, reflecting a moderate level of involvement. Their participation is important for fostering public-private partnerships and bridging the gap between research and market uptake.

- Participation of *Public Organisations* (7%) demonstrates the relevance of policy-making and governance bodies in supporting HE's objectives, especially in areas linked to societal challenges and policy implementation.
- *Non-Governmental Organisations (NGOs)* and *Other* entities represent the smallest shares of respondents in the Survey (2% each). While smaller in number, their participation highlights the inclusive nature of HE, which encourages diverse stakeholders to engage in research and innovation activities.
- Respondents selecting *Other* as their legal entity, mostly included the following types of entities: Hospitals, National Funding Agencies, international non-profit organizations, publicly funded companies, private organisations – subsidiaries of public research organisations, associations and clusters, charities and Société Civile Organisations (France), a National Standards Body, an ERIC (European Research Infrastructure Consortium) and a natural person.

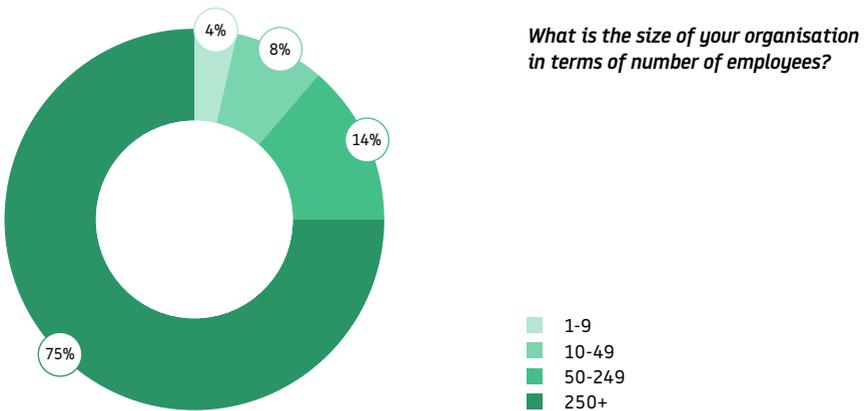
Size of Respondents' Organisations

The data on the size of the respondents' Organisations provides important context for interpreting the results of the Survey on the implementation of HE rules, as follows:

- *Organisations with 250+ employees* dominate the sample, representing 75% of all respondents. These are typically large universities, research institutions, and public bodies. Their substantial administrative capacity and experience with EU-funded programmes likely shape their perspectives, with more familiarity in navigating the legal and financial rules of HE. Their responses may therefore reflect more mature, institutionalised processes and support systems.
- *Medium-sized organisations (50–249 employees)* constitute 14%, including mid-sized research institutes, public agencies, and medium sized enterprises. Their feedback is likely to balance the perspectives of large-scale institutional actors and smaller, more resource-constrained participants.
- The lower representation of *small organisations with 10–49 employees* (8%) and *Micro-organisations with 1–9 employees* (3.6%) may signal under-engagement in the Survey and/or under-representation of small and micro-organisations as Coordinators in HE projects.

Consequently, while the Survey provides a robust view of how HE rules are perceived and implemented by major players in the research and innovation ecosystem, additional efforts may be needed to capture the voices of smaller, less-resourced entities, especially SMEs and NGOs, whose successful participation is essential to the inclusiveness and diversity goals of the Programme.

Figure 4: Size of Organisations Participating in the Survey



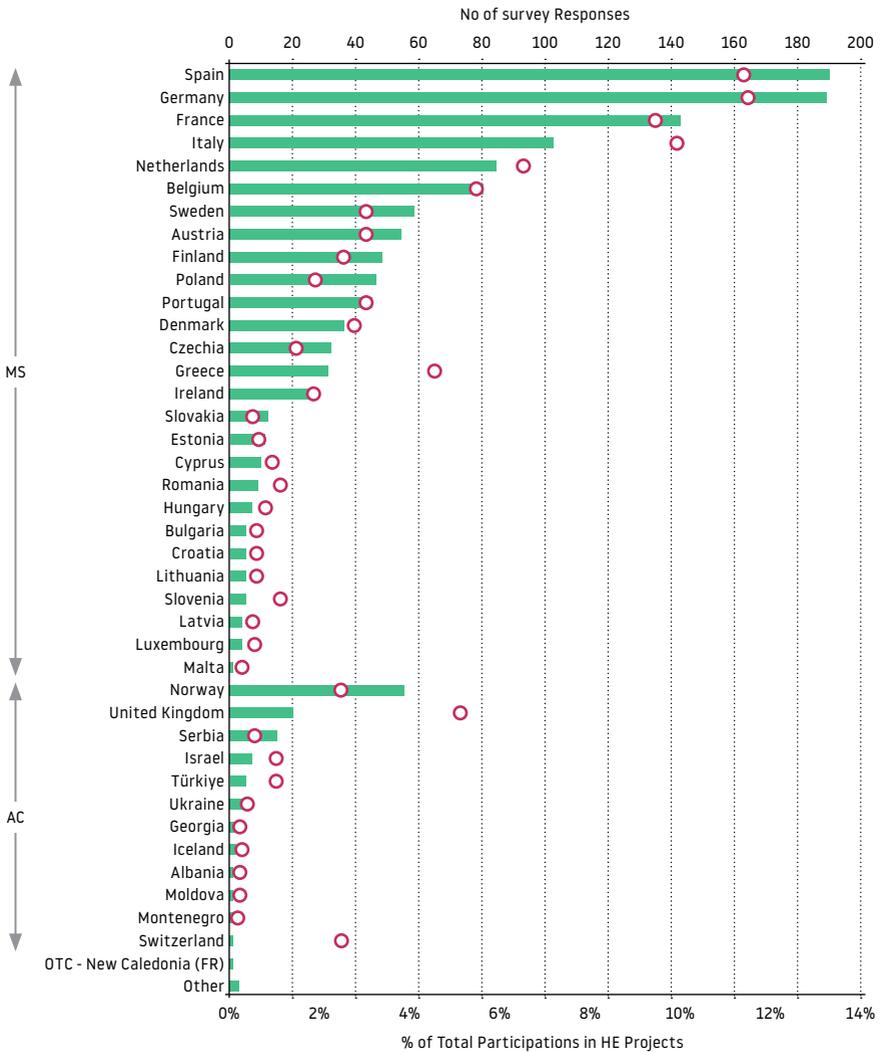
Geographical Coverage

The vast majority of respondents (91%) are based in EU Member States (MS), with all EU27 countries covered by the Survey. High representation of EU MS aligns with the fact that MS were the main target group of the Survey and is also consistent with the overall distribution of country participations in HE funded projects, where EU MS account for the 82% of total participations (EC-DASHBOARD-2025).

In addition, 8% of responses came from organisations based in HE Associated Countries (AC), reflecting active participation from countries with formal association agreements that allow them to fully engage in the Programme under similar conditions to Member States. Only one (1) respondent reported being from an Overseas Country or Territory (OCT) linked to an EU Member State. Two (2) respondents selected the “Other” category, whereas there were no responses from other Low- and Middle-income Countries. A full distribution of the number of respondents by country is presented in *Figure 5*.

Figure 5: Number of Survey Respondents per Country of Establishment

Please indicate the country where your Organisation is established



■ Number of Survey Responses
 ○ % of Total Participations in HE Projects (Source: EC Horizon Dashboard 23/10/2025)

The results on geographical coverage of respondents, provide a clear indication that the Survey captured a representative sample of core HE beneficiaries, offering reliable insights into the legal, financial and administrative experience of organisations actively engaged in the Programme.

More specifically, the distribution of the Survey responses by country within MS, closely mirrors the actual distribution of total participations per country in HE (EC-DASHBOARD-2025). The top research-performing countries (Germany, Spain, France, Italy, the Netherlands, Belgium) together account for nearly identical shares of the Survey responses and HE participations (58% vs 56%). Additionally, with the exception of UK, the difference between share of the Survey responses and Total Participations in HE across all countries is typically within ± 2.5 percentage points, confirming that the Survey results are fully representative of the overall participation structure in HE (*Figure 5*).

2 LEGAL RULES

Legal aspects play a crucial role in the implementation of HE projects. They determine the rights and obligations of beneficiaries, define the framework for cooperation among partners, and ensure compliance with the programme's rules. The following section presents the Survey findings related to key legal instruments - the Grant Agreement (GA) and the Consortium Agreement (CA) - which together form the legal foundation of HE projects.

2.1 Grant Agreements

Contributed by: Marcia Trillidou (RIF)

The Grant Agreement is the legally binding contract between the European Commission including its executive agencies acting as granting authorities (EC) and the project beneficiaries. It defines the scope, conditions, financial provisions, and rules for project implementation.

Familiarity with HE GA Terms and Conditions

Familiarity with HE GA terms and conditions is critical for ensuring consistent compliance, accurate financial reporting, and efficient project implementation. Even small knowledge gaps can lead to misunderstandings, errors, or audit findings, particularly among less experienced beneficiaries.

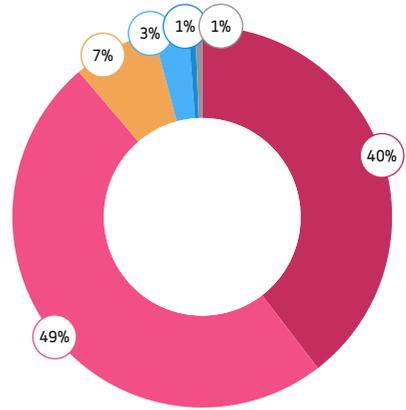
With 89% of respondents of the Survey either agreeing or strongly agreeing that they are familiar with the terms and conditions set out in the HE GAs (*Figure 6*), the data clearly demonstrate a **high level of awareness and confidence in understanding of the GA**. While taking into consideration the fact that the Survey was primarily addressed to HE beneficiaries (already implementing GA) and that 45% of respondents are Coordinators, this is **a positive indicator for high levels of understanding, and that the guidance tools, training materials, and support mechanisms currently in place are effective for the large majority of beneficiaries**.

At the same time, a combined total of 10% of respondents were either neutral or disagreed which suggests that **a significant minority of beneficiaries - potentially newcomers, small organisations, or occasional participants - may lack sufficient familiarity or confidence**. **This highlights an important area for targeted intervention**.

Figure 6: Familiarity with HE Grant Agreements (GA)

Do you agree that you are familiar with the terms and conditions set out in the HE GA?

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree
- I don't know / Does not apply

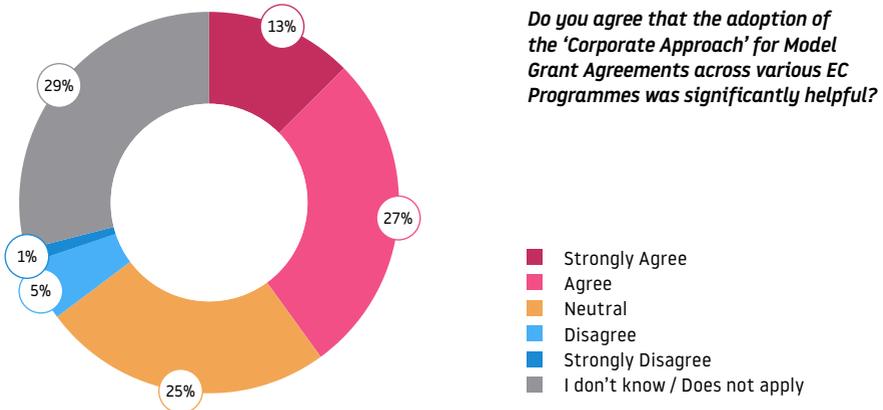


EC Corporate Approach

The EC's *Corporate Approach* involves the harmonization of GA terms and conditions across multiple EU programmes (e.g. HE, Digital Europe, LIFE, EU4Health), using a common Model Grant Agreement (MGA). This approach was first implemented in practice with the start of HE in 2021 and aimed to simplify participation, reduce administrative burden, and ensure consistency and legal clarity for beneficiaries engaging in more than one programme.

According to the respondents of the Survey, **the aim was fulfilled (Figure 7), with 40% agreeing or strongly agreeing that the Corporate Approach to MGA was significantly helpful**, and only 6% disagreeing. At the same time, a notable 25% of respondents were neutral and an additional 29% selected "I don't know / does not apply," which may reflect either unfamiliarity with other EC programmes beyond HE or limited exposure to the changes or common provisions introduced through the corporate MGA approach.

Figure 7: Helpfulness of the EC 'Corporate Approach'



While the goals of the adoption of the corporate MGA to simplify, harmonize, and reduce administrative burden across EC funding programmes remain sound and align with beneficiaries' calls for simplification, the results reveal that **its perceived benefits are not universally acknowledged or clearly felt at the operational level**. Some beneficiaries may not yet be aware that harmonization across EU programmes exists, or how it reduces duplication in compliance requirements. Others may be unaware because they only participate in HE and have no comparative reference points. **With improved outreach and clearer articulation of the tangible benefits, especially for multi-programme participants, both the EC and NCPs can help close this perception gap and enhance uptake of cross-programme opportunities.**

Importantly, the EC is continuing with simplification: the FP10 proposal (EC-FP10-PROPOSAL-2025) explicitly aims for an increase in unified rules across programmes, **introducing a single rulebook and harmonised procedures for participation**. The results of the Survey suggest that **this is a step in the right direction**. Nevertheless, **further efforts are needed in outreach and communication of tangible benefits, especially for beneficiaries active across multiple programmes, so that the practical advantages of harmonisation become more visible and understood.**

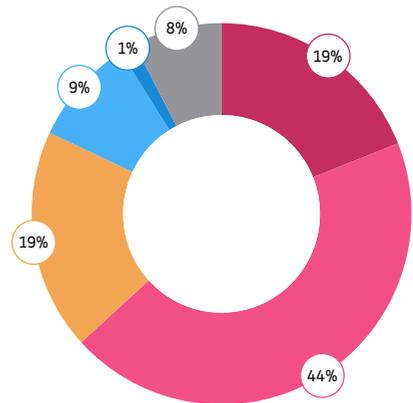
Annotated Model Grant Agreement

The Annotated Model Grant Agreement (AGA) was introduced by the EC as a detailed guidance document to accompany the MGA under HE and other EU programmes. It provides beneficiaries with practical explanations, legal interpretations, and examples to help them understand and correctly apply the provisions of the GA. Earlier versions of the AGA existed for Horizon 2020, but the AGA for HE and all other EU programmes was first published by the EC in April 2021, with subsequent updates (the most recent being in April 2025), reflecting evolving interpretations and beneficiary needs.

Figure 8: Satisfaction with the Annotated Model Grant Agreement (AGA)

Are you highly satisfied with the HE AGA prepared by the EC as a guidance document to explain Grant Agreement provisions (based on clarity, completeness, explanations and examples provided)?

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree
- I don't know / Does not apply



The satisfaction of the respondents of the Survey with the guidance provided by the AGA is reflected in *Figure 8*. A significant majority of respondents (63%) expressed satisfaction with the AGA, either agreeing or strongly agreeing that it is a clear, complete, and useful guidance tool. This reflects a strong endorsement of the document's structure, content, and practical utility in interpreting HE grant provisions. Only 10% of respondents expressed dissatisfaction (disagree or strongly disagree), suggesting that criticism of the AGA is limited and not widespread. However, these voices still point to possible areas of improvement, especially in usability or clarity for certain provisions and the need to have the document available at the start of HE.

Based on the results above, **the AGA is widely recognized as a cornerstone of legal and financial guidance for beneficiaries, with strong overall satisfaction reported. Continued efforts to improve its accessibility, usability, and relevance to diverse audiences will further enhance its value and support smoother project implementation across HE.** The EC should continue this approach in the future by further **maintaining and improving the AGA as a key guidance tool for beneficiaries, while ensuring that the document is made available in a timely manner.**

The Survey findings on this topic are in line with the IGLO report (IGLO-2025), which also provides explicit ideas for the improvement of the AGA's presentation (i.e. more structured presentation, generate an interactive online version, tailoring content to user roles, etc.). It also highlights the need to have key legal and guidance documents, such as the MGA and AGA, available at the start of the Framework Programme, and to have the relevant EC services adequately trained at this point, reducing periods of uncertainty for beneficiaries.

2.2 Consortium Agreements

Contributed by: Marcia Trillidou (RIF)

A Consortium Agreement (CA) in HE projects is a legally binding contract signed among all project partners that defines their roles, responsibilities, rights, and the internal arrangements of the project. It complements the GA with the EC by addressing issues like decision-making, intellectual property, access rights, financial arrangements, conflict resolution and procedures for handling project changes within the consortium. The CA is mandatory for most HE projects, as stated in the GA (Data Sheet), usually requiring beneficiaries to conclude such an agreement before the start of the project, unless the call conditions specify otherwise.

Perceived Effectiveness of Consortium Agreements in HE Projects

The Survey respondents were asked to assess the CA's effectiveness in addressing specific aspects of HE projects, such as *defining partners' roles, responsibilities and liabilities, defining decision-making processes, funding distribution and financial responsibilities of partners, mitigating risks, resolving conflicts and managing intellectual property* (Figure 9).

Across all aspects, the majority of respondents either agreed or strongly agreed that the CA is effective, with *defining partners' roles, responsibilities and liabilities* receiving the highest

positive responses (76%). Positive results in other areas were: 72% for *decision-making processes* and 74% for *funding distribution*, with *intellectual property management* also scoring strongly with over 66% in agreement.

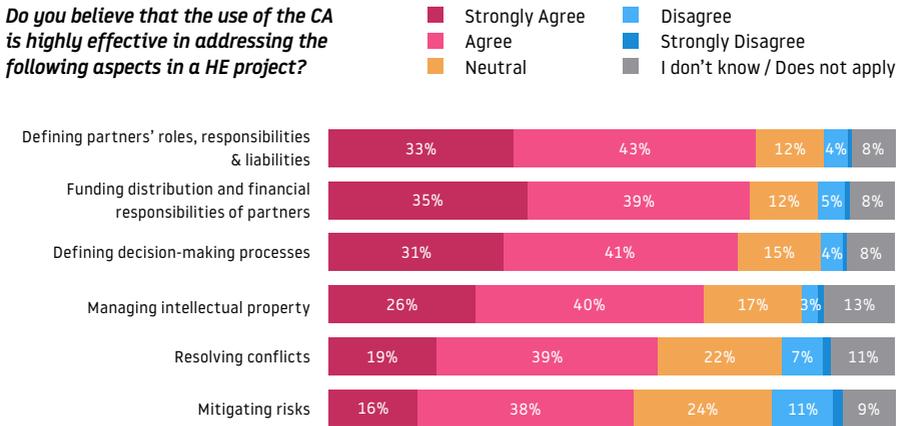
Risk mitigation and conflict resolution had the lowest combined agreement levels (around 54–58%), and the highest neutral and disagree responses, suggesting room for improvement. The highest *I don't know / Does not apply* responses (13%) were for IP management, potentially reflecting limited relevance to some respondents' roles.

Based on the Survey responses, **the CA is broadly perceived as effective, particularly in defining roles, financial responsibilities, and decision-making structures.** At the same time, there is **less confidence in the CA's role for mitigating risks and resolving conflicts**, which may indicate a lack of clarity, guidance, or use of these provisions in practice.

Although responses were generally positive, the Survey results and L&F NCPs' experiences, indicate that there is **still room for improvement in certain areas. Recommendations primarily addressed to the organisations working on the development of the CA templates, the EC and the L&F NCP network**, to facilitate and strengthen the effectiveness of the CA, included the following:

- **Enhance guidance on risk and conflict management** - Provide clearer templates or examples within the model CAs for risk assessment, contingency planning, and dispute resolution.
- **Capacity building** - Intensify targeted training or webinars on underperforming areas, particularly for legal and financial managers who deal consistently with CA provisions.
- **Promote customization and best practices** - Encourage coordinators to tailor CA provisions more explicitly to project-specific risks and potential conflicts.
- **Share case studies** where the CA was effectively used to mitigate real project challenges.
- **Monitor and update templates** - Feedback from the Survey can be used as an input for future revisions of the model CAs (e.g. DESCA, MCARD) to address perceived gaps.

Figure 9: Effectiveness of the Consortium Agreement (CA) in Addressing Specific Aspects of HE Projects



HE Project Coordinators should be encouraged to address CA issues during the early stages of proposal preparation, and to discuss the CA in detail during the initial phases of GA Preparation. This would help ensure that all partners are fully aware of, and clearly understand, the CA's legal, financial, and operational implications, thus promoting transparency, facilitating consensus-building among partners, and reducing the risk of misunderstandings or conflicts during project implementation.

Sources Used by HE Beneficiaries to Prepare their Consortium Agreements

The Survey results showed that **the DESCA Model CA is the primary CA template used by respondents (69%) (Figure 10).** This confirms its **widespread recognition and acceptance as a standard and useful template within the HE community.**

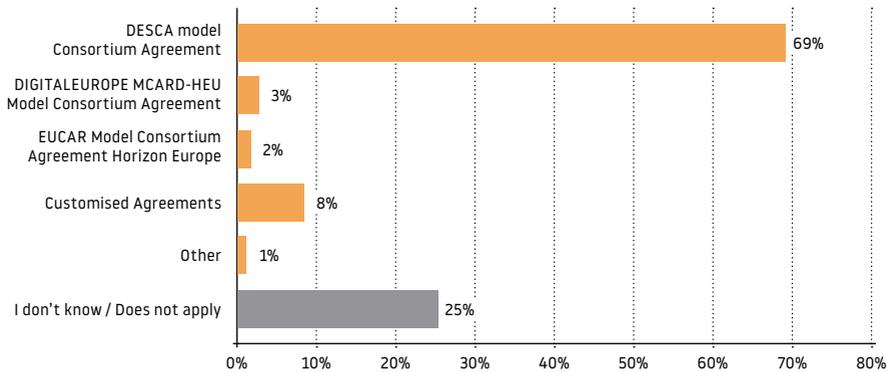
Other model agreements, such as the DIGITALEUROPE MCARD-HEU and the EUCAR model, were used significantly less frequently at 3% and 2% respectively. Customised agreements were reported by 8% of participants, indicating some preference for tailored solutions that address specific consortium needs. A small fraction (1%) reported using "Other" sources, suggesting a limited reliance on alternatives outside the major established templates, such as Innovative

Health Initiative CA models, models provided by their national funding organisation, and other models provided by their legal departments, which are based on internal procedures of their host organisations.

In addition to the above, the respondents also mentioned the use of former CAs from previous research projects, as well as the application of standard edits to the DESCAs model to suit the purposes of specific projects or consistently required by their host organisation (i.e. university). Furthermore, written comments by respondents reveal that it would have been good to know that other models, other than DESCAs exist, and that it would help to sign CA via the EC SyGMA Portal, just as the beneficiaries sign the GA.

Figure 10: Sources Used by Respondents for Preparing their Consortium Agreements

Which of the following sources did you use for preparing your CA? (Select all that apply)



Notably, 25% of respondents indicated that they either did not know which sources were used or felt the question did not apply to them - the majority being researchers (55%), followed by administrative staff (22%) and RMAs (18%). This result - particularly the respondents finding the question *Not Applicable* - can be justified by two factors. Firstly, just over 50% of signed HE grants refer to collaborative projects (EC-DASHBOARD-2025), the other half being mono-beneficiary, and secondly researchers are often not directly involved in CA preparation.

Based on the Survey's findings of a **preference for the DESCAs model, efforts could continue to support and promote it as a major reference tool for preparing CAs under HE.** At the

same time, **increased visibility should be given to other sector-specific model CAs**, to ensure that beneficiaries across diverse domains are aware of the full range of available options. Furthermore, **increased targeted training and practical guidance is needed, especially for RMAs and less experienced participants.**

Considering the suggestions of the Survey respondents along with similar findings in the IGLO report, the EC could consider **integrating CAs into the F&T Portal (SyGMa). This would boost the CA's visibility, speed up CA negotiation and align signing with that of the GA. It would also have the added benefit of allowing beneficiaries to keep all legal documents linked to their HE projects (GA, CA, etc.) in one place.**

3

FINANCIAL RULES

Financial management is a cornerstone of successful participation in HE. Despite the programme's long-standing efforts towards simplification and harmonisation, financial rules remain one of the most challenging aspects for beneficiaries. Errors in cost reporting continue to occur frequently.

This chapter analyses how beneficiaries perceive the financial rules of HE, focusing primarily on the financial management and eligibility of cost categories under actual cost grants - such as personnel costs, other direct cost categories, and in-kind contributions - as well as on the application and perception of simplified funding mechanisms, including lump sum projects and MSCA unit cost schemes.

3.1 Eligibility of Personnel Cost Categories

Contributed by: Lenka Chvojková (TC Prague)

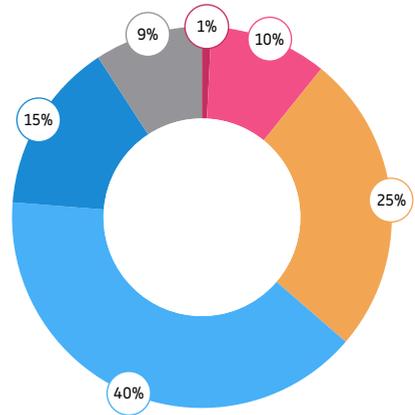
Personnel costs represent the largest share of eligible costs in EU framework programme projects. In fact, they can account for more than 75% of total reported expenditure (EC-CAS-BANCOS-2019). It is therefore no surprise that they are a central focus for beneficiaries, L&F NCPs, the EC and auditors.

Audit findings show that this is the area where beneficiaries make the highest number of errors over the long term. Under FP7, it represents 4 out of 10 of the most frequently recurring errors (EC-FP7-2013). Under Horizon 2020, most of the errors identified in audits involve personnel costs, with a total of 68% of all errors (EC-H2020-2022). According to the European Court of Auditors, there is the same trend in HE audits; the calculation of personnel costs remains a major source of error in the cost claims, and the methodology for calculating personnel costs is complex, as are the national accounting rules that must be respected (ECA-AR-2023) (ECA-AR-2024).

Figure 11: Complexity of Calculation of Eligible Personnel Costs

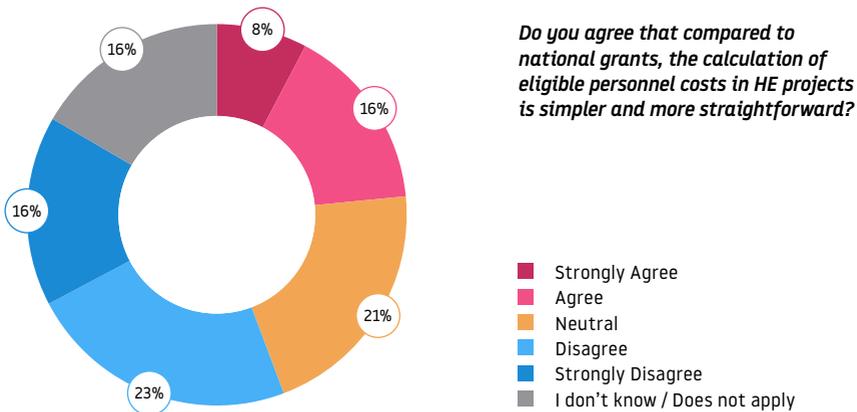
How would you assess the calculation of eligible personnel costs in HE?

- Very Simple
- Simple
- Neutral
- Complex
- Very Complex
- I don't know / Does not apply



These conclusions are also confirmed by the results of the Survey with 55% of respondents assessing the calculation of eligible personnel costs in HE as complex or even very complex. Only 11% consider it to be simple or very simple (*Figure 11*). In the respondents' written feedback, terms such as: “*complex, unclear, bureaucratic, error-prone, time-consuming, confusing, complicated, difficult, challenging or ambiguous*” frequently appear. This perception echoes the findings of the IGLO report, which describes the current personnel cost rules as “*overly complex*” and “*counterproductive*” (IGLO-2025).

When compared to national grants, 39% of respondents considered the HE calculation more difficult, with 24% of respondents considering it simpler and more straightforward (*Figure 12*).

Figure 12: Comparison of Calculation of Eligible Personnel Costs with National Grants

In order to address these challenges, the EC introduced a number of changes at the beginning of and during the HE programme. Despite these efforts, the method is still perceived as complex and it seems that the traditional actual cost-based model appears to have reached its limits. Growing attention is being paid to simplified forms of funding, such as lump sums and unit costs. This direction is supported by the Heitor report, which recommended a thorough assessment of simplified cost options and highlighted their potential to reduce complexity (EC-HEITOR-2024). The Interim Evaluation of HE echoes this conclusion, noting that the administrative burden in the implementation phase remains largely unchanged since Horizon 2020, and that further simplification is needed (EC-INTERIM-2025). Recent findings of the European Court of Auditors reinforce this picture, observing that - despite multiple simplification measures and extensive guidance - the overall situation has remained essentially unchanged for years (ECA-AR-2023).

The Survey examines in detail where beneficiaries experienced barriers to calculating eligible personnel costs, how they perceive the EC's efforts to simplify the rules in the HE, and what possible solutions and recommendations there are for the future.

Personnel Costs in the Proposal Preparation

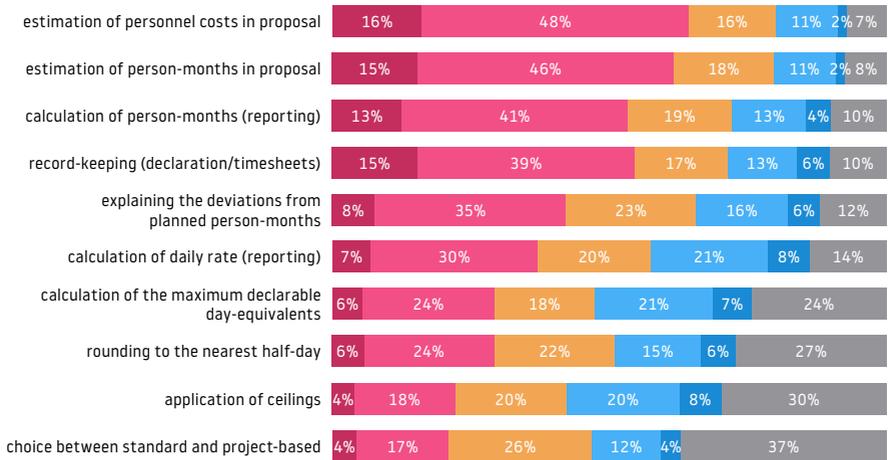
During proposal preparation, applicants need to state their planned personnel costs and estimate the number of person-months required for each work package.

The respondents' experiences demonstrates that **this phase is problem-free in relation to actual cost-based grants**, 64% consider the estimation of personnel costs in the proposal to be clear and easy to apply, 61% feel the same way about the estimation of person-months (*Figure 13*).³

Figure 13: Clarity and Ease of Applying Personnel Costs in Practice

Do you agree that the following aspects of Personnel Costs in HE projects are clear, manageable, and easy to apply (i.e. not problematic)?

■ Strongly Agree ■ Disagree
■ Agree ■ Strongly Disagree
■ Neutral ■ I don't know / Does not apply



3 / How applicants perceive budget preparation with regard to the category of personnel costs in lump sum projects is discussed in more detail in section 3.4.

Project Implementation and Reporting of Person-months

During project implementation, beneficiaries must report the actual person-months worked on the action.

The EC does not provide a fixed method for converting hours or days worked into person-months, leaving this to the beneficiaries' usual practice. The results of the Survey show that, from the perspective of most respondents, this is a relatively unproblematic area - 54% consider the calculation of person-months for the purpose of periodic reporting to be clear and easy to apply (*Figure 13*). Nevertheless, the written comments reveal a number of cases where beneficiaries complain that the rules are too vague and unclear and would appreciate **clear instructions on how to convert hours and days into person-months**.

Regarding the number of person-months used and reported, programme rules allow flexibility, however deviations between actual and planned person-months per work package need to be explained in the periodic report. The Survey results suggest that this area is not generally perceived as problematic: 43% of respondents consider it clear, manageable and easy to apply. At the same time 22% disagree, and the written feedback includes a considerable number of observations and recommendations:

- **Greater flexibility is needed in the reporting of person-months.** Respondents suggest that deviations within a reasonable margin should not require explanation, and that a clear pre-defined threshold (e.g. $\pm 25\%$) could provide clarity.
- **Explanations should not be required for non-linear use of person-months (and related expenses).** In research and innovation projects this is seen as an unnecessary and overly burdensome demand by project officers.
- **Reporting person-months at the level of individual work packages should be reconsidered** to assess whether it is truly necessary, or rather an inefficient and redundant administrative burden.

Project Implementation and Day-equivalents Worked for the Action

At the end of each reporting period, beneficiaries must declare their eligible personnel costs. These are calculated separately for each staff member as a daily rate multiplied by the number of day-equivalents worked on the project.

Day-equivalents represent the actual days worked by the staff member on the project. For the purpose of the eligible personnel cost calculation (mandatory formula) day-equivalents

must be rounded to the nearest half-day. In addition, two ceilings apply: no more than 215 day-equivalents can be declared per person across EU grants in a calendar year, and the number of day-equivalents declared for the action cannot exceed the maximum used to calculate the daily rate.

Day-equivalents must be recorded either in a monthly declaration (template provided by the EC) or in the beneficiary's regular time-recording system. If the beneficiaries use timesheets based on their usual practice on hours, these hours must be converted into day-equivalents and rounded to the nearest half day.

Based on the Survey results, **record-keeping in practice proves to be relatively straightforward**. A majority of 54% perceive it as clear and easy to apply, while only 19% hold the opposite view (*Figure 13*). Unsurprisingly, researchers are slightly more pessimistic, with only 43% perceiving this obligation as manageable, and some pointing out in their written comments that timesheets are an administrative burden that makes no sense to researchers and should be removed. **Greater emphasis should be placed on completion of activities rather than on time recording**. Research managers and administrators are more positive in this regard, with 57% perceiving the obligation of record-keeping as manageable.

Respondents are much **more critical of the need for rounding and the application of ceilings**. For rounding, only 30% agree that it is clear and feasible; for ceilings, the picture is even more negative, with 22% positive and 28% negative responses (*Figure 13*). A considerable share of respondents also had no clear opinion on these questions, indicating that the rules are perceived as overly complex and difficult to grasp. This impression is confirmed by written comments, which describe rounding as impractical, error-prone and adding no value - in some cases even leading to financial losses - and ceilings as unclear and difficult to apply. The IGLO report similarly warns that rounding of day-equivalents should be avoided in order to prevent inaccuracies (IGLO-2025). Overall, this raises the question of **whether the need for rounding, and the application of a ceiling is truly justified, and whether these requirements could be reconsidered or even removed**.

Responses also shed light on the practical use of different time-recording systems: 17% of respondents use the EC's monthly day-declaration template, 33% use monthly timesheets to declare hours worked on HE projects only, and 37% record all hours worked on all activities according to stricter institutional rules (*Figure 14*). These figures and written feedback point to several observations:

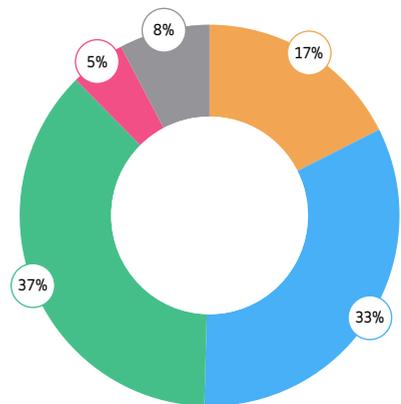
- **Preference for timesheets over declarations** - beneficiaries generally prefer timesheets to the EC's day-declaration template; the latter does not appear to be perceived as a simplification.

- **Preference for recording hours rather than days** - many respondents consider the shift from hours to day-equivalents to have complicated reporting and would welcome a return to hourly recording and hourly rates.
- **Unnecessary reporting at work-package level** - several comments suggest that tracking time by individual work packages is excessive and should be reconsidered.

Figure 14: Time-recording Schemes Used in Practice

What do you use to record the time worked on HE projects?

- Monthly declaration on day-equivalents worked on HE (template by the European Commission)
- Monthly timesheets on hours worked on HE projects only (institutional practice)
- Monthly timesheets of total hours worked on all activities (institutional practice)
- Other
- I don't know/ Does not apply



Project Implementation and Calculation of the Daily Rate

Alongside the day-equivalents, beneficiaries must also calculate for each personnel a daily rate. The applicable daily rate calculation method depends on the personnel cost subcategory:

- *Employees or equivalent – standard case (actual costs)*, applicable to employees whose remuneration is fixed regardless of whether they are involved in specific projects or not. The daily rate is determined as the actual personnel costs incurred during the months within the reporting period, divided by the maximum number of declarable day-equivalents (rounded up or down to the nearest half day-equivalent). This calculation is usually performed once per reporting period for each person but may also alternatively be done per calendar year within the reporting period.

- *Employees or equivalent - project-based remuneration (actual costs)*, applicable to employees whose remuneration increases through supplementary payments depending on whether they work on specific projects. In such cases, two separate daily rates must be calculated: the action daily rate, which is then compared with the applicable national project daily rate to confirm eligibility.
- *Employees or equivalent - average personnel costs (unit costs)*, applicable to beneficiaries declaring personnel costs as unit costs in accordance with their usual cost accounting practices. In this case, the daily rate is derived from the average personnel costs recorded in the accounts of the beneficiary.
- *Natural persons with direct contracts and seconded personnel (actual costs)*, applicable for two types of persons: self-employed natural persons and persons who are seconded by a third party against payment. The daily rate is defined in these cases by the terms of the contract.
- *SME owners and natural persons not receiving a salary (unit costs)*, applicable to SME owners not receiving a salary and beneficiaries who are natural persons. In these cases, personnel costs are declared using a fixed daily rate set by the EC in authorising decision C(2020)7115.
- *Personnel Unit Cost - PUC (unit cost)*, optional method introduced in May 2024. It allows beneficiaries to apply one fixed daily rate for all staff working on the action. The rate is calculated from the total staff costs of the last closed financial year. Once established, it remains unchanged for the entire duration of the project.

This comprehensive concept of personnel costs is based on the need of both beneficiaries and the EC to cover all possible relevant situations that arise in practice among different beneficiaries and in different countries, however, it appears to be too complex and confusing for beneficiaries.

More than 70% of the Survey respondents stated that they use the *Employees – standard case (actual costs)* approach in their institutions. The other options appear only occasionally, in about 5–15% of cases. Although the L&F NCPs have come to similar conclusions based on their experience, the written responses show that **recipients do not always understand the terminology correctly** and may not replied in line with reality. For example, it is difficult for beneficiaries to distinguish between unit costs in different situations (SME owner, average personnel cost, MSCA, PUC), beneficiaries confuse unit cost with the lump sum option, misinterpret what seconded persons mean, and do not understand the differences between the standard case and project-based remuneration. Only 21% of respondents find the choice between standard case and project-based remuneration clear (*Figure 13*) and

only 22% agree that use of both options (rather than only one approach) is problem-free and feasible in practice (*Figure 15*). Researchers in particular find this difference difficult. **Therefore, radical simplification and fewer options would be welcome**, however, given the diversity of national characteristics and beneficiaries' usual practices, it is clear this will not be an easy task.

The Survey results indicate that beneficiaries struggle not only with the large number of personnel cost subcategories, but also with the calculation of the daily rate and the use of mandatory formulas. **Only 37% find the calculation of the daily rate for reporting purposes clear and easy to apply.** Even fewer (30%) find the calculation of the maximum declarable day-equivalents (the denominator in the mandatory formula) and the rounding to the nearest half-day clear and easy to understand (*Figure 13*). The written feedback also provides a number of concrete comments and recommendations:

- **The calculation of the daily rate is too complex**, the eligibility conditions and what can/cannot be included in the calculation is unclear. It is sometimes very difficult to align the calculation requirements with the usual practices of the organization and national legislation. Several comments suggest that eligible personnel costs should be based directly on the actual costs recorded in the accounts according to national legislation and the beneficiary's usual practice, **without the need for additional calculations specific to HE.** The IGL0 report makes the same point noting that the complex formula represents an additional step that could be dispensed with altogether (IGLO-2025).
- Even if the rules are clear to many beneficiaries, their practical application is considered difficult; carrying out all **calculations solely for HE projects are seen as time-consuming and error prone.** Radical simplification would be welcome.
- Actual rates per person-months will always differ from the planned estimates; **extensive justifications for such deviations are considered unnecessary.** Results achieved and actual costs in the accounts should be sufficient without complicated explanations.

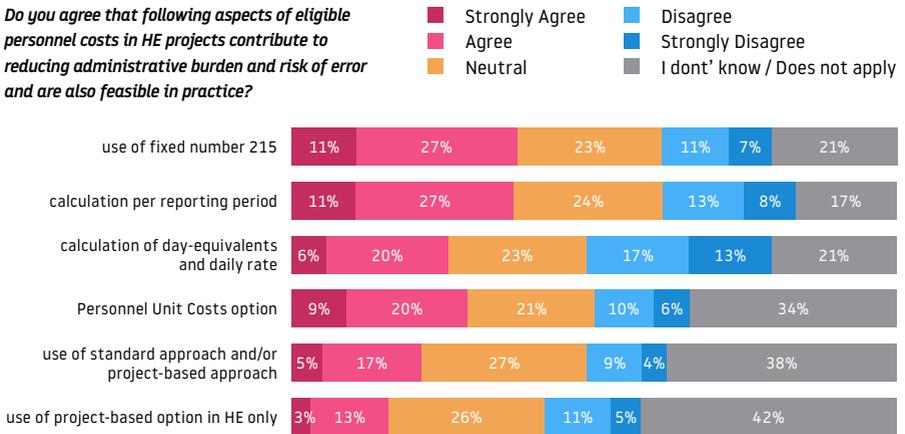
Project Implementation and Simplification of the Daily Rate

Calculation of an eligible personnel cost rate have long been recognised as problematic. In Horizon 2020, auditors reported that around 30% of all errors were linked to incorrect remuneration (inclusion of ineligible costs) and to errors in the calculation of productive hours (EC-H2020-ERRORS-2022). To address these challenges, the EC introduced several changes in HE compared to Horizon 2020:

- calculation of the daily rate (and use of day-equivalents) rather than hourly rates (and hours recording),
- calculation per reporting period instead of per year,
- use of the fixed number 215 instead of multiple options for productive hours,
- possibility to apply the Personnel Unit Cost (PUC) option as a simplified alternative to actual costs (introduced in May 2024),
- a harmonised approach across all directly managed EU programmes - with the exception of project-based remuneration, which is only allowed in HE.

The new rules were intended to reduce administrative burden, limit the room for interpretation, and improve consistency across beneficiaries. However, the results of the Survey show that these expectations have not been fully met (*Figure 15*).

Figure 15: Simplification Potential in Personnel Costs



The concept of **calculation per reporting period and the use of the fixed number of the 215 days are seen positively**. Around 40% of respondents considering them feasible measures that help reduce administrative burden and the risk of errors, which compared to approximately 20% who did not consider them helpful. While this outcome is not entirely satisfactory, it is encouraging that a greater number consider the simplification methods as a positive introduction.

In contrast, the perception of **the calculation of daily rates rather than hourly rates is more critical**: only 26% of respondents see it as a useful simplification, while 30% take the opposite view. Written comments confirm this scepticism. Respondents emphasise that this change has not brought any real simplification. On the contrary, compared to Horizon 2020, the introduction of day-equivalents has made the process more complicated, error-prone and confusing - planning is still done in person-months, many institutions record time in hours, but reporting is required in days. For beneficiaries, this is seen as illogical. Many therefore **suggest returning to recording hours and calculating hourly rates.**

Personnel Unit Cost

The Personnel Unit Cost (PUC) is a completely new option, introduced in May 2024. Given its very recent launch, it is still too early to properly assess its potential to simplify cost reporting. The Survey results show that 29% of respondents see PUC as a possible way forward towards simplification. However, this figure should be interpreted with caution. Written feedback indicates that some respondents may have confused PUC with the established MSCA unit cost scheme, and their answers may therefore not directly reflect views on PUC itself. Where respondents did comment specifically on PUC, the tone was rather cautious. Several recurring concerns emerged:

- Lack of flexibility over time – PUC is based on the last closed financial year and remains fixed for the entire project duration. With rising inflation and pay rises, this makes the scheme practically unusable, as actual staff costs quickly diverge from the fixed rate. A potential solution could be to **allow annual updates through a predefined adjustment coefficient**, set by the EC on the basis of objective statistical data. This need for greater flexibility is also highlighted in the IGLO report (IGLO-2025).
- Fairness of applying an organisational average – concerns were raised that using an average that include all staff is not appropriate for HE as projects typically involve the most qualified and highly paid researchers. Respondents suggested **allowing the exclusion of extremely low and high salaries from the calculation.**
- Staff categories not reflected – applying one rate for all staff disregards the reality of HE projects, where research personnel are the core contributors. **A differentiated approach using staff categories would be appropriate.**
- Limited applicability in ongoing projects – respondents also recommended that **PUC should be made available not only for new projects, but also as an option for ongoing projects**, to avoid parallel use of two different methods within one institution.
- Alignment with lump sum funding – see *Chapter 3.4.*

The IGLO report also advises caution, noting that the current rules and conditions for PUC are too complicated as well as financially disadvantageous for beneficiaries (IGLO-2025).

Personnel Cost and Harmonised Approach across all EU programmes

Beneficiaries often manage several EU programmes at the same time. Simple and harmonised rules across programmes therefore significantly reduce administrative burden and uncertainty. The Survey highlights three key aspects concerning eligibility of personnel costs:

- Consistency across programmes within a single Multiannual Financial Framework (MFF) - **rules should be broadly aligned across all EU programmes** in the same MFF. Isolated exceptions are confusing and administratively demanding. A typical example is project-based remuneration, which is permitted only within HE (*Figure 15*). Similarly, the recently introduced PUC; such selective introduction undermines the clarity and coherence of the rules.
- Continuity of rules between programme periods - running Horizon 2020 and HE projects in parallel under different rules (e.g. the introduction of day-equivalents in HE) increases complexity. **Greater continuity between framework programmes would be highly beneficial.**
- **Timely and unified guidance documents** - the late publication of key explanatory documents, such as the AGA, creates uncertainty and increases the risk of recalculations of eligible personnel cost during project implementation. Beneficiaries would also welcome a **“single rule book” (corporate approach)** – one coherent set of rules across programmes (*Figure 7*).

Personnel Costs and Outlook for FP10

The Survey results show that budget preparation in actual cost projects, including estimating personnel costs and person-months, is generally seen as unproblematic. By contrast, project implementation brings far greater difficulties, especially with the calculation of daily rates. This process is perceived as overly complex, prone to misunderstandings, calculation errors, and unnecessary administrative effort. Time recording and the reporting of person-months are not considered the most problematic areas, but respondents still see room for simplification.

Overall, the findings of the Survey are consistent with the conclusions of Heitor and the HE interim evaluation: **there is a clear need for significant simplification**. It seems that beneficiaries are open to trying simplified funding models that could provide solutions to many of the identified issues.

The EC's proposal for FP10 (EC-FP10-PROPOSAL-2025) follows this logic: *“There are no fundamental changes from HE. Simplification measures introduced under HE will be further extended. Lump sum project funding will become the standard model. For the remaining exceptional cases of funding based on actual costs, the personnel costs will be defined by a unit cost system. These two measures will contribute to minimising the vulnerability to financial errors.”*

This approach is broadly in line with the Survey results. While lump sum funding has its weaknesses, it is already familiar to beneficiaries from HE, and further improvements can be made.

In practice, three conclusions can be drawn:

- 1) **Lump sum funding could address many of the challenges linked to personnel costs under actual cost projects.**
- 2) **Personnel Unit Costs (PUC) could only be a viable solution in actual cost grants if it is significantly adapted**, for example by allowing updates of the rate over time.
- 3) **In parallel with further development of the PUC model the best option for actual cost grants seems to be a single model** for employees, based on:
 - data from **the reporting period**,
 - **hourly rates derived from actual costs** (in compliance with usual practices and national legislation),
 - **recording of hours worked**,
 - and greater and clearer **flexibility in managing person-months and rates**.

In short, simplification is key: either through lump sum as the standard model, or through a much more streamlined and consistent system for actual costs projects.

3.2 Eligibility of Other Direct Cost Categories

Contributed by: Elísabet Andresdóttir (RANNIS)

The most common direct cost categories in HE projects, aside from personnel costs, include subcontracting, purchase costs related to travel, purchase costs for equipment, financial support to third parties, and internally invoiced goods and services. These categories represent the typical non-personnel expenses that beneficiaries manage during project implementation.

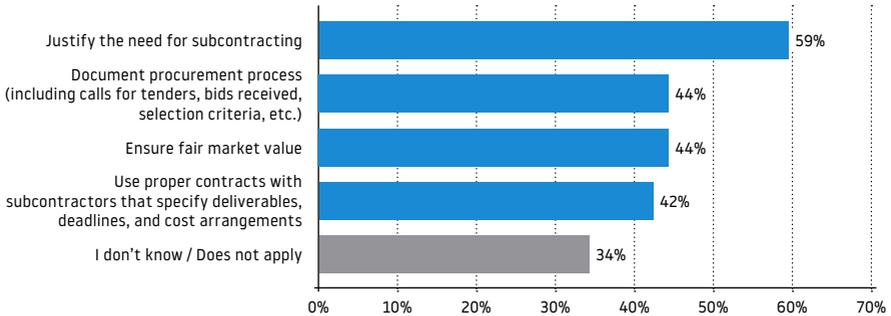
Subcontracting Costs

Subcontracting refers to the situation where a beneficiary cannot carry out certain project tasks with its own resources and therefore assigns them to a third party. Such tasks must be clearly defined in the GA or approved by the EC and must be awarded to the subcontractor on the basis of the principles of best value for money and the absence of conflict of interest.

Although subcontracting is generally considered by L&F NCPs a low-risk cost category, it still requires careful attention. Data from the Horizon 2020 audits (EC-H2020-2022) show that subcontracting accounted for approximately 10% of total financial errors detected, which is significantly lower than the error rate associated with personnel costs. However, the Survey findings suggest that **many beneficiaries do not consistently follow the core compliance principles**. Only 60% of respondents reported that they justified the need for subcontracting, and roughly 40% ensured fair market value, document procurement processes, or use proper contracts (*Figure 16*). Furthermore, 12% of respondents report that they have no specific procurement procedures in place and purchases are addressed on a case-by-case basis (*Figure 17*). These results indicate that while the overall error rate is relatively low, there is still room to improve awareness and consistent application of the rules.

Figure 16: Steps Taken by Respondents to Ensure Compliance of Subcontracting Costs with HE Rules

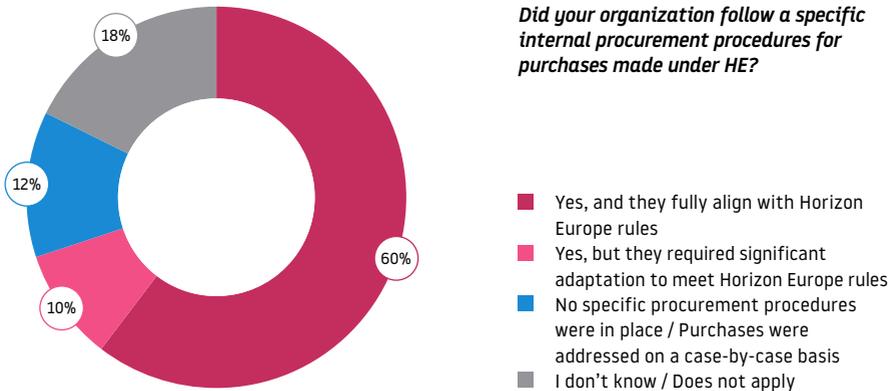
Which of the following steps do you take to ensure that your project's subcontracting costs comply with the HE rules? (select all that apply)



Furthermore, the written feedback from respondents to the Survey reveal several recurring themes:

- Public institutions often operate under strict national procurement laws, so HE subcontracting rules are “business as usual” for them.
- Some respondents disliked subcontracting, given its perceived complexity.
- Additionally, respondents expressed a desire for subcontracting rules to have more flexibility, especially when working with trusted suppliers or experts with whom the beneficiary has previously worked.

Figure 17: Internal Procurement Procedures Followed by Respondent Organisations for Purchases under HE Projects



These findings point to a broader conclusion that **the EC's subcontracting rules are clearly defined and generally effective, but continued guidance is essential**. It may be worth **considering mechanisms that allow beneficiaries to cooperate with trusted suppliers or recognised experts without the need for procurement procedures**.

Travel, Accommodation, and Subsistence Costs

Travel, accommodation, and subsistence costs cover expenses for project personnel or other necessary participants involved in activities like meetings, fieldwork, or dissemination. These costs must be directly linked to the action, necessary, reasonable, and justified. Beneficiaries should follow their usual travel practices, as long as they ensure cost efficiency, best value for money, and no conflict of interest. Only actual costs supported by valid documentation (e.g. tickets, invoices, receipts) are eligible.

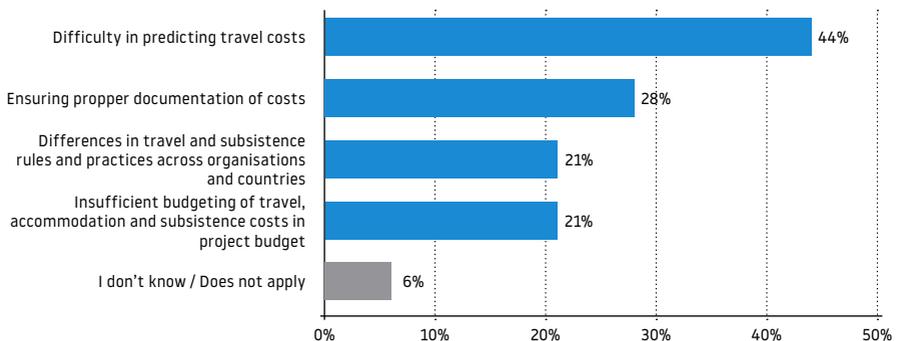
Experience from L&F NCPs and EC audits shows this is a low-risk category, representing just 2% of total errors in Horizon 2020 audits - mainly due to missing documents or unrelated costs (EC-H2020-2022).

The Survey results confirm this low-risk error rate (*Figure 18*). **Most challenges relate to planning and managing travel budgets rather than eligibility rules.** Specifically, when asked to select one or two of the biggest challenges, respondents most often identified cost prediction, budgeting, maintaining proper documentation for audit, as well as differences in rules and practices across organisations and countries.

In conclusion, the findings indicate that the eligibility rules for travel, accommodation and subsistence costs in HE are well-designed and functional. **There is no need for major changes, and the EC should continue in the same direction in future.** However, for greater clarity and consistency, the EC should clearly explain what constitutes appropriate documentation to demonstrate compliance with the principle of best value for money, as this remains a frequent source of uncertainty among beneficiaries. Practices used in other EU programmes - such as **unit cost approaches for travel - do not appear necessary for HE or its successor**, as the current system has proven effective and proportionate.

Figure 18: Travel, Accommodation and Subsistence Costs - Main Challenges Encountered by Respondents

Which are the main challenges you encounter when dealing with travel, accommodation and subsistence costs? (select up to two challenges)



Equipment Costs

Equipment costs cover expenses related to the use of equipment necessary for carrying out project activities. Only depreciation costs for the equipment used in the project throughout its duration are eligible. In exceptional cases, where explicitly allowed in the call conditions, the full capitalised cost may be declared as eligible.

Experience from Horizon 2020 audits (EC-H2020-2022) shows that this is not a problematic cost category, accounting for only about 4% of total detected errors, confirming that the rules set by the EC are well designed and clear to most beneficiaries. Despite this overall positive picture, the Survey explored which specific challenges beneficiaries encounter when dealing with equipment costs, in order to identify potential areas for improvement.

The Survey responses show that many of the challenges selected by respondents arise primarily from the beneficiaries' internal processes rather than from the EU rules themselves (*Figure 19*). These include predicting costs, maintaining usage records, complying with internal procurement procedures, or allocating equipment across multiple projects. These findings suggest that improved internal planning, documentation and procurement practices at an institutional level could help mitigate a substantial part of the difficulties perceived by beneficiaries.

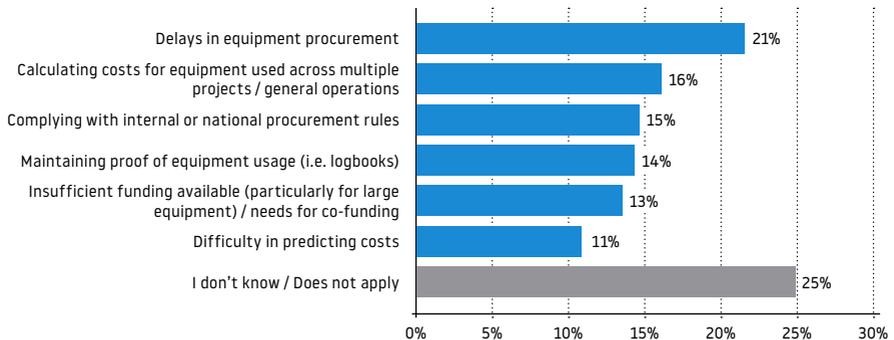
Among the externally driven challenges, the most frequently mentioned relate to insufficient funding for large equipment. This suggests that **the EC could consider a more flexible approach to the use of full purchased costs, allowing beneficiaries to apply it when justified by the project's needs, rather than limiting it strictly to cases defined in the call conditions.**

A similar conclusion was found in the IGLO report which stated that taking into account the full purchase costs rather than the depreciation amounts as a standard for all calls and all types of equipment would significantly simplify cost reporting and reflect the real needs of beneficiaries (IGLO-2025).

Otherwise, no major changes to the existing rules seem necessary for the future.

Figure 19: Equipment Costs - Main Challenges Encountered by Respondents

Which are the main challenges you encounter when dealing with equipment costs? (select up to two challenges)



Financial Support to Third Parties

Financial Support to Third Parties (FSTP) also known as cascade funding enables beneficiaries to allocate funds such as prizes or smaller projects to external entities, when explicitly allowed in the call conditions. As it is not a standard cost category in all HE projects, experience with FSTP remains limited. However, its use is gradually expanding, and this trend is expected to continue in future EU framework programmes, making FSTP an increasingly relevant funding tool.

Despite the generally limited experience across beneficiaries, the Survey aimed to identify the main challenges associated with the use of FSTP (*Figure 20*). Respondents could select one or two challenges, which made it possible to distinguish the issues they consider most significant.

One group of challenges concerns aspects that largely depend on **national legislation, internal procedures and organisational capacities. These issues therefore need to be further explored and addressed at an institutional level** – including through the exchange of experiences and good practices e.g. facilitated by L&F NCPs.

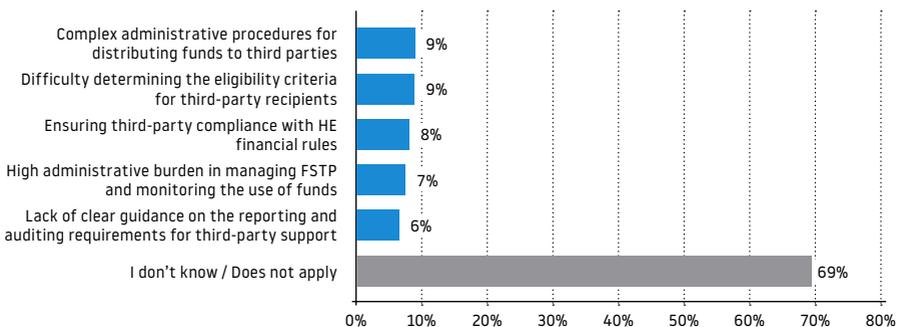
Another group of challenges relates to the interpretation of rules and eligibility criteria, highlighting the need for clearer and more detailed guidance from the EC. In 2025, the EC issued a guide *Good Practices for Implementing FSPT* (EC-FSTP-2025), which represents a step in

the right direction. **The EC should continue to update and expand this guidance as more practical experience with FSTP accumulates.**

Looking ahead, it remains to be seen whether the growing number of FSTP-based calls is beneficial or whether a more balanced use of this scheme would be preferable. Given the mixed and limited experience of beneficiaries, **a more detailed assessment and exchange of lessons learned would be advisable before further expanding this model.**

Figure 20: Financial Support to Third Parties (FSTP) - Main Challenges Faced by Respondents

*What are the main challenges you faced when managing FSTP in your HE projects?
(Select up to two challenges)*



Internally Invoiced Goods and Services

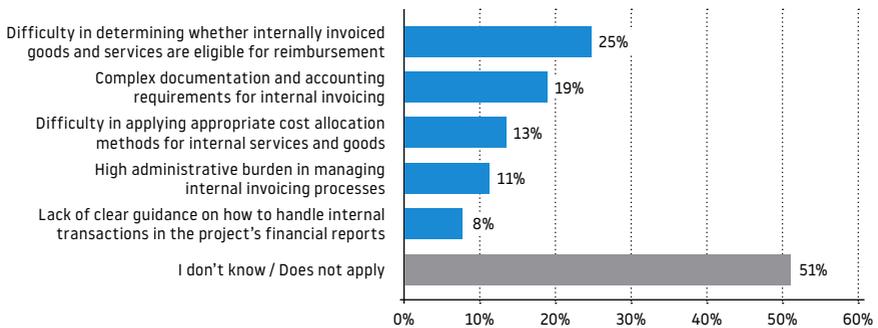
Internally invoiced goods and services refer to goods or services that the beneficiary itself produces or provides internally and uses directly for the action, with costs calculated according to the usual cost-accounting practices of the institution. Typical examples include self-produced consumables, access to specialised research facilities, use of laboratory or IT infrastructure.

Compared to Horizon 2020, HE introduced greater flexibility, particularly by allowing certain indirect costs to be included in the calculation of internal invoices, provided that they are part of the beneficiary's usual unit-cost methodology and do not lead to double funding with indirect costs covered by the flat-rate. This change aimed to simplify accounting and make internal charging models more reflective of real institutional practices.

Despite these improvements, the Survey results show that **uncertainty and lack of awareness remain key challenges in this area**. As depicted in *Figure 21* a significant number of respondents indicated that they either do not know or find this category not applicable, suggesting limited use or understanding of internal invoicing mechanisms. Among those who do use them, the main difficulties identified relate to determining eligibility and complex documentation and accounting requirements.

Figure 21: Internally Invoiced Goods and Services - Main Challenges Encountered by Respondents

What are the main challenges you encounter when dealing with internally invoiced goods and services in your HE projects? (Select up to two)



Written feedback further highlight that **many beneficiaries are unsure whether their internal unit cost methodologies are sufficiently robust to pass an audit**, particularly in relation to prove the cost-base and to how indirect components are included. This uncertainty may act as a barrier to wider use of this cost category and could lead to potential audit risks if rules are interpreted inconsistently. Similar concerns were identified in the recent IGLO report, which notes that beneficiaries sometimes opt to purchase services externally - even when they could produce them more cheaply in-house - simply because internal invoicing methodologies are perceived as unclear or too risky (IGLO-2025).

To address these challenges, greater awareness-raising by the EC and **practical examples of best practices - including templates or anonymised internal guidelines - would be highly valuable**. Such efforts could help institutions understand how to design and document internal invoicing models that meet HE's eligibility criteria and ensure consistency during audits. Furthermore, more focus should be **shifted towards demonstrating best value for money** rather than a specific calculation method.

3.3 In-kind Contributions

Contributed by: Carmen Bello (FECYT)

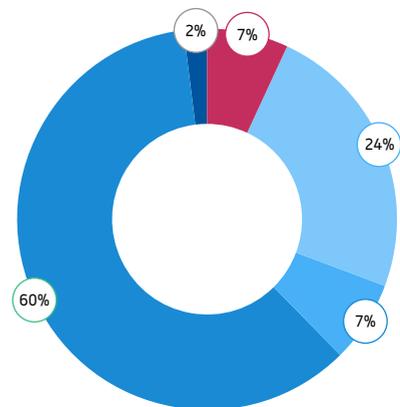
This section focuses on in-kind contributions from third parties free-of-charge, which refers to non-financial resources made available for free to a beneficiary by an entity that is not part of the consortium, but whose input is necessary for carrying out the project activities. It includes seconding personnel without reimbursement, the use of equipment or infrastructure, provision of materials, access to data, etc. The HE programme considers in-kind contributions free-of-charge as an eligible cost, if they are supported by documentation demonstrating the actual cost for the third party and its relevance to the project. The new EC's proposal for FP10 follows a similar approach, hence it is interesting to analyse how this category is used and its potential simplification.

In-kind contributions free-of-charge reflect specific organizational arrangements that occasionally appear in research and innovation environments. Accordingly, the results of the Survey reveal that the category is rarely used - only 7% of respondents report having applied this mechanism (*Figure 22*).

Figure 22: Practical Experience in Declaring In-kind Contributions Provided by Third Parties

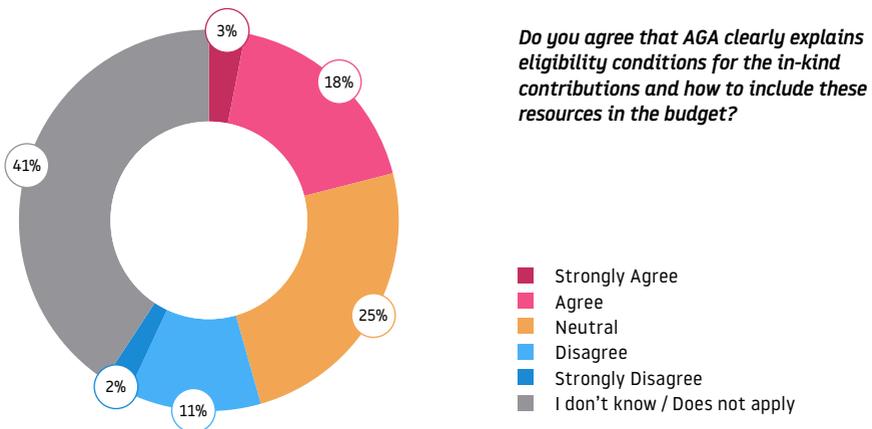
Do you have practical experience declaring in-kind contributions provided by third parties in HE?

- Yes
- No, these options are not relevant for my institution
- No, the current rules on in-kind contributions in Horizon Europe are not clear and do not give legal certainty for its use
- No, I had not had the opportunity to put this into practice in Horizon Europe projects
- No (other reason)

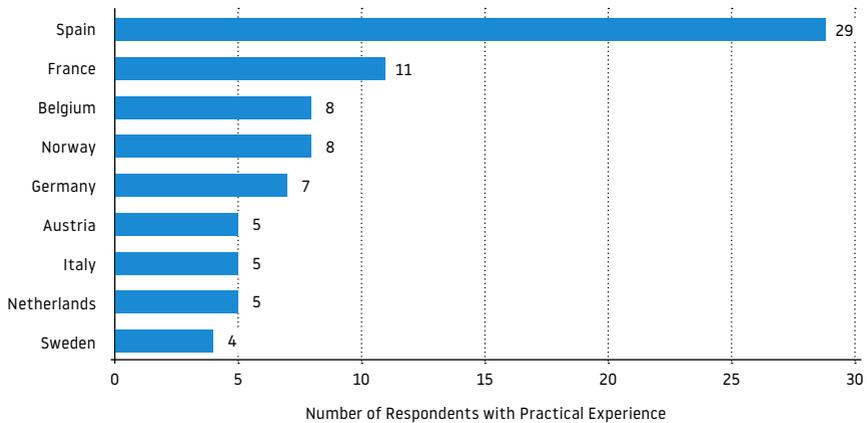


Perceptions of the clarity of the AGA further point to uncertainty in this area. While only a small share of respondents explicitly disagrees that the AGA clearly explains the eligibility conditions, a substantial proportion indicate that they do not know (*Figure 23*). In combination with the very low level of practical use, this suggests that the rules governing *in-kind contributions free-of-charge* are not widely understood in practice and may be confused with other forms of in-kind support, including *in-kind contributions against payment* (discussed later in this chapter).

Figure 23: Respondents' Opinion Regarding AGA's Clarity on Eligibility Conditions for In-kind Contributions



Furthermore, such a low usage rate might suggest that in-kind contributions free-of-charge are relevant only for a few countries. In practice, the Survey data (*Figure 24*) show that most reported use comes from Spain, with France following at a distance, and only isolated cases in several other countries. This indicates that **the mechanism currently appears country-specific, shaped by particular national or institutional practices**. At the same time, interpretation again requires caution, given the uncertainty about the eligibility conditions. Notably, beneficiaries in countries such as Germany, Sweden or Finland indicated they would **consider using the mechanism more often if clearer guidance were available, suggesting that its potential relevance may be broader than current usage patterns imply**.

Figure 24: Top Countries with Practical Experience in In-kind Contributions Provided by Third Parties**Top Countries with Practical Experience in Declaring In-kind Contributions from Third Parties in HE Projects**

Written feedback further explains the main reasons why beneficiaries do not use in-kind contributions free-of-charge or encounter difficulties when attempting to declare them: the lack of illustrative examples, blurred boundaries with other types of third parties, unclear language, and confusing terminology leading to divergent interpretations. Taken together, these findings point to a **clear need for more precise guidance and more representative examples**. Eventually, these findings should be seen as an area for improvement **even under the lump sum funding scheme, where eligibility of costs is assessed in advance**.

Written comments and practical experience collected by L&F NCPs also point to several situations that could fall under in-kind contributions free-of-charge and could serve as useful examples in future guidance:

- In some countries, there are **local or regional initiatives, fully financed by national funds, designed to support research and innovation ecosystems and researchers' career development**. These measures may involve directly hiring personnel (such as assistants, technicians, or early-career researchers) by the local or regional government, which act as a third party putting the staff member at the disposal of universities, research centres, or other institutions at no cost (i.e. in the form of in-kind contribution free-of-charge).

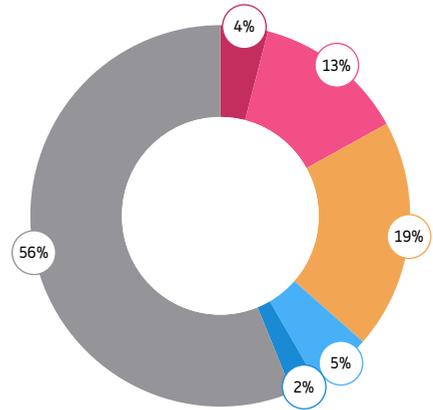
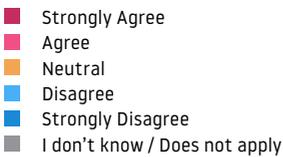
- **Occasional collaboration between research groups from different independent legal entities**, primarily motivated by shared scientific interests or strategic objectives, without a collaboration agreement. This sporadic collaboration typically involves in-kind contributions from one organisation to another, without either party acting as a service provider or engaging in profit-driven commercial agreements.
- **Other established collaborations** where two or more entities share resources on a regular basis. For example, **Joint Research Units** which are created by multiple legal entities where each of them contributes either with personnel, facilities, equipment, datasets, materials, etc. all for a general benefit, with no actual reimbursement. This collaboration gives partners the option to participate as Affiliated Entities. However, in **some instances there is no clear distinction between tasks developed by each partner, a situation more suitable to participation as in-kind contributors (free-of-charge)**.

Finally, the Survey dives into another type of specific organizational set-up that occasionally appears in research and innovation environments. This entails access to goods or services provided by a third party on a cost-recovery basis, without this being part of the normal economic activity of the third party and not being engaged in profit-driven commercial agreements. This was included in Horizon 2020 under **the category of *In-kind Contributions Against Payment***, which was removed in HE.

This change, intended to simplify the rules, has caused confusion among beneficiaries because **it is no longer clear how to report those collaborations, and this area is often perceived as administratively challenging, both in understanding and reporting**. However, when asked if including the former category *In-kind Contributions Against Payment* as a separate type of cost category would help (*Figure 25*), **only a small percentage of respondents agree to some extent (17%)**. This points towards limited support for too many categories of third parties with different eligibility conditions without clear guidance.

Figure 25: Respondents' Opinion whether it is Necessary to Re-introduce "In-kind Contributions Against Payment" in HE Eligible Cost Categories

It is necessary to include again "in-kind contributions against payment" as a separate cost category in future Framework Programmes?



To sum up, on the one hand, different organizational set-ups appear in research and innovation ecosystems, where researchers are embedded in local, regional, and global networks, sometimes sharing resources without a commercial intent, but driven by a scientific interest. As a result, it seems necessary to keep eligibility of In-kind Contributions Free-of-charge, but respondents don't feel it is necessary to re-introducing In-kind Contributions Against Payment.

On the other hand, legal uncertainty and lack of guidance are mentioned as the main challenge encountered by HE participants. The results of the questionnaire clearly show that the cost category third parties providing in-kind contributions are unfamiliar and difficult to implement – some organisations will, if possible, avoid using this category.

All in all, declaring these resources in research and innovation projects may offer benefits such as:

- Cost savings, via the efficient use of available resources and avoiding unnecessary duplication;
- Unlock synergies by encouraging complementarity of capabilities offered by third parties;
- Improve competitiveness and impact of scientific research by facilitating spontaneous and interdisciplinary collaborations with no commercial intent;
- Ensure visibility to non-formal alliances and recognition to all project contributions;

Ultimately, these conclusions highlight an **area for improvement in FP10. Clearer guidance on how to include in-kind contributions is necessary to guarantee legal certainty, even for**

lump sum funding schemes, where eligibility of costs is assessed in advance. First steps could be to facilitate further examples, clarifying the eligibility rules on inclusion of these resources in the budget and establishing clear boundaries with third parties.

3.4 Simplified Funding Schemes

Contributed by: Milena Lojková (TC Prague)

Lump sum grants and unit grants represent simplified funding methods that have been increasingly adopted under HE, recognised for their potential to significantly reduce administrative burdens.

Nevertheless, feedback from respondents of the Survey has underscored the need for greater clarity and practical guidance. Addressing these concerns presents an opportunity to further streamline implementation, enhance efficiency, and improve the overall user experience.

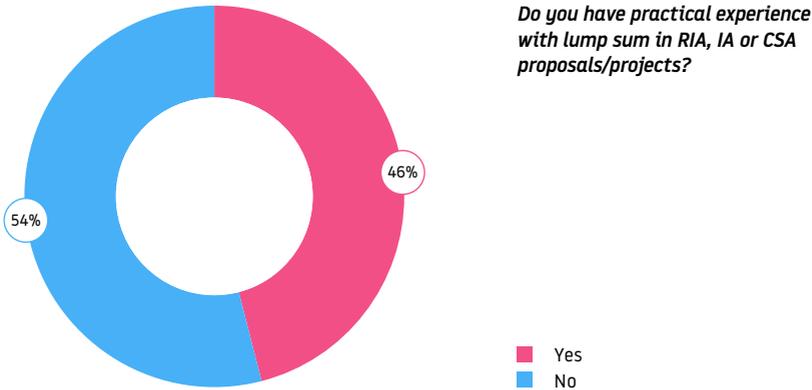
Drawing on their daily interactions with project participants, L&F NCPs have identified several areas where recurring questions arise. These are analysed in more detail below.

Lump Sum Grants

Lump sum funding is a key instrument introduced by the EC to simplify and streamline the management of EU grants. By removing the requirement for beneficiaries to report actual costs, this model has the potential to significantly reduce the administrative burden of cost reporting and minimise the risk of errors. Lump sum funding means that payments are linked to a predefined schedule on successful completion of specific work packages.

The EC's latest in-depth assessment of lump sum funding (EC-LUMPSUM-2024) confirmed that this approach remains highly popular among beneficiaries and is widely recognised as an effective mean of reducing the administrative burden. Most importantly, it allows beneficiaries to concentrate on the scientific and technical content of their projects rather than on financial reporting. Nonetheless, L&F NCPs' experience indicates that, despite these positive findings, perceptions of lump sum grants are not consistently positive across all countries, institutions, and project contexts.

While lump sum funding remains a relatively new concept for many respondents, its adoption is accelerating rapidly with the increasing number of lump sum calls. According to the Survey, 46% of respondents have hands-on experience with lump sum grants in RIA, IA, or CSA proposals and/or projects (*Figure 26*).

Figure 26: Practical Experience with Lump Sum Funding in RIA, IA or CSA Proposals/Projects

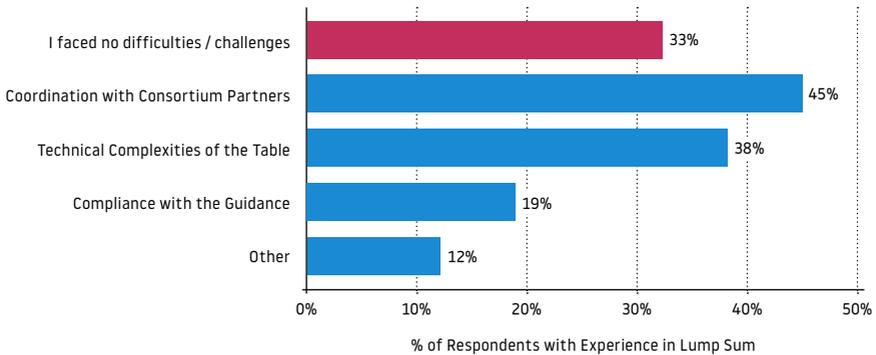
Completing the Lump Sum Detailed Budget Table: Common Challenges

At the proposal stage, L&F NCPs frequently receive questions regarding the HE lump sum “Detailed Budget Table” (Excel). Among respondents of the Survey with experience in lump sum proposals or projects, the most cited challenge was coordinating inputs across consortium partners, closely followed by the technical complexities of the table (*Figure 27*).

Written feedback highlighted significant usability and technical constraints. The Excel format is widely regarded as counterintuitive, rigid, and labour-intensive, often requiring manual workarounds using internal budgeting tools. The level of detail required at the level of work package is considered excessive and misaligned with the realities of early-stage project planning. Overall, the table is perceived to add an administrative burden without any corresponding benefit, potentially discouraging applicants, especially in an already competitive funding environment.

Figure 27: Challenges of Respondents with Lump Sum Experience in Completing the Lump Sum Detailed Budget Table

Which challenges or difficulties did you face when completing the Lump Sum Detailed Budget Table? (select all that apply)



In 2026 it is intended that the **“Detailed Budget Table” will be integrated into the online form in the Funding & Tenders Portal**. This change has the potential to resolve many of the challenges identified. Several specific issues raised in the comments should inform both the future redesign of the online form and the improvement of guidance provided to applicants and evaluators:

- During the planned transition to an online form, the **tool should be redesigned as a dynamic and flexible budget calculation platform**. It should allow users to enter data and easily modify it directly within the system, eliminating the need to maintain separate Excel files.
- **Clarification of the Any Comments tab:** It is unclear what level of detail is expected in the *Any Comments* section of the Excel table versus what should be explained in Part B of the proposal. Clearer guidance on what is - and is not - required in each section would help applicants avoid both excessive and insufficient explanations. This guidance should also be made available to evaluators to ensure consistent expectations.
- Personnel costs and the personnel costs dashboard (PCD): Applicants frequently report discrepancies between personnel costs in the budget table and those shown in the PCD. **The purpose and use of the PCD should be clearly explained**. It should also be clarified when and how applicants are expected to justify the requested monthly rate, with concrete examples of acceptable and unacceptable justifications. Additional guidance would be welcome on how to handle different staff categories.

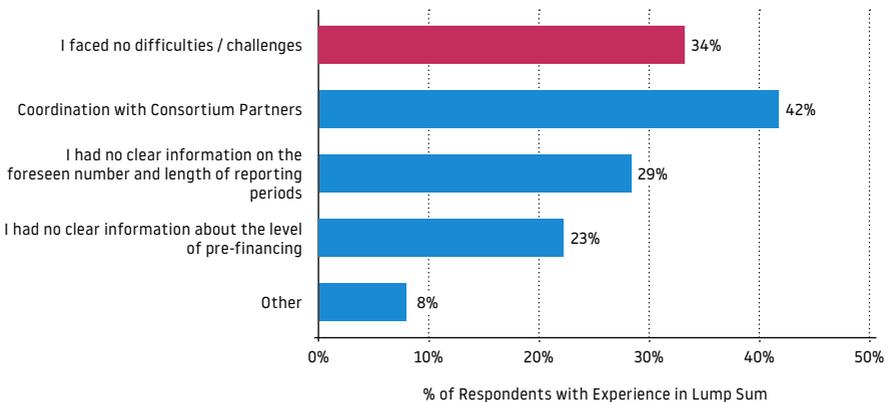
Work Plan and Work Package Splitting

In addition to the challenges associated with the Excel budget table, splitting work packages with longer durations proved to be a significant challenge during the proposal preparation phase. Among several difficulties identified by the Survey, the most prominent were the coordination of decisions among consortium partners on how to divide these work packages and the uncertainty around the expected number and duration of reporting periods (*Figure 28*).

The written feedback highlighted key challenges in designing work plans under the lump sum model, most notably the need to artificially split work packages to align with reporting periods, which adds complexity and increases pressure on proposal length constraints. Respondents also pointed to unclear guidance, inconsistent application of rules across calls, and uncertainty regarding project cash flow, as well as limited clarity and flexibility in determining the length of reporting periods.

Figure 28: Challenges of Respondents with Lump Sum Experience in Drafting the Work Plan and Work Package Splitting

What challenges did you face when drafting the work plan and deciding on splitting the work packages with a longer duration? (Select all that apply)



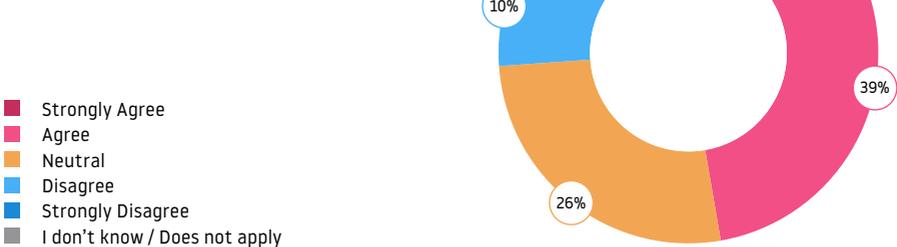
Despite the challenges encountered during the proposal phase, 48% of respondents believe that the work packages were split appropriately, and their number struck the right balance. Meanwhile, 26% remain neutral, and 13% hold the opposite view (*Figure 29*). While the guidance

on lump sum funding continues to evolve, it is likely that many of the challenges identified will diminish. Nevertheless, particular attention should still be paid to the following areas, where the feedback remains most significant:

- There is considerable ambiguity surrounding the expected **duration of reporting periods**. Even applicants who adhered to the lump sum FAQ - which recommends a standard period of 18 months - were invited to revise their plans during grant preparation. To prevent last-minute adjustments, the **EC is encouraged to articulate its expectations with greater precision (e.g. at the level of individual calls)**. Respondents further advocate for increased flexibility in defining reporting periods in alignment with the project's scientific phases, rather than adhering to rigid or artificial timeframes.
- In addition, the absence of consistent guidance on the appropriate number of work packages creates uncertainty. Respondents observed discrepancies in evaluations, where structurally similar proposals received contradictory feedback - some were penalised for the number of work packages, while others with comparable configurations were deemed acceptable, even in the absence of clear justification.
- The question of how to effectively split longer-duration work packages remains unresolved. Respondents emphasised the **need for clearer, practice-oriented guidance to determine when splitting is appropriate** - particularly beyond the commonly referenced management or communication & dissemination work packages - and, conversely, when it results in unnecessary fragmentation of the project structure.
- Furthermore, **guidance should clarify the relationship between work package design and pre-financing levels**. Many participants were unaware that projects with up to two reporting periods receive 80% pre-financing, a factor that may reduce the need for work package splitting altogether. As previously noted, clarity regarding the expected length of reporting periods is equally critical in this context.

Figure 29: Work Package Planning in Lump Sum Projects by Respondents with Lump Sum Experience

Do you agree that you have optimally split the Work Packages and that their number is appropriate?



Understanding the Audit Procedures

Audits and financial reporting represent one of the areas where the differences between lump sum grants and those based on actual costs are most pronounced. Although the guidance clearly stipulates that lump sum grants are exempt from financial reporting of actual costs and traditional financial audits, and that beneficiaries are under no contractual obligation to keep financial records for the project, **many beneficiaries are mentally anchored to the routines and expectations associated with actual cost-based grants.**

The Survey results highlight this uncertainty: **only 28% of respondents indicated confidence in their understanding of lump sum audit requirements - specifically regarding audit focus areas and documentation** - while 42% expressed a negative perception (*Figure 30*).

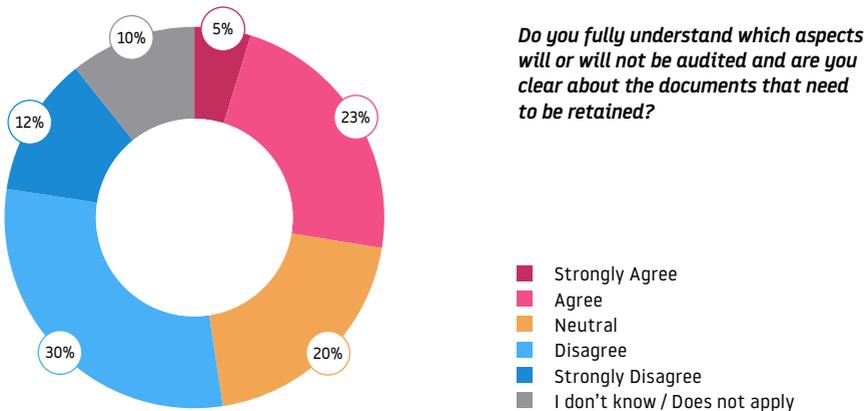
This reluctance to shift mindset is sometimes reinforced from within the project consortia themselves. Respondents reported that some coordinators, during internal reporting, still request detailed cost breakdowns from partners. **Such practices contradict the principles of lump sum funding and should be systematically discouraged.**

Moreover, the **current guidance lacks sufficient detail on what documentation, if any, may be requested by external audit bodies such as the European Court of Auditors (ECA) or**

European Anti-Fraud Office (OLAF). This lack of clarity further adds to the confusion and fuels unnecessary administrative practices.

This points to a key recommendation: **Both beneficiaries and project coordinators must be systematically informed - through targeted guidance and communication - about the specific audit and record-keeping obligations under lump sum grants, and how they differ from the actual cost-based model.**

Figure 30: Understanding of the Audit Procedures of Lump Sum Projects by Respondents with Lump Sum Experience



Combining the Lump Sum Approach and Personnel Unit Costs in a Single Project

The rising number of lump sum calls is not the only measure aimed at simplifying HE's financial rules. In 2024, a new subcategory of personnel cost called PUC was introduced for grants based on actual costs. Beneficiaries may choose to apply this option voluntarily. PUCs are based on historical average daily rates calculated at the institutional level.

While this approach may reduce the administrative burden, particularly as the PUC calculation is not subject to financial audit, it comes at a cost. The historic averages are likely lower than actual salaries paid which puts beneficiaries at risk of being underfunded.

Furthermore, beneficiaries who opt-in must apply the PUC across all their HE grants, including lump sum projects. This raises a critical question: **what is the rationale for using historical daily rates in lump sum grants, where there is no financial reporting and no audit?** In such cases, the trade-off appears particularly unfavourable, offering little to no benefit to the beneficiary while locking in a potentially disadvantageous rate.

Given the growing prevalence of lump sum funding, it is hard to imagine widespread voluntary uptake of the PUC model. To assess stakeholder perceptions, the Survey asked respondents whether they saw any advantages in combining lump sum funding with the PUC in a single project.

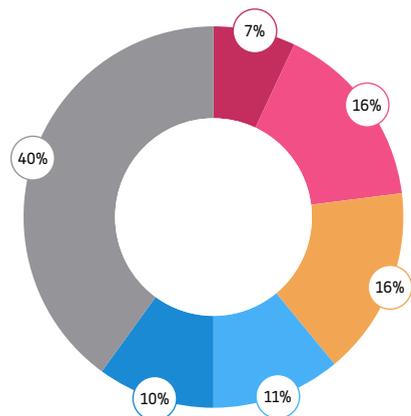
Since the PUC model is still relatively new and rarely used in practice, the majority of respondents (56%) indicated that they were either unfamiliar with it, found the question not applicable, or held a neutral view. Only a minority expressed a clear view - 23% viewed the combination positively, while 21% viewed it negatively (*Figure 31*).

Although respondents' feedback is not conclusive, a general observation persists that individual simplification measures should be designed more coherently and strategically, particularly when introduced in parallel. When poorly aligned, one option may unintentionally reduce the attractiveness or effectiveness of another. True simplification requires not only fewer rules, but a greater understanding and integration of the new rules with the existing rules.

Figure 31: Combining the Lump Sum Approach and Personnel Unit Costs in a Single Project (Concerns Respondents with Lump Sum Experience)

Do you agree that combining the lump-sum approach and PUC in a single project will be convenient for beneficiaries?

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree
- I don't know / Does not apply

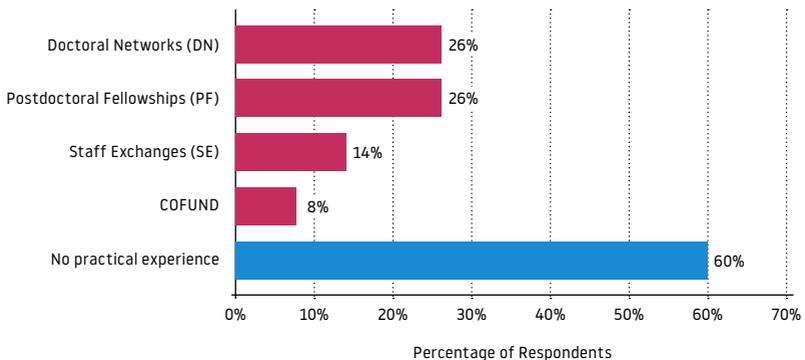


MSCA Grants

The unit cost funding model applied in the Marie Skłodowska-Curie Actions (MSCA) streamlines grant management by replacing real-cost reimbursements with predefined contributions per person-month. Introduced under earlier framework programmes and refined since 2014, it has proven to be both flexible and efficient. Funding is structured around two main categories: researcher/seconded staff unit costs and institutional unit costs.

Figure 32: Practical Experience with the Administration of MSCA Schemes

Do you have practical experience with the administration of any of the following MSCA Schemes? (Select all that apply)



While MSCA unit cost grants represent a relatively well-established funding scheme, their overall share within the broader HE landscape remains limited (MSCA unit cost grants represent 32% of signed grants and relate to 21% of total participations in HE) (EC-DASHBOARD-2025).

Based on the above, over 60% of the Survey respondents indicate no practical experience with the administration of MSCA schemes. Among those who do report experience, it is associated with Postdoctoral Fellowships (PF) or Doctoral Networks (DN). In contrast, significantly fewer respondents have engaged with Staff Exchanges (SE), and COFUND appears to occupy a marginal position, with only a minimal number of individuals reporting any direct involvement (*Figure 32*).

Given the specific nature of the COFUND scheme, its limited uptake among respondents, and the overall scope of the Survey, no dedicated questions regarding the COFUND allowance were included. Instead, the Survey focused on areas where L&F NCPs most frequently encounter challenges - namely contributions for recruited researchers and seconded staff (Living, Mobility, Family, and Top-up allowances), institutional contributions (Research, Training and Networking contributions, as well as Management and Indirect contributions), long-term leave allowance, and audits. The Survey results show that a very high proportion of participants reported no challenges or issues across these areas, which underlines the effectiveness and robustness of the MSCA schemes in practice.

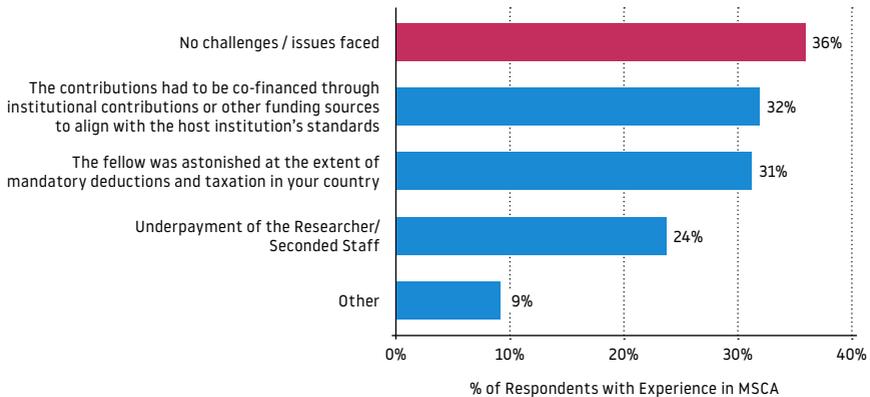
Challenges in Contributions for Researchers / Seconded Staff

The Survey respondents who reported encountering challenges most frequently cited the need to co-finance contributions intended for Researchers or Seconded Staff using institutional contributions or alternative sources, to comply with internal practices of the Host Institution (*Figure 33*). Since the individual allowances and country correction coefficients were thoroughly reviewed and increased in 2024, and with the next review already scheduled, this issue is likely to be resolved in the foreseeable future.

The second most frequently mentioned issue was the extent of mandatory deductions and taxation in the host country. As these deductions can vary significantly across MSs, respondents suggested that both gross and net salary expectations should be communicated more clearly to fellows from the outset. One concrete proposal is to **provide a table illustrating indicative levels of mandatory deductions and resulting net salary per country**. The table could also **include country-specific recommendations and best practices for the tax optimisation of individual allowances**, acknowledging that - where permitted by national legislation - not all allowances must necessarily be treated as taxable salary. This would contribute to greater transparency and help address the often-unrealistic expectations held by fellows.

Figure 33: Challenges of Respondents with MSCA Experience in Contributions for Recruited Researchers

What challenges did you face in contributions for recruited researchers / seconded staff (Living, Mobility, Family and Top-up allowances)? (Select all that apply)



The third challenge reported was the underpayment of Researchers or Seconded Staff. In some cases, respondents may perceive “underpayment of the researcher” in relation to other personnel in comparable roles within the same institution, raising concerns about internal equity. In non-eurozone countries, underpayment may arise in practice due to exchange rate fluctuations - an unintended consequence that occurs when recorded costs, once converted into euros at the time of financial reporting, fall below the fixed MSCA unit costs. This discrepancy typically only becomes apparent at the end of the reporting period, when the applicable exchange rate is known, and the host institution is expected to settle the underpayment. Unlike the General MGA, the **Unit MGA does not specify which exchange rate should be used**. Instead, beneficiaries are expected to consult the MSCA financial guide, assuming they are aware of its existence. Reliance on such non-binding guidance may be inadequate if the rule is to be applied with legal enforceability.

Regarding scheme-specific concerns, respondents criticised that in some countries, PhD programmes last four years, while **DNs are limited to three**. As a result, the **final year of the PhD often requires additional co-financing**. In the **SE scheme**, respondents raised concerns about the **absence of salary coverage for seconded staff under the grant**, noting that this creates challenges, as such staff are typically funded from multiple sources and combining these funds is often not feasible.

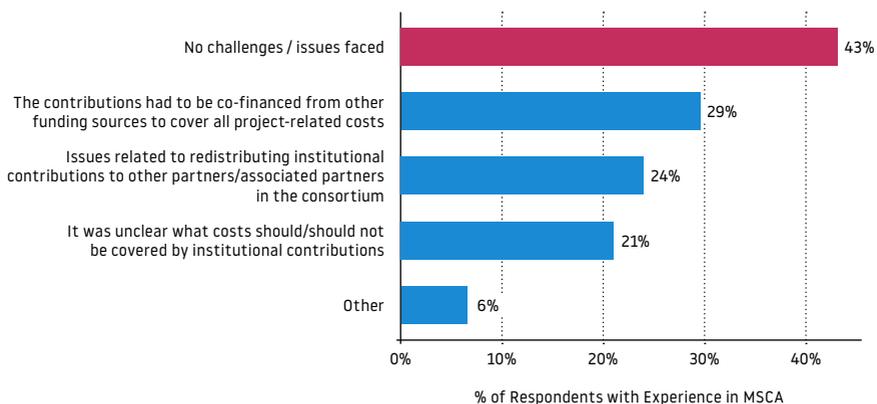
Although MSCAs are designed as simplified funding schemes, respondents highlighted **persistent administrative burdens** - particularly around contracts, finances, and implementation - and noted a general lack of clarity in the rules. Aligning fellowships with internal practices and ensuring equal treatment of staff also remain challenging. Visa-related delays affecting employment start dates emerged as another frequent and pressing concern.

Challenges in Institutional Contributions

Respondents the Survey who reported challenges most often pointed to the need to co-finance the **contributions intended for the host institution**, as these were **insufficient to cover all project-related costs** and had to be supplemented from alternative sources (Figure 34). Since the 2024 increase of MSCA unit costs applies only to researcher or seconded staff contributions - and not to institutional contributions - this challenge is likely to persist for beneficiaries.

Figure 34: Challenges of Respondents with MSCA Experience with Institutional Contributions

What challenges or issues did you face with Institutional Contributions (Research, Training and Networking Contributions and Management and Indirect Contributions)? (Select all that apply)



Respondents noted that redistributing institutional contributions to other beneficiaries or associated partners within the consortium often proves challenging. They also reported that an increasing number of **DN and SE coordinators appears to claim a disproportionate**

share of the Management and Indirect Contributions. While this may reflect the additional coordination workload, it can leave other partners with limited resources for internal administration. To address this, respondents suggested that clearer guidance should be provided, such **as recommending a cap on the coordinator's share, or consider introducing a higher rate of Management and Indirect Contributions specifically for coordinators.** Respondents also noted that the standard practice of beneficiaries reporting the full amount of their institutional contributions in their financial statements (regardless of any retentions by the coordinator or redistribution to other partners) can lead to accounting or tax-related issues.

Although the rules do not impose specific restrictions on what may or may not be covered under institutional contributions, leaving it flexible to accommodate the needs of individual projects, in practice, **some coordinators and/or beneficiaries appear to be unaware of this flexibility and voluntarily apply stricter limitations than the rules require.**

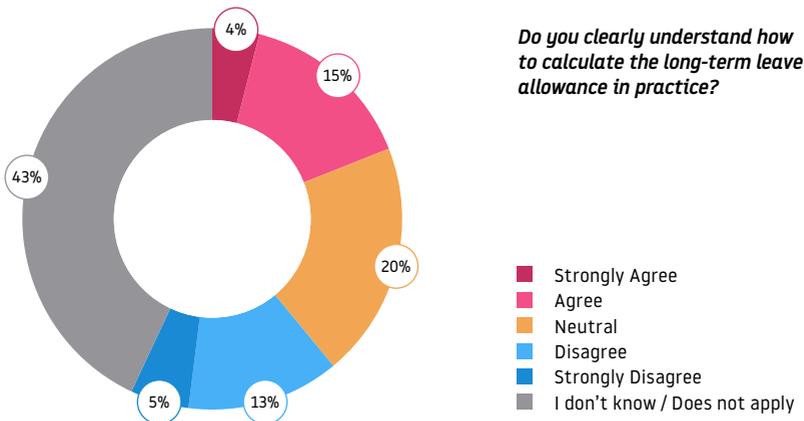
Understanding Long-term Leave Calculation

The long-term leave allowance was introduced in HE MSCA, designed to cover unforeseen costs incurred by beneficiaries when a researcher takes long-term leave and the grant is temporarily suspended. L&F NCPs have occasionally encountered uncertainties in practice, particularly regarding the concept itself and the method of calculating the allowance. To assess the level of understanding among beneficiaries, the Survey asked respondents to what extent they understand the calculation of the long-term leave allowance.

The results indicate that a significant majority (63%) reported either a lack of familiarity, deemed the question not applicable, or remained neutral (*Figure 35*). This likely reflects the fact that many beneficiaries have not yet encountered a long-term leave scenario in their project. Only a minority expressed confidence in their understanding of how to calculate the allowance in practice (19%), while a similarly sized group stated the opposite (18%).

To improve awareness and ensure consistent application, it would be beneficial for **publicly available guidance on encoding both the long-term leave period and the corresponding allowance in the Mobility Declaration.** Currently this is only shared on an ad hoc basis with organisations querying the process.

Figure 35: Understanding of the Long-term Leave Allowance Calculation in MSCA Projects by Respondents with MSCA Experience



Understanding the Audit Procedures

The Survey asked respondents' for their understanding of audit procedures in MSCA, almost half (47%) indicated limited engagement - they were either unfamiliar with the topic, considered the question not applicable, or expressed a neutral stance. Only a minority provided a clear opinion: 32% stated that the available information on MSCA financial audits is sufficient and that they have a good understanding of audit issues and its documentation, whereas 21% expressed the opposite view (*Figure 36*).

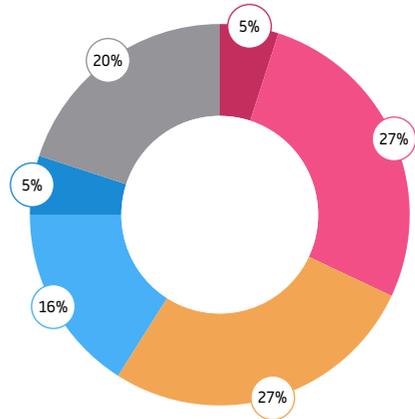
While respondents' feedback remains inconclusive, the relatively low level of familiarity with MSCA audit procedures indicated in the Survey suggests a need for clearer and more targeted guidance. In contrast to Horizon 2020, the Indicative Audit Programme (IAP) under HE does not reference MSCA-specific audit procedures or the elements subject to control.

A revision of the IAP to explicitly include MSCA would help address this knowledge gap, promote greater transparency, and reinforce legal certainty for beneficiaries.

Figure 36: Understanding of the Audit Procedures in MSCA Projects by Respondents with MSCA Experience

Do you agree that the information provided by the EC regarding MSCA financial audits is sufficient, and that you fully understand the aspects that will be audited and are clear on which documents need to be retained?

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree
- I don't know / Does not apply



4 PROJECT LIFECYCLE

Efficient project management throughout all stages of the project lifecycle is essential for the successful implementation of HE projects.

This chapter analyses how beneficiaries perceive the procedural aspects of the programme - from proposal preparation, evaluation, and grant agreement preparation to project implementation, reporting, and amendments. It explores which parts of the process are considered clear and functional, and where beneficiaries identify the main challenges. The results provide insights into participants' experiences, their satisfaction with existing tools and support, and their views on how processes could be further improved.

4.1 Proposal Preparation, Evaluation and Grant Agreement Preparation

Contributed by: Christina Anania (ANC/MCID)

The proposal phase of HE encompasses the entire process from identifying a suitable call for proposals to the formal signature of the GA. Applicants first interpret the call text, form a consortium, and prepare a proposal addressing the call's objectives and evaluation criteria - excellence, impact, and quality of implementation. Once submitted via the Funding & Tenders Portal, proposals are evaluated by independent experts. Projects that pass the evaluation thresholds enter the Grant Agreement Preparation (GAP) stage, during which applicants finalize legal, financial, and administrative details. The signing of the GA marks the start of project implementation.

Complexity of Proposal Preparation and Submission

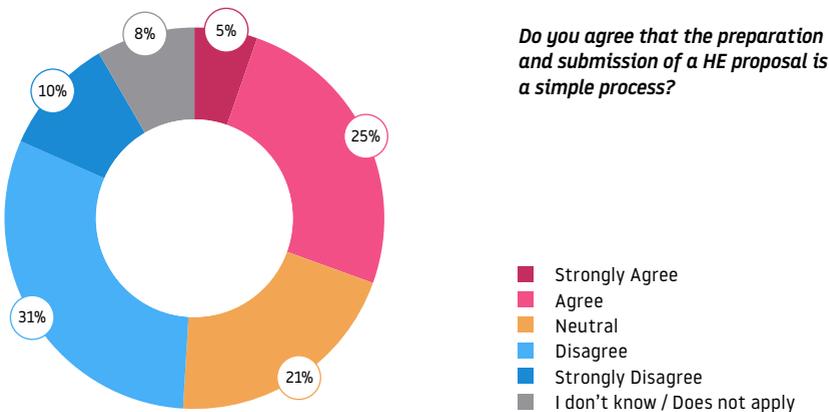
The complexity of proposal preparation and submission remains a frequently discussed topic among HE participants and NCPs. According to the interim evaluation of HE around 40% of applicants consider the overall effort to prepare a proposal acceptable, while a quarter disagrees (EC-INTERIM-2025). The report also notes that the level of effort required to prepare proposals has not substantially changed compared with Horizon 2020, and many applicants continue to find this effort disproportionate to their chances of success.

The Survey broadly confirms this perception but shows a stronger tendency toward critical views: as depicted in *Figure 37* a larger share of respondents (41%) disagree that the proposal preparation and submission process is simple, compared to 30% who agree. This suggests

that **beneficiaries continue to perceive this phase as demanding and time-consuming**, with a slightly higher degree of dissatisfaction than reflected in the EC evaluation.

Given that the proposal preparation and submission phase is often perceived as demanding and time-consuming, it is particularly relevant to examine whether applicants seek external support to help them navigate this process.

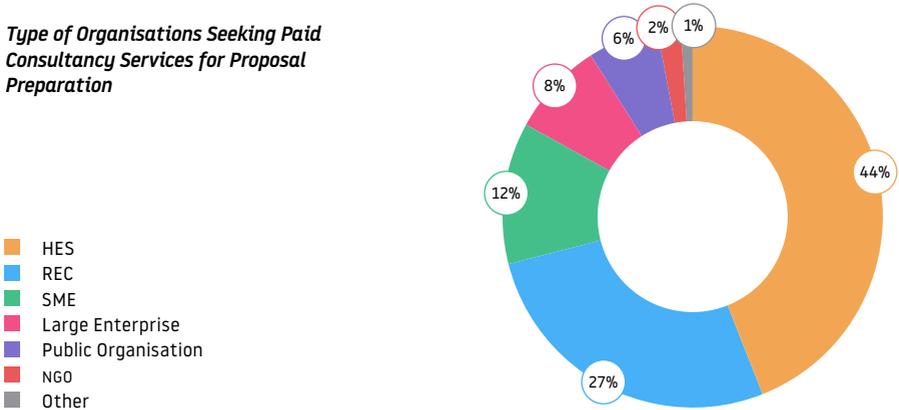
Figure 37: Respondents' Perception on the Complexity of Proposal Preparation and Submission of a HE Proposal



According to the HE interim evaluation report about 17 % of applicants commissioned support from external consultancies or experts, while around half relied on internal institutional departments and 20% received help from NCPs (EC-INTERIM-2025). In contrast, the Survey indicates a significantly higher share of consultancy use, with **29% of respondents reporting that they sought assistance from specialized, paid consultancy services for proposal preparation**. Among respondents who reported using specialized, paid consultancy services for the preparation and submission of HE proposals, the largest share came from universities and research institutions, followed by SMEs and large enterprises (*Figure 38*). **There is no significant difference in structures of organizations' types participating in HE, in L&F NCPs' Survey and in seeking paid consultancy services for proposal preparation. Consultancy use shows a similar pattern when comparing countries.** For example, 17% of respondents who reported using consultancy services came from Widening Countries, which is only slightly below their overall representation in the Survey sample (19%).

Figure 38: Type of Organisations Seeking Paid Consultancy Services during Proposal Preparation and Submission

Type of Organisations Seeking Paid Consultancy Services for Proposal Preparation



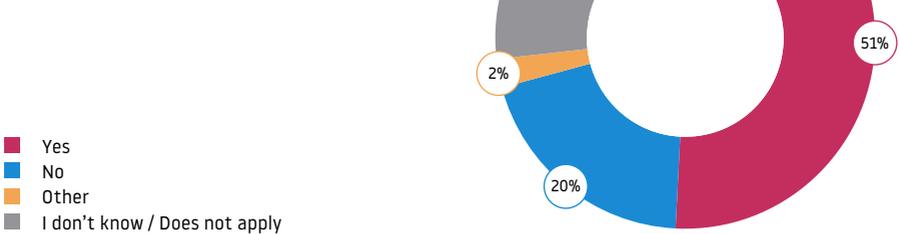
Objectivity of Evaluation

HE proposals are evaluated through a structured, multi-step process carried out by independent external experts selected for their scientific, technical, and managerial expertise. These experts assess proposals individually and then collectively during consensus discussions, following detailed evaluation criteria and strict rules designed to ensure objectivity, transparency, and equal treatment. Experts also receive guidance and training from the EC to support consistent and fair assessments across panels and calls.

Despite this formalized and largely objective evaluation framework, the Survey results depicted in *Figure 39*, show that **51% of respondents believe there is a risk of subjectivity in the evaluation process, while only 20% do not share this concern**. The largest group that perceives a risk are universities (49%), followed by research institutions (28%) and SMEs (9%). Among those who believe there is a risk, 20% come from Widening Countries, whereas 41% have practical experience with MSCA.

Figure 39: Respondents' Views on Subjectivity of HE Proposal Evaluation Process

According to your opinion, are there risks of subjectivity in a HE Proposal Evaluation Process?



Based on written comments from respondents who selected the 'Other' option, most respondents seem to acknowledge that some level of subjectivity is unavoidable because the process involves human judgement. It is, however, acknowledged that this applies to all peer-review systems, not only HE. Several participants note that HE provides well-defined criteria and boundaries, which reduce but do not fully remove subjective elements. Additional comments point to issues related to evaluator expertise not fully matching the proposal topic, especially in multidisciplinary projects, variability in evaluator competence, large differences in the quality and depth of reviews and potential professional bias or undeclared conflicts of interest. Furthermore, respondents indicate that the scoring system (of 5–5 with half points) lacks the possibility for fine-tuning for competitive calls, whereas ranking criteria sometimes feel arbitrary or misaligned with call topics.

Written comments from respondents also reveal several ideas that they believe could help further strengthen trust in the evaluation process. These suggestions include:

- More detailed and structured feedback explaining how the criteria were applied, meaning clearer justification in evaluation summary reports, with concrete examples showing why a proposal received a given score and how specific weaknesses were interpreted.
- Clearer guidance on scoring practices, referring to more precise explanations of what distinguishes scores (e.g. 4 vs. 5), how evaluators should weigh sub-criteria, and more harmonised interpretation of scoring scales across panels and calls.

- Stronger panel harmonisation, aiming to ensure that different evaluator panels apply the criteria in a consistent way, reducing variability in interpretation between thematic areas, panels or reporting periods.
- Enhanced quality-assurance mechanisms, such as more systematic cross-checks, moderation procedures or internal reviews to ensure evaluations are consistent, fair and aligned with the official guidance.
- Blind evaluation, viewed by respondents as a tool to reduce potential bias linked to applicants' identity or institutional background, as proposals in early stages are assessed without revealing names or affiliations.

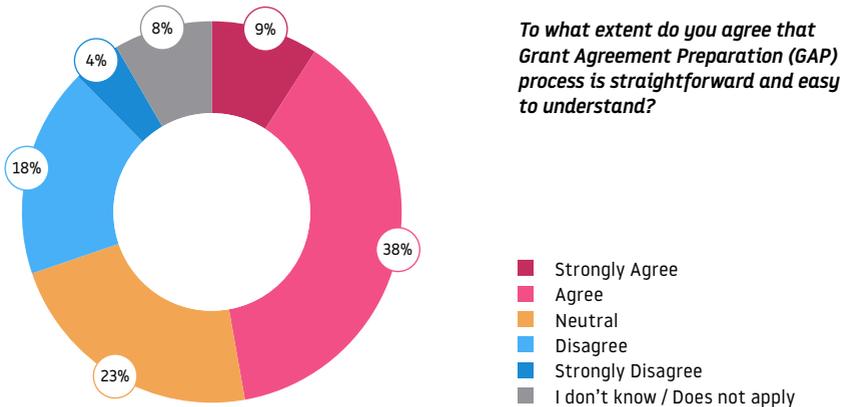
The interim evaluation of HE confirms that the blind evaluation approach piloted under HE is feasible and can enhance fairness, with slightly improved success rates for applicants from widening countries compared to standard evaluations (EC-INTERIM-2025).

While many of these elements are already being developed or gradually strengthened by the EC, their continued refinement remains important. Ensuring **clear communication, further improving evaluator guidance, reinforcing consistency across panels, and expanding the use of blind evaluations where appropriate could collectively support greater confidence in the objectivity** of HE evaluation. Ongoing explanation, clarification and reassurance from both the EC and the NCP community will be key to maintaining trust in the evaluation system as the programme evolves.

Clarity of the Grant Agreement Preparation

The Grant Agreement Preparation (GAP) phase is the final step before the official start of a HE project. During this stage, the EC and the selected applicants finalise all administrative, legal, and financial details of the project. This includes verifying the consortium composition, refining the budget, confirming ethics and security requirements, validating participants in the Funding & Tenders Portal, and preparing the electronic signature of the GA.

According to the Survey results, 47% of respondents consider **the GAP process straightforward and easy to understand**, while only 22% disagree (*Figure 40*). These findings represent a clear recognition of the EC's efforts to make this phase more transparent and user-friendly. The results suggest that the simplifications introduced in HE - such as the centralization of steps in the Funding & Tenders Portal and clearer guidance - are perceived positively by the majority of beneficiaries.

Figure 40: Clarity of the Grant Agreement Preparation Process

4.2 Project Implementation, Reporting and Amendments

Contributed by: Martina Kožul Kolarić (AMPEU)

The implementation phase begins once the GA is signed and marks the period when project activities are carried out in accordance with the description of the action (Annex 1). Beneficiaries start implementing planned tasks, managing resources, and ensuring compliance with contractual obligations. Throughout this phase, participants must monitor progress, submit periodic technical and financial reports through the F&T Portal, and communicate with the PO to address any issues or changes. When necessary, beneficiaries may request amendments to the GA which are assessed and approved by the granting authority. This stage is therefore essential for ensuring sound financial management, transparent reporting, and the successful completion of the project's objectives.

Challenges in Project Implementation and Reporting

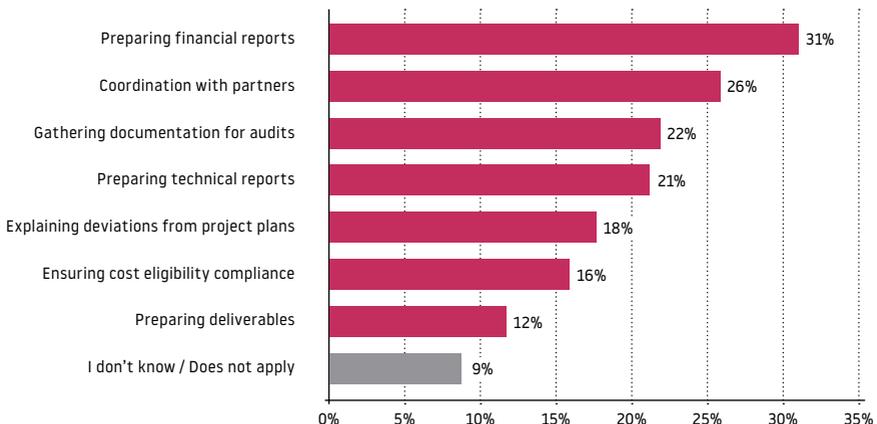
The experience of L&F NCPs shows that project implementation and reporting are challenging. The findings of the interim evaluation of HE (EC-INTERIM-2025) indicate that about half of

the beneficiaries agreed to some extent that project reporting requires reasonable effort and costs, while 14% disagreed. Around 40% of the beneficiaries experienced project management and implementation in HE as neither simpler nor less simple than in Horizon 2020, while 28% found it at least somewhat simpler and 9% less simple.

The Survey explored in more detail where beneficiaries perceive the main challenges during project implementation and reporting. As shown in *Figure 41*, when asked to select their **one or two main difficulties, respondents most frequently pointed to preparing financial reports**, followed by coordination with project partners and preparation for financial audits. Given that the main challenges identified by beneficiaries relate to the preparation of financial reports and the collection of supporting documents for audits, **the EC's shift toward lump sum funding appears to be a step in the right direction**. By removing detailed financial reporting and auditing requirements, this approach is expected to significantly reduce the administrative burden and simplify project management for beneficiaries.

Figure 41: Challenges in Project Implementation and Reporting

What aspects of Project Implementation and Reporting do you find most challenging, and what specific activities contribute most to the administrative burden of reporting? (Select up to two)



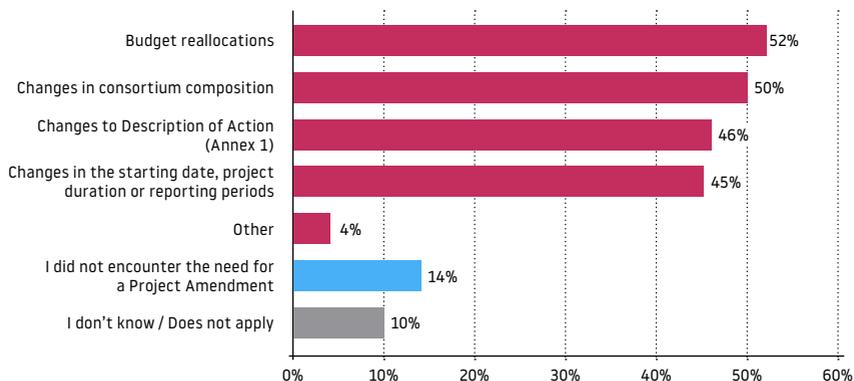
Handling of Project Amendments

In addition to challenges encountered during project implementation and reporting, beneficiaries frequently need to update their GA during the lifetime of the project. Due to the nature of research and innovation projects and their duration of several years, adjustments to the work plan tend to be the rule rather than the exception.

According to the Survey, the most frequent amendments, encountered by almost half of all respondents concern budget reallocations, changes in consortium composition, modifications to Annex 1, and adjustments to project duration, start date, or reporting periods (*Figure 42*).

Figure 42: Types of Project Amendments Encountered by Respondents

*What types of Project Amendments have you encountered in your HE Project?
(Select all that apply)*

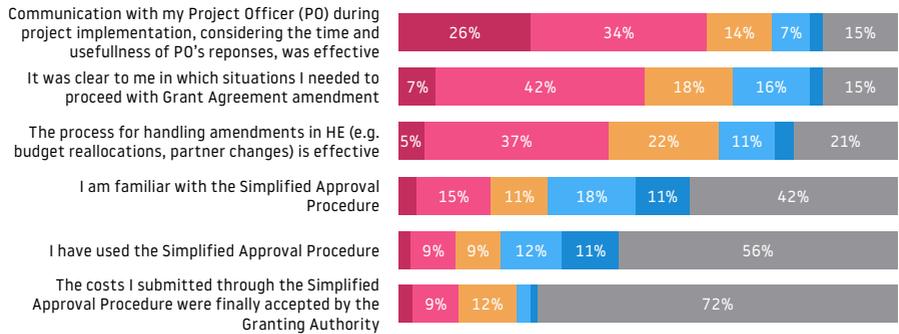


Furthermore, the results of the Survey show that the **amendment process in HE is generally perceived as effective and predictable** (*Figure 43*). Nearly half of respondents report that it is clear in which situations a GA amendment is required, and perceptions of **communication with the PO are even more positive - 60 % of respondents describe the interaction as efficient, both in terms of response time and the usefulness of the information provided**. Overall, these findings suggest that the administrative handling of amendments functions well.

Figure 43: Perceptions of Participants on the Project Amendment Process in HE Projects

To what extent do you agree with the following statements regarding the HE Project Amendment?

■ Strongly Agree ■ Disagree
■ Agree ■ Strongly Disagree
■ Neutral ■ I don't know / Does not apply



This is a highly positive finding, and it is welcome that the EC continues in this direction. **Improvements, however, would be beneficial in relation to the *Simplified Approval Procedure***, which remains largely unknown or unclear to many beneficiaries. Greater awareness-raising and guidance from both the EC and NCPs would therefore be valuable.

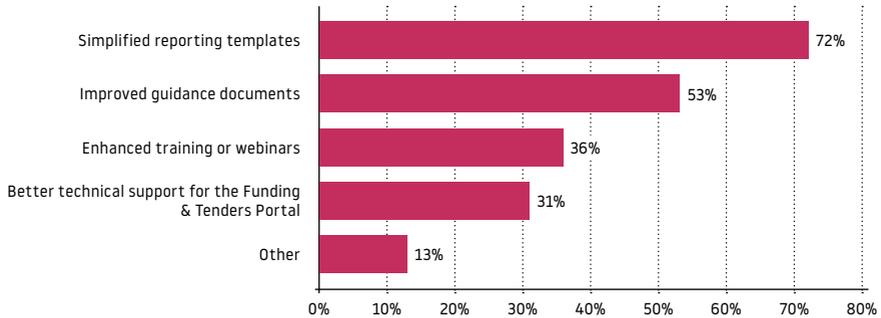
This need for clearer and more accessible procedures is also reflected in the IGLO report (IGLO-2025), where participants similarly called for simplified procedures for minor changes that do not have a significant impact on the project content and its implementation.

Support for Project Implementation and Reporting

Although amendments are generally seen as manageable, many challenges in project implementation still persist. To address these, the Survey examined what forms of additional support beneficiaries would find most useful to make project management and reporting more efficient. More than **70% of respondents would welcome simplified reporting templates**, **53% identified a need for improved guidance documents**, and 36% called for enhanced training and webinars, confirming a strong demand for further practical support and capacity-building measures (*Figure 44*).

Figure 44: Additional Support to Improve HE Project Implementation and Reporting

What additional support would, in your opinion, help improve Project Implementation and Reporting? (Select all that apply)

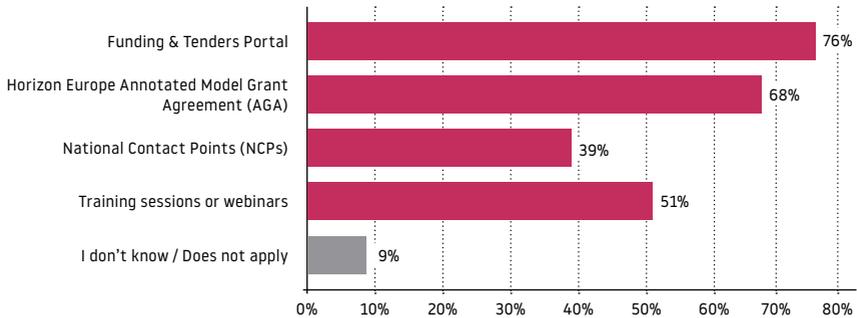


To understand how the proposed additional support could be effectively delivered, the Survey also analysed which tools and information sources beneficiaries already use (*Figure 45*). The most frequently used source, mentioned by 76% of respondents, is the F&T Portal, followed by the AGA used by 68%, and, importantly, training sessions, webinars, and NCP services. **The continuous improvement of the F&T Portal and AGA - especially through the inclusion of technical support, practical examples and clear explanations - can be seen as best practice and should be maintained and further developed in the future by the EC.**

An important source of support are **National Contact Points (NCPs)**, who have the potential to significantly enhance communication between beneficiaries and the EC and to ease the administrative burden through practical guidance and sharing of best practices.

Figure 45: Tools and Resources Used by Respondents' to Facilitate Project Implementation and Reporting

Which tools or resources provided by the EC do you use to facilitate Project Implementation and Reporting? (Select all that apply)



4.3 Support Provided by HE NCPs During the Whole Project Lifecycle

NCPs are the primary support structure for HE in each participating country. They provide guidance and personalised assistance to applicants and beneficiaries throughout the entire project lifecycle - from identifying suitable calls, interpreting rules, and preparing proposals, to supporting the GA preparation process and advising on project implementation and reporting. Their expertise combines a deep understanding of EU rules with knowledge of national legislation and institutional practices, making them an essential interface between the EC and the research community.

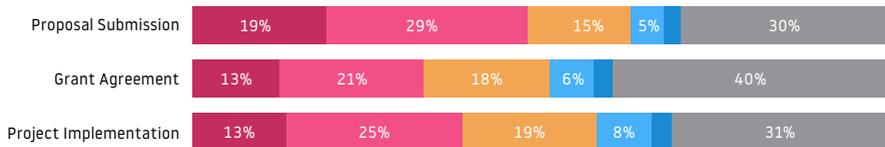
According to the Survey results, satisfaction with NCP services varies across project phases (Figure 46). During the proposal preparation stage, 48% of respondents expressed satisfaction, while around 30% reported that they did not know about or did not use NCP services. In the GA preparation phase, satisfaction reached 33%, with nearly 40% of respondents stating they were unaware of or had not used NCP support. During project implementation and reporting, 39% of beneficiaries indicated satisfaction, while 31% remained unaware or did not use NCP assistance.

These findings show that while **a considerable number of beneficiaries appreciate the support provided by NCPs, a significant share either do not engage with them or are unaware of their existence.** This highlights the **need for stronger visibility and communication efforts - not only by NCPs themselves but also by the EC.** It should be made clear that NCPs act as the EC’s trusted partners and extended arm in each country, offering context-specific expertise and facilitating both effective participation and smooth project implementation in HE. In this context, it would be highly beneficial if **POs systematically referred beneficiaries to the relevant NCP,** further strengthening the link between EC guidance, international NCP projects’ services and national-level support.

Figure 46: Satisfaction with NCP Support During Proposal Submission, Grant Agreement and Project Implementation

To what extent do you agree that the support provided by HE NCPs during the following HE processes was to a satisfactory level?

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree
- I don't know / Does not apply



5

EU FUNDING AND TENDERS PORTAL (F&T PORTAL)

Contributed by: Sari Federley (BF)

The EC's F&T Portal serves as the central online platform for accessing EU funding and procurement opportunities. It serves 62 EU programmes and has almost 2 million registered clients (EC-FTOP-2023). Designed to streamline interactions between applicants and EU institutions, the portal is the single-entry point for managing the entire lifecycle of EU-funded projects - from calls for proposals and tenders to project reporting and payments. This is precisely why it is of paramount importance how easy the portal is to use as well as its reliability.

The portal offers a wide range of functionalities to support individuals, organizations, and businesses seeking EU support, including among other things:

- **Searchable Database of Calls and Tenders:** Users can browse and filter open and upcoming funding opportunities across various EU programmes including HE.
- **Built-in Partner Search tool:** Organisations can search for potential partners for collaborative projects.
- **Proposal Submission System:** Secure online tools allowing users to prepare and submit proposals directly through the portal.
- **Support and Documentation:** Extensive guidance documents, FAQs, and helpdesk services are available to assist users at every step.

The EC conducted a survey of users of the F&T Portal in 2022. More than 2,600 users participated in the EC survey. The findings are formulated in the report "*The funding & tenders portal from a client's perspective*" (EC-FTOP-2023). According to the report, most of the respondents are frequent users. Over 70% of them use the portal a few times a week, out of which 32% use it daily. The EC survey indicated that clients visiting the F&T Portal mainly manage grants or procurement contracts (17%), search for calls for proposals (16%), search for reference and guidance documents (13%), register an organisation or access results of successfully funded projects (EC-FTOP-2023).

Database of Calls and Tenders

Finding a suitable call is the starting point and essential for applying for HE funding. According to the Survey (*Figure 47*), 38% of respondents agreed or strongly agreed that it is easy to identify relevant calls on the F&T Portal, while 22% expressed a neutral view and 21% disagreed or strongly disagreed. These results suggest that although **the search functionality is**

generally manageable for many users, a substantial proportion of applicants still struggle to identify appropriate calls using the available tools.

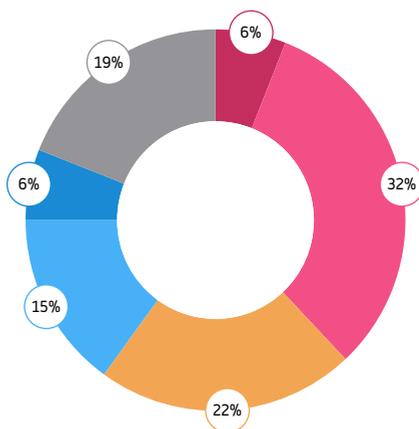
In written feedback, respondents identified the following improvements to the search engine: better keyword searches, free-text search, and AI-based suggestions.

To compare these results with the EC's survey in 2022, the results seem to have slightly improved. The report shows that the search option is a functionality which does not always return relevant results: 27% of respondents disagree that search results are relevant, and 37% are neutral (EC-FTOP-2023).

Figure 47: Respondents' Opinion on the F&T Portal Search Engine for Calls for Proposals & Tenders

Do you agree that the F&T Portal Search Engine for available Calls for Proposals & Tenders provides significant help in identifying Calls that are relevant to specific subjects of interest?

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree
- I don't know / Does not apply

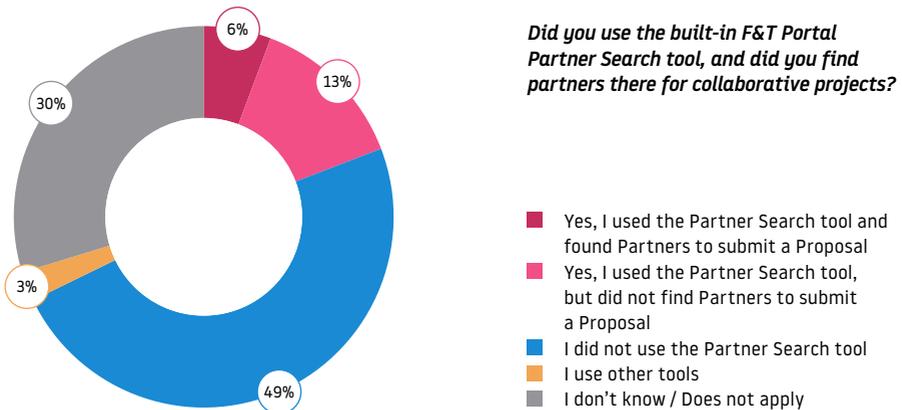


F&T Partner Search Tool (PST)

Identifying a strong consortium and suitable partners is essential for the success of HE proposals and projects. Several tools, platforms, and events facilitate partner search, including the PST.

The Survey results indicate that **nearly half of the respondents (49%) have not used the tool**. Among those who did use it, 13% reported that they did not find suitable partners, while **only 6% used the tool** to successfully identify partners and submit a proposal (Figure 48).

Figure 48: Respondents' Opinion on the F&T Portal Partner Search Tool



Respondents also reported using alternative methods for partner discovery. Among those who provided written feedback, common approaches included leveraging personal networks and existing contacts, attending networking events, and collaborating with known partners. Specific tools and platforms mentioned included support from NCPs, partner search services provided by the Enterprise Europe Network (EEN), as well as general online searches (e.g. via search engines).

Criticism of the PST was also noted. Some respondents found the tool to be inefficient, citing that many consultants use it primarily for marketing purposes, which decreases its value for finding strong, reliable partners. Others expressed concern that the tool does not contain sufficient appropriate partners. Some respondents highlighted a preference for conducting their own partner analysis through the CORDIS database.

It would be worth reflecting on the meaningful use of the PST. Although both the Survey results and long-term experience of L&F NCPs show that it is not among the most frequently used options, **it still makes sense to maintain it as a useful entry point, particularly for newcomers.** Alternatively, **the EC could further analyse its current effectiveness and consider how to enhance its usability and visibility in the future.**

Proposal Submission System

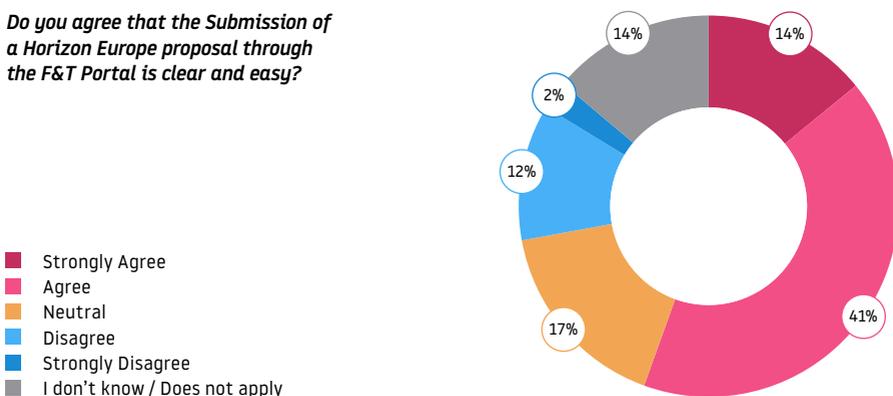
The process of preparing a HE proposal is resource-intensive and time-consuming, ultimately culminating in the submission of the proposal through the F&T Portal. To gauge participants' experiences with this process, respondents of the Survey were asked to indicate their opinion on the submission of a HE Proposal.

The results depicted in *Figure 49* are encouraging: a majority (55%) of respondents either agree or strongly agree that the submission of a HE proposal through the F&T Portal is clear and easy, while approximately 17% remained neutral. This suggests that **many users find the F&T Portal user-friendly and efficient for submitting their proposals**. Nevertheless, 14% of participants expressed disagreement, indicating that there is still room for improvement in the submission process.

These results reflect positively on the EC's ongoing efforts to improve the F&T Portal. The fact that a majority of respondents find the submission process clear and easy indicates that **the system works well overall. It would be advisable for the EC to continue in this direction**, while taking into account the minor issues and user suggestions outlined below.

Figure 49: Respondents' Opinion on the Submission of a HE Proposal through the F&T Portal

Do you agree that the Submission of a Horizon Europe proposal through the F&T Portal is clear and easy?



Research Enquiry Service (RES)

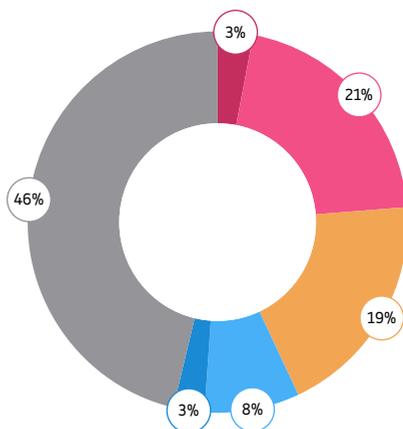
The RES is an official helpdesk provided by the EC to support HE applicants and beneficiaries. It allows users to submit specific questions related to calls, proposal submission, grant preparation, or project implementation through an online form on the F&T Portal. The service aims to provide timely, reliable, and consistent answers, helping participants interpret rules and procedures correctly.

The Survey's findings depicted in *Figure 50* suggest that the EC's objective for **RES - to provide an accessible and reliable helpdesk for HE participants - is not yet achieved**. Almost half of respondents (46%) indicated that they are either unaware of this service or have never used it. Although slightly more respondents expressed satisfaction with the RES (24%) than dissatisfaction (11%), the written feedback reveals recurring criticism: many users find the responses from the RES to be generic, delayed, or unhelpful. In this regard, L&F NCPs strongly encourage the EC to enhance the quality of RES responses, **as clearer and more helpful answers would allow NCPs to disseminate accurate information more widely and reduce repetitive queries to the EC**.

Figure 50: Respondents' Opinion on the Relevance and Usefulness of RES Answers

Are the answers obtained from the RES in the F&T Portal relevant and useful for you?

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree
- I don't know / Does not apply



Participants' Suggestions for Improving the Functionalities of the F&T Portal

The conclusions from respondents are that the improvements for the F&T Portal should focus on **simplification, stability, collaborative tools and user centred design**.

Findings of the Survey are consistent with the results of the EC F&T Portal survey in 2022 (EC-FTOP-2023) as well as the IGLO survey analysis published in 2025 (IGLO-2025). Based on feedback from clients, the EC has started working on improvements and plans to continue to gather feedback and test new solutions. For example, the *EU funding & me* mobile app was launched after the Survey was conducted, and its use could not be considered here.

As part of the Survey, it received a number of ideas and suggestions for improving various aspects of the portal. The most frequently occurring are listed below:

- **Simplification and Usability**
 - The portal should be **more intuitive and user-friendly, with reduced complexity** of work flows and interfaces.
 - Users call for **fewer clicks, clear navigation, and less technical language**.
 - Users struggle to find specific functions or content.
- **Simultaneous Editing and Saving Issues**
 - Repeated complaints that **multiple users working on the same proposal** overwrite each other's work.
 - Changes are often **lost** or **not saved** properly.
- **Search Functionality**
 - **Search tools are ineffective**, especially for calls, FAQs, or Q&A sections.
 - Filters do not work properly or yield **irrelevant results**.
- **Better Export and Data Handling**
 - Desire to **download data** (e.g., budget, contacts, work packages) in **Excel or PDF** formats.
 - **Pre-fill** recurring fields (e.g., partner info, addresses).
 - Automatic **data transfer between stages** (e.g., from proposal to grant).
 - Users call for **stronger validation tools** (e.g. blocking upload of Part B files exceeding page limits).
- **Technical Issues & Stability**
 - The portal is **slow, unstable**, especially near submission deadlines.
 - **Bugs and glitches** (e.g. editable PDFs breaking under simultaneous use) are common.

- **Notifications and Communication**
 - Email alerts are **unclear, incomplete**, or go to spam.
 - Users want **clear, actionable messages** and full communication in emails.
 - A dashboard view to track actions required, status, and tasks.
 - Introduce chat with human experts, not just chatbots.
- **Better Integration and Consistency of Information**
 - Users highlight inconsistencies between information displayed on the portal and official programme rules (e.g. eligibility clarifications linked to outdated guidance).
 - Requests for clearer, programme-specific instructions directly embedded in the portal (e.g. for calculating certain cost categories).

Overall, the feedback confirms that **most challenges stem not from missing functionalities, but from fragmented information, instability under multi-user editing, and repeated administrative steps** that could be automated or validated directly within the portal.

6

HORIZONTAL ASPECTS

Horizontal aspects play a central role in HE, shaping both the way projects are implemented and how their results are ultimately used. This chapter examines two key dimensions of these cross-cutting requirements. First, it analyses beneficiaries' familiarity with horizontal aspects - such as communication, open science, gender equality, ethics, research integrity and data protection - and the practical challenges institutions face in applying them. Second, it explores how project results are exploited in practice and how intellectual property is managed within consortia, including the use of available support tools and contractual arrangements. Together, these insights provide a comprehensive view of how horizontal issues influence both the quality and long-term impact of HE projects.

6.1 Communication, Dissemination, Exploitation, Open Science, Gender Equality, Data Protection, Ethics & Research Integrity

Contributed by: Renata Polášková (CVTI)

HE places strong emphasis on several cross-cutting horizontal aspects that apply to all projects regardless of discipline or thematic focus. These include:

- communication, dissemination and exploitation, which ensure that project results reach their intended audiences and generate impact;
- open science, covering open access, data management and responsible sharing of scientific outputs;
- gender equality, including institutional GEP requirements and gender balance considerations;
- ethics and research integrity, which encompass ethical compliance as well as principles of honesty, reliability, respect and accountability in conducting research; and
- data protection, particularly compliance with GDPR when handling personal data.

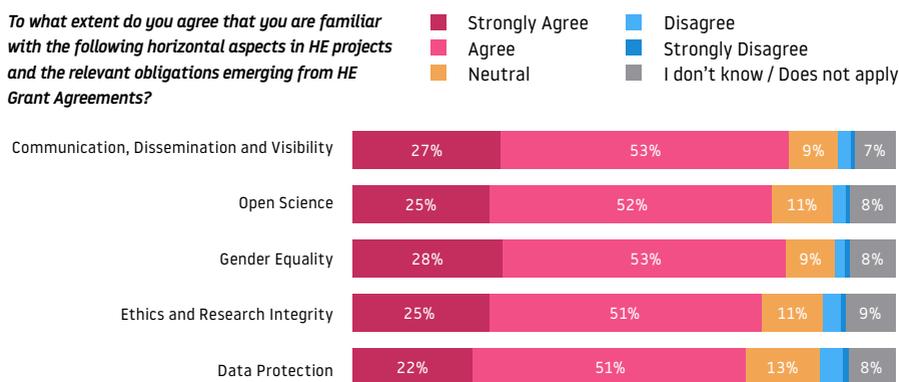
These horizontal aspects form the foundation of responsible, transparent and trustworthy research and innovation, and are therefore essential components of project implementation under HE.

Familiarity with HE Horizontal Aspects

Results of the Survey show that organisations report **a high level of familiarity** with all HE horizontal aspects (*Figure 51*). Across communication, open science, gender equality, ethics

and research integrity, and data protection, a clear majority of respondents agree that they are aware of these topics and understand them. This indicates that horizontal aspects are generally well-established in awareness of beneficiaries.

Figure 51: Respondents' Familiarity with Horizontal Aspects of HE



However, despite this familiarity, the Survey responses reveal that organisations still face **several practical challenges** in implementing horizontal requirements.

Challenges in Implementing Horizontal Aspects

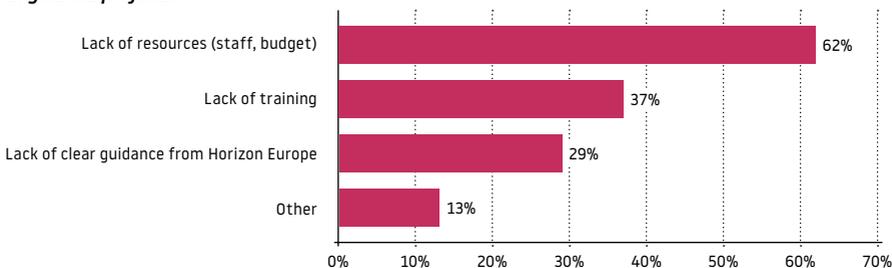
As shown in *Figure 52*, **the main challenge** reported by respondents of the Survey is **a lack of resources, including limited staff capacity and an insufficient budget** dedicated to horizontal activities. This remains the most significant barrier across institutions.

A further challenge relates to **limited training opportunities**, which respondents identify as a key factor hindering effective implementation. Although familiarity with the topics is high, many organisations indicated that they would benefit from clearer, more structured in-depth guidance and practical support.

Some respondents also pointed to **unclear or insufficiently detailed HE guidance**, which complicates the interpretation of requirements - particularly in ethics, research integrity and data protection.

Figure 52: Challenges faced by Respondents in the Implementation of Horizontal Aspects of HE

What are the primary challenges you face in the implementing horizontal aspects activities in your HE projects?



Formal training on Horizontal Aspects

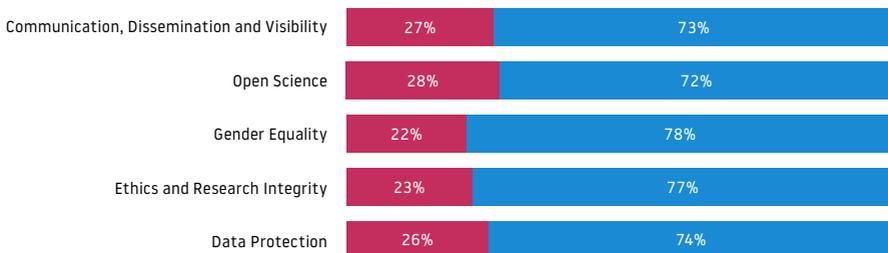
Figure 53 shows that **formal training coverage is relatively low** across all horizontal topics. Only a minority of respondents reported receiving structured training in any individual area, despite high levels of declared familiarity.

This suggests that awareness often stems from general institutional knowledge or indirect exposure rather than systematic internal training. While this may not constitute a critical gap, it indicates clear **potential to strengthen targeted training, practical workshops and peer-learning opportunities** - particularly in gender equality, ethics and research integrity.

Figure 53: Formal Training Received by Respondents on HE Horizontal Aspects

In your organization, have you received any formal training on the following horizontal aspects?

■ YES ■ NO



Taken together, the results show a consistent pattern that organisations feel well-informed but face capacity constraints and limited structured training, which affects their ability to fully implement horizontal aspects in a consistent and proactive way.

Supporting institutions through **practical examples, targeted training and shared experience** would therefore help translate familiarity into effective and confident implementation across HE projects. At the same time, **ensuring that projects allocate sufficient financial and staff resources to horizontal activities is essential, as lack of capacity remains one of the main barriers identified by respondents.**

6.2 IP Management & Exploitation

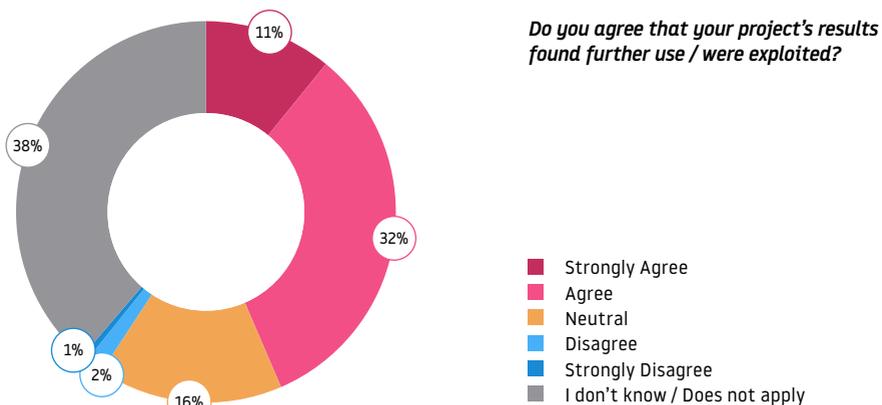
Contributed by: Michal Hlavačka (TC Prague)

A successful HE project extends beyond the mere completion of its scientific and technical objectives; it is fundamentally defined by the effective management and subsequent exploitation of its results and valorisation of the resulting knowledge. The HE GA provides a basic framework for these activities, including the obligation to protect and exploit results, but practical implementation often presents challenges for beneficiaries. This chapter analyses participants' experience with the exploitation of project results, the use of available support tools, and the practical management of intellectual property (IP) within HE projects.

Exploitation of Results (Valorisation of Knowledge)

A key measure of a project's success is the extent to which its results are exploited and find further use. The Survey, as illustrated in *Figure 54*, reveals a generally positive sentiment regarding the long-term impact of the projects - a combined majority of respondents expressed a positive view. The participants who agreed or strongly agreed together represent 43% of the responses, indicating that for a substantial portion of the projects, the results were successfully leveraged.

Figure 54: Exploitation and Further Use of HE Project Results



At the same time, the high share of “do not know / not applicable” responses, together with neutral and negative views, shows that exploitation practices are far from consistent across projects. This may suggest a lack of follow-up or a disconnection between project teams and the broader application of their results. Also, participants’ understanding of what qualifies as project result might be a factor inflating this group.

The data suggest that **while some beneficiaries actively use project results, many do not systematically follow up on exploitation obligations or lack clarity about what constitutes a result.**

Overall, the **findings conclude there is potential for improvement in tracking and communicating project results. Sharing concrete examples of successful exploitation** - both within institutions and through NCP and EC channels - could help beneficiaries understand how project results can be further used in practice. This could help increase the visibility and consistency of valorisation efforts across HE projects.

Tools and Services Supporting Exploitation of Results

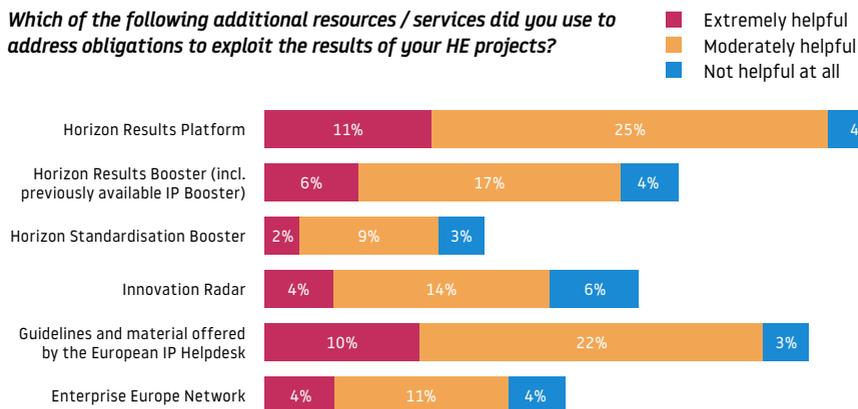
To support beneficiaries in identifying, managing and exploiting their project results, the EC and EU-funded initiatives provide several dedicated tools and services. These instruments are designed to facilitate visibility, dissemination and uptake of HE results and include the following:

- *The Horizon Results Platform* is a digital matchmaking tool that enables EU-funded beneficiaries to showcase their results. It serves as a publicly accessible repository where projects can present key exploitable results to potential investors, business partners and policymakers, helping them explore opportunities for commercialisation or broader societal uptake.
- *The Horizon Results Booster* offers free, tailored support for the dissemination and exploitation of project results. Its services include assistance in developing dissemination and exploitation strategies, preparing business plans and accessing go-to-market guidance.
- The *Innovation Radar* is a platform designed to identify high-potential innovations and innovators emerging from EU-funded R&I projects, thereby increasing their visibility and connecting them with relevant stakeholders.
- *The European IP Helpdesk* provides free, first-line advice and training on IP matters to a wide range of beneficiaries involved in EU-funded projects. It supports SMEs, researchers, universities, research organisations and other project participants in managing, protecting and exploiting their IP assets effectively.
- *The Enterprise Europe Network (EEN)* is the world's largest support network for small and medium-sized enterprises (SMEs) with international ambitions. It consists of member organisations in more than 60 countries and offers personalised assistance to help businesses innovate, find international partners, access funding and navigate EU legislation and the single market.

The Survey results show that the **overall use of EU tools and services for the exploitation of project results is relatively low** across all instruments examined - only 40% of respondents reported using the Horizon Results Platform, 35% the European IP Helpdesk, 27% the Horizon Results Booster, and the remaining tools were used by fewer than one quarter of respondents (*Figure 55*). For each tool, the largest share of respondents indicated that they had not used it, suggesting that awareness of these services or understanding of their potential benefits remains limited among many beneficiaries.

At the same time, **respondents who did use these tools consistently rated them as helpful**. This pattern suggests that while the uptake is low, the tools themselves are generally well-regarded and can provide meaningful support when beneficiaries engage with them.

Figures 55: Additional Resources / Services Used by Respondents to Address Obligations for Exploitation of HE Project Results



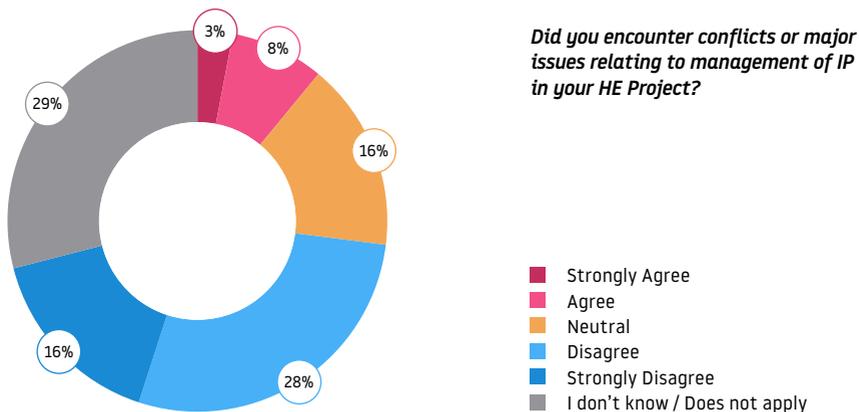
Interpretation of some results, however, requires caution. For example, the Enterprise Europe Network (EEN) appears to be used very little overall, but EEN's primary audience is SMEs, which represented only 7.6% of the Survey respondents. When viewed from the perspective of SME respondents specifically, the results appear slightly more positive, as 33% of total SMEs used the EEN services and 81% of these found the services either moderately or extremely helpful.

Overall, the findings suggest that **greater visibility, clearer communication and more active promotion** of these services - both by the EC and by NCPs - could help beneficiaries further understand when and how these tools can support their exploitation efforts. Improving awareness of practical examples and success stories could further encourage their use, ensuring that beneficiaries fully benefit from the support structures already available to them under HE.

Intellectual Property Management in Practice

While effective exploitation of project results depends on solid IP arrangements, it is equally important to understand how these obligations are handled in practice. The Survey also examined the occurrence of IP-related conflicts and the use of the CA and additional contractual tools.

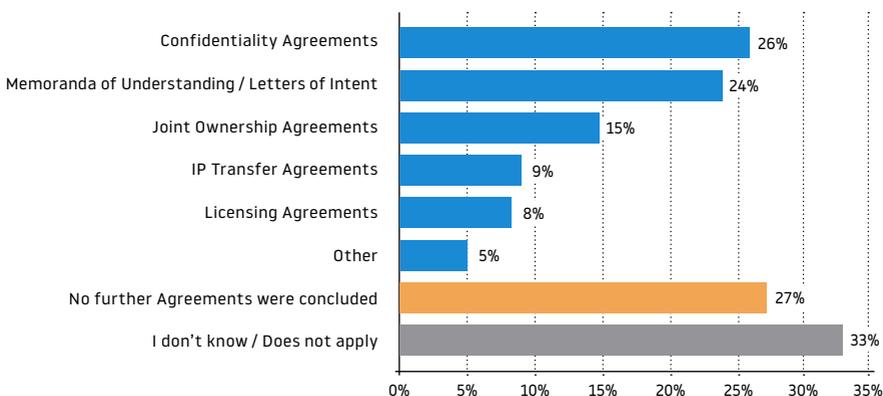
The Survey participants reported relatively **few IP-related conflicts or major issues, suggesting that HE rules and the standard GA provide a solid and effective framework for managing IP** (Figure 56).

Figure 56: Conflicts or Major Issues Encountered by Respondents in Relation to the Management of IP

Where necessary, beneficiaries appear to prevent issues by putting in place additional agreements. In most cases, a CA is mandatory. According to the Survey (*Figure 9 – Chapter 2*), **66% of respondents noted that the CA is highly effective in managing IP**. In addition to the GA and CA, beneficiaries sometimes conclude further contracts tailored to their specific collaboration needs (*Figure 57*). Confidentiality Agreements and Memoranda of Understanding or Letters of Intent are the most common. Joint Ownership Agreements appear relatively frequently as well, particularly when two or more beneficiaries jointly generate results and their individual contributions cannot be clearly separated for protection or further use. At the same time, a considerable proportion of respondents indicated that they do not know whether such agreements were concluded, likely because IP matters are often handled by specialised offices (e.g. technology transfer or legal departments), making these arrangements less visible to researchers and administrative or financial staff.

Figure 57: Additional Agreements Concluded for the Purposes of HE Projects Regarding IP Management and Exploitation of Results

Did you need to conclude any further agreements among partners or third parties related to the IP management and results generated by your HE project? (Select all that apply)



In summary, IP management under HE appears robust: conflicts are rare, the CA is widely recognized as effective, and additional agreements are used where appropriate. No systemic issues emerged beyond the need for continued institutional support and clear internal processes.

7 CONCLUSIONS & RECOMMENDATIONS

The Survey results provide a comprehensive and representative picture of how Horizon Europe's (HE) legal, financial and administrative rules function in practice. Drawing on 1,360 valid responses - closely mirroring the actual participation patterns, organisational profiles and geographical distribution of beneficiaries across the programme - the dataset offers a robust and generalisable evidence base. The findings reliably capture the experience of the core HE beneficiary community, allowing well-founded conclusions on both the strengths of the current system and the areas where simplification, clearer guidance or structural adjustments would be beneficial when improving HE or shaping FP10.

Legal Rules

Generally, the **Grant Agreement** and the **Annotated Grant Agreement** are well understood and actively used by beneficiaries, who consider them reliable tools for navigating the legal and operational requirements of HE projects. The Annotated Grant Agreement is widely valued for its practical explanations, although users would welcome further improvements in clarity, usability and timely publication of updated versions. The EC's corporate approach to harmonising Grant Agreements across EU programmes is viewed positively, but its benefits are not seen equally by all beneficiaries, indicating a need for stronger communication of its advantages.

Consortium Agreements remain a central instrument for internal project governance and are perceived as effective in defining roles, responsibilities, financial arrangements and decision-making processes. In contrast, provisions on risk management and conflict resolution are seen as less clear or less consistently applied. Beneficiaries continue to rely predominantly on the DESCA model, with some expressing interest in easier access to alternative templates. Integrating Consortium Agreement processes into the F&T Portal and strengthening guidance and training on Consortium Agreement negotiation and implementation would help beneficiaries navigate this area more confidently.

Financial Rules

Personnel costs are the area where HE beneficiaries face the greatest practical difficulties. While preparing budgets in actual cost projects - including estimating personnel costs and person-months - is generally perceived as manageable, challenges increase markedly during project implementation. Beneficiaries use terms such as "complex", "unclear", "error-prone" or "time-consuming".

Regarding the reporting of person-months, beneficiaries would welcome clearer instructions on converting hours or days into person-months, greater flexibility in the amounts

reported, and the removal of requirements to justify non-linear use of effort. Although the recording of day-equivalents is not seen as the most problematic element, beneficiaries prefer timesheets over declarations and hourly recording over days. The mandatory rounding rules and the ceiling on declarable day-equivalents are widely regarded as impractical and unnecessarily burdensome.

The calculation of the daily rate remains the most challenging aspect of financial management. Beneficiaries often struggle with terminology, distinctions between subcategories, and the various calculation requirements. The simplification measures introduced under HE - such as calculating daily rather than hourly rates, using reporting periods rather than calendar years, and applying the fixed number 215 of days - have not delivered the expected improvements. Instead, the shift to day-equivalents is frequently described as confusing, and many beneficiaries would prefer returning to the more intuitive approach based on hours and hourly rates.

A significant demand for substantial simplification is evident across all the Survey recipient feedback. Beneficiaries are open to alternative funding models that could ease many of these difficulties. Lump sum funding has taken a positive step in the direction of reducing complexity in projects that would otherwise rely on actual costs. The Personnel Unit Cost option offers potential only if it is significantly adapted - especially through mechanisms that allow the rate to be updated over time and provide a more realistic level of remuneration for people working on EU projects. Without such adjustments, beneficiaries see a streamlined actual cost model - based on reporting period costs, hourly rates aligned with usual practices, recorded hours, and clearer flexibility in managing person-months - as the most workable alternative.

Subcontracting is generally considered a low-risk cost category, yet many beneficiaries do not consistently follow core compliance principles such as the justification of the need for subcontracting, ensuring fair market value, or use proper contracts with subcontractors. These findings point to a broader conclusion that the HE's subcontracting rules are well-defined and generally effective, and continued clarity in guidance is essential. It may also be worth considering mechanisms that allow beneficiaries to cooperate with trusted suppliers or recognised experts without ambiguity around procurement procedures.

Travel, accommodation, and subsistence costs are likewise seen as a low-risk category. Challenges relate mainly to planning and internal processes, not to HE rules themselves. There is no clear need for major changes to the current approach, and the EC could continue in the same direction. For greater clarity and consistency, beneficiaries would, however, welcome more explicit guidance on what constitutes appropriate documentation to demonstrate compliance with the principle of best value for money. Practices used in other EU programmes - such

as unit cost approaches for travel - do not appear necessary for HE or its successor, as the current system has proven effective and proportionate in practice.

Equipment costs are also not perceived as a problematic category. Most challenges arise from beneficiaries' internal processes - predicting costs, maintaining usage records, complying with internal procurement procedures or allocating equipment across multiple projects - rather than the HE rules themselves. Among the externally driven issues, insufficient funding for large equipment is mentioned most frequently. This suggests that the EC could consider a more flexible approach to the use of full purchase costs, allowing beneficiaries to apply this option when justified by project needs, rather than limiting it strictly to cases defined in the call conditions.

Financial Support to Third Parties is not a standard cost category in all HE projects, so overall experience with this mechanism remains limited. Given its growing importance and more frequent use, the publication of dedicated EC guidance is clearly welcome and should be further developed and updated as more practical experience accumulates. Before expanding this model further, a more detailed assessment of its functioning would be advisable. At the same time, the exchange of experiences directly between beneficiaries should be encouraged, as national legislation, internal procedures and organisational capacities are among the main challenges reported.

Internally invoiced goods and services are used relatively infrequently and are associated with uncertainty and lack of awareness. Beneficiaries are often concerned whether their internal unit-cost methodologies are sufficiently robust to comply with an EC audit. Greater EC outreach and practical, illustrative examples - including templates or anonymised internal guidelines - would therefore be highly beneficial. At the same time, shifting the focus more towards demonstrating best value for money, rather than prescribing a specific calculation method, could make this cost category more accessible.

Another rarely used and frequently questioned area is **in-kind contributions free-of-charge** from third parties. Although current use appears concentrated in a limited number of countries, clearer guidance could encourage more institutions to consider this option where it fits their collaboration models. More detailed EC guidance with concrete examples would help beneficiaries understand and correctly apply this scheme and would also reduce confusion between in-kind contributions free-of-charge and the former category of in-kind contributions against payment. While beneficiaries generally do not wish to see the latter reinstated in HE due to concerns about additional complexity, the practical treatment of comparable situations remains unclear. Strengthened, example-based guidance on in-kind contributions is therefore essential to ensure legal certainty - including under the lump sum funding scheme, where eligibility of costs is assessed in advance.

Simplified Funding Schemes

Lump sum funding has proven to be an effective mean of reducing administrative burdens. The main challenges relate to completing the budget table, splitting work packages and understanding audit processes. Full integration of the Detailed Budget Table into the online form in the F&T Portal is widely supported, as it is expected to resolve technical issues and simplify coordination between partners. Beneficiaries would also welcome clearer guidance on the purpose and use of the “Any Comments” tab, as well as on the role of the Personnel Costs Dashboard. With respect to work package splitting, uncertainty persists regarding the factors influencing these decisions - in particular the number and duration of reporting periods and the expected cash flow. It would be appreciated if these aspects were more clearly defined or communicated at call level.

To enable beneficiaries to fully appreciate the advantages of lump sum funding, increased clarity and reassurance from the EC regarding audit processes and record-keeping obligations - especially in comparison with the actual cost model - would be highly valued. At the same time, coordinators are encouraged to align their internal practices with the underlying principles of lump sum funding and avoid recreating actual-cost reporting requirements within consortia.

Finally, attention should be drawn to the implications of using lump sum funding and Personnel Unit Cost in the same project. If these simplification methods are not clearly aligned, one may unintentionally reduce the attractiveness or effectiveness of the other. This could be avoided by ensuring the design of simplification measures is coherent.

The **unit-cost funding model applied in MSCA** is a well-established, flexible and efficient scheme. At the same time, beneficiaries identify several areas where improvements would be welcome. For the researcher-related allowances (living, mobility, family and top-up), the main challenges include the need for co-financing, the extent of mandatory deductions and taxation in the host country, and the underpayment of researchers compared with staff in comparable roles within the same institution or due to exchange-rate fluctuations. Beneficiaries therefore welcome the regular review and adjustment of individual allowances and country correction coefficients – continuation of this practice is encouraged.

The need for co-financing also affects institutional contributions (research, training and networking; management and indirect contributions). Many institutions would appreciate a review and potential increase of these amounts in future programmes. Additional recurring challenges include uncertainty about what can or cannot be covered by institutional contributions, as well as situations where coordinators request significant redistribution across beneficiaries. In these areas, clearer guidance and practical recommendations from the EC would be highly valued.

More detailed guidance on long-term leave allowance and audit requirements would be helpful. Beneficiaries would also welcome clearer public guidance, as well as the inclusion of a dedicated MSCA section within the Indicative Audit Programme.

Project Lifecycle

The **proposal preparation and submission** phase is widely perceived by beneficiaries as demanding and time-consuming, which results in beneficiaries seeking assistance from specialised, paid consultancy services. This trend appears across different types of institutions and across countries, with no major structural differences.

In the **evaluation phase**, beneficiaries acknowledge the EC's efforts to ensure a robust, peer-review based assessment, yet a large proportion still perceive a risk of subjectivity. Clearer communication of evaluation practices, further improvements in evaluator guidance, stronger consistency across panels and wider use of blind evaluation where appropriate could collectively help strengthen confidence in the objectivity and fairness of the process.

In contrast, the Grant Agreement Preparation phase is generally rated as straightforward and easy to understand, suggesting that the current EC procedures and systems work well and should be largely maintained.

During **project implementation and reporting**, beneficiaries most frequently point to the preparation of financial reports, coordination with project partners and preparation for financial audits as their main challenges. Given that these difficulties are closely linked to detailed financial reporting and documentation requirements, the EC's gradual shift towards lump sum funding appears to be a step in the right direction. In parallel, beneficiaries would welcome simplified reporting templates, clearer and more practical guidance documents, and further targeted training and webinars to support day-to-day project management.

In contrast, the **amendment process** - which is very common during project implementation - is generally perceived as effective and predictable in HE. Communication with EC Project Officers is typically rated as efficient, both in terms of response time and the usefulness of information provided. At the same time, the Simplified Approval Procedure remains little known or poorly understood by many beneficiaries, indicating a need for more systematic awareness-raising and clearer explanations from both the EC and NCPs, especially for minor changes that do not significantly affect project content or objectives.

To successfully implement projects, beneficiaries draw on **a range of information sources**. They rely most heavily on the F&T Portal and the Annotated Grant Agreement, complemented

by NCP services, training events and webinars. Continuous improvement of the Portal and the Annotated Grant Agreement (especially through practical examples, technical explanations and user-friendly navigation) can therefore be seen as good practice and should be further pursued by the EC.

Finally, while many beneficiaries appreciate the **support provided by NCPs**, a significant share either do not engage with them or are unaware of their existence. This underlines the need for stronger visibility and communication efforts, not only by NCPs themselves but also by the EC. Making it clearer that NCPs act as trusted national partners and an extension of the EC's support structure offering context-specific expertise throughout the whole project lifecycle, would help ensure that more beneficiaries can benefit from this resource.

F&T Portal

Finding a suitable call is the starting point of any HE application, yet many beneficiaries continue to struggle with the search functionality of the F&T Portal. While a considerable share of users finds it manageable, a substantial proportion still report difficulties in identifying relevant calls. Beneficiaries would therefore welcome improvements such as more effective keyword searches, the introduction of free-text search, and AI-based suggestions.

Identifying strong partners is equally critical for successful proposal preparation, but the **F&T Portal's Partner Search Tool** remains rarely used and only exceptionally successful in helping users identify suitable consortium partners. Despite its limitations, beneficiaries still consider it valuable as an accessible entry point, particularly for newcomers. At the same time, it would be useful for the EC to assess the tool's current effectiveness and explore options for improving its usability, visibility and relevance.

In contrast, the experience with the **Proposal Submission System** is generally positive. Many users find the submission process clear and easy, indicating that the system functions well overall. It would therefore be advisable for the EC to continue building on the established approach, while addressing the minor issues highlighted by users.

The **Research Enquiry Service**, intended to provide clear, timely and reliable guidance, does not yet meet this expectation. Many beneficiaries are either unaware of the service or dissatisfied with the quality of responses, describing them as generic, delayed or insufficiently helpful. Enhancing both the clarity and usefulness of these replies would not only support beneficiaries directly but would also enable NCPs to disseminate reliable information more efficiently and reduce repetitive queries to the EC.

Finally, beneficiaries put forward a broad range of suggestions for improving the **overall functionality of the F&T Portal**. These include resolving issues related to simultaneous editing and saving, improving data export options, enabling better automation and validation features, enhancing search tools, stabilising the system during peak usage, and providing clearer notifications and user-centred design elements. Addressing these areas would significantly enhance the user experience and improve the efficiency of interactions with the portal across the entire project lifecycle.

Horizontal Aspects

Across **communication, open science, gender equality, ethics and research integrity, and data protection**, beneficiaries report a high level of awareness and understanding. Horizontal aspects are integrated into institutional practice at the conceptual level. However, implementing these requirements in daily project management remains challenging. The most frequently cited barriers include insufficient staff capacity, limited budgets dedicated to horizontal activities, and a lack of structured training. Respondents also note that guidance in some areas - particularly ethics, research integrity and GDPR - is not always sufficiently detailed or easy to interpret. Strengthening institutional support will therefore be essential. Beneficiaries would welcome more practical examples, targeted training, and opportunities for peer-learning to help translate their familiarity with horizontal aspects into confident and consistent implementation. Ensuring that projects allocate adequate human and financial resources to horizontal obligations is equally important.

A successful HE project is also defined by the extent to which its **results are exploited and contribute to broader valorisation pathways**. While some beneficiaries actively pursue exploitation activities, many do not systematically follow up on their exploitation obligations or lack clarity on what qualifies as a project result. Greater visibility of exploitation examples and success stories, shared both within institutions and through NCPs and EC communication channels, would help strengthen beneficiaries' understanding and support more consistent valorisation practices across the projects.

The EU provides several dedicated **tools and services to facilitate exploitation**, including the Horizon Results Platform, Horizon Results Booster, Innovation Radar, the European IP Helpdesk, and the Enterprise Europe Network. Their uptake among beneficiaries is generally low, however, respondents who used them consistently rated them as helpful. This suggests that increased visibility, more proactive promotion, and clearer communication on when and how these tools can support exploitation and valorisation would be beneficial.

Beneficiaries also report relatively few **IP-related conflicts**, indicating that HE rules and the CA provide a solid and functional framework for intellectual property management. Where further

clarification or tailoring is needed, organisations commonly rely on additional agreements - most often confidentiality agreements, memoranda of understandings, or joint ownership arrangements. Overall, IP management under HE appears robust, with no systemic issues identified beyond the need for continued institutional support and clear internal processes.

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Survey

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List of Figures

- Figure 1.** Role of Respondents within their Organisation
- Figure 2.** Role of Respondents in Horizon Europe Project
- Figure 3.** Legal Status of Participating Organisations in HE Project
- Figure 4.** Size of Organisations Participating in the Survey
- Figure 5.** Number of Survey Respondents per Country of Establishment
- Figure 6.** Familiarity with HE Grant Agreements
- Figure 7.** Helpfulness of the EC ‘Corporate Approach’
- Figure 8.** Satisfaction with the Annotated Model Grant Agreement
- Figure 9.** Effectiveness of the Consortium Agreement (CA) in Addressing Specific Aspects of HE Projects
- Figure 10.** Sources Used by Respondents for Preparing their Consortium Agreements
- Figure 11.** Complexity of Calculation of Eligible Personnel Costs
- Figure 12.** Comparison of Calculation of Eligible Personnel Costs with National Grants
- Figure 13.** Clarity and Ease of Applying Personnel Costs in Practice
- Figure 14.** Time-recording Schemes Used in Practice

- Figure 15.** Simplification Potential in Personnel Costs
- Figure 16.** Steps Taken by Respondents to Ensure Compliance of Subcontracting Costs with HE Rules
- Figure 17.** Internal Procurement Procedures Followed by Respondent Organisations for Purchases under HE Projects
- Figure 18.** Travel, Accommodation and Subsistence Costs - Main Challenges Encountered by Respondents
- Figure 19.** Equipment Costs - Main Challenges Encountered by Respondents
- Figure 20.** Financial Support to Third Parties (FSTP) - Main Challenges Faced by Respondents
- Figure 21.** Internally Invoiced Goods and Services - Main Challenges Encountered by Respondents
- Figure 22.** Practical Experience in Declaring In-kind Contributions Provided by Third Parties
- Figure 23.** Respondents' Opinions regarding the AGA's Clarity on Eligibility Conditions for In-kind Contributions
- Figure 24.** Top Countries with Practical Experience in In-kind Contributions Provided by Third Parties
- Figure 25.** Respondents' Opinions whether it is Necessary to Re-introduce "In-kind Contributions Against Payment" in HE Eligible Cost Categories
- Figure 26.** Practical Experiences with Lump Sum Funding in RIA, IA or CSA Proposals / Projects
- Figure 27.** Challenges of Respondents with Lump Sum Experience in Completing the Lump Sum Detailed Budget Table
- Figure 28.** Challenges of Respondents with Lump Sum Experiences when Drafting the Work Plan and Work Package Splitting
- Figure 29.** Work Package Planning in Lump Sum Projects by Respondents with Lump Sum Experience
- Figure 30.** Understanding of the Audit Procedures of Lump Sum Projects by respondents with Lump Sum Experience
- Figure 31.** Combining the Lump Sum Approach and Personnel Unit Costs in a Single Project (Concerns of Respondents with Lump Sum Experience)
- Figure 32.** Practical Experience with the Administration of MSCA Schemes
- Figure 33.** Challenges of Respondents with MSCA Experience in Contributions for Recruited Researchers
- Figure 34.** Challenges of Respondents with MSCA Experience with Institutional Contributions
- Figure 35.** Understanding of the Long-term Leave Allowance Calculation in MSCA Projects by Respondents with MSCA Experience
- Figure 36.** Understanding of the Audit Procedures in MSCA Projects by Respondents with MSCA Experience

- Figure 37.** Respondents' Perception on the Complexity of Proposal Preparation and Submission of a HE Proposal
- Figure 38.** Type of Organisations Seeking Paid Consultancy Services during Proposal Preparation and Submission
- Figure 39.** Respondents' Views on Subjectivity of the HE Proposal Evaluation Process
- Figure 40.** Clarity of the Grant Agreement Preparation Process
- Figure 41.** Challenges in Project Implementation and Reporting
- Figure 42.** Types of Project Amendments Encountered by Respondents
- Figure 43.** Respondents' Perceptions on the Project Amendment Process in HE Projects
- Figure 44.** Additional Support to Improve HE Project Implementation and Reporting
- Figure 45.** Tools and Resources Used by Respondents to Facilitate Project Implementation and Reporting
- Figure 46.** Satisfaction with NCP Support during Proposal Submission, Grant Agreement and Project Implementation
- Figure 47.** Respondents' Opinion on the F&T Portal Search Engine for Calls for Proposals & Tenders
- Figure 48.** Respondents' Opinion on the F&T Portal Partner Search Tool
- Figure 49.** Respondents' Opinion on the Submission of a HE Proposal through F&T Portal
- Figure 50.** Respondents' Opinion on the Relevance and Usefulness of RES Answers
- Figure 51.** Respondents' Familiarity with Horizontal Aspects of HE
- Figure 52.** Challenges faced by Respondents in the Implementation of Horizontal Aspects of HE
- Figure 53.** Formal Training Received by Respondents on HE Horizontal Aspects
- Figure 54.** Exploitation and Further Use of HE Project Results
- Figure 55.** Additional resources / Services Used by Respondents to Address Obligations for the Exploitation of HE Project Results
- Figure 56.** Conflicts or Major Issues Encountered by Respondents in Relation to the Management of IP
- Figure 57.** Additional Agreements Concluded for the Purposes of HE Projects Regarding the IP Management and Exploitation of Results

List of Abbreviations

TAC	Horizon Europe Associated Country
AGA	Annotated Model Grant Agreement
AI	Artificial Intelligence
CSA	Coordination and Support Action

EC	European Commission
ECA	European Court of Auditors
EIC	European Innovation Council
EIE	European Innovation Ecosystems
ERA	European Research Area
ERC	European Research Council
ESR	Evaluation Summary Report
F&T Portal	EU Funding & Tenders Opportunities Portal
FAQ	Frequently Asked Questions
FP7	Seventh Framework Programme on Research and Technological Development of the European Commission
FP10	Tenth Framework Programme on Research and Innovation, Horizon Europe (2028 – 2034) of the European Commission
FSTP	Financial Support to Third Parties
GA	Grant Agreement
GAP	Grant Agreement Preparation
H2020	Horizon 2020
HE	Horizon Europe
IA	Innovation Action
IAP	Indicative Audit Programme
L&F	Legal and Financial
LS	Lump Sum
MFF	Multiannual Financial Framework
MS	EU Member States
MSCA	Marie Skłodowska-Curie Actions
MSCA SE	Marie Skłodowska-Curie Actions - Staff Exchanges
MSCA PF	Marie Skłodowska-Curie Actions - Postdoctoral Fellowships
MSCA DN	Marie Skłodowska-Curie Actions - Doctoral Networks
NCP	Horizon Europe National Contact Point
OCT	Overseas Countries or Territories
OLAF	European Anti-Fraud Office (Office Européen de Lutte Antifraude)
PO	Project Officer
PUC	Personnel Unit Costs
R&I	Research and Innovation
RES	Research Enquiry Service
RIA	Research and Innovation Action
RMA	Research Managers and Administrators
SME	Small and Medium-sized Enterprise
WP	Work Programme

ANNEX - SURVEY QUESTIONNAIRE

Participants / Demographics

1. In your organisation, you mainly work as:

- Researcher (including PhD Students, and leaders of research departments)
 - Research manager and administrator (employees engaged in research project and funding management, including employees from the research support service and employees from the Knowledge Transfer Office / Technology Transfer Office)
 - Other administrative staff (including employees from the service departments: finance, human resources, legal)
 - National Contact Point for Legal & Financial (L&F) aspects
 - Other (*please specify*):
.....
.....
-

2. What is your role in the Horizon Europe Project?

- Coordinator
 - Work package / task leader
 - Standard member of the project team / researcher
 - Research manager and administrator
 - Other administrative staff
 - Other (*please specify*):
.....
-

3. What is the legal status of your organisation in Horizon Europe Projects?

- Higher or secondary education establishment (university)
 - Research institution
 - Small or medium-sized enterprise
 - Large enterprise
 - Public organisation
 - NGO
 - Other (*please specify*):
-

4. What is the size of your organisation in terms of number of employees?

- 1-9
 - 10-49
 - 50-249
 - 250+
-

5. Please indicate the country where your Organisation is established

(EU MS): Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden

(OCTs linked to the MS): Aruba (NL), Bonaire (NL), Curaçao (NL), French Polynesia (FR), French Southern and Antarctic Territories (FR), Greenland (DK), New Caledonia (FR), Saba (NL), Saint Barthélemy (FR), Sint Eustatius (NL), Sint Maarten (NL), St. Pierre and Miquelon (FR), Wallis and Futuna Islands (FR)

(countries associated to HE): Albania, Armenia, Bosnia and Herzegovina, Canada, Faroe Islands, Georgia, Iceland, Israel, Kosovo⁴, Moldova, Montenegro, New Zealand, North Macedonia, Norway, Serbia, Tunisia, Türkiye, Ukraine, United Kingdom

(low- and middle-income countries): Afghanistan, Algeria, Angola, Argentina, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia, Botswana, Burkina Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Central African Republic, Chad, Colombia, Comoros, Congo (Democratic Republic), Congo (Republic), Costa Rica, Côte d'Ivo-

ire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic), El Salvador, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Fiji, Gabon, Gambia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, Indonesia, Iran (Islamic Republic), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic), Kyrgyz Republic, Lao (People's Democratic Republic), Lebanon, Lesotho, Liberia, Libya, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Micronesia (Federated States), Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Niue, Pakistan, Palau, Palestine⁵, Papua New Guinea, Paraguay, Peru, Philippines, Rwanda, Samoa, São Tomé and Príncipe, Senegal, Sierra Leone, Solomon Islands, Somalia, South Africa, South Sudan, Sri Lanka, St. Lucia, St. Vincent and the Grenadines, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania, Thailand, Timor-Leste, Togo, Tonga, Turkmenistan, Tuvalu, Uganda, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic), Vietnam, Yemen Republic, Zambia, Zimbabwe
Switzerland

United States of America

China

Other:

⁴ / This designation is without prejudice to positions on status and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.

⁵ / This designation shall not be construed as recognition of a State of Palestine and is without prejudice to the individual positions of the Member States on this issue.

1. Horizon Europe Grant Agreements (GA) & Consortium Agreements (CA)

6. To what extent do you agree with the following statement:

"I am familiar with the terms and conditions set out in the Horizon Europe Grant Agreements".

Strongly Disagree

Agree

Disagree

Strongly Agree

Neutral

I don't know / Does not apply

7. To what extent do you agree with the following statement:

"The adoption of the 'corporate approach' for model Grant Agreements across various EC Programmes was significantly helpful".

Strongly Disagree

Agree

Disagree

Strongly Agree

Neutral

I don't know / Does not apply

8. To what extent do you agree with the following statement:

"I am highly satisfied from the Horizon Europe Annotated Model Grant Agreement (AGA) prepared by the EC as a guidance document to explain Grant Agreement provisions (based on clarity, completeness, explanations and examples provided)".

Strongly Disagree

Agree

Disagree

Strongly Agree

Neutral

I don't know / Does not apply

9. To what extent do you agree with the following statement:

"I believe that the use of the Consortium Agreement is highly effective in addressing the following aspects in Horizon Europe projects?"

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	I don't know / Does not apply
Defining partners' roles, responsibilities & liabilities						
Defining decision-making processes						
Funding distribution and financial responsibilities of partners						
Mitigating risks						
Resolving conflicts						
Managing intellectual property						

10. Which of the following sources did you use for preparing your CA?

- DESCA model Consortium Agreement
- DIGITALEUROPE MCARD-HEU Model Consortium Agreement
- EUCAR Model Consortium Agreement Horizon Europe
- Customised agreements
- Other (*please specify*):
-
-
- I don't know / Does not apply

2. Financial Rules

2.1 Eligibility of Personnel Cost Categories

11. Which of the following situations regarding personnel cost categories do you encounter in your organisation in HE projects? (select all that apply)

- employees: *actual costs - standard case*
 - employees: *actual costs - project-based remuneration*
 - employees: *average personnel costs*
 - employees: *personnel unit cost*
 - natural persons working under a direct contract
 - seconded persons - *against payment*
 - seconded persons - *for free*
 - I don't know / Does not apply
-

12. To record the time worked on HE projects you use:

- monthly declaration on day-equivalents worked on HE (template by the European Commission)
 - monthly timesheets on hours worked on HE projects only (institutional practice)
 - monthly timesheets of total hours worked on all activities (institutional practice)
 - other (*please specify*):
 - I don't know / Does not apply
-

13. To what extent do you agree with the following statement:

“The following aspects of personnel costs in HE projects are clear, manageable, and easy to apply (i.e. not problematic)”:

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	I don't know / Does not apply
Estimation of personnel costs in the project proposal						
Estimation of person-months in the project proposal						
Calculation of daily rate (for the purpose of the periodic reporting)						
Choice between standard approach and project-based						
Calculation of the maximum declarable day-equivalents for the purpose of the daily rate calculation						
Application of ceilings for day-equivalents						
Rounding to the nearest half-day						
Record-keeping (declaration/ timesheets)						
Calculation of person-months (for the purpose of periodic reporting)						
Explaining the deviations from planned person-months						

14. Regarding the aforementioned aspects of personnel costs in HE projects, do you have additional comments or want to indicate other aspects? (optional)

- Please explain:
-

15. To what extent do you agree with the following statement:

“The following aspects of eligible personnel costs in HE projects contribute to reducing administrative burden and risk of error and are also feasible in practice”:

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	I don't know / Does not apply
Personnel Unit Costs option						
Calculation of day-equivalents and daily rate (rather than hours and hourly rate)						
Calculation per reporting period (rather than per year)						
Use of fixed number 215 (rather than individual number of productive hours/days)						
Use of standard approach and/or project-based approach (rather than only one approach to calculate the daily rate)						
Use of project-based option in HE only (rather than using the same rules for all directly managed EU programmes)						

16. In view of the aforementioned aspects of eligible personnel costs in HE projects, do you have any additional comments or want to indicate other aspects concerning the potential for reducing the administrative burden? (optional)

- Please explain:
-

17. Overall, how would you assess the calculation of eligible personnel costs in HE?

- very simple
- simple
- neutral
- complex
- very complex

18. To what extent do you agree with the following statement:

“Compared to national grants, the calculation of eligible personnel costs in HE projects is simpler and more straightforward”.

Strongly Disagree

Disagree

Neutral

Agree

Strongly Agree

I don't know / Does not apply

2.2 Eligibility of Other Direct Cost Categories

19. Subcontracting Costs - Which of the following steps do you take to ensure that your project's subcontracting costs comply with the HE rules? *(select all that apply)*

- Justify the need for subcontracting
- Follow Horizon Europe procurement rules
- Ensure fair market value
- Document procurement process (including calls for tenders, bids received, selection criteria, etc.)
- Use proper contracts with subcontractors that specify deliverables, deadlines, and cost arrangements
- Regularly review subcontracting arrangements and verify that the terms and conditions are met throughout the project
- Report subcontracting costs correctly in the project's financial statements
- Avoid double funding by ensuring that no costs are being claimed from both HE and other sources
- Other *(please specify)*:
- I don't know / Does not apply

20. Purchase Costs - Did your organization follow specific internal procurement procedures for purchases made under Horizon Europe?

- Yes, and they fully align with Horizon Europe rules
- Yes, but they required significant adaptation to meet Horizon Europe rules
- No specific procurement procedures were in place / Purchases were addressed on a case-by-case basis
- I don't know / Does not apply

21. Travel, Accommodation and Subsistence Costs - Which are the main challenges you encounter when dealing with travel, accommodation and subsistence costs? (select up to two challenges)

- Determining what types of travel and accommodation costs are eligible for reimbursement (e.g., class of travel, maximum allowable expenses)
- Differences in travel and subsistence rules and practices across organisations and countries
- Ensuring proper documentation of costs (e.g., receipts, boarding passes, invoices)
- Difficulty in predicting travel costs: travel costs may fluctuate due to factors like exchange rates, inflation, or unexpected changes in project needs (e.g., urgent meetings)
- Insufficient budgeting of travel, accommodation and subsistence costs in project budget
- I do not encounter any challenges with this cost category
- I don't know / Does not apply

22. Cost of Equipment - Which are the main challenges you encounter when dealing with equipment costs? (select up to two challenges)

- Calculating costs for equipment used across multiple projects / general operations
 - Complying with internal or national procurement rules
 - Delays in equipment procurement
 - Maintaining detailed records for each purchase (invoices, procurement reports, etc.)
 - Maintaining proof of equipment usage (i.e. logbooks)
 - Challenges with joint equipment use
 - Difficulty in predicting costs
 - Balancing internal rules with Horizon Europe requirements
 - Managing VAT or tax-related issues
 - Insufficient funding available (particularly for large equipment) / needs for co-funding
 - Unforeseen equipment needs
 - Clarifying ownership and post-project use (particularly of expensive equipment)
 - Challenges with procurement of sustainable and energy-efficient equipment
 - I do not encounter any challenges with this cost category
 - I don't know / Does not apply
-

23. Financial Support to Third Parties (FSTP): What are the main challenges you faced when managing FSTP in your HE projects? (select up to two challenges)

- Difficulty determining the eligibility criteria for third-party recipients
- Complex administrative procedures for distributing funds to third parties
- Ensuring third-party compliance with HE financial rules
- Lack of clear guidance on the reporting and auditing requirements for third-party support
- High administrative burden in managing FSTP and monitoring the use of funds
- Difficulty in drafting and managing agreements/contracts with third-party recipients
- Risk of delays in fund transfers to third parties
- Challenges in ensuring transparency and accountability of third-party spending
- Lack of experience or expertise in managing FSTP funds
- Other (*please specify*):
- I don't know / Does not apply

24. Internally Invoiced Goods and Services - What are the main challenges you encounter when dealing with internally invoiced goods and services (i.e. transactions between departments or entities within your organization) in your HE projects? (Select up to two)

- Difficulty in determining whether internally invoiced goods and services are eligible for reimbursement
- Complex documentation and accounting requirements for internal invoicing
- Difficulty in applying appropriate cost allocation methods for internal services and goods
- Risk of double counting or misreporting internal transactions
- Managing VAT or tax-related issues in internal invoices
- Lack of clear guidance on how to handle internal transactions in the project's financial reports
- High administrative burden in managing internal invoicing processes
- Other (*please specify*):
- I don't know / Does not apply

25. Best Practices and Lessons learned - Do you have any best practices, lessons learned, or suggestions regarding managing direct cost categories in HE projects? (optional)

- Please explain:
-

2.3 Third Parties (in-kind contribution)

26. Do you have practical experience declaring in-kind contributions provided by third parties in Horizon Europe?

- YES (*Please, explain*):
 - NO, these options are not relevant for my institution
 - NO, the current rules on in-kind contributions in Horizon Europe are not clear and do not give legal certainty for its use
 - NO, I had not had the opportunity to put this into practice in Horizon Europe projects
 - NO, other reason (*please specify*):
.....
.....
-

27. To what extent do you agree with the following statement:

“The AGA (Annotated Grant Agreement) in HE clearly explains the eligibility conditions for the in-kind contributions and how to include these resources in the budget”.

- | | |
|--|--|
| <input type="checkbox"/> Strongly Disagree | <input type="checkbox"/> Agree |
| <input type="checkbox"/> Disagree | <input type="checkbox"/> Strongly Agree |
| <input type="checkbox"/> Neutral | <input type="checkbox"/> I don't know / Does not apply |
-

28. By contrast, in some cases, there is a payment by the beneficiary to the third party for the resources provided (former “in-kind contributions against payment” in HORIZON 2020). The payment is limited up to the reimbursement costs incurred by the third party (i.e. no commercial margin nor profit). This is not based upon business contracts and providing those resources is not the economic activity of the third party.

Considering that this is not a specific cost category in Horizon Europe, to what extent do you agree with the following statement:

“It is necessary to include again “in-kind contributions against payment” as a separate cost category in future Framework Programmes”.

- | | |
|--|--|
| <input type="checkbox"/> Strongly Disagree | <input type="checkbox"/> Agree |
| <input type="checkbox"/> Disagree | <input type="checkbox"/> Strongly Agree |
| <input type="checkbox"/> Neutral | <input type="checkbox"/> I don't know / Does not apply |
-

2.4 Simplified Funding Schemes

Lump Sum Grants

29. Do you have practical experience with lump sum grants in RIA, IA or CSA proposals / projects (i.e. preparation of proposals, project administration)?

- YES
 - NO (*If NO, Questions 30 to 34 do not apply*)
-

30. Proposal Stage - Excel Budget Table: The Excel budget table offers a detailed overview of each partner and work package at the proposal stage. What challenges or difficulties did you face when completing the table? (*select all that apply*)

- I faced no difficulties / challenges
 - Technical complexities of the table
 - Compliance with the guidance
 - Coordination with consortium partners
 - Other (*Please indicate other issues / challenges you faced or provide details concerning the abovementioned challenges*):
.....
-

31. Work Plan and Work Package Splitting: When drafting the work plan and deciding about splitting the work packages with a longer duration: (*select all that apply*)

- I had no doubts / faced no challenges
 - I had no clear information on the foreseen number and length of reporting periods
 - I had no clear information about the level of pre-financing
 - Other (*Please indicate other issues / challenges you faced or provide details concerning the abovementioned challenges*):
.....
.....
-

32. Evaluation of Work Package Design: Considering the level of pre-financing, as well as the number and duration of reporting periods specified in your Grant Agreement, to what extent do you agree with the following statement:

"I have optimally split the work packages, and their number is appropriate".

Strongly Disagree

Disagree

Neutral

Agree

Strongly Agree

I don't know / Does not apply

33. Audit Information: To what extent do you agree with the following statement:

"I find the information provided by the European Commission on lump sum audits to be sufficient. I fully understand which aspects will or will not be audited and am clear about the documents that need to be retained".

Strongly Disagree

Disagree

Neutral

Agree

Strongly Agree

I don't know / Does not apply

34. Combining the Lump Sum Approach and Personnel Unit Cost (PUC) in a single project: Both the Lump Sum funding model and the Personnel Unit Costs option were designed to simplify the financial administration of projects. Beneficiaries opting for the PUC must use it for all their grants (including lump sum grants).

In view of the above, to what extent do you agree with the following statement:

"Combining the lump sum approach and Personnel Unit Costs in a single project will be convenient for beneficiaries".

Strongly Disagree

Disagree

Neutral

Agree

Strongly Agree

I don't know / Does not apply

Unit Grants in MSCA Schemes

35. Experience with MSCA Schemes: I do have practical experience with the administration of the following Marie Skłodowska-Curie Scheme (select all that apply):

- MSCA Doctoral Networks
 - MSCA Postdoctoral Fellowships
 - MSCA Staff Exchanges
 - MSCA COFUND
 - I have no experience with the abovementioned schemes (If selected, Questions 36 to 39 will not apply)
-

36. Challenges with Contributions for Researchers / Seconded staff: What challenges or issues did you encounter regarding contributions for recruited researchers/seconded staff (namely Living allowance, Mobility allowance, Family allowance, and Top-up allowance)? (select all that apply)

- No challenges / issues faced
 - N/A (MSCA COFUND)
 - The contributions had to be co-financed through institutional contributions or other funding sources to align with the host institution's standards
 - Underpayment of the researcher/seconded staff
 - The fellow was astonished at the extent of mandatory deductions and taxation in your country
 - Other (Please indicate other issues / challenges you faced or provide details concerning the above-mentioned challenges)
.....
.....
-

37. Challenges with Institutional Contributions: What challenges or issues did you encounter regarding the Institutional Contributions (these are research, training, and networking contributions and Management and Indirect Contributions)? (select all that apply)

- No challenges / issues faced
 - N/A (MSCA COFUND)
 - The contributions had to be co-financed from other funding sources to cover all project-related costs
 - It was unclear to us what costs should/should not be covered by institutional contributions
 - Issues related to redistributing institutional contributions to other partners/associated partners in the consortium
 - Other (Please indicate other issues / challenges you faced or provide details concerning the abovementioned challenges)
.....
.....
-

38. Long-term leave allowance calculation (N/A in MSCA SE): To what extent do you agree with the following statement:

"I clearly understand how to calculate the long-term leave allowance in practice".

Strongly Disagree

Disagree

Neutral

Agree

Strongly Agree

I don't know / Does not apply

39. Audit Information: To what extent do you agree with the following statement:

"The information provided by the EC regarding MSCA financial audits is sufficient. I fully understand the aspects that will be audited and am clear on which documents need to be retained".

Strongly Disagree

Disagree

Neutral

Agree

Strongly Agree

I don't know / Does not apply

3. Lifecycle of a Horizon Europe Project and its Management

3.1 Project Proposal Preparation & Submission, Proposal Evaluation, Grant Agreement Preparation

40. To what extent do you agree with the following statement:

“Overall, the Preparation and Submission of a HE Proposal is a simple process”.

- | | |
|--|--|
| <input type="checkbox"/> Strongly Disagree | <input type="checkbox"/> Agree |
| <input type="checkbox"/> Disagree | <input type="checkbox"/> Strongly Agree |
| <input type="checkbox"/> Neutral | <input type="checkbox"/> I don't know / Does not apply |
-

41. Did you seek assistance from specialized, paid consultancy services during the Preparation and Submission of your HE Proposal?

- | | |
|---|---|
| <ul style="list-style-type: none">• Yes | <ul style="list-style-type: none">• Other (please specify): |
| <ul style="list-style-type: none">• No | <ul style="list-style-type: none">• I don't know / Does not apply |
-

42. **Proposal Evaluation** - According to your opinion, are there risks of subjectivity in a HE Proposal Evaluation process?

- | | |
|---|---|
| <ul style="list-style-type: none">• Yes | <ul style="list-style-type: none">• Other (please specify): |
| <ul style="list-style-type: none">• No | <ul style="list-style-type: none">• I don't know / Does not apply |
-

43. To what extent do you agree with the following statement:

“The Grant Agreement Preparation (GAP) process is straightforward and easy to understand”.

- | | |
|--|--|
| <input type="checkbox"/> Strongly Disagree | <input type="checkbox"/> Agree |
| <input type="checkbox"/> Disagree | <input type="checkbox"/> Strongly Agree |
| <input type="checkbox"/> Neutral | <input type="checkbox"/> I don't know / Does not apply |
-

3.2 Project Implementation, Reporting & Amendments

44. What aspects of project Implementation and Reporting do you find most challenging, and what specific activities contribute most to the administrative burden of reporting? *(Select up to two)*

- Preparing technical reports
 - Preparing financial reports
 - Ensuring cost eligibility compliance
 - Time recording for personnel costs
 - Coordination with partners
 - Preparing deliverables
 - Gathering documentation for audits
 - Explaining deviations from project plans
 - Other *(please specify)*:
 -
 -
 - I don't know / Does not apply
-

45. Which of the following tools or resources do you use to facilitate Project Implementation and Reporting? *(select all that apply)*

- Horizon Europe Annotated Model Grant Agreement (AGA)
 - Funding & Tenders Portal
 - National Contact Points (NCPs)
 - Horizon Europe NCP Portal and NCP Virtual Campus
 - Training sessions or webinars
 - Other *(please specify)*:
 -
 -
 - I don't know / Does not apply
-

46. What types of Project Amendments have you encountered in your HE projects? *(Select all that apply)*

- I did not encounter the need for a Project Amendment
 - Budget reallocations
 - Changes in consortium composition
 - Changes to Annex 1 (Description of the action)
 - Changes in the starting date, project duration or reporting periods
 - Other *(please specify)*:
 -
 -
 - I don't know / Does not apply
-

47. To what extent do you agree with the following statements regarding HE Project Amendments:

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	I don't know / Does not apply
The processes for handling amendments in HE Projects (e.g., budget reallocations, partner changes) are effective						
It was clear to me in which situations I needed to proceed with Grant Agreement amendment						
Communication with my Project Officer (PO) during project implementation, considering the time and usefulness of PO's responses, was effective						
I encountered situations where two identical cases regarding Grant Agreement provisions were treated differently by Project Officers						
I experienced challenges in obtaining approval by the Granting Authority for project amendments						
I am familiar with the Simplified Approval Procedure						
I have used the Simplified Approval Procedure						
The costs I submitted through the Simplified Approval Procedure was finally accepted by the Granting Authority						

48. What additional support would, in your opinion, help improve project Implementation and Reporting? (Select all that apply)

- Simplified reporting templates
- Improved guidance documents
- Enhanced training or webinars
- Better technical support for the Funding & Tenders Portal
- Other suggestions for further simplifying the reporting or amendment processes under HE? (*please explain*)
-
-

49. All HE Processes - To what extent do you agree with the following statement:

“The support provided by Horizon Europe’s National Contact Points (NCPs) during the following HE processes was to a satisfactory level”.

Process	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	I don't know / Does not apply
Proposal Submission						
Grant Agreement Preparation						
Project Implementation and Reporting						

4. EU Funding & Tenders Portal

50. To what extent do you agree with the following statement:

“The F&T Portal Search Engine for available Calls for Proposals / Tenders provides significant help in identifying Calls that are relevant to specific subjects of interest”.

- | | |
|--|--|
| <input type="checkbox"/> Strongly Disagree | <input type="checkbox"/> Agree |
| <input type="checkbox"/> Disagree | <input type="checkbox"/> Strongly Agree |
| <input type="checkbox"/> Neutral | <input type="checkbox"/> I don't know / Does not apply |
-

51. Did you use the built-in F&T Portal Partner Search tool, and did you find partners there for collaborative projects?

- | | |
|---|---|
| <ul style="list-style-type: none">• Yes, I used the Partner Search tool and found Partners to submit a Proposal• Yes, I used the Partner Search tool, but did not find Partners to submit a Proposal• I did not use the Partner Search tool | <ul style="list-style-type: none">• I use other tools (<i>please specify</i>):.....
.....
.....
.....• I don't know / Does not apply |
|---|---|
-

52. To what extent do you agree with the following statement:

“The submission of a Horizon Europe proposal through the F&T Portal Proposal Submission System is clear and easy”.

- | | |
|--|--|
| <input type="checkbox"/> Strongly Disagree | <input type="checkbox"/> Agree |
| <input type="checkbox"/> Disagree | <input type="checkbox"/> Strongly Agree |
| <input type="checkbox"/> Neutral | <input type="checkbox"/> I don't know / Does not apply |
-

53. To what extent do you agree with the following statement:

“Answers obtained from the Research Enquiry Service (RES) in the F&T Portal are relevant and useful for me”.

 Strongly Disagree Disagree Neutral Agree Strongly Agree I don't know / Does not apply

54. Do you have any suggestions for improving the functionalities of the F&T Portal?

- Please explain:
-
-

5. Horizon Europe - Horizontal Aspects

5.1 Communication, Dissemination, Exploitation, Open Science, Gender Equality, Ethics & Research Integrity, Data Protection

55. To what extent do you agree with the following statement, concerning each of the following HE horizontal aspects:

"I am familiar with the following horizontal aspects in HE projects and the relevant obligations emerging from HE Grant Agreements".

HE Horizontal Aspect	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	I don't know / Does not apply
Communication, Dissemination and Visibility (D&E Plan, use of EU logos, acknowledgments, public outreach, etc)						
Open Science (e.g., open access, FAIR principles)						
Gender Equality						
Ethics and Research Integrity						
Data Protection (incl. GDPR)						
Exploitation of Results						

56. Have you received any formal training on the following horizontal aspects in HE projects?

HE Horizontal Aspect	Yes	No
Communication, Dissemination and Visibility		
Open Science		
Gender Equality		
Ethics and Research Integrity		
Data Protection (incl. GDPR)		
Exploitation of Results		

57. What are the primary challenges you face in implementing horizontal aspects activities in your HE projects? (select all that apply)

- Lack of resources (staff, budget)
- Lack of training
- Lack of clear guidance from Horizon Europe
- Other (*please specify*):

58. Which of the following resources did you use for the design and implementation of the Communication and Dissemination activities of your HE project? (select all that apply)

- [Communicating about your EU-funded project](#)
- [EU communication network indicators](#)
- [HE Social Media Guide](#)
- [Guidelines on the use of the EU emblem in the context of EU programmes 2021-2027](#)
- [Horizon Results Platform](#)
- Training on Communication and Dissemination activities offered by the EC and/or NCPs
- Guidelines provided by the European IP Helpdesk
- Templates provided by the EC
- Other (*please specify*):
- I don't know / Does not apply

59. Which of the following resources did you use when research integrity was a concern in your HE project? (select all that apply)

- The Institutional Code of Conduct for Research Integrity
 - [The European Code of Conduct for Research Integrity](#)
 - The National Code of Conduct for Research Integrity
 - Other (*please specify*):
 - I don't know / Does not apply
-

5.2 IP Management & Exploitation

60. To what extent do you agree with the following statement:

“In our projects we have encountered conflicts / major issues relating to management of intellectual property”.

- | | |
|--|--|
| <input type="checkbox"/> Strongly Disagree | <input type="checkbox"/> Agree |
| <input type="checkbox"/> Disagree | <input type="checkbox"/> Strongly Agree |
| <input type="checkbox"/> Neutral | <input type="checkbox"/> I don't know / Does not apply |

61. Which additional resources or services provided by the EC and relevant stakeholders did you use to address the obligation to exploit the results of your HE projects and to what extent were these tools / services helpful in exploitation efforts?

	Not helpful at all	Moderately helpful	Extremely helpful	Did not use this tool
Publication of results on Horizon Results Platform				
Horizon Results Booster (incl. previously available IP Booster)				
Horizon Standardisation Booster				
Innovation Radar				
Guidelines and material offered by the European IP Helpdesk				
Enterprise Europe Network				
Other (please specify):				

62. To what extent do you agree with the following statement:

“Our projects’ results found further use / were exploited”.

- | | |
|--|--|
| <input type="checkbox"/> Strongly Disagree | <input type="checkbox"/> Agree |
| <input type="checkbox"/> Disagree | <input type="checkbox"/> Strongly Agree |
| <input type="checkbox"/> Neutral | <input type="checkbox"/> I don't know / Does not apply |

63. Did you need to conclude any further agreements among partners (apart from the CA) or third parties related to the IP management and results generated by your HE project? (select all that apply)

- Memoranda of Understanding (MoU) / Letters of Intent
- Confidentiality statements
- Joint ownership agreement
- Licensing agreements
- IP transfer agreement
- Other (please specify):
- No further agreements were concluded
- I don't know / Does not apply

64. What key improvements or changes would you recommend to enhance the effectiveness of IPR management rules under Horizon Europe? (optional)

- Please provide specific suggestions or examples, if possible:
-
-



Horizon Europe's Legal, Financial & Administrative Rules A Report on their Practical Use Horizon Academy (NCP4HE) Project

March 2026

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Statistical verification:

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Published by:

Technology Centre Prague on behalf of the Horizon Academy (NCP4HE) Project

Graphic design:

orange5 creative studio s.r.o.

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This report has been produced within the Horizon Academy (NCP4HE) project funded by the European Union under Grant Agreement No. 101118823. The views and opinions expressed are however those of the authors only and do not necessarily reflect those of the European Union or the European Commission. Neither the European Union nor the granting authority can be held responsible for them.

ISBN: 978-80-53065-01-6

DOI: <https://doi.org/10.5281/zenodo.18786447>

Dataset DOI: <https://doi.org/10.5281/zenodo.18788664>

Annex:

Full Survey Questionnaire (EU Survey Tool, 6 March – 4 April 2025)



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