CZ General FAQs Horizon Europe

November 2026

This document is a comprehensive collection of frequently asked questions regarding financial issues in Horizon Europe (HE), compiled from inquiries submitted to the Research Enquiry Service of the European Commission by Czech National Contact Points on behalf of Czech beneficiaries from 2021 to November 2026. Additionally, it incorporates a selection of FAQs provided by our NCP colleagues from across the European Union.

The purpose of this document is to clarify areas of confusion and uncertainty; however, it does not hold any legal authority. This compilation excludes questions related to personnel costs in HE projects, as well as Marie Skłodowska-Curie Actions and European Research Council projects. For these topics, please refer to the separate FAQ documents prepared by the Technology Centre Prague.

FAQs appended after November 2026 are distinguished with exclamation mark ⚠

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Project proposals – Acronyms

I watched some time ago a webinar on FTO moderated by you, that is why I am profiting from this contact to ask you whether there is a list of symbols and special characters to be avoided by applicants when creating the acronyms of their projects. One of our potential applicants has found out that „+" is not accepted in the online proposal form. I can see that in the general template the following characters < > " & are explicitly mentioned to be removed. I assume these are not the only ones.

E-mail communication, DG RTD, 7. September 2021

Proposal acronyms should be formed of letters of the **Latin alphabet and may also contain space, hyphen, underscore and full stop**, but must not contain any other special characters. The respective guidance in the forms will be updated accordingly.

⚠ Adjusting the Requested EU Contribution between Stages of a Two-Stage Call

I would like to ask for clarification regarding Horizon Europe two-stage calls. **Are applicants allowed to adjust the total requested EU contribution between stage 1 and stage 2**, and if so, **under what conditions?**

Do the rules differ depending on the call and where can applicants find the relevant provisions in the official documentation?

Case no 4038561, 4. June 2024

The full proposal submitted at stage 2 **must be consistent with the outline proposal submitted at stage 1 and may not differ substantially** (i.e. obvious change concerning a substantial part of the proposed project) — otherwise it will be inadmissible. The aim of this rule is to ensure fair and equal treatment of competing proposals. It should prevent applicants from deliberately setting out false promises in the first stage that are not reflected in their second stage proposals. Should there be some variation in the budget, **it will be up to Evaluation Committee to decide whether it is "insubstantial" enough such that the proposal is admissible**.

⚠ Participation of the Same Organisation in Multiple Proposals under the Same Horizon Europe Topic

We would appreciate your confirmation regarding participation rules in Horizon Europe.

As a general rule for RIA, IA and CSA actions, **can the same organisation participate in more than one proposal submitted under the same topic/call**, provided that no specific restriction is stated in the call conditions?

Our understanding is that **such participation is allowed unless the topic explicitly provides otherwise**. Could you please confirm whether this interpretation is correct?

If there are cases where participation of the same organisation in multiple proposals is restricted, could you please indicate:

- **where such restrictions should be looked for** (e.g. topic conditions, work programme, General Annexes or other documents), and
- whether you could provide **examples of Horizon Europe topics or calls** where such restrictions apply?

We are asking in the context of a question related to topic HORIZON-CL2-2026-01-HERITAGE-05, for which we have not identified any such restriction. However, as Legal & Financial NCPs, we would highly appreciate a general interpretation of the Horizon Europe rules that we could use for future support activities and similar enquiries, rather than guidance limited to this specific topic. This would also help avoid unnecessary case-by-case questions to the Research Enquiry Service in the future.

Case no 8006951, 2. July 2026

The **Horizon Europe Rules for Participation do not foresee a maximum number of proposals in which a legal entity may participate**. Nevertheless, it should also be checked if the submission of

two projects in the same call is compliant with the agreement inside the consortium for which the Commission is not involved.

In that respect, it would be possible that two different departments of the same entity participate in two projects under the same call, **provided that they do not declare the same cost twice**. Having the same researchers in different projects of the same call increases the risk of double funding of the same costs.

Indeed, if after the evaluation the proposal/s are selected for funding, **the principle of double funding established in article 194 of the Financial Regulation 2024/2509** applies. This means that the same costs (i.e. the personal costs of the team leader) cannot be financed twice by the EU budget. For this reason, if there are some **overlapping activities with another proposal/grant this has to be declared at the grant preparation phase** in order to remove from the second proposal the activities/costs already funded. Nevertheless, it should be taken into account that a substantial change in the second proposal may lead to its rejection.

⚠ Participation in an EIC Transition Call by an SME Not Yet Established

In Horizon Europe how should an applicant proceed in EIC Transition call if they intend to **participate in the project as an SME (which is an eligibility condition), but the SME has not yet been formally established at the time of proposal submission** and will only be established during the Grant Agreement preparation phase?

For instance, **would it be acceptable for a natural person to submit the proposal**, while clearly stating the intention to establish an SME in the proposal by analogy to the EIC Accelerator conditions (refer to page 8 of the European Innovation Council (EIC) Work Programme 2025: "individuals (intending to launch a start-up/ SME")))? **Are there any alternative options or recommended approaches in such cases?**

Case no 6289671, 25. July 2025

Under Horizon Europe rules, natural persons can register as legal entities, and therefore, participation in the EIC-2025-Transition call would be technically possible. However, this scheme is not designed for such participations, unlike, as you mention, the EIC Accelerator.
In addition to potential eligibility concerns, **evaluators might question capacity and other aspects for example under Criterion 3** (Quality and efficiency of the implementation).

If an SME is in the process of being established at the time of submission, a **PIC can be attributed based on a self-declaration**, as long as the required basic administrative and legal information can be provided.
The newly created PIC will be provisional (declared/non-valid status) until it is formally validated at a later stage, however, would still be sufficient to apply.
The understanding is that, should the proposal be invited to the grant agreement preparation phase, the **entity would need to be fully established and capable of entering into legal obligations with the EU by then**.

Another possible approach is that an eligible entity owning the IP rights from the originating project applies to the call describing the intention to set up the SME before or during project implementation. Please note that in case of participation of the SME as beneficiary, eligibility conditions for multi-beneficiaries consortia would apply.

Pre-financing amount

I have a doubt concerning the calculation of the pre-financing in Horizon Europe. One client is preparing a lump sum proposal and this point is critical to prepare the timeline of the project and number of reporting periods and work packages, ensuring funds during the lifetime of the project.

As I understood from AMGA-H2020 (art. 21 - page 198 v.5.2), the prefinancing is calculated as follows: "it will normally be (depending on the availability of EU budget credits) 100 % of the average EU funding per reporting period (i.e. maximum grant amount set out in Article 5.1 / number of periods)." However, different clients with Horizon Europe projects have informed that they have received a pre-financing of around 53% of the Maximum Grant Amount, even if their projects have three or more reporting periods. I would like to confirm what is the rule to calculate prefinancing in Horizon Europe and if there is any special calculation method for lump sum projects.

Case no 2032206, 17. October 2022

In Horizon Europe, after the grant has been signed, the consortium will normally receive a float to start working on the project (normally, pre-financing of **160% of the average EU funding per reporting period** (i.e. maximum grant amount/number of periods); exceptionally, less or no pre-financing). For **actions with only one reporting period, it will be less**, since 100% would mean the totality of the grant amount.
Note that payments will be automatically lowered if one of the consortium members has outstanding debts towards the EU (granting authority or other EU bodies). Such debts will be offset by the granting authority, in line with the conditions set out in the grant agreement (see Article 22).
Also note that at the moment of the prefinancing payment, an amount ranging from 5% to 8% of the maximum grant amount will be deducted from the prefinancing payment and transferred to the mutual insurance mechanism. This mechanism covers the risks associated with non-recovery of sums due from the beneficiaries.

Beneficiary requesting zero funding

In H2020, the MGA art. 9 included some special references and provisions for “Beneficiaries not requesting EU funding”, e.g., no obligation to submit financial statements, audit requirements etc.
In HE such provisions are no longer included in the MGA. However, we assume it is still possible for a HE beneficiary to request 0.0€ in the Requested EU Contribution column in Annex 2.
In practice this means that it is still possible in HE to participate as “Beneficiary not requesting EU funding”. Is this correctly understood? If so, will such a beneficiary in HE have to submit a financial statement requesting 0.0€? This seems like an unnecessary administrative procedure.
However, if it is a contractual obligation, the beneficiary should know before they sign the Grant Agreement.

Case no 1716161 10, 2. February 2022

As you have noticed, the Horizon Europe Model Grant Agreement does not include a provision equivalent to Article 9 of the H2020 Model Grant Agreement. Generally speaking, **participants that participate in the action without funding should by default chose the status of 'associated partners'** that cannot declare eligible cost and therefore are exempted from financial obligations of the grants. Yet, in HE it is still possible to participate as "Beneficiary requesting zero funding".

Where participants without funding exceptionally participate as beneficiaries, at reporting stage, beneficiaries that are eligible for funding but requesting zero funding must submit financial reports. The beneficiary would normally decide whether to report in the financial statement no costs, i.e. to indicate "0" in the appropriate columns, or to report, in full or in part, its actual eligible costs, i.e. costs that comply with the eligibility conditions. For eligible costs covered by own resources for which 0 contribution is requested, the conditions for costs eligibility would need to be fulfilled but these costs and conditions will not be checked during an audit.

According to Article 25.1.3 of the Horizon Europe Model Grant Agreement (available at https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/agr-contr/general-mga_horizon-euratom_en.pdf), audits are not restricted to financial implementation of the action, they also concern the proper implementation of the action and compliance with the obligations under the Agreement. As a consequence, beneficiaries requesting zero funding are not exempt from audits. However, in the absence of funding, audits would focus on the records and supporting documentation that refer to the technical implementation of the action or compliance with other obligations under the Grant Agreement with no risk of financial errors involved.

Budget table – Own resources vs Financial Contributon

Could you provide us more information concerning the explanation/definition/difference of „own resources" and „financial contribution" in the Administrative forms (3 – Budget) of the Horizon Europe project proposal (for participants whose funding rate is not 100%)?

Case no 1640091, 20. August 2021

Please note for the type of actions where the funding rate is lower than 100%, participants are asked from which type of sources the rest of the funding needed to implement the action will come. Therefore, they need to fill in the columns "o" (income generated by the action), "q" (own resources) and/or "r" (financial contributions). Under "**own resources**", applicants must enter the amount of **their own resources they expect to use** for the implementation of the action. Under "**financial contributions**", applicants must enter the amount of **financial contributions they expect to receive from other sources.**

Conference extends past the project end

I have a following question concerning the travel costs in Horizon Europe: Project ends on 31st August 2023. The project leader intends to attend an international conference (necessary for the

action) taking place from 29th August to 1st September. Is it possible to allocate the travel expenses and per diems proportionally and charge a portion to the project? How should we categorize the conference fee? Can it also be divided proportionally?

*Case no 897932, 11. August 2023*As preliminary remark we would like to recall that the any cost must fulfil the general eligibility conditions set out in Article 6.1 of the Model Grant Agreement. In this regard and among others, the costs must be incurred in connection with the action and necessary for its implementation and be incurred during the action duration. In that regard, the AGA (see version 1.0 of 1 April 2023 page 38) stresses that 'i.e. the generating event that triggers the costs must take place during the action duration set out in the Data Sheet'.

From your question we understand that you refer to participation in an international conference that 'is necessary for the action' (assumingly to present project-related results) and that takes place during the action implementation (i.e. 29 August till 31 August).

In that respect, the corresponding travel costs (including the costs for the return journey) **related to this period can be declared as eligible** but provided that the international conference is indeed necessary for the action and that other applicable general cost eligibility conditions set out in article 6.1 and 6.2 are also complied with (notably that travel costs must reflect the beneficiary's usual practice on travel).

Concerning the conference fee, and assuming that you refer to a fee associated with the participation in a scientific conference for presenting project-related results, such conference fees are mentioned in the Annotated Model Grant Agreement as an example of dissemination costs and they typically fall into the cost category for "other goods works and services" under Article 6.2.C.3. As regards the allocation of the costs, beneficiaries should follow their usual cost accounting practices.

Cost of meal at university canteen and cost of the accommodation at the university dormitory

Can you confirm that in Horizon Europe cost of the meal at the university canteen and the cost of the accommodation at the university dormitory can be considered as Purchase cost (D) not Internally invoiced goods and services (D2) – even though there is not an invoice from a third party (contractor)? These costs are necessary for the implementation of the action (project meeting) and in line with 3E principle (the price is significantly lower compared to the lunch at a restaurant and accommodation at a hotel). Use of the category D2 seems complicated to us because it is difficult for the university to identify the cost of the unit (one meal/room). During the H2020 EC communication camping in Prague, the auditor said these costs might be eligible as Other goods, works, and services. Is that correct for H2020?

Case no 2151656, 21. November, 2022

We understand from your query that you are referring to catering and accommodation services which would be provided by a beneficiary, i.e. the services would not be purchased to an external provider. So, they could not be declared under the budget category 6.2.C.3 for 'Other goods, works and services'.

As regards the possibility to declare these internal costs as direct costs under Article 6.2.D.2 for 'internally invoiced goods and services', please note that:

As a preliminary remark, please note that the costs incurred by a beneficiary for providing catering and accommodation services in the framework of project meetings can be charged to the Horizon Europe action if it is the beneficiary usual accounting practices to record such costs as direct costs, and provided that they are incurred in connection with the action and necessary for its implementation.

In the event the costs for the goods and services the beneficiary provides or produces itself would be treated as direct costs by the beneficiary according to its usual accounting practices, in principle, as explained in the Annotated Grant Agreement (see version 0.2 of 30 November 2021 available at https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf), they can be declared under the Article 6.2.D.2 'Internally invoiced goods and services' provided that the costs comply with the general and specific eligibility conditions.

However, our understanding is that the beneficiary would not have costs methodology for valuating this type of internal costs. Therefore, we are afraid that it would not possible to declare those internal costs as direct costs under Article 6.2.D.2.

Finally, if the catering and accommodation services cannot be declared as direct costs by the beneficiary under the action, please note that they may be considered covered by the 25% flat-rate as part of the indirect costs. The same applies to H2020 mutatis mutandis.

⚠ Eligibility and Reporting of Internally Charged Conference Fees

I would like to ask for clarification regarding the eligibility of a conference fee in a Horizon Europe project. A university is organising a conference (which is not funded under Horizon Europe) and charges a standard conference fee. Researchers from the same university will participate in the conference and present results as part of the dissemination activities foreseen in Annex 1 of a Horizon Europe project.

The university intends to cover the conference fee for these researchers via an internal invoice. This is common practice within the organisation. The fee charged is the same for both internal and external participants. However, **the organisation does not have a "methodology to determine the cost of the unit"**.

In this context, we would like to ask:

1. **Can this conference fee be considered a direct eligible cost** of the Horizon Europe project?

2. Should it be reported under the cost category **"internal invoice" (despite the absence of an internal methodology)**?

3. Or should it instead be reported under **"purchase costs" (although it is formally treated as an internal invoice in accounting)**?

Case no 5915811, 26. May 2025
From your question, we understand that you need clarification on whether conference fee costs are eligible when the conference is organized by the beneficiary that employs the participants.

Conference fee costs are considered as eligible purchase costs if they adhere to general and specific cost eligibility rules, such as being necessary for the action and offering the best value for money. **Purchase costs can only be considered if the beneficiary buys something from another legal entity.** If no transaction occurs between two different legal entities, then **these costs cannot be claimed as purchase costs.**

Please note that, to be eligible as internal invoices unit cost under Article 6.2.D.2 HE MGA, the **beneficiary must have usual cost accounting practices that define both the unit and the methodology to determine the cost of the unit**. However, in the situation you described, it appears the beneficiary lacks this methodology. Thus, the conference fee costs for the beneficiary's own employees cannot be eligible as internal invoices. Without an established cost methodology, these expenses might instead be covered by the indirect cost flat-rate.

⚠ Eligibility of University Stipends as Personnel Costs

I have a question concerning the **eligibility of stipends as personnel costs** under Horizon Europe.

The AGA states that costs for persons receiving stipends may be accepted if the relevant agreement is work-oriented. In Czechia, however, **university stipends are awarded by a unilateral decision of the faculty dean, rather than under an agreement between two parties**.

Could such a decision be considered an "agreement" within the meaning of the AGA, or **would the beneficiary also need to conclude a separate agreement** with the stipend holder?

Case no 8858811, 9. November 2026

We understand that you are asking whether a written agreement is required for stipends to be eligible under point 6.2.A.2, which covers costs of natural persons working under a direct contract.

As a general point, costs related to persons receiving stipends may be declared under point 6.2.A.2 of the Horizon Europe Model Grant Agreement, provided that all applicable eligibility conditions for the costs are fulfilled.

In the case of stipend holders, the **key element is whether the stipend is work-oriented within the meaning of the Annotated Grant Agreement**. While the AGA refers to an "agreement", the assessment should focus on the substance of the arrangement and on whether it allows the beneficiary to establish that the stipend is linked to the carrying out of work for the action.

Therefore, if, under the relevant national or institutional framework, the stipend is awarded by a unilateral decision of the faculty dean, **such a decision may in principle be sufficient**, provided that, on the basis of that decision and, where necessary, any further supporting documentation, it is possible to determine that the stipend is work-oriented. In other words, either the decision itself is self-explanatory or together with the existing documentation, it makes it possible to verify that the stipend is connected to the performance of tasks or activities for the action (i.e. it is work-oriented) and not awarded solely for general study or social support purposes.

If this can be clearly established from the decision and, where necessary, the related documentation, **a separate agreement would not necessarily be required**. If not, additional documentation or a separate arrangement may be needed in order to demonstrate the work-oriented nature of the stipend.

Of course, the costs must also comply with all other applicable eligibility requirements under the Grant Agreement, including being actually incurred by the beneficiary, necessary for the action, reasonable, and identifiable and verifiable.

⚠ Eligibility of Compensation or Vouchers for Patient Participation in Research

As part of an EIC Pathfinder project, a beneficiary intends to conduct a research activity involving interviews with patients. Could you please clarify, under Horizon Europe rules, whether **tokens of appreciation provided to participating patients** (for instance, direct financial compensation or vouchers) **may be considered eligible costs**?

Case no 6806401, 7. November 2025

From your query, we understand you are seeking clarification on the eligibility of costs under Horizon Europe, specifically whether tokens of appreciation provided to patients participating in research activities (such as financial compensation or vouchers) within an EIC Pathfinder project may be considered eligible expenses.

Generally speaking, cost to be eligible need to comply with the general eligibility criteria of set out in Article 6.1 of the Horizon Europe Model Grant Agreement, more specifically they need to be incurred by the beneficiary, in connection with the action as described in Annex 1 and necessary for its implementation.

This said, those costs **may be eligible under Art.6.2.C.3 of the Horizon Europe Model Grant Agreement - purchase costs, Other goods, provided they meet both the general eligibility criteria** mentioned above and the specific criteria applicable to other goods, works and services. In particular, **the beneficiary must ensure best value for money or lowest price and avoidance of conflict of interest.**

Finally, please also note that in case of an audit, please note that **the beneficiary should provide supporting documents that comply with Article 20 of the HE MGA**, meaning that they should be

appropriate and sufficient to prove the eligibility of the actual cost declared, especially identifiable, verifiable and recorded in its accounting system.

Office Supplies

I have a question concerning the cost category C.3 Other goods, works and services for Horizon Europe. In the current AGA, pg. 70, it says that "office supplies" can be an eligible direct cost: "costs for consumables and supplies (e.g. raw materials, office supplies)". My understanding was that office supplies should be covered by the indirect costs. For costs to be covered by the direct costs categories, they need to fulfill the general eligibility conditions, including "they must be incurred in connection with the action as described in Annex 1 and necessary for its implementation" - with office supplies, which are usually bought in bulk, it is questionable whether it would be possible to establish the direct link between the costs and the items. Could you please comment on this? And what would be the case for standard laptops and mobile phones? In H2020, office supplies (including laptops and phones) were advised to be covered by the indirect cost category - we expected continuation for Horizon Europe. Is there any difference then?

Case no 222377, 10. June 2022

As also explained at the bottom of page 70 of the pre-draft AGA, costs of other goods, works and services must comply with the following eligibility conditions:
- fulfil the general conditions for actual costs to be eligible (i.e. in particular necessary and in connection with the action; recorded following the beneficiary's usual cost accounting practices etc; see Article 6.1(a))
and
- be purchased specifically for the action and in accordance with Article 6.2.C.

The above will apply to office supplies costs, hence they can be declared as direct costs for goods and services but only provided that they comply fully with these conditions. Against this background, **office supplies that are purchased in bulk as per the beneficiary's usual cost accounting practices, and that could not be connected to a specific action, would not fulfil all the above mentioned eligibility conditions for direct actual costs**. Yet, they could be typically indeed considered as indirect costs (and covered by the 25% flat-rate in Horizon Europe).

The same logic would apply for costs of laptops and mobile phones, i.e.: if it is the beneficiary's usual accounting practice to consider the costs of laptops and mobiles phones as indirect costs, then these costs cannot be declared as direct costs.

On the contrary, the costs of a laptop used to carry out the action may be declared as a direct actual costs, if it corresponds to the beneficiary's usual accounting practices. Now, depending notably on the beneficiary's usual cost accounting practices and whether or not the laptop or the mobile phone is used exclusively for the action in the year of the purchase, the related direct actual costs can be declared either as depreciation equipment costs or as full purchase costs for low-value asset.

Equipment – full cost option

Can you clarify in what cases and situations beneficiaries may use other Options than the default OPTION 1 – depreciation only? Namely OPTION 2 – full cost only, OPTION 3 – depreciation and full cost for listed equipment and OPTION 4 – full cost and depreciation for listed equipment?

RES reply shared by GERMAN NCP in November 2022

Your question concerns equipment costs eligibility under Article 6.2.C.2 of the Horizon Europe General Model Grant Agreement (HE General MGA), and in particular eligibility of costs for prototypes.

As you correctly pointed out, the o**ption 1 (i.e. depreciation costs only) is a standard obligation for all EU grants**. The **three other options** (option 2 full cost only, option 3 depreciation and full cost for listed equipment, and option 4 full cost and depreciation for listed equipment) will thus be used as an exception (see HE General MGA pages 28-29, footnotes 21, 22 and 23), **only if justified by the nature of the actions and the context of the use of the equipment or assets. In Horizon Europe, the intention would be to use these three other options for a limited number of calls**, notably for calls for which the purpose is generally to have beneficiaries developing prototypes.

Against that background, a full cost option can only be activated in a specific grant if it was selected for the call by the granting authority; i.e. if the call for proposals explicitly authorises its use in grants awarded under such call. If not included in the call, beneficiaries will not be able to charge the full purchase costs of the equipment used for a prototype. In practice, you can check if the call and topic includes any conditions for equipment costs eligibility in the topic conditions table that can be found at the beginning of each call and at the beginning of each topic. As an example, option 3 (depreciation costs and full cost for listed equipment) can be found in Cluster 4 Work Programme under the Specific conditions applying to *HORIZON-CL4-SSA-SST-MS, HORIZON-CL4-SSA-SST-STM-AE, HORIZON-CL4-SSA-SST-SB, HORIZON-CL4-SSA-SST-SP, HORIZON-CL4-SSA-SST-SD* (see page 435-437).

The call CLIMATE NEUTRAL, CIRCULAR AND DIGITISED PRODUCTION 2022 (HORIZON-CL4-2022-TWIN-TRANSITION-01) you refer to has not authorised the use of a full cost option and, consequently, only depreciation costs (i.e. option 1 by default) would be eligible for funding, including for a prototype. e no 242802, 13. June, 2022



Equipment Used Exclusively by One Horizon Europe Project

In case the **equipment is exclusively used in one EU project, but not using its full capacity, should the utilisation rate be taken into account?**

E.g. equipment cost 20.000€; its useful life is 5 years; the depreciation is 4.000 €/year. The technical capacity of the equipment allows it to be used 12h everyday. It is exclusively used by one EU project but only 6h per day. The rest of the time, the equipment is on standby.

Can the beneficiary declare 4.000€/year for depreciation? Should they keep records of the exclusive usage of the equipment?

Case no 4811506, 11. November 2024
If the beneficiary does not use the equipment exclusively for the action, only the portion used on the action may be charged (and the amount of use must be auditable).
We understand from your question that the equipment is exclusively used for the Horizon Europe action. In that regard, **if a beneficiary uses the equipment exclusively for the action, he/she may report 100% of the depreciation costs incurred during the project lifetime**.

According to the example and the limited information you have provided**, it would seem acceptable to declare 4.000€/year for depreciation costs** of the equipment exclusively used for the action. However, as said above, we are not in a position to validate specific calculation methods for a particular beneficiary.

As regards the record-keeping obligations in relation to the equipment's use (fully or partially on the action), **the beneficiary must keep adequate supporting document/records demonstrating the (amount of) use of the asset in question on each action**. These documents/records could be, for instance, a logbook; an usage overview table; a laboratory register etc. Also, the beneficiary should reconcile the proportion of depreciation charged on the action with the amount of use demonstrated.

This is in line with Article 20 of the Horizon Europe Model Grant Agreement ('HE MGA' available at: general-mga_horizon-euratom_en.pdf) where the beneficiaries must keep adequate records and supporting documents to prove the (actual) costs declared.

⚠ **Eligibility of Full Prototype Construction Costs without the Full Cost Option**

I want to inquire about potential changes in the rules for prototyping under Horizon Europe compared to H2020. From what I understand, the core principles should remain the same, but the current wording in the Horizon Europe AGA seems a bit unclear.

Specifically, it appears that **full development costs are included under the Full Cost option** — which, in my experience, is rarely foreseen in individual calls. In contrast, under H2020, **full direct costs for prototype construction were eligible, provided they were explicitly included in Annexes I and II of the Grant Agreement**.

My question is the following:

In Horizon Europe projects where:

- prototyping is foreseen as one of the possible project activities in the call,
- but the legal and financial set-up of the Grant Agreement (or other part of the specific call) does not specify that the purchase of equipment, infrastructure, or other assets specifically for the action (or developed as part of the action tasks) may be declared as fully capitalised costs,

—is it **still possible to declare the full construction costs of a prototype, provided these are foreseen in Annexes I and II of the Grant Agreement**?

Case no 5756641, 16. April 2025

Your question concerns equipment costs eligibility under Article 6.2.C.2 of the Horizon Europe General Model Grant Agreement (HE General MGA), and in particular eligibility of costs for prototypes.

As you correctly pointed out**, the option 1 (i.e. depreciation costs only) is a standard obligation for all EU grants**. The three other options (option 2 full cost only, option 3 depreciation and full cost for listed equipment, and option 4 full cost and depreciation for listed equipment) will thus be used as an exception , only if justified by the nature of the actions and the context of the use of the equipment or assets. In Horizon Europe, the intention would be to use these three other options for a limited number of calls, notably for calls for which the purpose is generally to have beneficiaries developing prototypes.

Against that background**, a full cost option can only be activated in a specific grant if it was selected for the call by the granting authority**; i.e. if the call for proposals explicitly authorises its use in grants awarded under such call. If not included in the call, beneficiaries will not be able to charge the full purchase costs of the equipment used for a prototype. In practice, you can check if the call and topic includes any conditions for equipment costs eligibility in the topic conditions table that can be found at the beginning of each call and at the beginning of each topic. As an example, option 3 (depreciation costs and full cost for listed equipment) can be found in Cluster 4 Work Programme under the Specific conditions applying to HORIZON-CL4-SSA-SST-MS, HORIZON-CL4-SSA-SST-STM-AE, HORIZON-CL4-SSA-SST-SB, HORIZON-CL4-SSA-SST-SP, HORIZON-CL4-SSA-SST-SD (see page 435-437). Therefore **the full price of the prototypes can be charged only if this option is mentioned in the call conditions**.

⚠ Full Capitalised Prototype Costs Where the Full Cost Option Is Not Foreseen

Regarding your reply no. #5756641 concerning prototyping under Horizon Europe, I have two follow-up questions.

Q1: What if prototyping is explicitly mentioned in the call text as one of the foreseen activities, but **the use of the full cost option is not specifically allowed** (e.g., as in HORIZON-INFRA-2025-01-TECH-02)? Based on your response, I understand that **it would not be possible to activate the full cost option during the Grant Agreement preparation phase on a case-by-case basis**, and that full capitalised prototype costs would be considered ineligible. Correct?

Q2: Could you please elaborate further on **the rationale behind the different treatment of prototypes in Horizon Europe compared to Horizon 2020**? The rules seem stricter now, and there is a risk they may be misunderstood by applicants.

Case no 5981466, 27. May 2025

From your first question, we understand that you need clarification whether full capitalized prototype costs are ineligible if the full cost option is not explicitly allowed in the call text, even if prototyping is mentioned as a foreseen activity.

Generally speaking, please note that under Horizon Europe**, the full cost option can only be applied if it is explicitly stated in the call text**. If the full cost option is not mentioned, then **full capitalised prototype costs would be considered ineligible**. This is in line with the principles outlined in the Horizon Europe Model Grant Agreement.

From your second question, we understand that you need clarification why Horizon Europe has different rules regarding the treatment of prototypes compared to Horizon 2020.
Overall, **the rationale was to increase legal certainty for applicants and future beneficiaries** when they prepare their budget and later on when they declare such costs.

Against that background, it is crucial for applicants to carefully review the specific call text and ensure that their proposal align with the stipulated cost eligibility criteria.

⚠ Treatment of In-Kind Contributions against Payment under Horizon 2020 and Horizon Europe

I have a question regarding differences in the treatment of in-kind contributions between Horizon 2020 and Horizon Europe.

Based on my reading of both Annotated Grant Agreements, I understand the following:

In Horizon 2020, in-kind contributions against payment were considered a separate type of in-kind contribution and could have been declared as such in cost category D.3 costs of other goods and services in accordance with special eligibility conditions set in Article 11.1 of the model grant agreement H2020 (refer to pages 87-88 of AGA H2020). **In Horizon Europe there are no special eligibility conditions for the in-kind contributions against payment. Such costs still may now be declared under cost category C.3 (Other goods, works and services)**. To demonstrate compliance with the best value for money or lowest price requirement, such costs may be supported by internal invoices issued between the beneficiary and the third party providing the goods or services (refer to Article 6.2.C of the model grant agreement HE: „…bought using the beneficiary's usual purchasing practices — provided these ensure purchases with best value for money (or if appropriate the lowest price)…").

Could you kindly confirm whether this interpretation is correct, or **clarify the differences in the treatment of in-kind contributions concerning Other goods, works and services under the two programmes**?

Case no 6254461, 30. July 2025

We understand you are seeking clarifications on in-kind contribution provided by third parties against payment under H2020 and Horizon Europe (HE) rules, for costs concerning other goods, works and services.

Under Article 6.2.D.3 of the H2020 Model Grant Agreement (MGA), costs for other goods, works and services provided against payment are eligible if they fulfil the general eligibility conditions and are contributed in-kind against payment and in accordance with Article 11.1. Article 11.1 of the H2020 MGA provides for the specific eligibility conditions for in-kind contribution against payment.

According to this provision, and as explained in the H2020 Annotated Model Grant Agreement (pages 137-140):

• **The beneficiaries may declare their costs for paying the in-kind contribution (e.g. the invoice from the third party), but only up to the costs incurred by the third party** — if the other eligibility conditions are fulfilled (see in particular Article 6.1 and 6.2);

• The third parties, their in-kind contributions (i.e. non-financial resources) and an estimation of the costs budgeted for the **in-kind contributions must be set out in Annex 1 of the Grant Agreement**.

• The beneficiaries must ensure that the **Commission/Agency, the European Court of Auditors (ECA) and the European Anti-Fraud Office (OLAF) have the right to carry out checks, reviews, audits, and investigations on the third parties** (see Article 22), and in particular audit their underlying costs.

As indicated in your query, **under Horizon Europe, there is not anymore a specific cost category for in-kind contributions provided by third parties against payment**. Instead, beneficiaries can declare these costs under certain budget categories depending on their nature, under the following cost categories:

• Costs for seconded personnel by a third party against payment can be charged by the beneficiaries to the action under category A.3 'Seconded person against payment' (under Article 6.2.A.3 of the HE MGA).

• Renting costs for equipment under category C.2 (under article 6.2.C.2 of the HE MGA)

• Purchase costs for other goods, works and service may be charged under category C.3 (under Article 6.2.C.3 of the HE MGA).

For all of the above-mentioned cost categories, beneficiaries must demonstrate that all general and specific eligibility conditions have been met. This includes proving compliance for in-kind contributions against payment by providing third-party documents. To ensure this, it is advisable to sign a contract with the third party, granting access to the necessary documentation required to verify compliance with eligibility conditions.

With regards to costs for other goods, works and services (cost category C.3), please note that they must comply with both the general cost eligibility conditions and the applicable specific eligibility conditions, such as best value for money (or if appropriate the lowest price) and no conflict of interests. Therefore, please note **that internal invoices issued between the beneficiary and the third party may not be sufficient to demonstrate compliance with the best value for money or lowest price requirement.**

For further information on the eligibility conditions for purchase costs for other goods, works and services under Horizon Europe, please refer to the annotations under Article 6.2.C (pages 82-84) and under Article 6.2.C.3 (pages 102-104) of the corporate Annotated Grant Agreement.

⚠ Cost Category for External Evaluators in FSTP Calls

In FSTP (Financial Support to Third Parties) calls, evaluators assess proposals for funding, and the related costs (e.g., expert fees) are charged to the main grant under the relevant cost categories—typically Personnel Costs if the evaluators are employees of the beneficiary, or Subcontracting / Other Goods, Works and Services if they are external and independent experts.

Could you please **clarify which cost category is considered correct for external evaluators: Subcontracting or Other Goods, Works and Services**?

Case no 7133061, 19. January 2026

From your question, we understand that you are seeking clarification on the correct cost category to apply when declaring costs for the use of external evaluators in the context of Financial Support to Third Parties (FSTP) calls. In particular, you are wondering whether the fees incurred by the beneficiary for the use of external and independent experts for assessing and evaluating FSTP calls should be declared under the budget category B – 'Subcontracting' or as category C.3 – 'Other Goods, Works and Services'.

Generally speaking, please note that the Horizon Europe (HE) Model Grant Agreement (MGA) (V1.2 – 01.11.2024) does not explicitly differentiate between Subcontracting and Other Goods, Works and Services for the purpose of FSTP. In the present scenario, **the classification of costs for external evaluators should be determined based on the nature of the services provided and on a case-by-case basis**.

When the evaluators cover **subcontracted action tasks themselves, i.e. tasks of the project described in the description of the action (DoA; Annex 1)** that are not implemented by the beneficiary itself, but through a formal subcontracting agreement and which costs comply with the eligibility conditions set out in Article 6.1(a) and Article 6.2.B on the MGA and pages 78-81 of the Annotated Grant Agreement (AGA) (V2.0 – 01.04.2025), the costs should be classified under the budget category B – 'Subcontracting'.

If, on the contrary, the evaluators are providing **services that were purchased for the action (and which are necessary for the beneficiaries to implement the work but do not constitute by themselves an action task described in Annex 1/DoA)**, these costs should be classified under budget category C.3 – 'Other Goods, Works and Services'. It is essential to ensure that the costs comply with the eligibility conditions set out in Article 6.1(a) and Article 6.2.C on the MGA and pages 102-104 of the AGA.

In that respect, the classification will depend on **how the FSTP scheme has been designed and described as action tasks in the action concerned, and on the exact nature of the work carried out by the evaluators in relation to those action tasks**.

⚠ Best Value for Money Requirement to Travel Costs under Horizon Europe

I have a follow up question to 101000378284 (October 26, 2018): „Is it necessary to base on the best value for money (selecting procedure) even travel costs (i.e. 3 print screens of different offers of hotels and air tickets etc.)?“

According to the reply provided in 2018 and applicable to H2020 projects: „… **Compliance with best value for money is not required**…“

Does this answer also apply to Horizon Europe? **Is there a change of interpretation between H2020 and HE?** Should we as NCPs now be alerting our clients that there has been a tightening of interpretation? We believe not, because we have been advising our clients in good faith and with regard to HE continuity with H2020 for many years.

We were surprised by the CFS requirement (V2.1 – published only on 15.04.2024): „**52) Purchases were made according to the principle of best value for money (best price-quality ratio) or the lowest price**.“ Such a requirement was not part of the CFS H2020 nor does it arise from the IAP H2020.

Case no 4038561, 4. June 2024

In accordance with Article 6.2.C of the Horizon Europe Model Grant Agreement (‘HE MGA”), in order to be considered eligible, purchase costs must fulfil the general eligibility conditions set out in Article 6.1(a) of the HE MGA (i.e. incurred during the action duration, necessary, etc;) and the specific eligibility conditions set out in Article 6.2.C of the HE MGA. In particular, the costs must:

• **be based on the best value for money or on the lowest price** and not subject to conflict of interest.

• not be subject to conflict of interest and

• for beneficiaries that are ‘contracting authorities’ or ‘contracting entities’ within the meaning of the EU Public Procurement Directives (Directives 2014/24, 2014/25 and 2009/81)12: comply with the applicable national law on public procurement; these rules normally provide for special procurement procedures for the types of contracts they cover.

This overarching article covers depending on the options that apply, the following subcategories:

• **Travel, accommodation and subsistence (see Article 6.2.C.1)**

• Equipment (see Article 6.2.C.2)

• Other goods, works or services, if necessary to implement the action (see Article 6.2.C.3).

Best value for money applies the general cost eligibility condition set out in Article 6.1(a)(vii) (i.e. that costs must be reasonable and comply with the principle of sound financial management) to the purchasing context. **It does NOT necessarily require competitive selection procedures**. However, if a beneficiary did not request several offers, it must — in case of a check, review, audit or investigation — be able to show that the price was market value and that the criteria defining quality were clear and coherent with the purposes of the purchase.

With all this in mind, we note that **as regards travel costs, the CFS correctly refers to the best value for money as one of the requirements**.

For more information regarding the eligibility of purchase costs and more specifically travel, accommodation and subsistence costs, you may consult the annotations of the aforementioned Articles from the Annotated Model Grant Agreement (AGA version 1.0, 1 May 2024 p. 80-87).

⚠ Interest Accrued on Horizon Europe Pre-Financing

I have a question concerning the no-profit rule in Horizon Europe projects. If a for-profit organization opts to deposit a pre-financing payment into a savings account**, what becomes of the interest accrued**? Does the **no-profit rule apply to this interest, potentially reducing the total grant amount during the final payment**? I think this should not be the case, as **the interest is generated by the payment rather than the action itself**. Could you please confirm my understanding?

Case no 4011731, 23. May 2024

We understand that your query relates to the declaration of positive bank interest ("savings interest") generated by pre-financing received by a for-profit organization, in the framework of Horizon Europe grants.

Since the adoption of the Financial Regulation of October 2012 (Regulation 966/2012), the coordinator in multi-beneficiary actions, or the mono-beneficiary, is no longer obliged to open an interest-yielding bank account to deposit the amounts received from the EU; nor to declare or reimburse interest yielded. This rule is applicable since 1 January 2013 and is still in force.

Moreover, according to Article 8(4) of the Financial Regulation 2018/1046, **interest generated by pre-financing payments are not due to the Union budget** (except if otherwise provided).

Therefore, even if interests are generated, **they will not have to be returned to the Commission/Executive Agency nor counted as an income of the action**.

Any interests generated by the EU contribution do not need to be deducted from the EU grant amount nor be considered as income of the action. Moreover, **the interests yielded from the EU contribution can be freely used by the beneficiaries** (i.e. they will be considered as their own financial resources).

⚠ "Researchers Involved in the Project" Table

Note: The original question is not reproduced here, as it was part of a follow-up exchange with the Research Enquiry Service (RES) concerning a specific case. The clarification provided is of **general relevance to grants that use the "Researchers involved in the project" table**.

Case no 5329846, 13. February 2025

Researchers who are employed under permanent employment contracts must be reported as 'Permanent', regardless of whether they have signed Agreements on Work Activity for their activities on the Horizon Europe project.

⚠ Eligibility and Limits of Seconded Personnel from Third Parties under Horizon Europe

In H2020 the seconded personnel felt under the category of "in-kind contribution" (Art. 11) and it was subject to the requirement that the third party providing the in-kind contribution makes available the resources to a BEN **"without this being its economic activity"**. In HE, the secondment personnel has no more such reference to this - neither in the MGA, AGA nor in the IAP. **Can you confirm that this is not anymore a requirement?**

In particular, if this is not a requirement anymore**, does it mean that entities participating as BEN in a project can have seconded personnel from any third party, including those that have a core business precisely in the field in question?** For example, I have a client that is based in Switzerland but has also a mother company in the US. They would like to have some of the US company personnel seconded to them in order to being able to have the personnel costs covered, since the US entity cannot participate as BEN and receive direct funding from the EC. In H2020 I would have advised that this is against the rules, because the main activity of the US company is the service that the seconded personnel would have provided to the BEN - this would also be a way to circumvent subcontracting rules. But in HE I do not have anymore such reference. Can you clarify on this? Or can you indicate where I can find a reference that limits the possibilities of secondment?

Case no 5635296, 2. April 2025

We understand that your question is about seconded personnel under Horizon Europe (HE) and the difference of treatment comparing with the previous programme Horizon 2020 (H2020), particularly with respect to changes in how secondment is handled in the new programme.
In Horizon 2020, as you mentioned, seconded personnel were considered as "in-kind contributions" (Article 11), and a critical condition was that the third-party providing the seconded personnel must make available the resources to a Beneficiary "without it being its economic activity". This was to avoid circumventing subcontracting rules and ensure that the seconded personnel were not being treated as a disguised subcontract.

Under Horizon Europe, there is indeed no explicit reference to the same limitation. However please note, that the staff provided by a temporary work agency cannot be considered as secondment, because contracts with temporary work agencies qualify typically as purchase of services.
Therefore, under HE, the 'seconded' means the temporary transfer of an employee from a third party (the employer) to the beneficiary. Seconded persons are still paid and employed by the third party, but work for the beneficiary. Therefore, the costs should be claimed by the Beneficiary to be consider eligible. Furthermore, **the seconded are at the disposal of the beneficiary and work under its control and instructions.** Also, a secondment normally requires the seconded person to work at the beneficiary's premises, although in specific cases it may be agreed otherwise in the secondment

agreement. The costs of the seconded persons must comply with the eligibility conditions set out in Article 6.2.A.3 of the HE Model Grant Agreement.

In your specific scenario, where a Swiss entity (the Beneficiary) wants to second personnel from its US-based mother company, this is likely permissible under Horizon Europe if the US company is not acting as a subcontractor to the beneficiary and the secondment costs comply with the conditions set out in Article 6.2.A.3.

Please note, that an entity providing to a beneficiary seconded persons, equipment or other goods, works and services against payment must not necessarily be established in Member States or associated countries. The general rule is that the eligibility of costs under this budget category does not depend on where the provider is established (inside or outside the EU). However**, this cannot be used to circumvent the funding rules of the programme** (i.e. be motivated by the purpose of attributing EU funding to an entity that is not eligible for funding). The set-up to participate in a given consortium of participants in a given project should be foremost justified by the implementation of the project itself. In particular, the costs must indeed correspond to resources contributed to the beneficiary, and not to work carried out directly by the other entity or under the other entities' control/supervision.

Lastly, for additional information, you may consult the annotations to the abovementioned Articles in the Annotated Grant Agreement ('AGA' see version 2.0 of 1 April 2025, available here: aga_en.pdf (europa.eu)), and review your specific Grant Agreement as these might provide more detailed guidelines regarding the interpretation of seconded personnel in the context of each specific call.

⚠ Eligibility of Travel Agency Service Fees under Horizon Europe

I have a question regarding the eligibility of travel costs under a Horizon Europe grant based on the General MGA.

A beneficiary uses a travel agency to fully arrange a business trip to attend a conference. The agency identifies and purchases flight tickets, accommodation, conference registration, and related services, and subsequently invoices these costs to the beneficiary. The invoice provides a breakdown of all items, including **a service fee charged by the travel agency**.

Could you please **confirm whether this service fee can be considered an eligible cost, and if so, under what conditions?**

Case no 5921176, 15. April 2026

From your question, we understand that you are inquiring about the eligibility of a service fee charged by a travel agency for arranging a business trip under a Horizon Europe grant.

Generally speaking, please note that travel costs must comply with the general cost eligibility conditions set out in Article 6.1 of the Horizon Europe Model Grant Agreement (e.g. incurred in

connection with the action and necessary for its implementation, etc.), and with the specific cost eligibility conditions set out in Article 6.2.C.1 of the HE MGA.

In particular, **travel costs are eligible if they are in line with the beneficiary's usual practices on travel**. The concept of beneficiary's usual practices should be understood as practices set by the beneficiary, applied in a consistent manner, based on objective criteria, regardless of the source of funding and verifiable in case of audit.

Consequently, **a service fee charged by a travel agency could be considered eligible, provided it is applied universally to all travels, not just travels funded from the EU budget**. Therefore, beneficiaries will be required to provide documentation showing that their organisation consistently incurs these types of travel expenses for work-related travel. However, **if the beneficiary does not generally pay for such service fees, then they would be ineligible** under the Horizon Europe Model Grant Agreement.

⚠ Eligibility of Recruitment-Related Relocation and Temporary Accommodation Costs

I would like to seek clarification regarding the eligibility of relocation costs in RIA, IA, and CSA actions based on actual costs.

One of our beneficiaries intends to recruit a researcher from India to work on a Horizon Europe project. They would like to know **whether it would be possible to cover the researcher's flight from India to the Czech Republic and up to one week of temporary accommodation in Prague** (prior to securing permanent housing) as direct costs.

As this is the first time the beneficiary has encountered such a situation, **there is currently no documented usual practice in place for these cases**.

Case no 6386786, 5. September 2025

We understand your question concerns the possibility of declaring relocation costs for a foreign researcher when the beneficiary does not have a standard practice for this situation.

You are correct. **These costs can be eligible if they meet the general and specific eligibility criteria.** For a researcher's relocation costs to be considered eligible**, it must typically be part of the beneficiary's usual practice**. If this is a first-time occurrence for the beneficiary, it is necessary to establish written guidelines for all future instances, not limited to Horizon Europe actions, to ensure these costs can be deemed eligible. **The beneficiary must ensure that this practice is consistently applied in the future, regardless of the funding source.**

Exchange rate application when changing the currency of beneficiary's general accounts

My client is a participant in a Horizon Europe project with the first reporting period spanning from November 1, 2022, to April 30, 2024. The client's general accounts were established in CZK until December 31, 2022, after which they transitioned to EUR from January 1, 2023.

To determine the appropriate exchange rate for costs incurred in November and December 2022, is it accurate to assume that the average of daily exchange rates will be calculated over the entire reporting period, encompassing November 1, 2022, to April 30, 2024?

Case no 3180266, 29. December 2023
We understand that you have a query about the exchange rate to be used in case a Beneficiary changes his accounting currency during a reporting period of a Horizon Europe project.

You refer to a project with the first reporting period running from 1 November 2022 to 30 April 2024. Till 31 December 2022 the Beneficiary's general accounts were established in CZK; from 1 January 2023 the Beneficiary used the EUR.

We hereby confirm that Article 21.3 of the General model grant agreement - general-mga_horizon-euratom_en.pdf (europa.eu) should be applied: "Beneficiaries with general accounts established in a currency other than the euro must convert the costs recorded in their accounts into euro, at the average of the daily exchange rates published in the C series of the Official Journal of the European Union (ECB website), calculated over the corresponding reporting period."

This means that **the average daily rate calculated over the whole reporting period should be used for the costs incurred in November-December 2022**. For the rest of the reporting period no conversion is needed since the costs are already established in EUR.

Proposal template – Purchase costs

I have a question concerning Horizon Europe and Proposal Template (RIA, IA). How to fill in the table Table 3.1h: 'Purchase costs' items? Compared to the H2020 there is newly the requirement "The record must list cost items in order of costs and starting with the largest cost item, up to the level that the remaining, costs are below 15% of personnel costs." and column „Remaining purchase costs (< 15 % of pers. Costs)". What should be filled in which column in the following case (especially in the column "Remaining purchase costs")?

Personnel costs (280 000 € → 15 % is 42 000 €)
Travel and subsistence (8000 €) - Travel and subsistence costs of personnel related to 5 project meetings (4000 €) + Travel costs of an external expert for 4 travels (4000 €)
Equipment (200 000 €) - Depreciation costs of laser equipment
Other goods, works and services (12 000 €) - Logistic support for 2 project meetings (organisation of rooms, catering - 7 000 €) + CFS (5 000 €)
Remaining purchase costs (< 15 % of pers. Costs)- ???

Total purchase costs (220 000 €)

Case no 169521, 9. April 2021

The intention is that applicants give details of major costs items under the category of Purchase costs. We do not ask details of minor costs for which travel and subsistence normally belongs. In your example

- Personnel costs (280 000 € ⇾ 15 % is 42 000 €)
- Total purchase costs (220 000 €)

Purchase costs exceed EUR 42.000, so applicants will have to give details of purchase costs, starting with the most expensive items up to the level that the remaining costs are below EUR 42.000, so applicants need to give details up to (220.000 – 42.0000 = 178.000). They will start with the most expensive one:

Equipment: EUR 200.000

With only this they are already above EUR 178.000, so they will not need to give more details. So the applicants will fill in the table as follow:

Participant Number/Short Name		
	Cost (€)	Justification
Travel and subsistence		
Equipment	200.000	Depreciation costs for laser equipment used in tasks XY
Other goods, works and services		
Remaining purchase costs (<15% of pers. Costs)	20.000	
Total	220.000	

The main message is that **we are only interested in checking the justification of major costs items**.

Travel Costs – per-diems

I would like to ask for your confirmation concerning travel costs in Horizon Europe programme. The currect pre-draft of the annotated model grant agreement does not mention that the so-called "per-diems" for employees as well as external experts as travel costs are eligible (as they were eligible in H2020). Could you please confirm that per-diems are an eligible cost in HE?

Case no 609916, 20. August 2021

Travel costs must comply with the general cost eligibility conditions set out in Article 6.1 (e.g. incurred in connection with the action and necessary for its implementation, etc.) and with the specific cost eligibility conditions set out in Article 6.2.C.1 of the Horizon Europe Model Grant Agreement. The latter provides that travel costs are eligible provided that they are based on costs actually incurred and in line with the beneficiary's usual practices on travel. This means that **if it is the beneficiary's usual practice to reimburse travel costs on the basis of a 'per diem', this will be considered as the actual cost** incurred by this beneficiary (in line with its usual practices on travel).

Travel Costs – Associated Partners

I refer to AGA, specifically page 12, where you discuss potential role combinations, such as the conditions under which an associated partner may act as a subcontractor, etc. I have a specific question: Is it permissible for a beneficiary to cover travel costs (e.g., plane tickets and accommodation) from its budget for an employee of an associated partner and subsequently allocate these expenses to the project?

Case no 3678171, 8. March 2024

We understand you would like to know if beneficiaries are allowed to cover from their own budget travel costs for an employee of an associated partner and consequently allocate these expenses to the project.

Associated partners are entities which implement action tasks but without receiving EU funding and without becoming party to the Grant Agreement (i.e. they do not sign the Grant Agreement). In fact, according to Article 9.1 of the Horizon Europe Model Grant Agreement, they may not charge costs or contributions to the action and the costs for their tasks are not eligible.

Therefore, **costs for the travels undertaken by personnel of associated partners in the context of the performance of their action tasks are not eligible under Horizon Europe, regardless whether the costs are incurred by the beneficiaries or by the associated partners themselves**. Otherwise, it could be seen as a way of circumventing the rules.

For additional information on the rules applicable to associated partners, you may consult the annotations to Article 9.1 in the Annotated Grant Agreement ('AGA' see version 1.0 of 1 April 2023, available here: aga_en.pdf (europa.eu)).

UK partners in the project proposal

We received diverging information on the inclusion of UK participants. According to RES reply no 1640091: "The coordinator must indeed be a beneficiary and beneficiaries must not only be eligible to participate but also be eligible to receive EU funding. If in a multi-beneficiary project at **the time of signature the UK entity cannot be a beneficiary, another beneficiary will have to take over the role of coordinator**."
Q1: Does this mean that all third countries not eligible for EU-funding can ONLY participate as associated partner or is it also possible to include them as beneficiaries without EU-funding (as it was possible in H2020)?
Q2 : In case organisations from third countries not eligible for funding can also participate as beneficiaries without EU-funding would it be possible for them to be coordinator (as in H2020)?
Q3 : For projects that are currently replacing an UK coordinator because they only participate as associated partner would it be possible to change their status to beneficiary / coordinator during the course of the project via an amendment once the association of the UK is in place (even if they will be funded by the UK for this project)?

Case no 1640091, 10. February 2022

Q1: Under HE the 'beneficiary' status refers to entities eligible for participation and funding. The legal status 'beneficiaries not (eligible) to receiving EU funding' is no longer foreseen in the Model Grant Agreement under Horizon Europe. Participants from non-associated third countries which are not eligible for funding may participate 'associated partners'. To note that UK entities will be treated as entities from an associated country, as long as the association agreement with the United Kingdom applies at the time of signature of the grant agreement.
Q2: They cannot be coordinators. In order to be coordinator of a project, a legal entity must be a beneficiary in accordance with Article 7 of the Horizon Europe Model grant agreement. Only entities eligible for funding can sign the grant agreement and become a beneficiary.

Q3: If requested by the consortium, an amendment of the grant agreement would be necessary to change the status of the UK entity from an associated partner to a beneficiary when the association is in place, is applicable.

UK Partners – Grant Agreement Preparation Phase

I have a question concerning UK partners which are involved in consortia that are currently at the stage of the GAP (HE). UK partners may be involved as associated partners and may apply for national funding but this national funding is not possible for all calls. In cases where national funding will be lacking, there is a danger that UK partners will leave the consortium. How will the EC react? Will the consortium have to find other partners? Will there be room for negotiation with the EC so that partners are found to be necessary for the implementation of the project and funded by the EC? Will the deadlines for signing the GA be extended? Are there any other instructions NCPs can provide to the clients in these cases?

Case no 1720881, 2. March 2022

We take that this is about the possible participation of a non Associated third country entity as an associated partner (AP) in a given project. If the AP would not be able to perform its tasks under the project in view of a lack of funding (e.g. own resources /national funding), the respective entity should not participate in the project .

In this case the consortium will need to either redistribute the tasks among the existing members of the consortium or find a replacement for the tasks assigned to the AP. In principle, the consortium will be offered a reasonable time to rearrange their proposal. The granting authority reserves the right to assess if the redistribution of budget and tasks puts into question the results of the evaluation.

VAT – status change

I have a question concerning Horizon 2020/Horizon Europe projects and the eligibility of VAT. Could you please confirm that the following steps are correct? An institution charges VAT to the project. Then, after three years, they change their VAT status for the project (which is fully in line with Czech legislation), they correct their own accounting and then with the next financial report, they make adjustments to the previous financial reports. Is this OK? Are there any other additional steps which

should be taken because of the change? I.e. informing the PO or uploading any documents into the portal?

Case no 1038026, 8. October 2021

A beneficiary can declare VAT on eligible costs when it is not deductible. In this regard, please keep in mind that according to Article 6.5(ix) of the H2020 Model Grant Agreement, deductible VAT is not ineligible, and according to Article 6.3(viii) of the Horizon Europe Model Grant Agreement, deductible or refundable VAT is not eligible. If the VAT status of a beneficiary modifies with a retroactive effect the amount of eligible VAT declared in previous reporting periods, the beneficiary may declare the differences as adjustments in the next reporting period. You may add an explanation in the next reporting and/or contact the project officer to explain this.

⚠ Effect of a Beneficiary's Change from Non-Profit to For-Profit Status in an Innovation Action

The questions concern a **change of status for a beneficiary taking part in a Innovation Action**. At the time of signing the grant agreement the beneficiary had a non-profit status. During the action this status is changes to "for-profit".

From AGA my understanding is, that **the change of status (100% reimbursement of eligible costs vs. 70% for "for-profit" entities in Innovation action) is NOT retroactively applied**. Can you confirm this? Furthermore, **will the change for cost reporting take effect from the day the status of the entity has changed OR is the originial reimbursement rate kept for the remainder of the ongoing project?** If the reimbursement rate is adjusted, I assume a contract amendment (Annex2a of the GA) becomes necessary, however the max. EC contribution of the grant is not affected by the change of status for one beneficiary - can you confirm? (Despite the change in status the overall eligiblity criteria for the grant are still respected).

Case no 5981466, 2. April 2025

We understand that your query concerns a legal entity participating in an Innovation Action (IA) under Horizon Europe, which was registered as a "non-profit" during validation but changed its status into a "for-profit" legal entity during the course of the action.

When a beneficiary validated as a non-profit entity changes its status into a for-profit entity, its **LEAR has to inform the validation services of the Commission** (in accordance with the obligations of Article 19 of the HE MGA) to explain the case and request the change in the participant data.
More specifically concerning the funding rate, Article 5.3 of the HE MGA provides the funding rate of the Innovation Action's eligible costs depending on whether the beneficiary is a non-profit legal entity (up to 100%) or for-profit legal entity (70%).

The Annotated Model Grant Agreement (p. 36 – v2.0 of 01.04.2025) further explains that:
"Conditions for the funding rate must normally be complied with throughout the action. Thus, a change of activity, type of beneficiary, etc. affecting the conditions for the funding rate, would also require a change of the funding rate (including specific increases or bonuses based on pre-set conditions) in line with the original call conditions."

Therefore, **the change of the funding rate would depend on the original call conditions** (i.e. for an Innovation Action under Horizon Europe, this would mean up to 70% for for-profit entities) and in principle **would only be applicable as from the date of the change of the status of the entity from "non-profit" to "for-profit".**

The project officer(s) of the affected project(s) must be informed of the change, and of the need to lower the funding rate for costs under Article 5.3. Please note that changes to the funding rate of a participant, in principle, **would not necessarily lead to modifying the maximum grant amount fixed in Article 5.2** of the specific grant. If requested and justified by the consortium in relation to the action implementation, the latter may also update the budget table, up to the limit of the initial maximum grant amount.

CFS extempted beneficiaries

During Grant Agreement Preparation beneficiaries must declare whether they are exempted from CFS. Are there any cases where partners are exempt from CFS even though they receive more funding than the threshold? There are any rules regarding this exemptions? Please, could you provide us with the exemption rules if they exist?

Case no 1786376, 1. March, 2022
In Horizon Europe, a CFS must be submitted by all kind of legal entities (acting as beneficiary or as affiliated entities in a given Horizon Europe action) if they reach the threshold indicated in point 4.3 of the data sheet (i.e. EUR 430 000 of requested EU contribution to costs, as the general rule in Horizon Europe). Therefore, **it is not intended to activate the option for 'exempted beneficiaries' under Horizon Europe actions**.

Exchange rate suspension

I have a follow up question to 101000461517, i.e. calculation of correct exchange rate at the end of a reporting period when the reporting period was suspended for 12 months. According to the reply, in this case we should calculate the rates as if there were two reporting periods: from beginning of the project until beginning of suspension and from end of suspension until end of the project. Is this reply relevant for both the MSCA and the RIA/IA/CSA?

Case no 2473611, 16. December 2022

The logic applies also to other types of grants, i.e. RIA, IA, etc. There will be a calculation from the beginning of the reporting period until the date of suspension and then another from the resumption day until the end of the reporting period.

Visibility rules

Could you please confirm that the rules concerning visibility in HE projects changed slightly compared to H2020?In H2020, according to Art. 38, outputs needed to display the EU emblem and state: ""This project has received funding from the [European Union's Horizon 2020 research and innovation programme] [Euratom research and training programme 2014-2018] under grant

agreement No [number]".In HE, according to Art. 17, outputs need to display the EU emblem with the "(co)funded by the EU" statement. Additionally, the outputs should also carry a disclaimer: "Funded by the European Union. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or [name of the granting authority]. Neither the European Union nor the granting authority can be held responsible for them. „Is this correct? In other words, the project number/acronym does not have to be visible for outputs in HE projects?

Case no 381807, 11. July 2022

Please find below the updated reply to your question. Kindly disregard the previous one that we sent you. Note that the Research Enquiry service provides general guidance only and cannot comment on the specificities of your particular case.

As you rightly point out, the **visibility rules applicable to Horizon Europe projects have changed compared to H2020**.

According to Article 17(2) of the HE Model Grant Agreement (MGA), unless otherwise agreed with the granting authority, **only the emblem** (i.e. the European flag) and the funding statement (translated into local languages, where needed) **must be displayed** in order to acknowledge the EU support to the project.

This is due to the fact that the HE MGA, including its HE visibility rules, are now based on the so-called 'corporate MGA', i.e. the **grant agreement that will be used across different EU programmes** and must be applied consistently. In this regard, the visibility rules for EU grants based on the corporate MGA have been streamlined and harmonised.

Partial CFS I

I am following up on a question raised during our recent Legal and Financial NCP meeting last week (via SLIDO FAQs), which unfortunately did not receive a clear response. The specific query pertains to the following:

In H2020, it is possible for the beneficiary either to do one CFS per reporting period or a single CFS for the whole duration of the action. However:

1) The certificate(s) may be submitted only with the FINAL financial report.

2) Costs for partial CFS (i.e., one certificate per reporting period) are accepted only in the LAST REPORTING PERIOD if CFS is mandatory (threshold is reached at the end of the action), and

3) the total costs of the partial certificates are similar to the costs that would have been incurred for a single certificate."

See H2020 AGA, Version 5.2, p. 190.

QUESTION: Do the abovementioned rules/principles also apply to Horizon Europe projects (only threshold changed)?

We foresee continuity in this respect, but confirmation will be welcomed. Your prompt clarification on this matter would be greatly appreciated.

Case no 3036916, 16. Nobember 2023

Please kindly note that the Research Enquiry service provides general guidance only and cannot comment on the specificities of your particular case.

From your question we understand that you would like to know whether the H2020 AGA-explained approach on having possibly interim CFS done but submitted at final stage altogether (upon the condition that their costs would be similar to the costs for a single CFS) could also apply in the context of Horizon Europe.

As explained during the last NCP meeting, this exceptional approach of multiple CFS has been discussed internally at technical level with central services. However, considering the upcoming revision of the CFS template, we are not in the position to give a formal and conclusive answer for the moment. It may be considered in the future but **for the time-being, we will only require and cover the costs for a single CFS at final payment.** However, beneficiaries are free to audit themselves whenever they find it necessary and can use the CFS template if they want.

Partial CFS II

In project where beneficiaries have to deliver an interim CFS, how are the thresholds calculated?

If they reach the first threshold and deliver a CFS with the first periodic report, do they then have to deliver a new one if they don't reach the threshold for the next report?

And if they haven't reached the final threshold by the end of the project will they still to deliver a new CFS with the final report covering the whole project period, including the periods covered by an interim CFS?

Case 3601541, 20. March 2024

As a preliminary remark it is not clear to us whether your question refers to H2020 or to Horizon Europe Framework. In this context, we note that the CFS in both Framework Programmes is only due at the final report, but **the approach of having partial CFS per reporting period (but submitted at final stage altogether) is only foreseen in the context of H2020**. Therefore, we have to distinguish:

H2020: For H2020 actions, Article 20.4 of the H2020 Grant Agreement provides that a certificate on the financial statement (CFS) is needed if the beneficiary requests a total financial contribution for the whole project of EUR 325.000 (or more) as reimbursement for actual costs and personnel costs declared on the basis of unit costs calculated according to its usual accounting practices. As such, please note that the EUR 325.000 threshold is counted for the whole project and not per reporting period. Therefore, beneficiaries have to issue CFS ONLY in the last reporting period and DO NOT have to deliver interim CFS.

However, for H2020 there is certain flexibility for the submission of the CFS. As indicated in H2020 AMGA p.190, Beneficiaries/linked third parties MAY submit either one certificate per reporting period or a single CFS for the whole action.
The certificate(s) may be submitted ONLY with the final financial report. Certificates submitted at any other moment will NOT be accepted (and costs incurred for them will be considered ineligible, because not necessary).

Costs for partial certificates (i.e. one certificate per reporting period) will be accepted ONLY in the last reporting period and ONLY if:

- a CFS is mandatory (i.e. the threshold is reached at the end of the action) and

- the total costs of the partial certificates is similar to the cost that would have been incurred for a single certificate.

Horizon Europe: According to the Article 24.2 of the Horizon Europe Model Grant Agreement (MGA p. 65), "If required by the granting authority (see Data Sheet, Point 4.3), the beneficiaries must provide certificates on their financial statements (CFS), in accordance with the schedule, threshold and conditions set out in the Data Sheet".

The CFS threshold is to be calculated separately per beneficiary or affiliated entity for whom financial statements are submitted.

As indicated in the data sheet (section "4.3 Certificates" of the HE MGA Version 1.1. 15 April 2022 page 16), for HE actions, the CFS is scheduled **only** at the final payment, if the threshold is reached.

The standard threshold for issuing a CFS in the HE is when the requested EU contribution to costs is equal or higher than the amount of EUR 430 000 (or EUR 725 000 for the specific case of beneficiary with a low risk SPA beneficiaries see art. 24.4 of the MGA)

Use and Submission of Partial CFSs under Horizon Europe

I have a follow up question concerning RES 3036916 and partial CFS in Horizon Europe.

New version of AGA (V1.0‑ 01.05.2024) only states that „ The CFS threshold and schedule are set out in the Data Sheet → Data Sheet: CFS mandatory only at final payment and only if requested EU "

It is clear that **CFS cannot be submitted with the reports of the interim reporting period**. However, it is not clear whether **partial (interim) CFS can be done after each reporting period on the condition that it will be submitted and reimbursed only at the final stage altogether** (upon the condition that their costs would be similar to the costs for a single CFS). Is it possible or not? If we understood correctly, it was mentioned at the L&F NCP meeting that this might be possible in practice. However, our beneficiaries need a degree of certainty in this regard and would prefer a written response.

Furthermore, **would it be possible to submit a CFS at the end of the project consisting of two partial CFSs** - one for the first reporting period carried out by auditor A (in accordance with the beneficiary's framework contract) and one for the second/final reporting period carried out by auditor B (in accordance with the beneficiary's new framework contract)?

Thank you for your reply and clarification.

Partial CFS has the advantage of assuring beneficiaries that they are complying with the Horizon Europe rules. If not, they have time to take corrective action before the end of the project and avoid audit findings at the end of the project.

Case no 4022176, 29. May 2024

Indeed, as you note the new version of Annotated Grant Agreement (V. 1.0, 1 May 2024 p. 239) indicates that the CFS is, as a general rule for HE, **mandatory only at final payment and only if requested EU contribution to costs is equal or beyond the amount of EUR 430 000**.

As explained during the last NCP meeting, there will be no reference to this possibility in the corporate AGA as this approach is not recommended by the Commission. However, **it would still be exceptionally possible to accept costs for partial CFS, under the same conditions as in Horizon 2020** (apart from the applicable threshold in HE, indeed), notably if the costs of several partial certificates are similar than those for establishing one single certificate. However, please note that **this approach is not recommended by the Commission**. In fact, it is the Commission's view that in practice, it might be difficult to prove and ensure that the costs are similar.

For additional information, you may consult the annotations to the Article 24.2 (Certificate on the financial statements) in the Annotated Grant Agreement ('AGA' see version 1.0 of 1 May 2024, available here: aga_en.pdf (europa.eu)).

⚠ **Eligibility of Costs for Partial Certificates on the Financial Statements in Horizon Europe**

We would like to kindly ask for clarification regarding the eligibility of costs for partial Certificates on the Financial Statements (CFS) in Horizon Europe.

In Horizon Europe, RES 4022176 states the following:

„As explained during the last NCP meeting, there will be no reference to this possibility in the corporate AGA as this approach is not recommended by the Commission. However, **it would still be exceptionally possible to accept costs for partial CFS, under the same conditions as in Horizon 2020** (apart from the applicable threshold in HE, indeed), notably if the costs of several partial certificates are similar than those for establishing one single certificate."

In Horizon 2020, RES 101000599058 clarifies:

„If a reporting period was audited, the costs covered by the audit do not need to be covered by the CFS; this is a possibility provided to the beneficiary, but not an obligation. Costs covered by an audit may still be covered by the CFS; for example in the case of a partial CFS that was prepared before the performance of the Commission's audit. Concerning the eligibility of costs for the CFS, **in principle costs for a partial CFS are accepted in the last reporting period if the CFS is mandatory i.e. the threshold is reached at the end of the action and if the total costs of the partial certificates is similar to the cost that would have been incurred for a single certificate**. In the case of a partial CFS that was prepared before the performance of a Commission's audit, and considering that the exclusion of audited amounts from the CFS threshold was introduced to reduce beneficiaries' administrative burden, the costs for the CFS would be eligible in the last reporting period if the threshold is reached with the inclusion of the audited costs."

Could you please confirm **whether the same approach concerning the eligibility of costs applies in Horizon Europe**? The use of partial CFS by Czech beneficiaries is very common.

Case no 7188856, 6. February 2026

From your question, we understand that you are seeking clarification regarding the eligibility of costs for partial Certificates on the Financial Statements (CFS) under the Horizon Europe (HE) framework programme.

According to the point 4.3 of the Data Sheet and Article 24.2 of the HE Model Grant Agreement (MGA) (1.2. Version of 1 November 2024), **the submission of a CFS is mandatory only at the final payment if the threshold of EUR 430 000.00 is reached**. The CFS threshold and schedule are set out in the Data Sheet, Point 4.3. It depends on the amount of EU contribution requested (not only the amount of actual costs and unit costs according to usual cost accounting practices declared) and is calculated automatically by the system for each entity separately; i.e. each beneficiary/affiliated entity must submit a CFS if they reach the threshold (without taking into account the EU contribution requested by the others).

Additionally, the HE Annotated Grant Agreement (AGA) (page 252, V2.0 – 01.04.2025) **states that the costs of a required CFS are eligible under the applicable cost category (usually category C.3 as a cost for services)**. The costs for CFS that are not mandatory (e.g. because the threshold was not reached or because it was not required in that reporting period) are NOT eligible (because not necessary for the action).

However, and in reply to your query, **it is exceptionally possible to accept costs for partial CFS under the same conditions as in Horizon 2020**, notably if the costs of several partial certificates are similar to those for establishing one single certificate.

The approach of having partial CFS per reporting period is not recommended by the European Commission, as it might be difficult to prove and ensure that the costs are similar.

Against that background, while the use of partial CFS is not recommended, it may be accepted under exceptional circumstances, on a case-by-case basis, if the aforementioned conditions are met.

⚠ Eligibility of Partial CFS Costs When a Commission Audit Removes the CFS Requirement

We would like to kindly seek a further clarification to ensure that we correctly understand the application of the rules in a specific scenario.

In particular, we would like to confirm the following situation:

1. A beneficiary prepares and pays for a partial CFS during the action (e.g. covering certain reporting periods).

2. Subsequently, the European Commission performs an audit covering part of the declared costs.

3. As a consequence of the audit (and the exclusion of audited amounts from the calculation of the CFS threshold), **the threshold requested at the end of the action no longer reaches the EUR 430 000**.

4. Therefore, a final CFS is no longer mandatory.

In Horizon 2020, in a comparable situation, the costs of the partial CFS were considered eligible in the final reporting period, provided that:

- the threshold would have been reached including the audited amounts, and
- the total cost of the partial certificates was similar to the cost of a single certificate.

See RES #101000599058 „… In the case of a partial CFS that was prepared before the performance of a Commission's audit, and considering that the exclusion of audited amounts from the CFS threshold was introduced to reduce beneficiaries' administrative burden, **the costs for the CFS would be eligible in the last reporting period if the threshold is reached with the inclusion of the audited costs".**

Could you please confirm whether the same approach applies under Horizon Europe?

More specifically:

If the threshold is ultimately not reached solely due to a Commission audit, can the costs of a partial CFS already performed and paid still be considered eligible, under the same conditions as in Horizon 2020?

Case no 7371256, 26. February 2026

From your question, we understand that you are seeking further clarification regarding the eligibility of costs for partial Certificates on the Financial Statements (CFS) under the Horizon Europe (HE) framework programme.

In particular, you ask for advice on the correct applicability of the rules for cost eligibility rules of a partial CFS which was prepared before the performance of a European Commission's audit, and thus the CFS threshold would be ultimately not reached, if not taking into account the costs already audited.

In such a specific case, **it should be exceptionally possible to accept costs for such partial CFS** under Horizon Europe, under the same conditions as indicated in previous reply n° 101000599058 for Horizon 2020, i.e.: **In the case of a partial CFS that was prepared before the performance of a Commission's audit, and considering that the exclusion of audited amounts from the CFS threshold was introduced to reduce beneficiaries' administrative burden, the costs for the CFS would be eligible in the last reporting period if the threshold is reached with the inclusion of the audited costs – similarly to the cost eligibility rules under Horizon 2020**.

Alternative Evidence for Physical Inspection under the Horizon Europe CFS

Several external auditors from different countries have expressed their concern in relation to the new CFS template published 15.02.24. They all fear that the number of findings will increase substantially in Horizon Europe.

For instance, Agreed Upon Procedure 64 states: **"The equipment charged to the action was physically inspected and traceable to the accounting records and underlying documents"**.

Some beneficiaries have project related equipment located on the sea floor or on the inland ice on Greenland.Physical inspection of such equipment is almost impossible**. Will the auditors be allowed to accept photos of the mentioned equipment as an alternative to physical inspection?**

The same goes for Art. 6.2.C.3. Other goods, work and services which states:

- the actual existence of the sampled items by physical inspection.

Many projects will claim reagents, test tubes etc. under this cost category. However, physical inspection of these items will not be possible, since the reagents, test tubes etc. are discharged after use. **Would it be acceptable to skip the physical inspection of these items if the auditor can confirm the other Agreed Upon Procedure 88-95?**

Case no 3933816, 06. June 2024

We understand that you are referring to CFS under Horizon Europe Framework.

As far as the equipment is concerned, **this is not considered as a new requirement** compared with the previous CFS. The auditor always needed to obtain sufficient evidence for the equipment to comply with Article 6.1(a)(v) in H2020 [the costs must be identifiable and verifiable]. For HE the same principle applies. **In case the physical inspection is not possible, obtaining sufficient evidence by video, or other means it would also be acceptable.**

Regarding the "other goods and services", the physical inspection is applicable only in the cases that it is feasible.

Definition and Sampling of Travel Instances under the Horizon Europe CFS

In H2020, travel costs were claimed under D3., Costs of other goods and services.

The H2020 CFS template specified that the auditors should sample a minimum of 10 items, or 10% of the total, whichever number is highest. The Horizon Europe CFS template introduces a new term called **"travel instance" (related costs for transport, accommodation and subsidence are together counted as one instance)**. This means that for one journey the auditor now has to check many more items (airplane ticket, hotel bill, per diem etc.) Is this correctly understood?

Furthermore, **the precise definition of an instance is not clear to all auditors**. Some auditors believe the term "instance" could also be interpreted as occasion or similar. We would therefore appreciate if you could clarify the following examples.

A researcher is employed by a beneficiary on a Horizon Europe project. During a six months period, he travels three times to the same field station. Each time he performs the same scientific activity at the field station. **Should this be considered as one travel instance or as three separate travel instances?**

Another example.

Researcher A and B work at the same beneficiary on a Horizon Europe project. Both researcher A and B travel to the same conference to present results from the project. Both researcher A and B are listed as presenters in the conference program. When they have returned home, researcher A and B each submit their own travel reimbursement form**. Should this be considered as two separate travel instances or as one travel instance?**

Case no 4954306, 10. December 2024

We understand that you are referring the new version (V2.1) of CFS applicable for HE.
Indeed, according to the CFS template, related cost for transport, accommodation and subsistence are together counted as one travel instance.

This means that **one travel instance= one travel item= one travel per person**.
This was the notion in H2020 as well.

Having said that, please see below how this rule applies in your specific examples:

1.During a six months period, he travels three times to the same field station. Each time he performs the same scientific activity at the field station.

These are considered as **three travel instances** (the same person travelled 3 times, each journey involves one "group" of travel costs).

2. Researcher A and B work at the same beneficiary on a Horizon Europe project. Both researcher A and B travel to the same conference to present results from the project. Both researcher A and B are listed as presenters in the conference program. When they have returned home, researcher A and B each submit their own travel reimbursement form.

These are considered as **two travel instances** (2 persons travelled for the same conference, each person submits separate reimbursement forms, thus constituting two different travel instances).

Requesting an Extension and Submitting Documents for a Horizon Europe Audit

I have a question concerning Horizon Europe audit. Czech beneficiary received on 26 August 2025 announcement of audit with request to send via FTOP all requested documents by 15 September.

In view of the holidays of the chief financial manager and accountant during September, **the beneficiary requests an extension of this deadline**. The auditing company XY was informed and provided the information that the deadline is set by the EC, therefore, to request an extension of the deadline, the beneficiary should directly contact the EC through the FT Portal. The beneficiary sent the Formal Notification, but still no response. As the deadline is approaching, we would like to ask:

- As the NCP, **what should we recommend the beneficiary to do?**

- **What will happen if the deadline is not met?**

- **Is it possible to upload only part of the documents** (Annex I and Annex II) and the completed Excel table later?

- If the beneficiary has questions about filling in the documents (e.g. clarification of certain requirements in Excel), should they now contact the auditors or the EC via Formal Notifications?

Case no 6529711, 30. September 2025

For the first question from your query we would advise you, if you are contacted in such cases, to suggest to the **beneficiaries to contact us (the Common Audit Service) through the Participant Portal in order to agree on a time extension** for the submission of the LoA Annexes in cases where this is justified.

In cases where the time limits will expire and the Beneficiaries cannot submit the requested information we strongly encourage beneficiaries to **immediately inform the audit firm and the Common Audit Service (trough the Participant Portal)** about this and request for an extension. It is our intention that the audit is performed in an efficient manner and that requested information is available as required by the relevant grant agreement.

The Beneficiaries should provide all necessary information before the timeline indicated in the Letter of Announcement. In cases where beneficiaries may already provide some of the Annexes and others at later stage, the beneficiaries should discuss this directly with the audit firm and see if this is possible for them. It has to be reminded that the submission of these Annexes is an essential step in the planning of an audit since further the auditors will need to perform a sample and ask additional supporting documents before the visit on the spot.

If the Beneficiaries have questions concerning about filling in the documents they should **contact the Auditors (the mandated audit firm) to receive additional guidance** for the specific situation.

⚠ Competent Authorities for Approval of Ownership Control Guarantees

According to the Guidance on Participation in EU Restricted Calls with Ownership and Control Restrictions, non-EU controlled participants may, in certain cases, be required to provide an ownership control guarantee. Such guarantee must **be approved by the competent authorities of the country of establishment of the participant concerned**.

I would be grateful if you could clarify **whether a list of the competent authorities in the Member States is available and, if so, where participants may access it**.

Case no 7403161, 02. March 2026

Please note that **there is no list of national competent authorities that participants may access for guarantees under Horizon Europe**. The main reason is because under Horizon Europe, participants do not need to contact themselves the national competent authorities.

More precisely, for restricted calls with ownership control restrictions, the participants must fill in the ownership control declaration, as part of their application. Later on, if the proposal has passed evaluation, they will be requested by the granting authority to submit supporting documents. In calls where guarantees are allowed (i.e. calls where the possibility for guarantees is explicitly foreseen in the specific call/topic conditions), **ineligible entities will be invited to fill in the guarantee template and send it back to the granting authority**.

For Horizon Europe programme (different from other Union programme with restricted calls, such as Digital Europe Programme or European Defence Programme), the Commission will perform a first assessment of the measures proposed by the entity in the guarantee. Once completed, **the Commission services will contact the Member States (or eligible third country) directly for the approval; NO need for the participants to do this**.

You can find more information on guarantees in the Guidance on Restricted calls with ownership and control published on Funding and Tenders Portal (https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/guidance-on-participation-in-eu-calls-with-ownership-and-control-restrictions_en.pdf), in section 4.

⚠ **List of Competent Authorities for Ownership and Control Guarantees**

Thank you for your kind response to RES #7403161. Although, in Horizon Europe, the granting authority contacts the Member State directly, it would be very helpful for participants to know in advance whom to contact to prepare the guarantee correctly, as recommended on page 18 of the Guidance on Restricted Calls with ownership and control.

For other EU projects, the participant concerned is responsible for obtaining approval of the guarantee, meaning that the general list of the competent authorities is known**. Knowledge of Horizon Europe participants which authority to address in these matters might facilitate timely and correct preparation of the guarantee and streamline the grant agreement preparation process.** Would it be possible to share with us the general list of competent authorities responsible for approving the guarantees?

Case no 7445681, 31. March 2026

We take note of your concerns but however **we cannot share the list of entities with you due to confidentiality reasons**. It is precisely because the **procedure for guarantees in Horizon Europe operates differently** (than other Union Programmes such as Digital Europe Programme) and the **European Commission or the granting authority contacts the Member State/Associated Country representatives directly**, that we cannot share the list.

⚠ Eligibility of EU-Established Subsidiaries of Chinese Entities in Innovation Actions

The general annexes states that legal **entities established in China are not eligible to participate in Innovation actions**. What about their **subsidiaries** who are established in a member state, are they eligible to participate in Innovation Actions and receive funding?

Case no 5981466, 02. April 2025

Thank you for your question regarding the eligibility of Chinese entities in Horizon Europe innovation actions. As reported in the General Annexes of the work programme, the scope of the restriction is as follows:
Legal entities established in China are not eligible to participate in Horizon Europe Innovation Actions in any capacity. **This includes participation as beneficiaries, affiliated entities, associated partners, third parties giving in-kind contributions, subcontractors or recipients of financial support to third parties (if any).**

Please note that other restrictions might apply such as restrictions based on article 22(5) of the Horizon Europe regulation or restrictions on the participation of high-risk suppliers of communication network equipment (for additional information please see General Annexes pages 6, 7, and 8 - https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/horizon/wp-call/2023-2024/wp-13-general-annexes_horizon-2023-2024_en.pdf).

⚠ Application of China Participation Restrictions to Legal Entities Established in Taiwan

What is the **situation of Taiwan regarding the "Restrictions on participation** in Innovation Actions" for legal entities established in China of the General Annexes (based on art. 22.6 HE Regulation)?

Is "established in China" in this context a reference to the territory of China, excluding the territory of Taiwan, or not?

One the one hand "the EU pursues its “One China” policy and recognises the government of the People’s Republic of China as the sole legal government of China"; on the other hand, in the "HE Complementary funding mechanisms in third countries: V7.0 – 01.04.2025", The People’s Republic of China (CN) and Taiwan appear as two very distinct entities.

Case no 5921176, 15. May 2025

Article 22.6 applies to legal entities established in mainland China; it does not apply to Taiwan.

The cooperation with Taiwan under Horizon Europe is sectorial and takes place at the technical level among entities based in the EU, Taiwan, and international partners that team up to form consortia and submit collaborative project proposals. The decision to pursue technical cooperation in the Horizon Europe work programme should not be interpreted as reflecting any official position of the European Union with regard to the legal status of Taiwan. **Such cooperation is consistent with the EU’s One China Policy.**

⚠ Adding a Canadian Entity to a Horizon Europe Grant Signed before Canada's Association

I would like to inquire about the possibility of **adding a Canadian legal entity to a Horizon Europe project as either a beneficiary or an associated partner**. The project is funded under Pillar II of Horizon Europe. The Grant Agreement for the project was signed in 2023, i.e. prior to Canada's association to Horizon Europe. The overall grant amount would remain unchanged, with a portion of the budget currently allocated to other consortium member(s) being reallocated to the Canadian entity.

Pursuant to Article 19 of Agreement 2024/2007 between the European Union and Canada on the participation of Canada in Union programmes, **the agreement applies as of 1 January 2024. Consequently, from that date, Canada is considered an associated country**.

Article 19: "1. This Agreement shall enter into force on the date of the last notification by a Party to the other Party of the completion of its internal procedures necessary for that purpose. It shall apply retroactively from 1 January 2024."

According to Article 23 of Regulation (EU) 2021/695 of the European Parliament and of the Council of 28 April 2021 establishing Horizon Europe – the Framework Programme for Research and Innovation, laying down its rules for participation and dissemination, and repealing Regulations (EU) No 1290/2013 and (EU) No 1291/2013 legal entities established in the associated country are eligible for funding.

Article 23: "1. Legal entities shall be eligible for funding if they are established in a Member State or an associated country. Only legal entities established in the jurisdiction of the delegating managing authority shall be eligible for funding for actions benefiting from amounts under Article 15(5), except if otherwise agreed by that managing authority."

In light of the above, it appears that **a Canadian legal entity should now be eligible for funding, provided no other restrictions apply to amending the existing Grant Agreement to include it**.

I would be grateful if you could kindly confirm whether this interpretation is correct, or clarify any reasons why it may not be applicable in this case.

Case no 6243486, 05. August 2025

We understand that a Canadian entity would like to be added to an on-going Horizon Europe project, either as beneficiary or as associated partner. The concerned grant agreement was signed in 2023, before the Agreement between the EU and Canada on Canada's participation in EU programmes was signed and entered into application. The Agreement contains the Protocol associating Canada to Horizon Europe (Pillar II). Without more specific information on your side, we assume that the grant agreement referred to in your query has been signed under the Horizon Europe Work Programme 2023-2025.

In order to participate as beneficiaries in Horizon Europe grants, entities must be eligible for funding. As indicated in your query, the association agreement between the EU and Canada applies retroactively as from 1 January 2024. Therefore, it would be possible for Canadian entities to be eligible for funding and participate as beneficiary as of this retroactive date of association to Horizon Europe. However, please note that **the association of Canada to pillar II only applies for award procedure implementing Union budget for the year 2024 and onwards** (see

https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/list-3rd-country-participation_horizon-euratom_en.pdf). Only if this were to be the case, which appears unlikely in view of the indicated date of grant signature, the entity established in Canada would be eligible to be funded on the basis of being established in an associated country. In this regard, the on-going grant agreement would need to be amended to add the Canadian entity as new beneficiary, with possible changes notably in the annex 1 (action description with possible tasks reallocation within the consortium) and in the annex 2 (e.g. to reshuffle the available budget within the limit of the maximum grant amount). For more information on amendments, please refer to the Annotated Model Grant Agreement (version 2 of 1 April 2025, in particular pp.325-327).

As regards participation as associated partner, please note that **associated partners** are entities that implement action tasks, but without receiving EU funding. Therefore, and as a rule, **any entity (including those from countries not eligible to receiving funding) can participate under this status if appropriate, unless there would be participation restrictions applying otherwise in the concerned call/topic conditions**. Taking this into account, the consortium could request to amend the grant agreement to include an entity as associated partner under Article 9.1 of the Horizon Europe Model Grant Agreement (and with corresponding changes to Annex 1) but please note that associated partners will have to comply with the conditions set out therein. Finally, the beneficiaries could make further internal arrangements with the associated partner as long as doing so would not contradict the call/topic conditions and the grant agreement.

Partners with link on Russia

Dear RES, we have a client who would like to include the Saami Council in an application. This is an NGO that represents the indigenous Saami people in the north of Norway, Sweden, Finland, and the Russian federation. The question is; can the Saami council which is a Norwegian legal entity participate in a project when the organization has members from Russia? Can they participate if they have a firewall in place to make sure that they only involve the Norwegian, Swedish and Finnish part of the organisation and not the Russian?

Case 2682416, 10. February 2023

The General Annexes of the 2023-2024 HE WP at p. 13 provide that legal entities established in Russia, even if not subjected to EU restrictive measures, are not eligible to participate in any capacity to the HE programme.
For entities established outside Russia, EU funding will not be allocated to them if a Russian public entity controls them or owns more than 50% of their shares.
In practical terms, this means that the Saami Council, i.e. a Norwegian NGO, which includes nine members from Norway, Finland, Sweden and Russia, can participate in activities and receive funding under HE, provided that its two Russian members do not control it nor own more than 50% of that entity. Accordingly we would advise not to involve the Russian members of the Saami Council in the activities of the project as this could pose questions on appropriateness of reimbursement of their costs.

⚠ Verification of Russian Ownership

What checks should undertake a coordinating entity to ensure that the proprietary rights of a legal entity they want to include in their consortium and which is **established outside Russia are not directly or indirectly owned for more than 50% by a legal person, entity or body established in Russia**? Should the coordinator requires from the entity a **self-declaration, or is there any other measure** that they need to take?

What are afterward the measures taken by the EC at GAP to check this? Is it then a similar process than for Ownership and Control Assessment?

Case no 8613901, 25. September 2026

We understand that your question concerns the type of checks that a coordinator of a multi-beneficiary Horizon Europe project may undertake, in order to ensure that a potential consortium participant established outside Russia is not subject to Article 5l of Regulation 833/2014, i.e. it is not directly or indirectly owned by more than 50% by legal entities established in Russia. You would also like to know whether, at granting authority side, there is a check process similar to the one performed for Ownership and Control Assessment (OCAs) in the context of restricted calls.

Be kindly informed that **beneficiaries themselves are responsible for conducting their own due diligence/sanction compliance checks with respect to EU restrictive measures (EURM).** Besides, when signing the declaration of honour, beneficiaries declare that they commit to comply with the eligibility criteria and other conditions set out in the call conditions, for the entire duration of the action. This includes compliance with the EURM towards Russia. Coordinators may remind the other consortium members of the need to comply with the EURM.

As stated in the Horizon Europe work programmes, entities subject to EU restrictive measures adopted under Article 29 of the Treaty on the European Union and Article 215 of the Treaty on the Functioning of the European Union are not eligible to participate in Horizon Europe actions, in any capacity. Among the EU restrictive measures towards Russia, Article 1i of Council Decision 2014/512/CFSP and Article 5l of Council Regulation (EU) No 833/2014 prohibit to provide direct or indirect support, under any Union, Euratom or Member State programme, to legal entities established in Russia and to legal entities established outside Russia whose proprietary rights are directly or indirectly owned for more than 50 % by entities established in Russia. This means that such entities cannot participate in Horizon Europe actions, in any capacity. The same applies to Russian natural persons and legal entities that are specifically listed by name under an asset freeze. Updated lists of entities/persons concerned, as well as updated information on the EU restrictive measures in place, are available on the EU Sanctions Map.

Moreover, the Horizon Europe work programmes set out eligibility restrictions prohibiting the participation of legal entities established in Russia, Belarus or non-government controlled territories of Ukraine in any capacity in any grant, including natural persons (whatever their nationality) who have their habitual residence in Russia, Belarus or non-government controlled territories of Ukraine. In addition, some calls under the Horizon Europe programme may further restrict participation in application of Article 22(5) of the Horizon Europe Regulation, to protect EU strategic assets, interests, autonomy or security.

From the granting authority side**, the checks performed at GAP stage are part of its due diligence**, taking into account the above applicable legal framework. The granting authority will use the verification tools it deems relevant, including, for example, the Consolidated list of financial sanctions included on the EU Sanctions Map.

If the granting authority has reason to believe that a beneficiary may be in breach of the EURM, the granting authority will liaise directly with the concerned beneficiary informing them of the result and requesting them to prove that they are not subject to an EURM. When a selected participant is member of a consortium, the coordinator must be informed in parallel, both at the beginning and the end of the contradictory procedure. Entities that cannot prove that they are not subject to EURM will not be allowed to participate in the project and must be replaced by the consortium before grant signature.

Finally, please kindly note that, for the purposes of Article 5l of Council Regulation (EU) No 833/2014, **the check of the proprietary rights is limited to ownership *stricto sensu* (e.g. shareholding), whether direct or indirect, throughout the ownership chain, irrespective of any other elements and/or rights that could otherwise amount to control. Therefore, the procedure carried out for OCAs in the context of restricted calls under Article 22(5) of the Horizon Europe Regulation does not apply**.

We hope the above clarifies. Please be kindly informed that a FAQ on this topic is available on the Funding and Tenders Portal.

Periodic reporting: Associated Partners

Dear RES, I have a few questions concerning the periodic reporting in projects with Associated Partners (AP). As stipulated in Art. 9.1 of the MGA.: “Beneficiaries must ensure that their contractual obligations under Articles … 20 (record-keeping) also apply to AP.”

Furthermore, Article 20 of the MGA indicates that AP are required to maintain their own records to validate the proper implementation of the project. In light of this, I have two inquiries:

Q1: Could you please provide a detailed explanation of the specific information that AP are expected to retain in their records?

Q2: To clarify my understanding, is it correct to presume that, given the linkage of person-months (PM) reporting to financial statements, AP are not obligated to report on person-months in the periodic reports?

I appreciate your time and assistance in providing clarity on these matters. Thank you for your attention to this inquiry.

Case 1323762, 3. November 2023

Please note that according to Article 9.1, the beneficiary responsible for an associated partner must ensure that the record-keeping obligations outlined in Article 20 also apply to the associated partner.
Since associated partners are not required to report costs, the record-keeping obligation is limited to

maintaining records that validate the proper implementation of the project. Specific records kept by associated partners may vary depending on the project's unique requirements. The records validating proper implementation of the project do not differ from those required from beneficiaries (except financial related records).

Concerning your question on person-months, we understand that you are referring to the specific table on person-month which follows the declaration of personnel costs. We can confirm that **associated partners are not obliged to report person months in this table**. However more generally, the periodic reports should reflect the work carried out by Associated Partners. In this regard, deviations in the work and efforts of an Associated Partner compared to what is provided in Annex 1 should be indicated in the technical report.

Proposal missing administrative details

One of our clients has submitted the project proposal with the missing information in administrative forms (namely in the "Participants" section, e.g., "Researchers involved in the proposal," "List of publications," and "relevant projects and activities"). Can this affect the evaluation of the proposal? How?

Case 2863046, 26. April 2023

In relation to your question, the external evaluators will notice the missing information and most probably will penalise the applicant under Sub-Criterion 3.2: Capacity and role of each participant, and the extent to which the consortium as a whole brings together the necessary expertise.

Please note that the EU Financial Regulation 2018/1046 Article 188 on the general principles applicable to grants lays down that grants shall be subject to the principles of equal treatment. Consequently, no additional data or significant changes can be allowed after the call deadline.

LUMP SUM

LUMP SUM: How to include Affiliate entities in LS projects

I have two questions concerning affiliates entities and HE lum sum projects.

Q1: Do affiliated entities in HE lump sum projects have to fill in the number of person months in the Table "3.1f: Summary of staff effort" in own separate row or in the row of the beneficiary (i.e. one row will include sum of person months of beneficiary and its affiliated entity the same way as it is in the Excel sheet tab „Total person-months")?

Q2: Table 3.1h should be filled in separately for affiliated entity and beneficiary or only one table summing up all purchase cost of both entities should be provided?

Case no 2921716 , 20. August 2023

First, please note that affiliated entities have to fill in the table 3.1f "Summary of staff effort" in a separate row.

Then, please note affiliated entities have to fill in the table 3.1h "Purchase costs' items" in a separate table, and not together with the beneficiary.

LUMP SUM: Affiliated entities numbering

I have a question concerning numbering of participants and affiliated entities in lump sum proposals in Horizon Europe. In Budget Excel sheets, affiliated entities do not have own participant number (e.g., 1 - TC PRAHA, AE – VSCHT, 2 – FFG). In Administrative forms (2- Participants and 3-Budget), affiliated entities have own number (e.g., 1 - TC PRAHA, 2 – VSCHT, 3 – FFG). This results in different numbering in Excel sheets and in Administrative forms. Is it correct? Isn't that confusing for the evaluators?

We assume that in Part B (Participant number and name, Table 3.1 f – Number of person-months required, Participants profile) the numbering should reflect the Budget Excel sheets (i.e., 1 - TC PRAHA, AE – VSCHT, 2 – FFG). Correct?

Case no 1149602, 13. September 2023

Currently, the numbering in the Excel template for the detailed lump sum budget does not match the numbering in Part A and Part B of the proposal. The reason is, indeed, that affiliated entities, which appear on the same sheet as the main beneficiary, do not have their own number in this template. This will be corrected in a new version of the template as soon as possible.

Until the new version becomes available, applicants should ensure that all participants appear in the same order in all tables throughout the proposal. This means the numbering will be the same in Part A and Part B, while the numbering will be different in the Excel table in case there are affiliated entities. However, despite the difference in numbering, the order should be the same in all relevant tables.

LUMP SUM: Associated partners, Summary of staff effort table

Do associated partners in HE lump sum projects have to fill in the number of person months in the Table "3.1f: Summary of staff effort" or not?

Case no 2914301, 20 April 2023

Please that like in actual cost grants, **associated partners in HE lump sum proposals must fill in the table "3.1f: Summary of staff effort"**. For more information, please see the FAQ 18452 on the Funding and Tender Portal
Associated partners are entities which participate in the action without signing the grant agreement, and without the right to charge costs or claim contributions. They need to be registered in the Participant Register since the participant identification code (PIC) is mandatory for the submission of

the application form, but they do not need to be validated.

Associated partners do not have edit rights in the submission forms; the coordinator must encode all their information for them, including the information on role of participating organisation, researchers table and the information on participants' previous activities related to the call. They also must include their budget under the columns 'Income generated by the action', 'Own resources' or 'Financial contributions' in the proposal budget table, as applicable. In addition, the tasks to be performed by associated partners must be described in the proposal part B, including their planned effort per WP.

If the proposal is funded, associated partners do not sign the grant agreement and their budget is therefore not included in the annex 2 of the grant agreement. We keep for reference the budget included in the proposal. Periodic reports and deliverables must include information on the activities carried out by associated partners, however they do not have edit rights to use the grant management tool. Their contributions are not appearing in the use of resources section as part of the periodic reporting.

Associated partners can become work package leaders, milestone leaders and lead beneficiaries in work packages in Horizon Europe projects. If this is the case, the AP can be selected from the list of available project partners.

LUMP SUM: Declaration on days spent on the action

In lump sum projects „beneficiaries do not need to keep records of their actual costs (e.g. timesheets or invoices). There is no financial reporting, and no checks or audits of the costs incurred" (see FAQ on the FTOP). To make it fully clear – in lump sum projects neither timesheets nor monthly declaration on days spent for the action are needed (unless required under national law or under internal procedures). Correct?

Case no 706442, 27. June 2023

This is correct. **Neither timesheets nor monthly declaration on days spent for the action, are requested under lump sum grants**. In lump sum grants, there is no reporting of resources, and beneficiaries do not need to keep records of the actual cost incurred (those records may still have to be kept to comply with national requirements or internal procedures).

LUMP SUM: Depreciation justification

I have a question concerning HE lump sum projects - the Excel sheet – Depreciation cost list. What information is expected in the column „Justification – Needed info for depreciation "? Is it mandatory to fill in this column?

Case no 2912736, 20. April 2023

The column **„Justification – Needed info for depreciation " is not mandatory**. Applicants can use it if tthey want to give more information about the equipment and its use for the project.

LUMP SUM: Personnel costs justification

I have a question concerning personnel cost and lump sum proposals in Horizon Europe.

According to the Commission instructions applicants should justify particularly high personnel costs (compared to data in Dashboard) e.g., by the need for senior or specialized staff, extreme inflation etc. What is the most appropriate place to provide this information? In the Budget Excel table under the "Anny Comments" tab or elsewhere? Is it also necessary to explain somewhere in Part B?

Case no 1150027, 13. September 2023

The explanation should be **under "Any comments"**. Additional information may be needed in the narrative part of the proposal.

Provide a concise justification in the "Any comments" tab. If applicable, this should point out the part in the proposal where more information is available.

The circumstances that lead to particularly high personnel costs should be clear in the proposal (e.g., the need for senior staff should be justified in and by the work plan).

LUMP SUM: PM Reporting

I have a question concerning Horizon Europe lump sum projects and the number of person-months (PMs). According to the LS MGA (Ar. 6): „Lump sum contributions are eligible, if: … (b) the work packages are completed and the work is properly implemented by the beneficiaries and/or the results are achieved, in accordance with Annex 1". The Annex 1 includes a Staff effort table (including number of PMs per beneficiary and per work package).

Can you confirm the staff effort table in annex 1 of the lump sum GA is not binding for the beneficiaries? The other option would be that since the number of PMs is binding in the GA, the beneficiaries that implement the activities with significantly different real staff effort breach the Grant agreement and related lump sum contributions are ineligible under art. 6 of the MGA.

Case no 3113496, 23. Novebmer 2023

At proposal stage, the information on staff effort (table 3.1f in Part B of the proposal) must correspond to the information provided in the detailed budget table.

At grant preparation, this information is transferred automatically into Part A of Annex I Description of the Action (DoA) of the grant agreement (GA), taking into account any change done to this table as a result of the evaluation.

Once the lump sum grant is signed, the proper implementation of the work as described in Annex I is the only thing we will assess (not the person-month actual number). It is certainly in the interest of the beneficiaries to not deviate too much from what was planned behind person-month efforts

and distribution over work packages, to be able to implement properly the work. At the same time, **the staff effort table in Annex I will not be checked**, because for lump sums, there is no specific report on the use of resources, including no explanations for person-months per work package.

However, at reporting stage, the technical report should still detail who did what (at the level of the participating organisations, not at the level of individual staff), indicating the contributions from beneficiaries, affiliated entities, associated partners, and subcontractors (if any).

LUMP SUM: Two-stage

I have been trying to find information on how the detailed Lump sum budget is handled in the two-stage blind evaluation calls. Is the detailed budget only requested in stage two? If so what is the level of budget detail expected in stage one?

Case no 854597, 2023

We confirm that the Detailed budget table (HE LS) is not required for STAGE-1 submission. When submitting Stage-1 proposals, in general, applicants are not required to provide a detailed budget, but a TOTAL Requested EU contribution to eligible costs (Requested grant amount) – EUR.

The Standard application form (HE RIA IA Stage 1) published in the Funding and Tenders Portal provides a clear indication of how Part of A of the proposal is structured, including the budget.

⚠ **LUMP SUM: Assessment and Reduction of Personnel Cost Estimates in Lump Sum Proposals**

I would appreciate your guidance on cases of lump sum projects where a proposal is recommended for funding following evaluation, but the approved budget is subject to significant reductions.

1. In some cases, **the reduction may be so substantial that the participant must decide whether it is still feasible to proceed with the project**. The remaining funding may be insufficient to implement the project as proposed, requiring the participant either to secure additional funding or to reconsider participation.

The guidance How to manage your lump sum grants states: „Cost items that were flagged during evaluation as doubtful or potentially overestimated will be specifically followed up during GAP by the project officer/financial officer. You will be invited to provide further justification for the amounts in question and, if not accepted, you will have to adjust them. This may lead to a lower amount than the one specified in the ERL and thus to a lower grant.“ However, feedback received from participants suggests that, in practice, **there may be little or no opportunity for substantive discussion or for the participant to respond to the proposed reductions.**

Is there an opportunity for the participant during GAP to substantiate the proposed costs, explain the underlying assumptions, and demonstrate how the reduction could make it impossible to implement the project with the planned scope and quality, or otherwise materially affect its feasibility?

2. I would also appreciate clarification on **whether budget reductions follow any standard methodology or criteria**. For example, is there a defined rationale for reducing personnel costs that

exceed the 80th percentile, even where those costs were duly justified in the “Any comments” section?

Case no 8362766, 30. July 2026

As indicated in the Detailed lump sum guidance for applicants and beneficiaries , **applicants will be invited to provide further justification during GAP if there were any doubts on their cost items during evaluation**. However, please note that **the ‘no negotiation’ principle applies as for any other Horizon Europe proposal**. Applicants are supposed to provide all necessary justifications for their costs and resources in relation to the activities proposed directly in the proposal.

Following the evaluation of lump sum proposals, budget reductions happen when cost estimations provided by the applicants are found to be clearly overestimated and/or not in line with the proposed activities. Regarding personnel costs, which usually account for a large share of the budget, expert evaluators use the dashboard for lump sum evaluations to get an orientation on what normal personnel costs are per month. They are instructed **not to reject monthly personnel costs only because they are above the 80th percentile, but first to check for justifications provided in the proposal**. If, subsequently, the experts conclude that high personnel costs are not justified (e.g. by the nature of the tasks and/or the need for senior or highly qualified staff), they are supposed to recommend cutting them.

⚠ LUMP SUM: Requesting a Reduced EU Contribution for a Completed Lump Sum Work Package

I have a question concerning Horizon Europe Lump sum projects**. Is it possible to fill in the „Status of Completion for each Work package“ as „completed“ and at the same time edit/lower the amout of „Requested EU contribution“ in the Financial Statement** (i.e. request lower amount of lump sum than agreed in the Grant Agreement)?

Case no 5926646, 14. May 2025

It is not possible to edit/lower the amount of „Requested EU contribution“ in the Financial Statement when the coordinator completes the ‘status of work packages’ table in the Grant Management System. If the consortium would like to formalise a change in the breakdown of the lump sum shares (Annex 2 of the Grant Agreement), such as shifting the lump sum budget between work packages and/or between partners, **this requires an amendment**.

⚠ LUMP SUM: Calculating the National Project Daily Rate When Time Is Not Recorded for EU Lump Sum Projects

I have a question concerning Horizon Europe, project-based remuneration and calculation of the national project daily rate (fall-back option) in case the personnel works on more projects including EU lump sum project.

Mandatory formula says: „{(total personnel costs of the person in the last complete year) minus (remuneration paid for EU actions during that complete year)} divided by {215 minus (days worked in EU actions during that complete year)}.

What amount should be deducted in the denominator („days worked in EU actions during that complete year") if the beneficiary does not record time on the EU lump sum project?

Case no 4321976, 01. August 2024

First of all, we would like to remind that for project-based remuneration, **the so-called 'fall-back option' can be used only if there are no regulatory requirements and the beneficiary does not have internal rules defining objective conditions** on which the national project daily rate can be determined, but it can demonstrate that its usual practice is to pay bonuses for work in national projects. Nevertheless, developing regulatory requirements or written internal rules setting out the level of project-based remuneration could facilitate the calculation of project-based remuneration, and generally contribute to legal certainty and transparency.

This being said, as stated in the AGA (Version 1.0, 1 May 2024 p. 56), 'EU actions' are 'EU grants' as defined in the Grant Agreement (i.e. awarded by EU institutions, bodies, offices or agencies, including EU executive agencies, EU regulatory agencies, EDA, joint undertakings). Therefore, **corporate/HE lump sum grants would fall under this 'EU grants' definition**. Moreover, to obtain proportionate and accurate calculation, it would be necessary that the numerator elements (i.e. remuneration paid for EU actions during that complete year) and denominator elements (i.e. days worked in EU actions during that complete year) match each other and are based on actual figures.

Against that background, in the EU (corporate/HE) lump sum MGA, there is no requirement – stemming from the lump sum MGA – to track actual personnel costs paid or the actual days worked on the action. That being said, it is still possible that a beneficiary still keeps track of these two elements, for instance, due to its usual cost accounting practices, internal rules, or any other applicable (national) requirements. In this context, **the beneficiary might actually be able to provide actual figures for a person involved in an EU (corporate/HE) lump sum grant** and proceed accordingly with the calculation for the so-called 'fall-back' option.



LUMP SUM: Supporting documents for Lump Sum reviews

A beneficiary has recently had its first ERC POC Lump Sum review. The Invitation Letter included **a list of examples of supporting records and documents that could be uploaded**. These example are much appreciated by the beneficiary.

However, the beneficiary also has Lump Sum grants that are not ERC grants. For these grants, **will a Lump Sum review follow the same Invitation Letter template, including the mentioned examples**? Or will a review of non-ERC Lump Sum grants follow a different Invitation Letter template, including some different examples of supporting records and documents? If so, would it be possible to receive a list of supporting records and documents used for review of non-ERC Lump Sum grants. This would

make it possible for the beneficiary to collect the most relevant supporting records and documents during the lifetime of the Lumps Sum project.

Case no 8497391, 24. August 2026

If a beneficiary is selected for an ex-post technical review related to their participation in a Horizon Europe lump sum grant, they will have to **provide records and supporting documents that prove that they carried out their activities for the completed work package(s) concerned**. They should select the most relevant documents that provide reasonable assurance that the work was completed and of good quality. They do not have to include deliverables and technical reports (or parts thereof), or other documents already submitted. They may refer to these documents, as necessary.

The supportive documentation that proves the proper implementation of the work (as described in Annex 1 of the Grant Agreement) is **the same technical documentation that needs to be kept for all grants (i.e. there is no additional technical documentation to be kept specifically for lump sum grants)**. The type of supporting documents can vary depending on the area of the project, in line with the accepted standards in the respective field. For example, for research activities, beneficiaries should keep documentation as required by good research practices such as lab books, technical documents, prototypes, proceedings in conferences, and publications. There is not an exhaustive list of supporting records and documents.

The actual costs of the work are not relevant since there is no obligation to keep financial records, including timesheets, for lump sum projects. In case they have kept such financial records for your lump sum project, they are not relevant for and will not be used in an ex-post technical review.

For more details on ex-post technical reviews in Horizon Europe lump sum grants, please see the lump sum detailed guidance and the relevant FAQ.

⚠ **LUMP SUM: Splitting work packages in Lump Sum proposals**

In the expert briefing slides - https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/experts/standard-briefing-slides-for-experts_he_en.pdf - it is clearly explained on slide 71 that work packages with a long duration may be split along the reporting periods. Though project officers from executive agencies claimed to a stakeholder the following: "while in a LS project for the commission it is acceptable to split non-technical WPs (e.g. coordination / dissemination and exploitation) into smaller ones to secure the payment in each reporting period, **the fragmentation of technical WP in (artificial) smaller ones is seen negative and results in a penalty in the implementation part**." Can you please clearly indicate **if in a proposal work packages with technical content, can also be split, and are not penalized by evaluators?**

Case no 8497391, 24. August 2026

We confirm that **all WPs may be split in lump sum proposals (i.e. including technical work packages)**. Applicants may split work packages in their proposals if this is needed to optimise cash-flow during lump sum grant implementation. **As such, this must not be penalised during evaluation.**

However, when making use of the option to split work packages, applicants must ensure that each resulting work package still represents a sizeable part of the project, and that the resulting work plan is still efficient and effective. For example, a work plan with **many very small work packages that are not clearly related to one another, or that do not form a consistent project**, would be a shortcoming, and **this would lead to a lower score under the 'implementation' criterion**.

WIDENING

Era Talents – charging the equipment

Under topic HORIZON-WIDERA-2022-TALENTS-03-01, can costs of equipment (depreciation) be funded? E.g., depreciation of the laboratory equipment used during training/secondment?

Case no 2084091, 25. October 2022

No, equipment, including its depreciation, is not reimbursed under this call.

ERA Chairs

Dear RES, I have a few questions concerning the Era Chairs scheme in Horizon Europe (see below).Unlike in Twinning/Teaming, research costs (up to 10% of the EU grant) are separated from expenses related to the ERA Chair holder and team members (e.g., their salaries, recruitment costs, administrative costs, travel, and subsistence costs) and can be spread across different WP.

Q1: Is that correct?

Q2: How do the evaluators check whether the ceiling is respected in the project proposal? What exactly is checked at this point?

Q3: How will the ceiling be controlled during/at the end of project implementation?

Case no 2015691 , 7. October 2022

Q1: Grants have an expected duration of up to 5 years and cover expenses related to the ERA Chair holder and a number of team members (e.g. their salaries, recruitment costs, administrative costs, travel and subsistence costs). They also cover research costs up to 10% of the EU contribution.

Q2: The evaluators can only assess the information presented in the proposal. If not enough clear, this might be fixed at the Grant Agreement Preparation phase.

Q3: During project implementation the coordinators will be asked to report on the research component work/budget at the end of each reporting period and so this aspect will be controlled.

Teaming

I have a few questions concerning Teaming scheme in Horizon Europe (see below). In Teaming projects, a minor research component can be accepted, not exceeding 10% of the total Horizon Europe grant. Such a small research project embedded in the Teaming action should be aligned with the project's objectives.

Q1: Do we understand correctly that a dedicated work package should be used for the research component? If yes, why is it not mentioned in the work programme?

Q2: How do the evaluators check whether the ceiling is respected in the project proposal? What exactly is checked at this point?

Q3: How will the ceiling be controlled during/at the end of the project implementation?

Q4: Do evaluators assess the effectiveness/relevance of the complementary funding budget? Do they evaluate whether it is viable, sufficient, etc.?

Case no 2015686, 7. October 2022

Q1: WP 21-22 specifies for the Teaming action that "*A minor research component can be accepted not exceeding 10% of the total Horizon Europe grant that may include a preparatory research project. Such small research project embedded in the Teaming action should be aligned with the objectives of the project and e.g. serve the purpose of developing and testing new methodologies and instruments and/or the integration of new scientific personnel. If preparatory research activity is planned to carry out, the outline of a respective work plan at an appropriate level of detail should be presented*", so it **might be easier for applicants to handle the research component in a separate Work package**, however, this is not a requirement.

Q2: The evaluators can only assess the information presented in the proposal. If not enough clear, this might be fixed at the Grant Agreement Preparation phase.

Q3: During project implementation the coordinators will be asked to report on the research component work/budget at the end of each reporting period and so this aspect will be controlled.

Q4: Yes, if you mean the relevance of complementary funding to the project. The Annex on complementary funding provides detailed information on these aspects.

Twinning

I have a few questions concerning the Twinning scheme in Horizon Europe (see below). The research part of the project should be presented through a dedicated work package. This means that: Total costs of this work package (personnel costs, purchases, subcontracting, …) may not exceed 30% of the total grant; furthermore, at least 70% of the budget for research activities must be allocated to the coordinator).

Q1: Is that correct? **Q2:** How do the evaluators check whether these ceilings are respected in the project proposal? What exactly is checked at this point? The number of person-months dedicated to the "research" work package? Something else (e.g., cost amount of Euros)? Since the standard project proposal for CSA is used, it is not clear how to comply with the ceilings in the project proposal.

Q3: How will both ceilings (30 and 70%) be controlled during the project implementation, and by whom? Do we understand correctly that financial audits will not check these ceilings? Does the project officer control them during the project or only at the end?

Twinning, Association membership

How is the cost of association membership considered in Horizon Europe? Can the costs of membership of national or international (European) associations be considered eligible? Does it matter whether it would be individual and institutional membership? E.g. our client, which has a Twinning project, would like to pay for membership of the Czech Nuclear Association (said to be related to the project topic) and another client, again in a Twinning project, membership of the International Union of Laboratories and Experts in Construction Materials, Systems and Structures.

Case no 3474336, 23. February 2024

We understand that your question is whether costs related to the beneficiary's membership to an association are eligible under a Horizon Europe Twining project.

Generally speaking, costs must comply with the general eligibility conditions set out in Article 6.1 of the Horizon Europe Model Grant Agreement. Notably, they must be incurred in connection with the action as described in Annex 1 and necessary for its implementation.

In this regard, it is unclear from your question whether indeed such association membership is indeed necessary for the implementation of the project and it has been included as such in the Description of the action in Annex 1.

We note that normally, Twinning actions are 'Coordination and Support Actions' (CSAs) which aim to enhance networking activities between the research institutions of the Widening countries and other institutions. However, we are afraid we do not have sufficient information in your query to assess whether this type of costs has been foreseen in the call conditions and described in Annex 1. **It is therefore recommended to contact the responsible Project Officer to assess on a case-by-case the particularities of the case.**

Q4: FAQ mentions that only consumables and small equipment may be charged as a part of research costs. It is not clear what is meant by "small" equipment costs. Does it mean equipment (as defined in Article 6.2.C.2 of the MGA) is not allowed? Please, clarify.

Case no 2015681, 7. October 2022 Q1: Is that correct?

Q1: This is correct for projects funded under the HORIZON-WIDERA-2021-ACCESS-03 TWINNING call

Q2: The Evaluators checked this roughly during the evaluations for the HORIZON-WIDERA-2021-ACCESS-03 TWINNING call according to the PMs allocated to the WP and the costs described in the Use of Resources section of the proposal. This was then further checked during the Grant Agreement Preparation with the applicants confirming the research costs of the project in a dedicated table which was included in the grant agreement Annex I.

Q3: During project implementation there will be a mid-term check and a and final project review in which these aspects will be checked. A financial check by the auditors can include the compliance with any of the rules set in the Grant Agreement, so also the 30% - 70% rule.

Q4: Art. 6.2.C.2 of the AGA refers to how costs of equipment/infrastructure can be claimed i.e. depreciation/full cost etc. but does not identify the kind of equipment that can be bought. There is no definition of what 'small' implies but it should not constitute a significant part of the research budget. If there are doubts about an equipment cost, the project coordinator should check with his/her project officer.

Excellence Hubs: Definitions of a "public authority" and an "authorized agency"

I have trouble advising applicants forming consortia for the call HORIZON-WIDERA-2023-ACCESS-07-01: Excellence Hubs. What are the definitions of a "public authority" and an "authorised agency"?

Case no 3496151, 5. February 2024

A public authority is a body of the state (e.g. ministry, city council, municipality) and an authorised agency can also be a legal entity of private law (but non-profit) that has been entrusted to carry out task for the state, notably in regional development, standardisation, environmental protection, mobility etc.

FAQ widening (continuously updated)

FAQ on widening are continuously updated here

List of questions from the WIDERA NCPs (8. November 2023)

No.	WP Topic	Question to the EC	Have you sent this question to the Research Enquiry Service?	Have you received the answer to your question?	Are you satisfied with the answer to your question?	Answer RTD / REA
1.	Teaming	Co-financing in the Teaming actions: why in-kind contributions are not considered eligible as complementary funding for the project? It is extremely difficult to get additional resources (private, national, or regional) as monetary contribution.	Yes	No	Not satisfied	This question has not been recorded into RES. Therefore, we have not seen it. Please, provide a reference number for this question. However, in-kind contributions are not considered eligible to strengthen synergetic activities within a country/region, to activate involvement of national partners, to increase attention to this particularly important project, also to avoid double funding concerns.
2.	Excellence Hubs	The submission systems allows to	Not yet			This is fine; issue is now resolved

		upload 2 annexes: Part B and FSTP. Where can the balance sheets of the business entities be uploaded? Merged with FSTP?				
3.	Excellence Hubs	FSTP under the mentoring scheme is especially meant for the support of start-ups and SMEs in the form of grants – could you give an example of how they can use this grant? For some expert trainings? Business coaching? ….	Not yet			It is up to the consortium to identify appropriate FSTP actions in the context of the project's objectives. Indeed training and coaching are relevant examples
4.	Excellence Hubs	The geographical coverage of FSTP: solely SMEs and start-ups from countries of the consortium partners?	Not yet			YES
5.	Excellence Hubs	Could FSTP target other groups of stakeholders as well?	Not yet			NO unless duly justified

6.	Excellence Hubs	The provider of FSTP must be the coordinator or it can be provided by partners to the entities in their respective countries?	Not yet			Partners can do so as well for entities of their countries
7.	Excellence Hubs	Will it be helpful to document Letters of support from institutions who want to cooperate with our Excellence hubs? If yes, where should we put these annexes?	Not yet			If they are really relevant, this might be helpful without anticipating the judgement of the expert evaluators, to be annexed to part B .
8.	ERA Chairs	When planning training stays of students and postdocs into other labs - should they be primarily European, or other countries too?	Not yet			The objective of ERA Chairs action is not to recruit PhD Students. Participation of PhD students is possible. Costs of PhD students that work for the coordinator can be accepted if the agreement is work-oriented rather than training-oriented. PhD agreements will be considered work-oriented. However, time for training, if any, may not be charged to the action.

						Fellowships/scholarships/stipends can be charged to the action (as personnel costs in the Lump Sums), if they fulfil the conditions set out in Article 6.1 and 6.2.A.2 of the Annotated Grant Agreement, and in particular: - the remuneration complies with the application national law on taxes, labour and social security - the assignment of tasks respects the laws in force in the country of the beneficiary - the students have the necessary qualifications to carry out the tasks allocated to them under the action. Training of staff for implementing the institutional/structural change of the research institution are pertinent to the specificity of the action and are therefore eligible.

9.	ERA Chairs	Can 2 different institutions host an ERA Chair in a joint centre?	Not yet			NO
10.	Lump Sum	Could you elaborate on the Lump Sum personnel costs and the briefing for the evaluators? We have heard about cuts from the personnel costs based on the dashboard data. Since there are many calls under WIDERA with Lump Sum, this is important for our stakeholders.	No			See presentation on lump sum during the Widening Info day
11.	HOP-ON Facility call	I would like to ask you if it is possible to provide me: List of funded projects under Horizon Europe pillar 2 and the EIC Pathfinder for Hop-on Facility in xls format. Now it is available only in the	I sent this question to: Europe Direct Contact Centre/ Europe Direct Contact Centre <EuropeDirectContactCentre@edcc.ec.europa.eu>	I received an answer that it is not possible to send me this data in xls format. For future they will ask IT departmen	It took 2 weeks to receive this feedback to my question.	It can be now downloaded in xls from the portal

		readable format, not possible to download it.		t to prepare it in the format that can be downloaded.		
12.	ERA Chairs	The Work Program demonstrates a high degree of flexibility regarding the involvement of ERA Chairs, explicitly recognizing secondments as a valid and legally supported arrangement. 1. Please clarify the following points: Is it correct to assume that the ERA Chair can participate based on a Secondment Contract established between the beneficiary and the	No			a) Yes, the WP gives flexibility on the contractual arrangements between the ERA chair holder and the host organisation including also secondment contract. b) This depends on the secondment agreement, if the host organisation pays directly the seconding organisation, this must be declared as such under cost category A3 seconded person. c) Yes, the letters of commitment from both the ERA chair holder (jointly undesigned with the seconding

		ERA Chair's home organization? 2. Are the personnel costs for ERA Chairs allowed to be budgeted as "A3 Seconded Persons" in the Excel lump sum table? 3. In the case of secondment, will evaluators require a Letter of Intent from the ERA Chair's home organization at the proposal stage?				organisation) and the host organisation MUST be provided as annexes to the proposal. d) d) The work programme does not set a minimum duration of stay from the ERA Chair at the host organisation, however in line with the tasks indicated in the WP, the working arrangements should allow the ERA Chair to commit and execute his duties.

		4. Is there a minimum or recommended duration that the seconded ERA Chair should spend at the beneficiary's premises? We would greatly appreciate any additional information or specifics regarding this option.				
13.	Excellence Hubs	I wonder if students can be involved in a Excellence Hubs project, and if so, is it eligible to create some sort of student network?	Not yet			YES but not as part of their regular study curricula
14.	ERA Chairs	How many reporting periods are and what is the pre-financing rate (as it is a lump	Not yet			For a duration of 5 years, the reporting period are three: at month 15, month 36 and month 60 and the pre-

		sum instrument, this is important for the preparation)?				financing rate of 53% of the grant requested amount
15.	ERA Chairs	A professor from Israel on a sabbatical leave has during this stay abroad a 30% employment contract with the institution that wants to apply together with him for an ERA Chairs grant – is this possible if on the date of application he is still employed by the mentioned institution?	Not yet			Yes
16.	ERA part/General question	Are there any special/additional requirements/conditions regarding composition of the consortium in case of the project proposal coordinated by an entity coming from an Associated Widening country (How many partners	No			No special conditions are applicable for the ERA part as such. The general conditions apply, and any specific ones relevant for the individual call topics.

		can participate in minimum and in maximum and from which countries : MS, AS, TC)?				
17.	General comment	We would be glad if the FAQ of the open calls are more consistent and up to date.				FAQ are up to date at each call
18.	General comment	FAQs for each call (even closed ones) should remain active and visible – this helps also in the implementation of projects. Furthermore, those FAQs which remain valid from one call to another such as the case of most Widening calls, these should be transferred at a very early stage to the next calls – so Teaming 2021 relevant FAQs should be transferred to				For Twinning and ERA chair they are up to date. The applicant should remember to click out the obsolete questions from the search REA to be checked

		Teaming 2023 call and same with Twinning, Excellence Hubs, etc				
19.	HOP-ON/ General comment	We need a workshop on Hop-on Facility to re-design it in a more functional way. Many emails are being sent to coordinators and most of the time not responded to.				Will be discussed first with PC after presentation of survey results
20.	General comment	The Work Programme is designed heavily for Universities and Research Organisations – in the next WP we should think more broadly to allow other entities such as Public entities and research intensive private entities the chance to participate in Twinning for instance – we should create a balance on				Well noted

		who can participate in Widening actions.				
21.	General comment	We would like to see that published FAQs are up to date with call for proposals.				Well noted
22.	Twinning/ General comment	We got really late the information on reporting periods, even the applicants were very confused, therefore we would urge to have these kind of information published at the time of the publication of the call.				Number of reporting periods for Twinning (and ERA Chairs) should indeed be mentioned in the FAQ
23.	Twinning and Teaming/ General comment	Could you provide further clarification on PhD fees for Twinning and Teaming? The guidance isn't clear. In general, it would be really nice if deviations from the eligible costs under the corporate model grant agreement				These costs are not eligible in no way since they are educational

		could be better highlighted.				