



HORIZON EUROPE

THE EU RESEARCH & INNOVATION PROGRAMME

2021 – 2027

Horizon Europe implementation
event 2026 in Slovenia

How to manage your HE
(actual costs) grant

Research and
Innovation

19 May 2026

THE RULES OF THE GAME



Types of participants
overview

Non-financial rules
(policy obligations)

Financial rules
(costs eligibility)

Other grant rules
(grant management)

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Participants in the action





Overview of key participants

Implementing action tasks

Subcontractor

Affiliated entity

Associated Partner

BENEFICIARY

Purchase of goods/
services

Other third parties

In-kind contributions

Financial Support to Third Parties ('FSTP')

FSTP Recipient

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Financial rules (Costs eligibility) Key aspects to avoid errors



Actual costs – General eligibility conditions



Avoiding errors in costs eligibility : A cornerstone article (Art. 6.1 HE MGA)

- they must be **actually** incurred by the beneficiary
- they must be incurred during the **action duration**
- they must be declared under one of the **budget categories**
- they must be incurred **in connection with the action** (Annex 1) and **necessary** for its implementation
- they must be **identifiable and verifiable** → In particular **recorded** in the beneficiary's accounts in accordance with the accounting standards applicable in the country where the beneficiary is established and with the beneficiary's **usual cost accounting practices**
- they must comply with the **applicable national law** on taxes, labour and social security and
- they must be **reasonable, justified** and must comply with the principle of **sound financial management**, in particular regarding economy and efficiency

Avoiding errors in costs eligibility

❑ Subcontracts VS Purchases

Subcontracts
<ul style="list-style-type: none">• Implementation of action tasks described in Annex 1• Cost: price paid to subcontractor; declared as subcontracting costs in the B column in the financial statement

Purchases
<ul style="list-style-type: none">• Any other contracting costs necessary to implement the work (<u>but do not constitute an action task in itself</u>)• Cost: 'Purchase costs' in the C columns in the financial statement (C.1 for travel; C.2 for equipment; C.3 other goods, works and services)

⚠ **For new subcontracts:** Request amendment (or possibility to report via 'simplified approval procedure')

❑ Equipment costs: 4 options ! ⚠ Check the applicable call conditions & corresponding MGA option

[OPTION 1 by default: depreciation only] (if the equipment is not exclusively used for the action, only the portion used on the action may be charged)

[OPTION 2 if selected for the call: full cost only]

[OPTION 3 if selected for the call: depreciation and full cost for listed equipment]

[OPTION 4 if selected for the call: full cost and depreciation for listed equipment]

} **EXCEPTIONS**

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Personnel costs



What are the categories of personnel?

(Article 6.2.A Horizon Europe MGA)

A.1 EMPLOYEES (OR EQUIVALENT)

- ❖ For your personnel working under an **employment contract** (or **equivalent appointing act**, e.g. for civil servants) and assigned to the action.

Three cases:

- ✓ Employees with a fixed salary
- ✓ Employees whose remuneration increases when working in projects (**‘project-based remuneration’**)
- ✓ Employees of a beneficiary whose usual cost accounting practice is to calculate average personnel costs (**‘average personnel costs’**)

A.2 PERSONS UNDER DIRECT CONTRACT & A.3 SECONDED PERSONS AGAINST PAYMENT

- ❖ A.2 Costs for natural persons working under a **direct contract other than an employment contract** (e.g. in-house consultants)
- ❖ A.3 costs for seconded persons **by a third party against payment.**
 - work under conditions similar to those of an employee*
 - the result of the work belongs to the beneficiary*

A.4 SME OWNERS AND NATURAL PERSON BENEFICIARIES

- ❖ Costs for SME owners (i.e. **owners** of beneficiaries that are small and medium-sized enterprises **not receiving a salary**) or
- ❖ Costs for **natural person beneficiaries** (i.e. beneficiaries that are natural persons not receiving a salary)

How to calculate your personnel costs?

Category A.1 – case 1 Employees with a fixed salary

Corporate formula

NEW!

**Day-equivalents
worked on the action**
(up to a maximum declarable)



Daily rate

Basic principles

- *Simplification* → *Commission-wide formula (valid across EU programmes)*
- *Single calculation for the reporting period as a rule*
- *Per person who worked in the action*
- *Single formula to cover most situations encountered by beneficiaries*
- *Maximum declarable day-equivalents: pro-rata of 215 days*

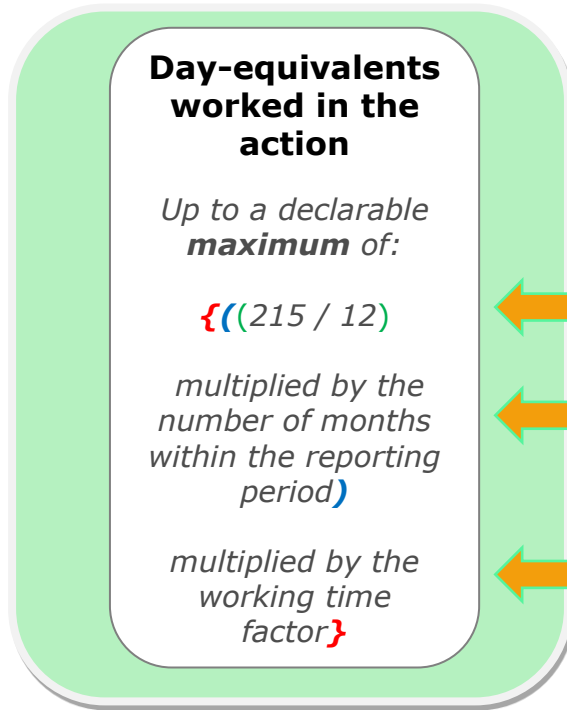
Days-equivalents worked in the action



To be recorded via:

- A monthly declaration (*Commission template*)
- Or another reliable time-recording system in place

Maximum declarable day-equivalents



Pro-rata of 215



during which the person is employed



1 for full-time
0,5 for 50% part-time etc.

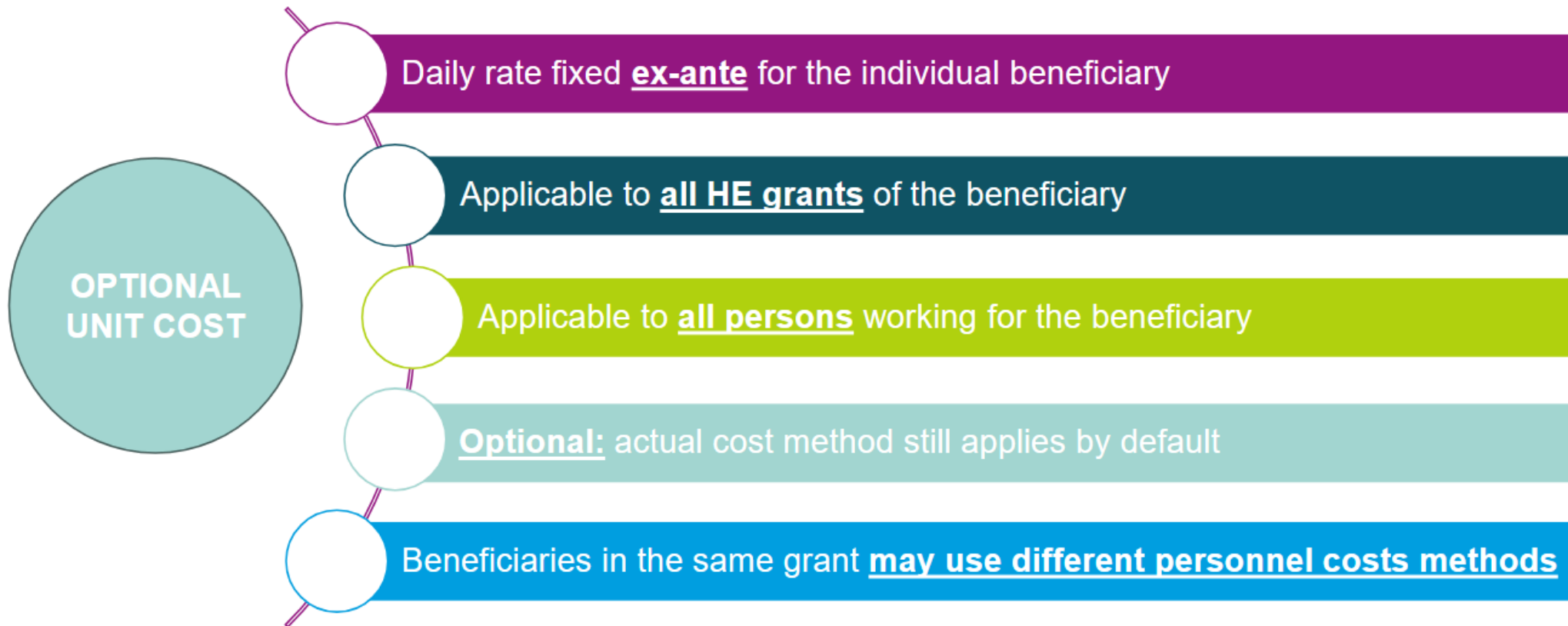


Ceiling(s)

- ✓ **Horizontal ceiling:** In case of work on multiple actions per year, the total number of day-equivalents declared across EU grants for the person can NOT be higher than 215 per calendar year (or the corresponding pro-rata by multiplying 215 with the working time factor), to avoid double-funding of personnel cost
- ✓ **Reporting period ceiling:** the number of days-equivalents to be declared is capped at the maximum declarable day-equivalents per reporting period

Personnel costs – Simplification

The new personnel unit cost – key features:



More information available [here](#)

Costs eligibility – key takeaways



- ✓ Keep evidence to prove cost eligibility, project implementation, and compliance with Grant Agreement obligations.
- ✓ Claim only time actually worked on the project, excluding absences and ensuring time records match with other records, e.g. leave and travel records.
- ✓ Ensure remuneration is in line with usual practice, supported by evidence, and paid according to national law and (employment) contracts.
- ✓ Demonstrate a link between claimed costs and the project, with costs being identifiable, verifiable in your accounts.
- ✓ Measure direct costs accurately, without using estimation or apportionment methods, i.e.: claim only direct costs when direct measurement.

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Non-financial rules (policy obligations) Overview & key aspects



Non-financial rules/policy obligations – Key aspects



Proper implementation of the action

Article 11 of MGA & Annex I



Confidentiality & Security

Article 13 MGA & Annex 5 HE MGA



Ethics & research integrity

Article 14 MGA & Annex 5 HE MGA



Gender mainstreaming

Article 14 & Annex 5 HE MGA



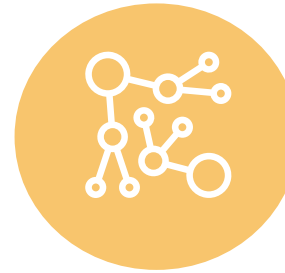
IPR – ownership, protection, exploitation of results, access rights

Article 16 & Annex 5 HE MGA



Transfer & Licensing of Results

Article 16 MGA & Annex 5 HE MGA



Communication, dissemination, open science and visibility

Article 17 & Annex 5 HE MGA



Specific rules for carrying out the action

Article 18 & Annex 5 HE MGA

Results exploitation – short focus

- **General rule** : beneficiaries must use their best efforts to exploit their results, directly or indirectly, in particular through transfer and licensing



CONTINUED REPORTING & PLAN

- Continued reporting regarding results
- Plan for the exploitation and dissemination of results including communication (unless the work programme/call conditions explicitly state otherwise)



RESULTS OWNERSHIP LIST (ROL)

Beneficiaries must complete a results ownership list (ROL) at the last periodic report to clarify the ownership of the results and promote their exploitation



HORIZON RESULTS PLATFORM

If despite their best efforts no exploitation takes place within one year after the end of the project, the beneficiaries must use the Horizon Results Platform to find interested parties to (help) exploit the results (obligation may be waived)

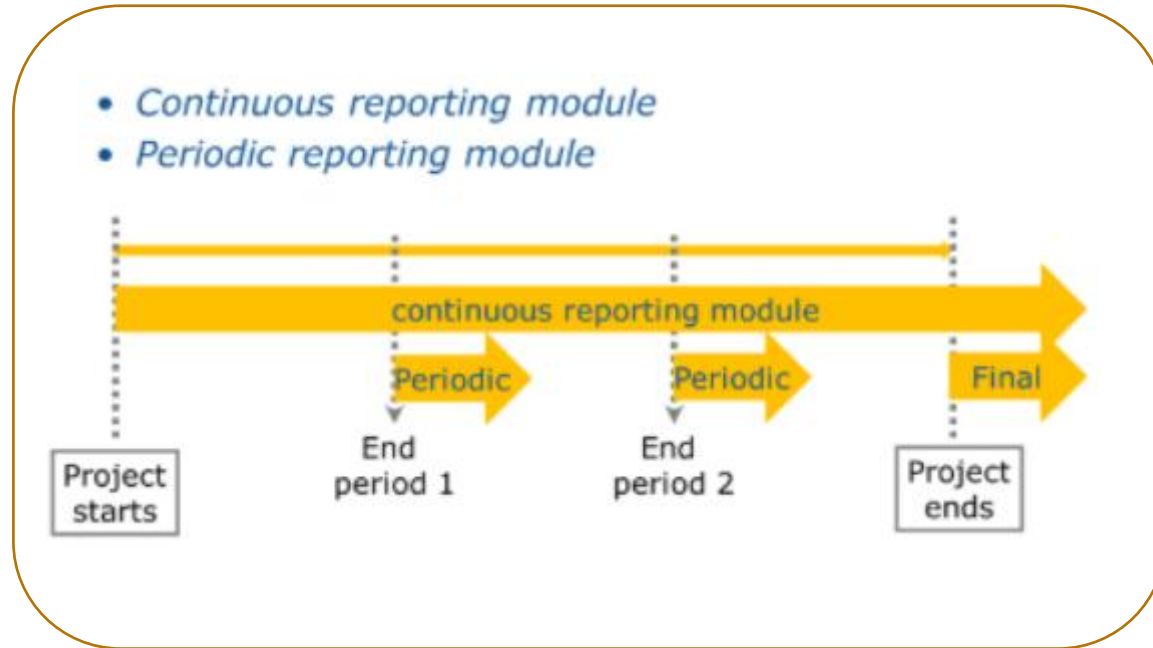


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Other grant rules (grant management)



Reporting requirements



Periodic reporting

Technical Part

Financial Part

For final reporting:
CFS if EU contribution \geq 430,000 EUR

Continuous reporting

e.g. deliverables, milestones, outputs/outcome, critical risks, indicators, etc; if any), in the Portal Continuous Reporting tool and in accordance with the timing and conditions it sets out

AMENDMENTS – KEY FEATURES OVERVIEW

LEGAL BASIS: ARTICLE 39 HE MGA



WHAT

Changes to:

- **Substantive**/important changes (changes that affect the description of the action)
- **Grant Agreement/Project specific data** (e.g. duration of reporting periods; duration of the action; addition or removal of beneficiaries; annex 1 DoA; Annex 2 Budget...)



WHAT NOT

- No changes to the Agreement which would **call into question the decision awarding the grant or breach the principle of equal treatment** of applicants
- No changes to the **terms and conditions** to the Grant Agreement that apply to all EU grants



WHO

- **Normally initiated by the consortium**, but can also be initiated by the granting authority
- The **coordinator** submits and receives requests for amendment on behalf of the beneficiaries



Budget transfers are generally covered by the budget flexibility principle and normally do NOT need an amendment (**see Article 5.5 and exceptions where an amendment is needed**).

Best practice: In case of doubt, the coordinator should consult the granting authority on whether a change requires an amendment or — at least — a simplified approval procedure.

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Legal and Guidance Documents on Horizon Europe





Templates and Guidance documents



European Commission

EU Funding & Tenders Portal

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For information purposes only; information not legally binding





Looking for more information & support?



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Commission

EU Funding & Tenders Portal



➤ [Horizon Europe reference documents page](#)

➤ [National Contact Points](#)

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- 01 Obtaining funding under Horizon Europe
- 02 Info on Horizon Europe (NCPs legal docs guides forms)
- 03 Proposal submission and evaluation
- 04 Grant Agreement preparation and signature
- 05 Info about on-going Horizon Europe projects
- 06 Horizon Europe Policy issues
- 07 European Research Policy and non Horizon Europe issues
- 08 Publications / reports of funded projects
- 09 Certification and audit matters
- 10 Legal and financial issues**
- 11 Gender equality
- 12 Expert evaluators
- 13 Ethics
- 14 Communication
- 15 Participant registration, legal and financial validation, LEAR
- 16 Previous framework programmes
- 17 H2020 & Horizon Europe: Report a divergence of implementation in different grants
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