

(English version)

**Question for written answer E-002332/24
to the Commission**

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(Renew)**

(30 October 2024)

Subject: Horizon Europe: effectively closing projects

Beneficiaries of Horizon Europe projects have indicated that the completion of these projects is time-consuming and imposes excessive administrative burdens on small and medium-sized enterprises. In particular, the official closure procedure, which includes the submission of the technical and scientific outcomes of the projects and the financial reports, is supposed to be completed six weeks after the project's end date. However, the submission of financial reports represents the most time-consuming and resource-intensive part of a Horizon Europe project's closure, and stakeholders have indicated that the six-week deadline is not realistic.

1. Will the Commission consider a more phased approach for closing Horizon Europe projects, e.g. by maintaining the six-week timeframe for the technical/scientific reporting, while allowing additional time for the submission of financial reports?
2. Does the Commission plan to offer specialised auditing support for beneficiaries through a network of experts with in-depth knowledge of EU regulations and with timelines compatible with the Commission's deadlines?
3. Is the Commission ensuring that requests for additional financial information during the analysis of the closed file, or the Commission's audit, are streamlined appropriately to avoid unnecessary delays?

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Answer given by Ms Zaharieva on behalf of the European Commission

(10 January 2025)

1. According to the Horizon Europe Model Grant Agreement⁽¹⁾, beneficiaries have 60 days to submit their technical/scientific and financial reports, not six weeks. The Commission does not intend to adjust this period, as doing so would inevitably result in longer delays for the beneficiaries expecting the final payment after the project end. Exceptionally, the 60 days period can be extended, if justified by the specific circumstances of a project. Moreover, the extended use of lump sum project funding reduces this administrative burden, as in lump sum grants no financial reports are needed.
2. The Commission supports beneficiaries in adhering to Horizon Europe rules through 'avoiding errors' campaigns. They include a webinar 'Certificate on the Financial Statements'⁽²⁾ providing guidance and support not only to beneficiaries, but also to the providers of audit reports. While no specialised audit support network is planned, resources like the annotated grant agreement and the research enquiry service are publicly accessible, along with project-specific advice from the responsible project officers.
3. According to Article 29 of the Model Grant Agreement, the granting authority may suspend the payment deadline to request additional information, ensuring an informed decision on cost eligibility. The Commission has developed guidance on *ex-ante* controls for Horizon Europe, designed to ensure harmonised and cost-efficient checks on submitted reports. The objective is to reduce unnecessary burden on beneficiaries while mitigating the overall risk of errors.

⁽¹⁾ https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/horizon/agr-contr/unit-mga_he_en.pdf

⁽²⁾ The Certificate on the Financial Statements (CFS) is an audit report that beneficiaries are required to submit with their final reports when their requested EU contribution for a project exceeds EUR 430 000. This certificate must be prepared by an independent and qualified auditor. The costs associated with obtaining a CFS can be charged to the EU project.