

EN

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Answer given by Ms Zaharieva
on behalf of the European Commission
(23.1.2025)

Systems and Process Audits (SPA) have been introduced to reduce the burden of Horizon Europe beneficiaries, they are not replacing ex-ante assessments which continue to exist.

1. So far, the Commission did not receive any formal application for a SPA under Horizon Europe. In application of the relevant rules (Article 24.4 of the Horizon Europe Model Grant Agreement¹), only entities having formalised documentation on their systems and processes for calculating their costs, having participated in at least 150 projects under Horizon 2020 or the Euratom Research and Training Programme² and participating in at least three ongoing Horizon Europe project (or the Euratom Research and Training Programme³) may apply for a SPA. These entities are major beneficiaries of EU research funding, but they only represent a minor proportion of the total number of Horizon Europe beneficiaries.

2. As to the impact on the error rate, there is no reason to believe that SPAs would lead to a higher error rate. These audits will be complemented by an audit of transactions which will be conducted as a standard financial audit, using the same indicative audit programme, therefore not causing any legal uncertainty. For successful beneficiaries, their error rate is expected to remain low because their systems and processes for calculating costs are effective.

3. Since the SPA is still in its very early stages of implementation, the Commission will monitor the outcome based on concrete cases and consider if adjustments would be necessary. In any case, in terms of improvements for beneficiaries, as mentioned above, the aim of the SPA is to reduce their administrative burden⁴ and to benefit from a higher threshold for submitting certificates on the financial statements.

¹ https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/agr-contr/general-mga_horizon-euratom_en.pdf

² 2014-2018 or 2019-2020.

³ 2014-2018 or 2019-2020.

⁴ i.e. to benefit from less (or less in-depth) ex-post audits.