SIMPLY SIMPLIFY! - IDEAS FOR SIMPLIFICATION

IGLO in Action

Workshop and Survey on Simplification

– Summary Report –

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organised by

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IGLO is an informal association of Brussels-based non-profit R&D Liaison Offices. The aim of IGLO is to facilitate and enhance the interaction, information exchange and co-operation between Members of IGLO, their national research systems and the European institutions on issues related to EU RTD, in particular, the Framework Programme. Representatives from KoWi and NorCore are presently acting as co-chairs of the IGLO implementation working group.

DISCLAIMER

This report presents the main findings from the *IGLO in Action* workshop on simplification, held on 4–5 June 2025, and the accompanying survey organised by KoWi and NorCore. The statements and conclusions reflect the views of the individuals who participated in the event and do not necessarily represent those of their institutions, the IGLO network, or its individual members.

Please note that this summary report is neither an IGLO position paper nor an official statement of the network on the topic of simplification.

We would like to extend our special thanks to the following institutions for their support and valuable input, which made the successful implementation of the workshop possible:

Centre national de la recherche scientifique • City St George's, University of London • Czech University of Life Sciences Prague • European Molecular Biology Laboratory • Ghent University • GSI Helmholtzzentrum für Schwerionenforschung • International Centre for Translational Eye Research, Institute of Physical Chemistry, Polish Academy of Sciences • Institute of Sociology of the Czech Academy of Sciences • Kaunas University of Technology • KU Leuven • Lithuanian Energy Institute • National Working Group of EU Funding Advisors at German Universities (BAK) • Norwegian University of Science and Technology • Radboud University Medical Center • Rey Juan Carlos University • Sabancı University • Serbian Association of Research Managers and Administrators • Tampere University • TU Wien • University of Alcalá • University of Bergen • University of Cologne • University of Warsaw

We would also like to thank our colleagues at the following institutions for their willingness to listen to the proposals at the workshop and discuss with the participants:

European Commission, Directorate-General for Research and Innovation • European Research Council Executive Agency (ERCEA) • European Research Executive Agency (REA)

EXECUTIVE SUMMARY

This report presents the main findings and recommendations from the *IGLO in Action* workshop on simplification, held in Brussels in June 2025, and an accompanying survey. Organised by KoWi and NORCORE, the initiative brought together practitioners from across Europe to discuss and propose concrete measures for simplifying the rules and procedures of Horizon Europe.

The report reflects the collective experience and insights of research managers and administrators of various public universities and research institutes aiming to support the European Commission's ongoing efforts to reduce administrative burden and enhance the efficiency of EU-funded research.

The most important findings of the report include the following:

Key principles for effective simplification

The workshop and survey identified three fundamental conditions for any successful simplification initiative: ***clarity, reliability and stability***. These principles are seen as prerequisites for any simplification measure and, if consistently applied to the current rules, could result in significant simplification.

A central recommendation is the early and ***continuous involvement of practitioners*** - both researchers and administrative staff - in the development and testing of simplification measures. Pilots, voluntary trials, and regular feedback mechanisms are advocated to ensure that new rules are practical and do not inadvertently increase complexity. Evaluations should be transparent, involve independent experts, and allow sufficient time to assess the impact across the entire project cycle.

Lump sums as means for certain projects and beneficiaries

Lump sum funding, though intended as a simplification, is not universally perceived as such. Many practitioners report increased administrative burden, particularly in budget design, consortium management, and reporting.

However, many consider lump sums to be an effective tool for simplifying mono-beneficiary grants, small-scale collaborative projects, or initiatives involving less experienced participants. It was also proposed to reduce the administrative burden in lump sum proposals by introducing a radically simplified budget table.

From proposal template to Grant Agreement

Participants advocate for reducing the administrative information required in proposal templates and focusing on content essential for evaluation. Standardisation is recommended for non-scientific sections (e.g., management, dissemination), while scientific sections should remain flexible.

It was proposed that the data from the submitted application should be transferred in full to the draft Grant Agreement. However, the participants did not support further shortening the Grant Agreement Preparation phase, as envisaged in the Commission's proposal for FP10. On the contrary, many called for greater flexibility in this regard and in the deadline for the Consortium Agreement.

Personnel costs and time recording

Many participants expressed their preference for a return to straightforward reimbursement of actual personnel costs as recorded in institutional accounts, especially for public beneficiaries with transparent pay schemes. Others suggested simplifying the current daily rate calculation by using a formula based on total personnel costs and project working hours, allowing national flexibility and avoiding unnecessary rounding.

There were also proposals to simplify mandatory time recording, such as the return of the declaration on exclusive work in the project or the acceptance of mentioning the proportion of project working time in the employment contract.

Sustainability and cost-saving potential

In order to promote more sustainable use of equipment, repair and maintenance costs should be reimbursed as standard. Incentives could also be introduced to make better use of existing equipment.

The previously untapped potential of using more cost-effective internal services should also be exploited by greatly simplifying the rules for billing them. Nationally accepted rates or lump sums specifically for these costs could be a solution here, for example.

Amendments and audits

The Grant Agreement amendment process should be simplified, with fast-track procedures for minor changes and clearer, more predictable timelines. For financial audits, participants recommend raising thresholds for mandatory audits, simplifying documentation requirements, and harmonising procedures and templates. National audits should be recognised to avoid duplication of effort.

Just a beginning

Our *IGLO in Action* has shown that practitioners are able to put forward proposals for simplification and that the Commission and the executive agencies are open to listening to them. Identifying potential for simplification is an ongoing task for the current framework programme, but also with a view to preparations for its successor. IGLO, the organising institutions of this *IGLO in Action* and its participants are happy to contribute to the success of this task and are available for further exchange.

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1. INTRODUCTION

Horizon Europe is the world's largest research funding programme, supporting projects from over 30,000 organisations across more than 200 countries. Providing a coherent and uniform framework for the application and implementation of such a vast number of projects and institutions is a major challenge for the European Commission.

It is therefore all the more commendable that the Commission is making continuous efforts to simplify the rules for participants. However, despite the best intentions, some of these simplification measures have had unintended consequences—sometimes even increasing complexity for the institutions involved. A striking example is the current method for calculating eligible personnel costs, which has proven to be overly complex and counterproductive.

Rather than merely criticising the status quo, we aim to contribute constructively. Our goal is to support the Commission by offering practical, experience-based suggestions for genuine simplification.

The *IGLO in Action* format has already proven its value in the past, addressing topics such as lump sum funding and knowledge valorisation. These events have enabled practitioners from across Europe to share their expertise and reflect their insights back to decision-makers in the Commission and executive agencies.

Building on this success, we launched a new *IGLO in Action* focused on simplification. This initiative included a preparatory survey to gather input, followed by an in-person workshop in Brussels - both of which form the basis of this report.

The survey

The concept behind this *IGLO in Action* was to actively involve participants by inviting them to contribute their own ideas and suggestions for simplification. All nominated workshop participants were required to submit their input in advance through a comprehensive survey consisting of 51 open-ended questions. The survey covered a wide range of topics, addressing both the pre- and post-award phases as well as general issues.

The survey was open not only to workshop participants but also to any other practitioners interested in the topic. We are therefore pleased that a total of 63 individuals completed the survey in full - including individuals, entire institutions, and associations from 14 different European countries - providing us with a wealth of suggestions.

The workshop in Brussels

The *IGLO in Action* workshop took place on 4 and 5 June 2025 in Brussels. It brought together 22 research managers from public universities and research institutions across

12 European countries: Austria, Belgium, Czech Republic, France, Germany, Lithuania, Netherlands, Norway, Poland, Spain, Türkiye, and the United Kingdom. This diverse group ensured an interactive and productive exchange. All practitioners brought extensive experience in applying for and managing projects under several research framework programmes.

During the workshop, we focused primarily on the following topics, which had emerged as particularly promising from the preliminary survey analysis:

- Lump sums and unit costs
- Personnel costs
- Reporting
- Proposal template
- Grant Agreement Preparation phase

On the first day, these topics and their potential for simplification were discussed intensively in small groups. On the second day, the results were presented and discussed in plenary. Representatives from the European Commission, the Research Executive Agency, and the ERC Executive Agency also participated, sharing their perspectives.

The report

This report summarises the main ideas and suggestions for simplification discussed during the workshop, as well as many additional proposals received through the survey.

We have made every effort to include as many suggestions as possible. However, for the sake of clarity and readability, some selection was necessary. The frequency with which topics were mentioned served as a key criterion, though we also included particularly noteworthy ideas raised by only a few individuals.

It is important to note that the report and its proposals do not represent the official positions of the participating institutions, the organisers, or IGLO.

Our top 10 of simplification suggestions

After evaluating the survey and the workshop, we compiled a list of individual simplification proposals. In doing so, we aimed to cover the full range of topics discussed as comprehensively as possible. We then asked the workshop participants to select and rank the ten proposals they considered most important.

The combined results of this vote produced the following top 10:

1. Import all data from successful proposals to the SyGMa system and just have applicants confirm it.
2. Reimburse the personnel costs of public institutions as they are actually booked in their accounts without any further calculation formulas or similar.
3. Give the LEAR access to all proposals of the organisation.
4. Introduce standard templates for non-scientific sections in the proposal (like dissemination and management).
5. Involve different groups of actual practitioners when developing simplification measures and consult them regularly during implementation.
6. Remove all institutional aspects (GEP etc.) from the individual application and store them instead in the registered data of the organisation.
7. Accept internal calculations and nationally recognised rates for internally invoice goods and services.
8. Keep the same Project Officer for the entire duration of the project and if not possible, forward all communication to the successor and guarantee the validity of statements made.
9. Reintroduce the declaration on exclusive work for the action.
10. Extend the reporting deadline to 90 days after the end of the reporting period.

It is important to emphasise that these ten suggestions represent only a selection of the many ideas we received, discussed, and included in this report.

2. TOWARDS REAL SIMPLIFICATION

A measure should be classified as a simplification only if it does not lead to increased implementation complexity or impose additional administrative burden on any stakeholders. Accordingly, when identifying and leveraging opportunities for simplification, the ***perspectives of both the European Commission and executive agencies as well as the beneficiaries must be considered***.

It is important to recognise that beneficiaries include ***not only researchers, but also the administrative staff*** who ensure that researchers can focus on their research. Effective simplification requires consideration of the impact on both groups.

This chapter presents overarching conclusions from the workshop and survey, addressing cross-cutting requirements, the implementation of simplification measures, and standardisation across EU programmes.

2.1 Three basic conditions

In the survey and workshop, participants repeatedly raised three demands across all topics: clarity, reliability and stability. They are directed at the rules, the accompanying documents and their interpretation by the relevant services of the European Commission.

***Clarity*:** If rules and documents are formulated clearly and in a coordinated manner, they leave no room for conflicting interpretations. This prevents unnecessary waste of resources for all involved due to repeated queries and responses. If regulatory gaps nevertheless occur, the timely publication of clarifying supplementary documents and/or definitive statements from the funding body would help to fill them and avoid unnecessary uncertainty and its effects.

***Reliability*:** Beneficiaries require a high degree of reliability regarding the rules to align their internal processes accordingly. Coordinated and consistent documents, as well as uniform information and interpretations from all relevant departments of the funding body, including the auditors, are important for establishing a basis of trust and implementing the projects efficiently.

***Stability*:** A change in the rules always entails considerable adjustment costs for the beneficiaries. The less the rules change, the fewer resources need to be expended to adapt to a changed regulatory environment. Greater regulatory stability would therefore be beneficial both within a framework programme and between successive framework programmes.

These three cross-cutting demands can, on the one hand, be regarded as essential prerequisites for the effectiveness of any simplification measure to be introduced. On the other hand, compliance with them would itself constitute a significant simplification.

2.2 How to introduce and test simplification measures

The participants in our workshop and survey expressed the view that ***practitioners*** should ***always be involved at an early stage*** in identifying potential and developing measures. This ensures that no simplification measures are introduced that are well-intentioned but have the opposite effect in practice.

When asked about the introduction of simplification measures by the European Commission, practitioners expressed a preference for a gradual rather than a radical approach. ***Pilots*** for a limited number of calls and topics or ***voluntary trials*** are best suited starting points for this purpose. There is a strong willingness to experiment with new solutions. It should not be diminished by overly restrictive regulations, such as the requirement to apply it to the entire facility or only allow a one-time change option.

Before certain measures are then implemented more widely in the framework programme, the pilots and options should be tested sufficiently. Our participants proposed establishing a ***regular feedback and evaluation*** mechanism that actively involves both stakeholders and practitioners—including researchers, administrative staff, auditors, and legal experts. The participants identified working groups such as the one formed during the workshop and existing stakeholder organisations as suitable and necessary forums for this purpose.

It was also emphasised that sufficient time should be allowed for testing and evaluating a measure, ***taking into account all aspects of the project cycle and its wider impact***. Furthermore, the assessment should also ensure the highest possible level of transparency and neutrality to improve acceptance among beneficiaries. It was therefore proposed that evaluations of new pilots should be carried out by ***external independent experts***.

Simplification measures do not always have to be introduced for all types of participants. Different options could certainly be offered for public institutions and companies. The prerequisite would be, of course, that this does not disproportionately increase the workload for the Commission and executive agencies.

As soon as a measure is ready to be introduced on a broad basis, this should be accompanied by appropriate communication and comprehensive guidance.

2.3 Common rules for all EU programmes?

The survey and workshop showed widespread support for unified rules and standardised financial reporting and audit procedures across EU programmes. However, participants stressed that a ***"one size fits all" approach is impractical*** due to differing purposes and activities of the programmes, highlighting the need for certain exceptions.

Harmonisation across programmes such as Horizon Europe, LIFE+, ERASMUS+ and Digital Europe, EU4HEALTH or HE Joint Undertakings would be welcome and needed especially for roles and processes in the EU Funding & Tenders Portal (PICs, roles, legal entity validation), eligibility of costs (especially personnel cost calculation), indirect cost rates, and reporting requirements.

Participants suggested that rules should be ***standardised as much as possible*** within individual programmes or project types, for example, by applying the same rules across all European Partnerships. They also recommended harmonising rules within certain funding models, e.g. in every programme that applies lump sums, the rules should be the same as well as the templates used for the budget calculation.

Participants noted that adopting a corporate approach should ***not lead to delays in publishing legal documents and guidance***, as well as unnecessary increases in their length. They suggested these documents should be provided at the start of the programme and be concise to improve clarity and usability for end users. For programmes with specific rules, they recommended making a streamlined version of the Grant Agreement and Annotated Grant Agreement available, tailored to each programme.

3. LUMP SUMS & OTHER SIMPLIFIED COST OPTIONS

Lump sum funding is probably the most radical change the framework programme has seen in the last decade. As it is intended to be a major simplification, we wanted to hear from project managers how lump sums impacted their daily work, if things got simpler in the end—and what could be improved.

As part of the survey and workshop, we also asked about the potential of other simplified cost options such as unit cost and flat rate.

3.1 Lump sums – the solution to all problems?

A simplification, but not always

The participants see lump sums as having the potential to simplify the administrative implementation of projects. However, they do not see this potential for all project types and for all project participants. For this reason, many doubt that the predominant or even exclusive use of this form of funding throughout the entire framework programme is appropriate.

The experiences shared in the survey and workshop indicate that lump sums do not always simplify matters for institutions, but in some cases can also complicate them. This largely coincides with the results of the last *IGLO in Action* on Lump Sum Funding[1]. The negative effects mentioned include, among other things, the significantly higher administrative burden involved in preparing an application with several partners and in managing the consortium.

Participants concluded that lump sums are a ***useful*** simplification method ***for mono-beneficiary projects and collaborative projects with fewer partners***. They can also be

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[1] See Summary Report on the 2nd IGLO in Action Workshop on Lump Sum Funding held in October 2023.

applied in projects which aim at a high participation of SMEs or other less-experienced beneficiaries such as entities in lower or middle-income countries. Some participants also suggested ***lump sums only for certain types of costs***, such as third-party contributions.

A new funding model needs guidance and comprehensive evaluation

As no financial audits are planned for lump sum projects, the Commission has announced an increased number of checks on the technical implementation of these projects. However, it is ***not known*** how and by whom these checks are carried out and ***what evidence the beneficiaries must provide***. A similar uncertainty due to a lack of information prevails in the case of the assessment of incomplete work packages and their reimbursement.

Removing these uncertainties by providing comprehensive guidance would be a major step towards enabling institutions to exploit the promised potential for simplification. At present, legal documents and guidelines occasionally contradict one another. As a result, many participants and consortia involved in lump sum projects are producing excessive documentation—in some cases exceeding even that required for actual cost based projects.

Comprehensive guidance, particularly on the retention of evidence and project audits, is also a necessary condition for a real ***comprehensive assessment of whether lump sums really do simplify*** matters. This has not yet been done, and therefore it cannot yet be concluded that the predominant or exclusive use of lump sums really does represent a simplification.

Furthermore, when assessing the simplification potential of lump sums, it is essential to ***take the feedback from all groups*** involved into account. According to some participants, in the past, the Commission focused too heavily on researchers alone. However, modern universities and research institutions are characterised by a high degree of division of labour, which also includes professional administrative support for applications and project implementation. As administrators enable scientists to focus on research, their perspective should also be considered when assessing simplification.

Simplifying the lump sum application by simplifying the budget (table)

Participants cited the more complex allocation of the budget to partners, work packages and cost categories as a key reason for the ***higher resource requirements when preparing applications*** for lump sum projects. Therefore, they see a great need for improvement and simplification, particularly in the mandatory excel budget table.

Below, we have summarised some ***suggestions for the budget table*** that received broader approval:

- Integrate all resources-related tables in part B of the application template into the budget table. This removes unnecessary duplication in the application and ensures the accuracy of figures presented.
- Remove the requirement of justification of personnel costs that are higher than the ones in the Horizon Dashboard and the corresponding field in the budget table. The costs shown in the dashboard are based on past figures and are therefore inherently lower than the current ones. A justification that was intended as an exception has thus become the rule and is therefore obsolete.
- Integrate the budget table into the portal or provide an online template that allows joint editing by applicants. At the same time, the table should be designed to be interactive so that different budget scenarios can be simulated.

Although some survey respondents were satisfied with the level of detail of the budget table, many questioned its complexity. Simplification suggestions included removing the table entirely or keeping only key categories like personnel effort per work package, subcontracts, and travel.

Several respondents suggested that the ***allocation of a specific budget line among work packages*** could be represented as percentages, determined proportionally by the number of person-months, or alternatively left to beneficiaries to distribute according to the project's actual requirements. Others advocated adopting the approach used in actual cost projects by specifying total amounts per budget category, asserting that it should not be necessary to artificially allocate all budget lines to each work package.

A proposal put forward by an individual was to simplify budget information in lump sum proposals by including only lump sum shares per work package. This would allow evaluators to concentrate on the scientific content of proposals, potentially saving time and resources. Detailed budget allocation could be managed internally within the consortium. An alternative suggestion involves broader application of lump sums which are determined by the European Commission in the Work Programme and do not require justification for each individual expenditure in advance.

Finally, it should be mentioned that the use of lump sums in ***two-stage calls*** was ***not perceived as a simplification*** by the workshop participants because the first-stage proposal, even though short, requires thorough planning and cost calculation of the whole project.

When executing lump sum projects, survey participants expressed a ***need for greater flexibility*** in handling the lump sum shares per beneficiary, which are fixed in the Grant Agreement. While this budgeting approach simplifies financial reporting, it complicates the reflection of minor changes in budget distribution between beneficiaries and over time. Although not explicitly prescribed by the Grant Agreement, the only reliable way for a consortium to adjust the distribution without risking internal disputes or financial exposure is currently through an amendment. A simplified amendment procedure would help alleviate this issue. Another solution would be to include a full budget sheet in the Grant Agreement, with details of the different cost categories based on the application budget.

3.2 Unit costs and flat rates

Unit costs useful in many areas

The use of unit costs has long been the method of reimbursing costs in Marie Skłodowska-Curie Actions (MSCA). In addition, actual cost projects also stipulate that certain costs and cost categories are to be reimbursed on the basis of unit costs.

Feedback from participants suggests that the ***use of unit costs in MSCA projects*** is very welcome and that its implementation is generally viewed as positive. In some cases, it was pointed out that the amount of the unit costs did not always adequately reflect the current salary and price levels in the countries. Some participants wanted to extend the application of MSCA unit costs to personnel costs in other parts of the programme. However, these proposals did not receive broad support.

The participants also welcomed the use of unit costs for the reimbursement of cost categories for ***transnational access to research infrastructures*** and ***internally invoiced goods and services***. They expressed their desire to continue with this approach. Due to the special significance of costs of internally invoiced goods and services for our participants, we have dealt with this topic in more detail in chapter 9.4.

The survey also brought forward individual ideas to extend the use of unit costs for other cost categories or creating new unit costs for small equipment, events or certain staff categories like non-scientific staff. However, discussions during the workshop did not support this approach.

Personnel unit costs currently not a simplification

Participants praised the intention behind the recently introduced ***personnel unit cost*** (PUC) which allows to calculate one single daily rate for the entire beneficiary instead of calculating individual daily rates for each staff member involved in the project. However, all participants reported that the ***current rules and conditions*** for PUC make their application far ***too complicated as well as financially disadvantageous***.

To ensure the PUC gains acceptance among beneficiaries, participants believe that greater flexibility is essential. The underlying calculations must be based on current values rather than past values. Additionally, participants should be allowed to ***factor future salary increases and inflation*** into the calculation of their PUC, making the method suitable for use in future projects. Regular automatic updates by a fixed percentage, ***without renewed certification***, are another prerequisite for making this approach viable. Participants also doubted that the current requirement for an audit certificate before submitting an application was even practicable for newcomers. The Personnel Unit Cost is not really an option for first-time beneficiaries in Horizon Europe, because it is impossible to apply to the first grant once the Grant Agreement is signed. However, new beneficiaries typically begin developing internal procedures for personnel cost calculation only after securing a project.

Flat rate

A flat rate is only used in the framework programme for the reimbursement of ***indirect costs***. The use of this simplified cost option for this purpose is generally accepted, and its ***continuation is very welcomed***.

No fundamental discussion about the flat rate amount took place during the workshop, and the flat rate itself was not called into question. However, there were individual proposals to simplify matters by increasing this flat rate and, in return, removing the reimbursement of certain costs as actual costs, e.g. travel expenses and consumables.

There were also individual proposals to use a special flat rate for the reimbursement of certain cost categories. For example, in certain projects, purchase costs could be reimbursed at a flat rate defined as a certain percentage of personnel costs.

4. RULES, GUIDANCE AND THEIR INTERPRETATION

The participants provided us with extensive feedback on the documents containing the implementation rules and further guidance. This focused primarily on the Model Grant Agreement (MGA) and Annotated Grant Agreement (AGA), which is why we discuss these in detail below.

In addition to legal and guidance documents, Commission staff and services play a vital role in interpreting the rules and offering clarity wherever ambiguities arise. In this report, we have therefore taken a closer look at the role of Project Officers and the Research Enquiry Service as two of the leading examples, based on the feedback we received.

A key requirement for all documents - including the MGA and AGA - is that they should ideally be ***available at the start of the programme***. Documents related to project implementation should be published by the time the first projects begin, at the latest. At the same time, the relevant services and executive agencies should be adequately trained by this point. This would reduce periods of uncertainty for beneficiaries and prevent them from wasting resources preparing for a wide variety of scenarios. Likewise, the Commission would save resources, as it would receive fewer individual enquiries about regulatory gaps, among other things.

Regarding both the documents containing rules and guidance and the Commission's support services, participants expressed a greater need for ***clarity and reliability***, as described in chapter 2.1. It seems particularly important to them that there is a high degree of ***consistency*** between the documents, but also between the documents and the statements made by the Commission services and executive agencies.

Model Grant Agreement (MGA)

There are currently Model Grant Agreements for various forms of funding. However, these still contain many options for various subprogrammes of Horizon Europe and are therefore perceived as too complex by many participants. It was therefore suggested to have a specific ***Model Grant Agreement for each sub-programme*** or at least an online version that hides options that are not applicable to the respective subprogramme.

Respondents also recommended ***enhancing the overall structure*** with clearer headings and a well-organised and more detailed table of contents to guide users more intuitively through the document. The datasheet at the beginning of the Grant Agreement, which was introduced with Horizon Europe, was considered very helpful and its retention was therefore strongly advocated.

The language in the document should be clear and understandable, but also easy to interpret for chatbots and AI systems.

There were various suggestions regarding ***third-party involvement*** in the Grant Agreement. Participants expressed a ***need for clearer definitions and delineation of the different roles***. In this context, there appear to be differing interpretations among both beneficiaries and Project Officers. It was suggested that each third-party involvement should be documented through a concise one-page summary annex to the Grant Agreement. This annex should, where applicable, include the name of the third party, the legal basis for their involvement, their role within the project, the applicable budget cap, and a designated contact point.

Further specific suggestions regarding the Grant Agreement included ***renaming the term Associated Partners***, as it could be confused with associated countries, and the provision of a secondment agreement template for MSCA Doctoral Networks within the Grant Agreement.

Annotated Grant Agreement (AGA)

The Model Grant Agreement must always be read in conjunction with the Annotated Grant Agreement, as the latter interprets the rules and, in some cases, also establishes requirements and rules itself. For this reason, participants consider it essential that both documents are provided simultaneously and that ***no contradictions*** exist between them.

Since the AGA itself sets certain rules which cannot be found in the GA (e.g., for calculating personnel costs), many participants questioned the current weak legal status of the document. It was proposed to ***make the AGA legally binding*** and to formulate its contents more clearly. This would significantly reduce legal uncertainty for both beneficiaries and the Commission. Furthermore, as requested for the MGA, the language used in the AGA should also be easy to interpret for chatbots and AI systems.

Regarding the content of the document, many participants expressed a desire for the ***MSCA and ERC rules & guidance to be integrated*** into the AGA rather than being contained in separate guides and annexes, as is currently the case. Furthermore, as with the MGA, a better explanation of the roles of third parties contributing to the project is also desired for the AGA.

Many participants praised the approach of combining all relevant information into a single document. However, in their opinion, the large size of the AGA, at more than 400 pages, required a ***more structured presentation***. Among other things, the following suggestions were made by individuals in our survey:

- An interactive online version, featuring visual summaries such as flowcharts and clickable diagrams, with embedded hyperlinks to corresponding FAQ
- Tailoring the content to user roles, such as legal, financial, or reporting responsibilities

- A more detailed clickable table of content
- Personalised versions of the AGA per funding line or per project, containing only the relevant options
- Splitting the AGA into modular documents, such as separate guides on financial rules, intellectual property rights, and reporting obligations.
- A short summary document (approximately 10 pages) outlining the essential rules of the AGA for newcomers

Communication with Project Officers

Many participants consider the current system, in which a Project Officer (PO) is assigned to each project, to be very appropriate and well established in principle. However, many shared experiences suggest that POs often cannot keep up with the information and communication needs of consortia.

It is therefore requested that the ***executive agencies be consistently empowered*** to guarantee this. In addition to improving the staffing levels and providing further training within the agencies, it was noted that Project Officers could also be significantly relieved through clearer rules, improved guidance documents, and more efficient use of central services such as the Research Enquiry Service.

There was a proposal to set ***clearer priorities within communication*** and thereby reduce communication costs, namely through the introduction of mandatory biannual online check-in meetings between the project coordinator and the PO. At these meetings, all current and not-urgent issues could be discussed and expectations aligned, for example. This would allow communication between meetings to be limited to urgent matters, which would be in the interests of both parties.

It has been reported on several occasions that the lack of responses from POs to messages and enquiries is in some cases jeopardising project schedules. It has therefore been proposed that standard deadlines or a ***maximum period for responding*** to enquiries be introduced. It would also be considered helpful if coordinators could see in the portal if their message to the PO has been read or not. In addition, some participants also called for the introduction of a ***transparent procedure*** and the publication of contact details ***for cases where a PO does not respond***.

Many participants expressed their desire for greater stability in the assignment of POs to projects. Ideally, the ***same PO should supervise a project*** from start to finish. However, if this is not possible, the agencies should ensure the greatest possible continuity. This also includes consistency in statements made and in the interpretation of the rules. During our workshop, participants therefore expressed a preference for portal-based logs over email-only exchanges. Furthermore, all official correspondence should be recorded in the portal to ensure smoother handovers between POs.

Support services offered by the European Commission

Horizon Europe currently designates the ***Research Enquiry Service (RES)*** as the main contact point at EU level for non-technical matters. The RES is responsible for addressing general questions related to rules and their interpretation. This function is especially relevant when rules are ambiguous or when there are inconsistencies among documents pertaining to the rules.

According to many participants, it would be an important measure towards greater legal and planning certainty and simplification if the RES were to perform its task more effectively. This would require more timely responses to questions as well as an ***improvement in their quality***. Many participants report that instead of concrete answers to questions, they only receive references to passages in the AGA.

As an improvement measure, the ***introduction of chatbots*** and similar tools was proposed. These could ensure that only questions that cannot be answered with quotes from the rules and regulations are sent to RES itself. In addition, it was suggested that ***RES responses*** that are of general interest and do not contain project- or person-specific details be ***published on the portal***. This would also prevent these enquiries from being repeated. It was also suggested that ***greater legal binding force*** of the responses be considered.

As far as technical support is concerned, the Commission already offers various helpful websites and services. However, the participants strongly advocated for the ***re-establishment of a phone helpline***, allowing them to speak directly with a real person. Since NCPs and other non-Commission support structures usually do not run their own projects and therefore lack first-hand experience with the portal, this kind of IT troubleshooting is much needed. In parallel to this personal approach, a chatbot could be introduced to answer standard questions, provide links, and share contact information.

5. EU FUNDING & TENDERS PORTAL

The EU Funding & Tenders Portal is widely regarded as an excellent and highly useful resource for accessing information about programmes and calls for proposals. It is also seen as an outstanding tool for submitting applications and managing projects.

As part of our survey, we received many ideas and suggestions for improving various aspects of the portal. We have listed the most important ones below, regardless of whether they were raised by one or more people. Since the "EU funding & me" mobile app was launched after the workshop, its use could not be considered here.

General aspects

- Ensure technical reliability and speed up the portal's response time.
- Improve the search function, allow saving search results, and provide short links for sharing topics.
- Integrate proposal writing, GAP, and reporting steps in a single workflow tool.
- Introduce a mobile-friendly interface, particularly to simplify notifications, approvals, and document uploads on tablets and smartphones.

Roles and access rights

- Give the Legal Entity Appointed Representative (LEAR), the central contact person for the organisation regarding the portal, default access to all proposals.
- Allow roles like Legal Signatory (LSign) and Financial Signatory (FSign) to be assignable collectively for multiple projects to simplify role management.
- Introduce new role categories like Administration, Research, Communication and Dissemination, Legal and Finance in order to clarify responsibilities and improve communication.
- Define roles for relevant third parties which grant them access to the portal during proposal preparation and reporting. This access could be limited to specific editing and viewing rights.

Application and grant preparation

- Allow not only the coordinator but also the other partners to consult the uploaded Part B of the proposal before the deadline.
- Allow an automatic transfer of information from successful proposals to the SyGMa platform during the Grant Agreement Preparation (GAP) phase. Beneficiaries would then only need to briefly confirm that the data is correct.

See chapters 6 and 7 for other suggestions for technical improvements regarding the proposal template and Grant Agreement Preparation.

Communication and notifications

- Allow different settings for roles and persons for receiving notifications, e.g. by providing options via checkboxes for different types of notifications.
- Revise the wording of system-generated emails notifying project participants. The notifications reach many persons within the beneficiary organisation who are not familiar with all the administrative details and who are often worried because of the current alarming wording of some notifications. As a particularly negative example, participants cited the notifications received during amendment processes. The resulting communication costs within the organisation could be reduced by using a more neutral and less alarming wording.
- Introduce smart notifications, such as digest emails summarising deadlines, outstanding tasks, and unread messages.
- Make it transparent whether the Project Officer has read a message in the portal.

Reporting

- Open reporting sessions before the end of the reporting period and allow multiple sessions simultaneously.
- Allow submission and resubmission of deliverables until the deadline without needing the Project Officer's intervention.
- Send reminder notifications for deliverables before their submission date.
- Reduce the number of tabs in the continuous reporting tool.
- Add brief definitions or explanations to the continuous reporting options.
- Include the partner acronym/short name in financial statements when included in the project report.
- Allow downloading an Excel file of all financial statements and use of resources for a consortium before and after submitting the periodic report.
- Make ERC reporting templates available in the same central location in the portal as the other templates.
- Have reporting forms that are as standardised as possible for all Horizon Europe projects, regardless of which executive agency is responsible for them.
- Add a button for coordinators to download contact details and assigned roles in Excel format.

See chapter 8 for other suggestions for technical improvements regarding the reporting in the portal.

Validation process:

- Simplify the language used in validation communications to ensure clarity, especially for small entities.
- Provide clear, easy-to-understand instructions outlining what is expected during the validation process.
- Train and deploy chatbots to assist newcomers, particularly new partners, with validation-related queries.

6. PROPOSAL TEMPLATE

Overall, the survey yielded a wide range of simplification suggestions for the proposal template - many of which were diverse and often contradictory. For this reason, we devoted considerable attention to this topic in the workshop in Brussels.

There were some conflicting views among the participants about content and the level of information a proposal template should request. This particularly concerned the question of whether more standardisation or more flexibility is needed. We have therefore compiled below primarily those proposals that have received broader support.

General content of the proposal template

Participants generally called for the proposal template to request less administrative detail and focus on evaluation-relevant content. Simplification should come from ***reducing information requirements*** in forms (e.g., department names, institution descriptions,) and ***simplifying data collection*** via uploads, dropdowns for admin areas, and reduced redundant information (use PIC data, central platforms for institutional compliance).

It was suggested that all ***institutional aspects*** (e.g., Gender Equality Plan, Green Charta, ERA compliance), ***should be gathered from the organisation registration*** and not be duplicated in the proposal template. To avoid redundant input, participants stated that a clear separation is needed between what's handled in the narrative document and what's entered in online forms.

Participants also see potential for simplification by ***avoiding multiple queries for the same information within the template***. This applies, for example, to the description of third-party contributions which are requested in both the budget and technical sections. One suggestion to remedy this was creating a single section in part A where all third-party types (subcontractors, affiliated entities, associated partners) are listed with simplified drop-down categories and brief activity descriptions.

The participants stated that ***more standardisation*** is welcomed ***for non-scientific sections*** like project management, communication, exploitation and administrative work packages. They could have a predefined framework on what they should include. It was suggested that this would reduce workload and increase consistency for both applicants and evaluators.

However, the participants were clear that the sections for ***scientific content should be flexible*** to accommodate the diverse nature of research topics and approaches. The template should provide a framework with clear elements that must be addressed but with freedom on how to write them. Applicants need to know what is expected without being restricted in how they express it. Participants also mentioned that the call text should be less prescriptive to accommodate a variety of research approaches.

Description of resources needed

While some respondents find the current forms adequate, the survey shows a broad consensus for ***reducing the level of detail in budget breakdowns*** - especially for direct purchase costs. Budget breakdowns in proposals should align with the level of detail required during reporting to avoid inconsistencies. Removing unnecessary subcategories gives more flexibility for spending non-personal direct costs.

The ***distribution of person months to various work packages*** is reported as ***time-consuming*** and requires frequent re-planning in the implementation process. Therefore, it is suggested to plan the person months per partner and not per work package. Another suggestion was to have the budget automatically calculated per work package and then filled into the summary tables, which could reduce inconsistencies and administrative effort.

Technical accessibility

Participants also discussed a ***fully online application form***. They stated that integrating the proposal template into the portal could improve visibility and structure but raises concerns about simultaneous editing and collaborative writing processes. They said that for this to work, the portal must function as a collaborative platform that supports simultaneous editing. Additionally, data saving must remain reliable even when multiple users are working at the same time. The information required should be adapted to the application type. There was strong support for a more dynamic application form.

It would also be considered a significant simplification if some third parties, such as associated partners, were given limited access to the portal (see also chapter 11).

7. IT´S TIME TO GRANT!

After completion of the evaluation, all applicants receive feedback on their application in the form of an Evaluation Summary Report (ESR). For successful applicants, the Grant Agreement Preparation (GAP) phase now begins. The following is a summary of suggestions relating to the ESR as well as the timing and processes of the GAP which were discussed in detail during the workshop in Brussels. We have also included feedback on the Consortium Agreement here as it must be prepared during the GAP phase as well.

Contents of the Evaluation Summary Report (ESR)

The survey showed that many of the respondents were happy with the Evaluation Summary Report (ESR) and they cautioned ***against simplification*** as the ESR could become too simple and "not say anything". Improvement and standardisation rather than simplification were the main response.

The most common suggestion for improving the ESRs is the ***need for clear, actionable feedback***. Many respondents emphasised the importance of the ESR providing specific suggestions for improvement rather than vague or general comments. They stated that the goal should be to help applicants quickly understand both strengths and weaknesses of their application, while providing concrete guidance for future improvement. More detailed justifications for scores and feedback were also requested by respondents.

Respondents suggested that ESRs should have a clearer and more structured format and that this would support the experts in giving constructive and justified feedback. This includes using bullet points, tabular structures, and tick-boxes to make the feedback more organised and easier to understand.

Timing of the Grant Agreement Preparation (GAP) Phase

In Horizon Europe, a maximum of three months is foreseen between notification of call results and signing of the Grant Agreement. The contributions to the survey and the discussion at the workshop showed that, from the participants' point of view, the ***duration of the GAP phase*** is often very tight and should therefore ***not be shortened any further***.

It should also be noted that the time to grant not only sets the time frame for drawing up the Grant Agreement. It also sets the deadline by which a Consortium Agreement must be in place. Participants' feedback indicated that the three-month time frame is often far too short to complete the GAP phase and simultaneously finalise a Consortium Agreement - particularly in larger consortia. Furthermore, the available time is effectively reduced even further if it falls during general holiday periods. This, combined with the accumulation of GAP phases of different funding lines of Horizon Europe at the same time, is pushing beneficiaries to the limits of their resources.

It was therefore suggested to ***spread call deadlines*** more evenly throughout the year for better workload distribution and flexibility and to avoid general holiday periods. Furthermore, more ***flexibility regarding GAP deadlines and starting dates*** was requested. Participants also agreed that advanced notice of publication dates of the call results and making the ***timeline and guidelines for GAP available in advance*** would allow beneficiaries to prepare for and manage the GAP workload.

These suggestions could ensure a more efficient implementation of the GAP phase, which is beneficial to both sides. In addition, this would guarantee compliance with better working conditions, which is one of the commitments made under the ERA action 17.

Preparing the Grant Agreement

Participants highlighted that a huge effort is needed to manually transfer information from the proposal template to the SyGMa platform. An ***automatic transfer of proposal data*** to the relevant sections of the portal would significantly reduce both the coordinator's workload and the risk of errors. A brief confirmation of the accuracy of the transferred data by the participants would then be sufficient.

The participants indicated that simplifying the GAP process could involve ***automatically generating part B*** if there are no significant deviations from the submitted proposal. An online application form may facilitate this simplification.

Regarding interaction with the granting authority, the lack of response from Project Officers (PO) was mentioned as a recurring challenge. Participants therefore suggested ***defined PO response times*** (e.g. 2 weeks), and a mandatory backup PO in place if the primary is unavailable.

An ***initial meeting with the PO*** was suggested as a best practice to simplify the GAP process. This meeting could include legal and financial officers to align on expectations and clarify terminology. Direct discussions with financial officer without involving the Project Officer would increase efficiency.

Some participants also suggested that a ***progress tracking tool for the GAP process*** to monitor validation and deliverable status across the consortia would be useful, including notifications if something is missing. However, other participants felt that more notifications would just be confusing.

Negotiating the Consortium Agreement

The short time frame makes it difficult for consortia to negotiate a Consortium Agreement (CA) before projects begin. This limits the ability to manage early internal conflicts. Survey responses showed divided opinions: some called for the European Commission to provide a standard template for the CA and clearer rules on the date of signature, while others preferred more flexibility regarding the date by which the agreement must be in place.

Some respondents proposed that the European Commission recommend or even reference the DESCA model as a standard and integrate it into the Portal, like the Grant Agreement. Digitising DESCA and other models, along with an accession form, would boost visibility and speed up CA negotiation and signing. It would then be necessary to include a corresponding note stating that responsibility for the content of the contract remains solely with the consortium partners.

8. REPORTING

Many ideas for simplifying periodic and continuous reporting were submitted in the survey and discussed at the workshop. The proposals focused on the content and timing of reporting, access to it, and feedback from the recipients of the reports.

Content of reporting

The participants in our survey stated that there is potential to reduce the content in continuous and periodic reporting. A ***lighter reporting*** would help both the institutions producing the reports and the recipients of the reports.

According to the participants, there is savings potential in ***avoiding multiple queries of the same information and content overlaps*** in the report sections. This applies in particular to information that is requested in both continuous reporting and periodic reporting.

Questions were also raised about ***whether all the information requested in reporting is truly necessary***. Reference was made to the areas of dissemination and communication, as well as to general statistical queries. In the context of collecting essential statistical data, it was also suggested that the Commission should better articulate its rationale for requiring such information. More positive messaging - such as “Help us demonstrate Horizon Europe’s impact!” - could foster greater willingness to cooperate.

When it came to the general division between periodic and continuous reporting, no uniform preference could be identified among the participants. Some prefer to concentrate reporting at a single point in time, while others would like to see more continuous reporting to spread the reporting burden over time.

There were no specific suggestions for simplifying the reporting template. However, many respondents expressed the wish that the ERC reporting templates should also be made available in the same central location in the portal as the other templates. Proposals for simplifying the content of financial reports mainly relate to the reporting of certain costs or cost categories. These proposals can be found in chapter 9.

Timing of reporting

Regarding the general length of reporting periods, participants did not express a uniform view. However, many emphasised the need for ***better information about available options*** and the possibility to be involved in deciding the reporting period length - ideally already at the time the call for proposals is published.

In addition, many participants expressed the need for beneficiaries to have ***greater influence on the start date of the project***. This could be done, for example, by means of a specified time window and would allow certain work peaks to be better adapted to the project participants.

Participants considered the ***current deadline for submitting the report***, 60 days after the end of the period, to be ***too short***. This applies in particular to beneficiaries who are not coordinators and whose deadlines are, in practice, even shorter. Many therefore suggested extending the period - e.g., to 90 days - in order to better meet reporting requirements. This is especially necessary for the last reporting period, when a final report on the entire project and often also an audit for a certificate on the financial statements (CFS) are due.

Access to reporting

Many participants have also expressed the desire to be able to ***access the reporting mode in the portal before the end of a reporting period***. This would allow certain entries to be made in advance, rather than having to be made in the short time window after the end of the period. There is also a widespread desire to use online forms in SyGMa for the entire reporting.

As with the application process, it was often suggested that ***certain third parties*** implementing the project should also be granted ***access to the project on the portal*** during reporting. This could be limited to certain editing and reading rights, for example.

Feedback on reporting

Interaction with the respective Project Officer (PO) plays a particularly important role in reporting. Due to its cross-thematic significance, we have dealt with this topic in a separate section within chapter 4. At this point, however, it should be emphasised that many participants request ***timely responses and approvals from the PO*** in continuous reporting, as these are considered essential for smooth project implementation.

With regard to deliverables, some participants would find it helpful to receive automatic notifications when the deadline is approaching. There was also a request to be able to edit submitted deliverables before the deadline, rather than having to go through an additional step of formal rejection by the PO. Specifically with regard to reporting on dissemination, survey respondents repeatedly asked for an ***automated system to include publications*** in the portal.

The participants also identified a need for ***improvement in reporting guidance***. A clearer presentation of reporting expectations would avoid unnecessary queries and save resources on both sides. Examples are the scope of continuous reporting, and the explanation of deviations where further explanations and guidance are needed.

9. REIMBURSEMENT ON THE BASE OF ACTUAL COSTS

Reimbursement based on actual costs remains the preferred option for many participants. This applies in particular to larger projects with many partners. In the following sections, we have compiled the most important suggestions regarding cost categories.

In terms of general eligibility, further costs outside the official project period could become eligible in addition to the few exceptions that are currently already eligible. This applies to necessary expenses incurred before the start of the project that enable the project to start on time. However, it also applies to costs that are incurred or may only be incurred after the end of the project, such as publication and other dissemination costs. For this reason, it was proposed that ***reimbursement of*** all or only other certain ***costs incurred within a certain time frame before and after the end of the project*** should also be permitted.

The need for different subcategories in the cost category '***Purchase costs***' was questioned. Simplification could be achieved by ***eliminating the different sub-categories***, both in the application process and in reporting.

Divergent cost categories in the ERC funding schemes, in particular the special conditions of Additional Funding, regularly cause irritation. In the interest of simplification, some participants would like to see ***greater uniformity between the funding lines of Horizon Europe*** in this area.

9.1 Calculating eligible personnel costs

Participants repeatedly criticised the high complexity of the current method for calculating eligible personnel costs. Their suggestions regarding the simplification of the calculation can basically be divided into two groups:

- Return to a reimbursement of actual costs
- Simplification of the current daily rate calculation

Some participants also suggested the use of lump sums or flat rates just for personnel costs as solutions to the problem of complex cost calculations. We have addressed this issue separately in chapter 3.

Return to actual costs

The calculation method used in Horizon Europe and Horizon 2020 is based on actual costs. However, the actual costs must be converted into eligible costs using a complex formula. Many participants suggested that this additional step should be dispensed with and that the actual costs recorded in the project accounts should be reimbursed instead.

This simplification proposal would be ***particularly well suited to public beneficiaries***. In many countries, there are fixed pay schemes on regional or national level. As these schemes are generally publicly accessible, this would ensure a high degree of transparency and also simplify the work of the auditors.

This simplification would not have to apply to all beneficiaries. Instead, it could be offered as an option only for certain beneficiaries and subject to certain conditions being met, such as, for example, the existence of a fixed pay scheme. For all other beneficiaries, the current or a simplified version of the calculation method may continue to apply.

Simplification of the current daily rate calculation

For cases in which it is still necessary to calculate a daily rate for all or certain beneficiaries, the following ideas for a simplified calculation and adjustments to the current one, were proposed:

- Rounding of day-equivalents should be avoided to prevent inaccuracies.

- Long-term absences reducing the salary (e.g. illness, child-sick days, parental leave) should reduce the maximum number of declarable day-equivalents.
- The daily rate should be calculated as: Total personnel costs for a person in the reporting period × percentage of full-time equivalent spent on the project.
- Each beneficiary should define its own maximum day-equivalents based on national data.

The participants were rather critical of the newly introduced option of a uniform Personal Unit Cost for a beneficiary, at least in its current form. We have dealt with this topic in more detail in chapter 3.2.

Participants also frequently requested supporting tools for calculating personnel costs. The personnel cost tool developed by BAK and KoWi was cited as a positive example in this regard.

The participants emphasised the necessity of considering the respective national and institutional circumstances, particularly in this area of personnel costs. Many would therefore like to see practitioners being more involved in the development of these rules (see also chapter 2.2).

9.2 Records of time worked on the project

A large proportion of participants found the current requirements for documenting project working hours to be too cumbersome and insufficiently geared to the reality of scientific work.

The ***declaration used in Horizon 2020*** for employees working exclusively on the project was repeatedly cited as a good example of simplification and its reintroduction would be very welcomed. Furthermore, it was pointed out that ***employment contracts*** are already legal documents in which working hours are contractually fixed. These alone, or in combination with an existing general working time recording system, should be sufficient proof.

In cases where employees work on other projects in addition to the EU project, similar simplifications could be introduced: The ***project share in the employment contract*** or its annexes could provide sufficient proof. Alternatively, an additional confirmation from the employer or leading researcher regarding the percentage share of the EU project could be provided.

With regard to timesheets and monthly declarations currently required, participants felt that the ***allocation of working hours to work packages*** of the project and the ***monthly signing*** were an ***unnecessary*** burden. Therefore, their abolition or adjustment was mentioned as a good opportunity for simplification.

Some participants proposed adding time tracking to the portal's reporting system, while others requested a separate online or offline tool for beneficiaries. The timesheet templates developed by BAK and KoWi, which converts hours to days, was mentioned as a useful example.

9.3 Equipment costs

In Horizon Europe, equipment costs are generally reimbursed based on the depreciation incurred during the project period. Only in specific cases - if outlined in the call topic and activated in the Grant Agreement - the full purchase cost of the equipment can be reimbursed instead.

Survey participants repeatedly mentioned that reimbursement of equipment by taking into account the ***purchase costs rather than the depreciation amounts*** would simplify matters. Many participants have therefore suggested making this the standard for all calls and all types of equipment. Some participants suggested extending this option at least to a larger number of cases. Among other things, standard application to all low-cost equipment and to all projects including demonstration activities was mentioned.

While maintaining the current cost reimbursement based on depreciation amounts, a simplification of reporting those costs was requested. The total reimbursable depreciation ***costs should be reported only once*** during the course of the project and not, as is currently the case, pro rata per reporting period and therefore several times during the project.

For equipment that is used not exclusively in the EU project, the beneficiaries currently must document the usage times and calculate the corresponding pro rata depreciation amounts for cost reimbursement. In our survey, it was suggested that this requirement should either be adapted or abolished for ***equipment that is predominantly used in the EU project***. Instead, written statements from the beneficiary or the principal investigator could prove the approximate amount of proportional use of the equipment or to declare its predominant use in the project.

Maintenance and repair costs for equipment are normally not reimbursable under Horizon Europe. However, if its reimbursement were to be permitted in principle, this could promote a more sustainable use of existing equipment and therefore a more efficient use of the project budget. In addition, an eco-bonus for the use of existing equipment or the pooling of equipment, could be applied.

Finally, a ***clearer explanation*** of the conditions for reimbursement of equipment costs and the presentation of examples was also requested as a simplification measure. This applies in particular to the proof of non-exclusive use of the equipment, the conditions for reimbursement of maintenance and repair costs, and cases in which equipment is composed of several parts or shared with other entities.

Among the participants, there were advocates for greater consideration of national standards as well as for the introduction of European standards for depreciation.

9.4 Internally invoiced goods and services

Many participants stated that they consider internally invoiced goods and services to be a very good use case for unit costs in principle. However, many stated that they did not feel confident determining these costs reliably under the current rules. As a result, they would purchase certain services from an external service provider, even though they could produce them more cheaply in-house.

The reason given for avoiding this cost category is the imprecise explanation of the calculation method in the regulations. Therefore, a ***more precise explanation*** of the requirements for reimbursement of such costs and the listing of examples are considered appropriate. Vague wording such as “major cost items” should be avoided. There was also a call for a template that could be used to perform the calculation and ensure consistency.

Survey participants also often doubted whether a separate cost category made sense and suggested simply assigning these costs to the ***purchase costs category.*** This would also mean more flexibility and less administrative effort if services can be provided internally, contrary to what was planned in the application. The allocation to purchase costs would also be in line with the proposal made by some participants to replace the current calculation of actual ***indirect costs with the usual flat rate***.

Participants made suggestions to simplify the calculation method. Among other things, it was proposed that greater consideration be given to ***existing internal calculation methods or to allow existing national rates*** from other public funding bodies to be used as unit costs. Furthermore, it was suggested to use proof of fulfilment of the criterion of best value for money as a benchmark rather than a specific calculation methodology.

Finally, our survey revealed a high demand for ***continuity*** in the rules between the framework programmes, particularly with regard to these costs. Since adjusting the calculation involves a great deal of effort, continuity in itself would already be a simplification.

10. AMENDMENTS

Due to the nature of R&I projects and their duration of several years, adjustments to the work plan tend to be the rule rather than the exception. Changes to Annex 1 of the Grant Agreement (Description of the action), such as changes to project tasks or the composition of the consortium, usually require an official amendment to the Grant Agreement. The workshop highlighted areas for improvement that participants encounter in their day-to-day work.

The participants proposed that the entire formal amendment process should no longer be carried out for all matters that currently require an amendment to the Grant Agreement. The motivation for this is that amendments often take a long time and be administratively burdensome. Instead, greatly simplified procedures should be introduced ***for minor changes*** that do not have a significant impact on the project content and its implementation. This could be in the form of shortened ***"fast-track" procedures or simply written notifications*** from the coordinator and confirmations by the Project Officer in the portal. Those could for example apply to additional third parties, changes of the coordinator's contact details, project extensions or changes of budget distribution in lump sum grants.

Specifically for the case of the ***inclusion or removal of a third party*** or a change in its contribution, many participants questioned the need for an amendment. Instead, it was suggested that the ***need for amendments be abolished altogether or*** that they only be necessary ***above a certain threshold***. The European Commission can trust that it is in the beneficiaries' own interests to carry out as much of the work as possible themselves and only outsource it to third parties in exceptional cases.

Many participants also expressed a greater need for predictability and reliability in the amendment processes. For more efficient implementation of projects, they therefore wanted a ***transparent, fixed and uniform definition of the time frame***, including deadlines for responses, which would also apply to the approving institution. Such defined time frames and deadlines could vary depending on the significance and size of the amendment.

The participants especially emphasised the importance of ***timely communication and interaction between the consortium and the Project Officer*** for the efficient implementation of the amendment. On the technical side, it was suggested that simultaneous editing by both sides in the portal should be possible to shorten the process.

There were also individual suggestions regarding the possible timing of the submission of amendments. One participant proposed that non-urgent amendments should only be permitted once during a specific time window in the reporting period. Others demanded that amendments should also be possible during the preparation of the periodic report.

11. INVOLVEMENT OF THIRD PARTIES

Institutions that are not part of the consortium often contribute significantly to the project. Below, we have summarised a few suggestions that focus on distinguishing between the different types of these third parties, their cost reimbursement and their access rights to the portal.

There were also proposals to simplify amendments due to the changed involvement of third parties, which can be found in chapter 10.

Distinguishing between the different types and reimbursement of costs

Participants repeatedly stated that it is difficult to distinguish between the various categories of third parties contributing to the project. This applies both to the distinction between the different types of third parties defined in the Grant Agreement (see also chapter 4) and to third parties as opposed to mere service providers who are not listed as participants in the Grant Agreement. For this reason, in addition to clearer guidance, participants are also calling for simplification in this area.

One very radical proposal was to combine the eligible costs of various third parties into a single budget category. This simplification would also mean that the costs of the service would be calculated by all third parties according to their own rules and not those of Horizon Europe and then charged to the beneficiary in the form of a single invoice. Associated Partners would not be included here due to the non-eligibility of their costs.

Another proposal was to introduce a lump sum specifically for reimbursable third-party costs. The reimbursement of all other costs incurred by the beneficiary could continue to be based on actual costs. This could be applied to individual or multiple types and categories of third-party institutions. Particular mention was made here of in-kind contributions from institutions in countries where cost calculation in accordance with Horizon Europe rules is difficult to implement.

Access to the portal

To reduce the administrative burden, many respondents suggested granting third parties access to project data in the portal. Such access could, for example, be restricted to specific third parties or limited to certain read or write permissions.

This provision of access rights concerns, on the one hand, the application phase. Accordingly, beneficiaries should be at least able to add a contact person for their Affiliated Entities or Associated Partners and allow them to enter their data themselves. On the other hand, limited access for some third parties to the portal could also be beneficial for everyone during the implementation phase. For example, they could enter their costs themselves and save the administrative effort of going through the beneficiary.

12. FINANCIAL AUDITS

Institutions participating in Horizon Europe projects may be subject to two types of financial audit. If their total EC funding exceeds a certain threshold at the end of the project, they must submit a certificate on the financial statements to the Commission. In this case, an auditor contracted by the institution itself verifies whether the reported project costs are supported by appropriate documentation. Additionally, the European Commission may carry out what is known as a second-level audit, in which an auditor—either a Commission staff member or, more commonly, an external provider—visits the institution to perform an audit.

12.1 Certificate on the financial statements (CFS)

Our survey revealed that for many participating organisations, the time currently available to CFS auditors after the end of a project for auditing and issuing the CFS is insufficient. Therefore, it would greatly simplify and improve the quality of the CFS if the ***deadline for submitting*** the final report and the CFS were generally ***extended***. The extension from 60 to 90 days was mentioned several times as a suggestion.

Participants also repeatedly suggested ***raising the threshold*** at which a CFS is mandatory. This would reduce the number of audits required and thus the resources needed by the institution, while simultaneously making more of the project budget available for research.

The participants spoke in favour of significantly ***simplifying the scope of the CFS***. In particular, the question was raised as to why a CFS audit currently has to be similar in scope to a second-level audit, and whether simplified and less extensive CFS audits would not be more efficient in this case. This could be achieved, for example, by reducing the findings or adjusting the sample size.

One detail of the audit procedure that was particularly questioned by some participants was the ***proof of payment*** now required by the CFS. This apparently requires a disproportionate amount of effort on the part of the audited institution, particularly when it comes to personnel costs.

Some participants pointed out the advantage of conducting the CFS for reporting periods that had already been completed during the project period. This would give inexperienced project participants in particular the opportunity to receive feedback on the correctness of their accounts. They therefore wanted greater flexibility for the option already available under the current rules of conducting separate CFS audits, which are then combined at the end.

Finally, ***better guidance and harmonisation of the various relevant documents*** was called for as an important step towards simplification in the area of CFS audit.

12.2 Second level audits

Audit refers here to second-level audits carried out by the European Commission itself or by audit firms contracted by the Commission.

One demand that was repeatedly raised, particularly by large beneficiaries, is to ***reduce the total number of EU audits*** carried out at one institution. The preparation and administrative support for an audit are always very resource-intensive for institutions, but participants doubt that more audits at a low-risk institution would have a positive effect on its error rate. It has therefore been suggested that the number of audits should be based less on the number of projects and more on the probability of risk.

It was also recommended that ***national audits should be taken into account*** when determining the risk of a beneficiary and when deciding on an audit and its scope. Projects, aspects or processes that have already been reviewed by national authorities would not need to be reviewed again by the EU, according to some participants.

Our survey also revealed that the beneficiaries' use of resources for preparing, supervising and following up on an audit is unnecessarily increased due to the lack of expertise among the auditors. This applies in particular to cases where audit firms are commissioned by the European Commission.

One measure that would simplify matters for all parties involved would be for auditors to meet a certain minimum ***qualification standard*** with regard to Horizon Europe rules and for it to be assumed that auditors are ***familiar with the respective national context***. The latter actually also includes knowledge of the official language of the country in which the beneficiary is located.

As a simplification measure, participants also proposed a higher degree of ***harmonisation and standardisation*** in the area of audits. This applies to procedures and deadlines in the process, as well as to the templates provided and the supporting documents required. Ideally, all information should be provided in a uniform format to all beneficiaries, regardless of whether their projects are subject to an audit or not.

13. OUTLOOK

Identifying and leveraging opportunities for simplification remains a continuous priority. This applies both to the current research framework programme and to the ongoing preparations for its successor.

The *IGLO in Action* event on simplification demonstrated that ***practitioners*** from across Europe are not only willing to support the Commission in this endeavour, but are also well-positioned to offer ***valuable, practice-oriented suggestions***. Their insights are crucial in evaluating which measures genuinely lead to simplification within institutions - and which do not.

The workshop also highlighted the ***Commission's and executive agencies' openness*** to engaging with practitioners. We therefore warmly welcome the continuation of this dialogue, as seen in initiatives such as Commissioner Zaharieva's Implementation Dialogue and the Reality Check on implementation aspects.

IGLO, as the organiser of this *IGLO in Action*, together with the workshop participants, stand ***ready to contribute to future discussions and provide substantive input***. We are committed to supporting the Commission, other European institutions, and stakeholders in simplifying Horizon Europe and shaping its successor programme.