

Question for written answer E-002335/2024

to the Commission

Rule 144

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Subject: Horizon Europe: usual cost accounting practices

The acceptance of the usual cost accounting practices of beneficiaries is crucial for the administrative simplification of the Horizon Europe programme. With the promise of the introduction of systems and process audits (SPAs), the financial *ex ante* assessments were abandoned during the current programming period. The SPAs have now been effectively introduced, but this has led to significant legal uncertainty for participants with many participations, as well as an increased risk of a higher error rate because it remains unclear if usual cost accounting practices will be accepted by the Commission.

1. How many beneficiaries have requested an SPA under Horizon Europe, for how many was this actually executed and what percentage of beneficiaries could potentially request an SPA?
2. What impact on the error rate does the Commission expect to see as a consequence of this situation?
3. Does the Commission anticipate adjustments to the current strategy with regard to SPAs and *ex ante* assessments, in order to improve the situation for beneficiaries?

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