



OPERATING GRANTS & MSCA

Louise BYRNE,
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COMMISSION DECISION: C(2017) 6855 FINAL

- *Operating grant → Institutional costs for Management and indirect costs reduced by 50%*
- *N/A for COFUND*

In case a beneficiary already receives an operating grant financed by the EU or Euratom budget in the same period, indirect costs are ineligible unless the beneficiary can demonstrate that the operating grant does not cover any costs of the action in question.

Financial Statement

Amount of institutional costs for Management and indirect costs not editable

Beneficiary must declare they have an operating grant "Yes/No" and the number of months covered

Conditions for full indirect costs

*Beneficiary must demonstrate that operating grant does not cover any of the costs of the action in question: additional questions in Financial Statement
→ Criteria to be met*

Criteria to be met

- the operating grant is a partial operating grant (i.e. does not cover your entire annual budget)
- you have used analytical accounting which allows for a cost accounting management with cost allocation keys and cost accounting codes
- you have recorded:
 - all costs incurred for the operating grant (i.e. personnel, general running costs and other operating costs linked to the work programme) and
 - all costs incurred for the action grants (including the indirect costs linked to the action)
- you have used allocation keys and cost accounting codes to identify and separate the recorded costs (i.e. to allocate them to either the action grant or the operating grant)
- you have done the allocation in a way that leads to a fair, objective, realistic result.



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Thank you

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