Circular Bio-based Europe

Joint Undertaking

FAQ for coordinators
BBI JU-funded projects

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Bio-based Industries
Consortium

European Partnership

Co-funded by
the European Union

Purpose

This document is only applicable for projects funded under the BBI JU / Horizon 2020 framework (Call for proposals 2014 to 2020), and – together with other practical information - is saved on https://www.cbe.europa.eu/bbi-ju-funded-projects. A separate FAQ for coordinators exists for projects funded under the CBE JU / Horizon Europe framework (Calls as of 2022), which can be found on https://www.cbe.europa.eu/cbe-ju-funded-projects.

In this document, the most frequently received questions from coordinators are gathered, and answers are provided. Where possible, links to official Horizon 2020 and BBI JU projects-related guidelines will be provided. This document complements but does not replace these official guidelines; if different interpretations could be found, the information provided in the official guidelines always has precedence.

The structure of this document (see also table of contents on the next page) is based on the project lifecycle: a Grant Agreement (GA) is signed, reports and deliverables are submitted, audits and reviews are carried out, project results are assessed, payments are made, and project results are disseminated, communicated and exploited.

For additional questions, please contact:
- Your CBE JU Project Officer (PO) for project-specific questions;
- info@cbe.europa.eu for general questions.

Version history

Version	Date	Main updates
1.0	18/12/2015	First version
1.1-1.9	28/04/'16 - 18/05/2018	Between 28/04/2016 and 18/05/2018, the FAQ for coordinators was expanded and clarified.
2.0	15/10/2018	Updated structure and numbering in section 2; addition of section 2.1.4 (final reporting), Q 2.1.1.7 (visibility of deliverables), Q 2.2.1.9 ((how) to adjust previously submitted financial statements); updates of Q 2.2.1.3 (BIC member contributions), Q 2.2.1.4 (CFS), Q 2.2.3.1 (reporting of financial contributions), Q 5.1 (new dissemination / communication / exploitation guidelines produced by the IPR Helpdesk)
2.1	18/12/2018	Update of (URL to) BBI JU's communication guidelines (section 5), updated Q 1.1.1 (how beneficiaries not receiving funding can report costs), 2.0 (webinar 29 Nov 2018), 2.1.3.1 (annotated periodic reporting Word template), 2.2.1.8 (project receipts) and 2.2.2.1 (new IKOP reporting guidelines); new Q 5.8 (ethics and data protection)
2.2	15/03/2019	Update of Q 2.4.1 (audit guidelines), Q5.2 (URL to BBI JU, BIC and EU logos); new Q 5.9 (quid project website after project end?)
2.3	26/09/2019	New Qs 2.2.1.10 (financial mistake after payment of balance), 2.2.1.11 (Large Research Infrastructure Costs) and Q 2.4.2 (dealing with audit findings); updates of Q 2.2.1.1 (new IT guidelines about financial reporting) and Q 2.2.3.1 (financial contribution reporting possible since Summer 2019); updated URLs to Horizon 2020 Online Manual.
2.4	21/02/2020	New Q 1.4.1 (quid loss of SME status?) and 2.2.1.12 (financial reporting for beneficiaries not receiving funding); updated Qs 1.3.1 (UK's leave from the EU), 2.1.3.1 (periodic reporting template), 2.2.1.1 (addition of guide on how to avoid cost claim errors in H2020), and 5.4 (addition of Horizon Results Platform, and 2 boosters: D&E and IP)
2.5	02/04/2020	New section 1.5 (Covid-19 measures)
2.6	17/03/2021	Restructuring and update of previous section 5 into section 5 (dissemination and communication) and section 6 (dissemination & exploitation), incl. links to updated BBI JU communication guidelines and the 'Horizon Results Booster' (Q6.2.2)
3.0	30/11/2021	Updates related to the entry into force of CBE JU (layout, email address, etc.); restructuring of section 1; new section 1.5 (BBI JU to CBE JU); updates of URLs, Q 2.0 (recent webinars), 2.1.2.1 (KPI & impact questionnaire as deliverable), 2.1.4.1 (final report requirements), 2.2.1.4 (CFS best practice), 2.2.2.2 (no more annual IKOP questionnaires), 3.1.3 (review outcomes), 5.2 (new funding acknowledgement sentences), 5.3 & 5.5 (communication-related legal requirements), 5.5 (new social media handles), and 6.2.1 (Horizon Results Platform TV).
3.1	23/01/2023	Update of URLs to CBE / Horizon websites; addition of Q6.4 (HSBooster)

3.2	19/06/2023	Clarification of introductory 'Purpose' section (separate FAQ for projects funded via Call 2022 and later); update of Q 2.1.2.1, 2.1.3.1, 2.2.2.1 and 6.2 (URL added where most recent guidance and templates are found)

Table of Contents

1. Grant Agreement (GA)

1.1. Amendments

1.1.1. When is an amendment necessary?

As CBE JU uses the same grant management procedure as the EC/Horizon 2020, please consult:

- The Horizon 2020 online manual, where in the upper half of the page a description is provided about who, when and how amendments are necessary.
- Art. 55 of the Annotated Model Grant Agreement (AGA), where all relevant information is provided, including a sample list of cases where an amendment is (not) necessary.

1.2.2. How & when to submit an amendment request?

The 5-step amendment process, incl. timing and info on the IT environment (Funding & Tender Opportunities Portal), are described in the online H2020 manual (see IT How To); additional screenshots on how to prepare an amendment are provided here.

1.2. Brexit impact

As stated in the general notice for UK applicants on the Funding & Tender Opportunities Portal: In conformity with the EU-UK Withdrawal Agreement*, the UK and persons or entities established in the UK continue to be eligible to receive Union funds under actions carried out in direct, indirect or shared management, which implement Union programmes and activities committed under the MFF 2014-2020 until the closure of those Union programmes and activities. Restrictions may however, apply for security-related reasons or concerning financial instruments. When such restrictions apply, these will be clearly specified in the call for proposals.

* Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community

Also, please see the following information published on the Funding & Tender Opportunities Portal (https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/support/faq/12721;type=1;categories=;programme=null;actions=;keyword=brexit): "The Withdrawal Agreement as agreed between the European Union and the United Kingdom entered into force on 1 February 2020. In overall terms, on the basis of the Withdrawal Agreement, the UK-based legal entities will continue to be fully eligible to participate and receive funding in the current 2014-2020 EU programmes, including Horizon 2020, as if the UK were a member state until the closure of these programmes, unless security considerations apply. This means that UK beneficiaries can continue – without interruption – to receive grants awarded under the current and previous MFFs until their end dates, even if these are after 2020."

As CBE JU uses the Horizon 2020 framework, this statement is also applicable to BBI JU-funded projects.

1.3. Change of legal status in Horizon 2020 participation

1.3.1 What happens if during a project's lifetime, a company that was an SME at the start of the project grows and reaches non-SME size?

To be accepted as a small or medium sized enterprise (SME) under Horizon 2020, the enterprise must be a micro-, small or medium-sized enterprise as defined in Commission Recommendation No 2003/361/EC. More information on SME status (including an SME self-assessment tool) can be found in the Horizon 2020 online manual.

Under Article 53.2 of the Horizon 2020 Rules for Participation and Dissemination (Regulation No 1290/2013), once a company has been validated as an SME, that legal status shall be assumed to prevail for the entire duration of the project, even in case where the company, due to its *(own) growth*, later exceeds the ceilings of the SME definition.

However, this rule does not apply in the case of enterprises that exceed the relevant SME thresholds, for example, as a result of *a change in ownership* following an acquisition. Enterprises that are subject to a change in ownership need to be assessed on the basis of their shareholder structure at the time of the transaction, not at the time of closure of the latest accounts. Therefore, the loss of SME status may be immediate if the relevant SME thresholds are exceeded as a result of the acquisition. If the SME status is lost because of such an acquisition, organisations involved in BBI JU Research & Innovation Actions (RIAs) and Coordination and Support Actions (CSAs) are NOT eligible for BBI JU funding anymore from the moment that they have lost their SME status.

1.4 Covid-19 measures

CBE JU follows the Horizon 2020 Covid-19-related instructions, which are centralised and continuously updated via the FAQ section of the Funding & Tender Opportunities Portal (search for 'Covid-19'). Additional guidelines (e.g. national activities in Member States) are continuously collected and centralised on https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/covid-19.

Furthermore, you can find other relevant information on the impact of Covid-19 and measures adopted by the EU on the following websites:

- https://ec.europa.eu/info/live-work-travel-eu/health/coronavirus-response_en#eu-action: the central page where all the EU's measures combatting Covid-19 are described, including specific actions aimed at the economy, travel and transportation, research and innovation, etc.
- https://ec.europa.eu/growth/coronavirus-response_en: an 'umbrella page', describing DG GROW's actions in response to the Covid-19 outbreak.

The CBE JU team is aware of the extremely challenging times that project consortia and the entire research community have and are facing. As much as possible will be done to help our beneficiaries continue delivering excellent project results, as always. The CBE JU team remains fully accessible via email and phone. If you have any project-specific questions related to Covid-19, please contact your Project Officer.

1.5 Transition from BBI JU to CBE JU

1.5.1 How does the entry into force of CBE JU affect BBI JU-funded projects?

As of 30/11/2021, the legal entity BBI JU has ceased to exist. The CBE JU is the legal and universal successor of BBI JU in respect of all contracts, grant agreements and liabilities. On a practical level, this has no effect on finalised and on-going BBI JU-funded projects:

-   The same Horizon 2020 procedures (e.g. continuous and periodic reporting) and IT environment (the Funding & Tender Opportunities Portal, linking to SyGMa) will be used;
-   BBI JU-specific aspects (e.g. 'in kind' and financial contributions) will continue to exist and be monitored;
-   The funding acknowledgement and logos as described in section 5 (Dissemination & Communication) of this document will remain valid. Specifically: even though BBI JU doesn't exist anymore, the BBI JU logo and reference to BBI JU in the funding acknowledgement still needs to be used, as this is an obligation stemming from each BBI JU grant agreement, which continues to be fully in force.

1.5.2 How does the communication with CBE JU change?

CBE JU email address extensions will be changed to @**cbe**.europa.eu, whereas the part before @ will remain the same. Therefore, as of 30/11/2021, please update your mailing lists and use the correct address in your correspondence with CBE JU.

2. Reporting & Audits

2.0. Webinars

BBI JU and the EC have organised different webinars regarding reporting and audits. The most relevant ones are described below.

- On 29 November 2018, BBI JU organised a webinar about periodic and annual reporting (own contribution and KPIs), audits, and communication. The recorded version of this webinar can be consulted here, and the pdf version of the slides can be downloaded here.
- The EC has organised multiple webinars on "avoiding errors in declaring personnel costs in Horizon 2020 grants". These webinar recordings and presentations can be found on the events section of the F&T Portal; see e.g. the 30 Nov 2022 session.

2.1. Scientific & impact reporting

2.1.1. Continuous Reporting – incl. deliverables & milestones

2.1.1.1. Where can we find templates for deliverables?

There is no template for deliverables; the only restriction is that via the Funding & Tender Opportunities Portal, one (and only one) document can be uploaded per deliverable. Although no mandatory format exists, including the following information on the front page of each deliverable adds considerable value:
- Project acronym, logo (if any) and grant agreement number;
- Deliverable title & number;
- Type of deliverable (R, DEM, DEC, OTHER);
- Dissemination level (PU, CO, EU-RES, EU-CON, EU-SEC);
- Lead beneficiary name & contact details;
- Scheduled (according to GA) submission Date and Month (e.g. 1 July 2016 – M12);
- Actual submission Date and Month.

2.1.1.2. What type of info should be included in 'non-textual' deliverables such as the creation of a project website?

Be pragmatic, and ask yourself the question: "does the submitted deliverable provide enough (links to) information for CBE JU and/or external reviewers/auditors to assess that the objectives of the deliverable have been reached?" For 'non-textual' deliverables like the launch of the project website, create e.g. a deliverable with a front page, the URL of the website, some screenshots, the general structure of the website and basic data of its use.

2.1.1.3. What level of detail is required for 'textual' deliverables (how long should they be)?

Although there are no requirements on the min. or max. amount of pages, each deliverable should provide sufficient information to both CBE JU and external reviewers (see section 3 of this document) to assess the project's progress and if the activities described in the Grant Agreement have been successfully carried out. Info found in deliverables should also be in line with (e.g. financial) information found in periodic reports.

2.1.1.4. How/where should milestone-related information be reported?

Milestones are part of the 'continuous monitoring/reporting' of H2020/BBI JU-funded projects. Like deliverables, the achievement of a milestone should be reported immediately after its achievement via the Funding & Tender Opportunities Portal / the SyGMa IT tool, in the respective module. In order to submit the milestone info in SyGMa, please:

- Check the check box to indicate whether the milestone has been achieved or not;
- Select the delivery date;
- Add a comment (optional);
- Click the Save button.

2.1.1.5. Will public deliverables be published, and if so: when & where?

As of April 2017, public deliverables (dissemination level 'PU – Public') are automatically published on Cordis (the EC's primary portal for results of EU-funded research projects) after approval of this deliverable by CBE JU. In principle, deliverables will only be approved after the assessment of the corresponding periodic report (see also Q 4.1.2). Please also note that in order to change the dissemination level of a deliverable, an amendment to the Grant Agreement is required. Therefore, please contact your CBE JU Project Officer as soon as you become aware of a dissemination level change, as not officially (= via an amendment) updating the dissemination level might result in the unwanted publication of confidential data.

2.1.1.6. Besides deliverables, which other elements are part of continuous reporting?

CBE JU uses the Horizon 2020 approach regarding continuous reporting; more information can be found in the Horizon 2020 online manual, specifically:

- The continuous reporting section;
- The Ethics section, where more information is provided about the use of genetic resources and the ABS regulation (Nagoya Protocol). Via a decision tree, you can check if your project falls within the scope of the ABS regulation. If so, please report this result through the Funding & Tenders Portal Grant Management Service's continuous reporting module.

2.1.1.7. Are all deliverables visible to the whole consortium?

Yes. This is in line with art. 41.1 of the Grant Agreement, which states that "The beneficiaries are jointly and severally liable for the technical implementation of the action as described in Annex 1. If a beneficiary fails to implement its part of the action, the other beneficiaries become responsible for implementing this part (without being entitled to any additional EU funding for doing so), unless BBI JU expressly relieves them of this obligation." This article can only be implemented if all beneficiaries are aware at all times of the project's progress (e.g. via its deliverables).

2.1.2. Annual Impact reporting

2.1.2.1. How to report on BBI JU KPIs?

BBI JU has specific Key Performance Indicators (KPIs) on top of the 'standard' Horizon 2020 KPIs (which are already included in the 'standard' Horizon 2020 reporting templates / questionnaires; see Q 2.1.3.1 below). The main elements about this type of reporting are:

- All consortia will be asked to report on the BBI JU KPIs by completing a questionnaire on an *annual* basis ($\Leftrightarrow$ periodic reporting (Q 2.1.3.1) happens after the end of each project period);
- The 'KPI & impact questionnaire' should be completed and submitted as a deliverable (Excel file in zip format) by the end of September of each year, and at the end of the project. If such deliverables are not yet included in the GA, they should be added when a new GA amendment request is submitted. The template of the questionnaire and an explanatory note can be found on https://www.cbe.europa.eu/bbi-ju-funded-projects.

2.1.2.2. How to annually report on 'in kind' ('IKOP') and financial ('in cash') contributions?

See FAQ sections 2.2.2 and 2.2.3.

2.1.3. Periodic reporting

2.1.3.1. Where can we find periodic reporting templates?

The BBI JU template for the technical/scientific reporting (available here) has the same structure as the Horizon 2020 Periodic Report Template, which is available in SyGMa. The BBI JU template includes additional questions and guidance. It is strongly advised to use it, as it is more tailored to BBI JU projects compared to the generic Horizon 2020 template. Information about periodic reporting can be found in the Horizon 2020 online manual and it is also relevant for BBI JU reporting. Please also note that in order to submit a periodic report, all 'continuous reporting tabs' (e.g. summary for publication, critical risks, publications, …) also need to be completed. The most recent version of this template can always be found on https://www.cbe.europa.eu/bbi-ju-funded-projects.

2.1.3.2. What happens if the expected impacts of the project are not achieved at the end of the project?

The consortium should focus on implementing the project in line with the Description of the Action (DoA; see Annex 1 of the Grant Agreement (GA)). CBE JU will monitor the project and assess the correct technical and scientific implementation as described in the DoA. Any important deviation to the GA, which for instance might affect the expected impacts, should be communicated to CBE JU as soon as possible in order to check if an amendment of the GA is needed. If after assessments (see FAQ section 4) or other intermediate checks it is proven that the consortium is not performing the DoA activities, corrective actions will be undertaken, including – as a last resort – the termination of the GA and/or repayment of (pre)payments.

2.1.4. Final reporting

2.1.4.1. Which reports need to be submitted at the end of a project?

(Only) the last periodic report (similar to the one described in Q 2.1.3.1); there is no need to submit a 'separate' final report. As stated in the Horizon 2020 Online Manual (see here): "a final report is generated automatically by the IT tool". This report is based on the data encoded in the 'continuous reporting' module (see section 2.1.1). Therefore, please ensure that your continuous reporting data is updated before submitting the last periodic report.

Please also note that in the final periodic report, some additional elements need to be included in the (public) 'summary for publication', and – if relevant - the Certificates on the Financial Statements (CFS) need to be submitted. More information on the final periodic report can be found on https://ec.europa.eu/research/participants/docs/h2020-funding-guide/grants/grant-management/reports/final-report_en.htm.

2.2. Financial reporting

2.2.1. Budget reporting - general

2.2.1.1. Where can we find reporting templates?

In different places:

- The most recent template to be used for financial reporting can be found in (the second part of) here (the same template as used for Horizon 2020 periodic reporting; see also FAQs 2.1.3).
- Art. 18 of the Annotated Model Grant Agreement (A(M)GA) also contains more info on time records, including a timesheet model with the minimum requirements.
- In the 'IT – How to' section of the Funding & Tender opportunities Portal, a **dedicated section** is devoted to how to complete your financial statement. In this section, more information can be found about:
  - The overall reporting process, using the Horizon 2020 IT infrastructure;
  - Since the Summer of 2019, a BBI JU-specific page (including screenshots) has been added;
  - In October 2020, a communication was sent to all Horizon 2020 coordinators, informing them 'how to avoid errors when claiming costs in H2020 grants'. This communication has also been published in the 'related links part' of the Horizon 2020 online manual (https://ec.europa.eu/research/participants/docs/h2020-funding-guide/grants/grant-management/reports_en.htm), and is also very relevant for BBI JU projects.

2.2.1.2. Which costs are eligible for BBI JU funding?

All types of eligible costs for BBI JU funding are described in the article 6 of the Grant Agreement (GA). The Annotated Model GA (A(M)GA) provides more concrete examples (e.g. calculation of hourly rates via 'financial year' or 'monthly' methods; travel and subsistence allowance; entertainment or hospitality expenses (including gifts, special meals and dinners) are generally not eligible; depreciation costs; etc.); see http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020-amga_en.pdf.

2.2.1.3. Do beneficiaries in BBI JU projects who are not members of the "Bio-Based Industries consortium" (BIC) need to contribute to the administrative costs of the BBI JU?

Regulation 560/2014 establishing the BBI JU (the "BBI JU regulation") sets out that the administrative costs of the JU "shall be covered by means of financial contributions … [by] the Union and the members other than the Union". In the BBI JU, the member other than the Union is the "Bio-Based Industries consortium" (BIC) and it is therefore BIC that should provide to the BBI JU the contribution to the JU's administrative costs.

The BBI JU regulation does not provide a legal basis to impose mandatory contributions on non-BIC members that are beneficiaries of BBI JU projects in order for BIC to contribute to the JU administrative costs. Such contributions may not be deducted from any amounts received by the coordinator as pre-financing either.

In any case, any contributions to the administrative costs of the BBI JU are not eligible costs because they are not incurred in connection with the project (action) as described in the Grant Agreement and are not necessary for its implementation.

2.2.1.4. How and when to report CFS (Certificate on Financial Statement) costs?

Only costs of a mandatory CFS are eligible. Such a certificate is needed if the beneficiary/linked third party requests a total financial contribution of € 325 000 (or more) as reimbursement for actual costs and personnel costs declared on the basis of unit costs calculated according to its usual accounting practices (average personnel costs). This means that costs based on lump sums, flat-rates (e.g. indirect costs) or unit costs (other than those for personnel costs calculated according to the beneficiary's usual cost accounting practices) are not counted for the € 325 000 threshold (and do not need to be covered by the certificate). More information: see art. 20 of the AGA, and the relevant sections of the Horizon 2020 online manual and its 'IT How to' section.

Best practice: identify those organisations that will require a CFS asap and inform them about this requirement, so that they can contract an external auditor (well) before project's end. This will avoid unnecessary delays when submitting the final periodic report (as CFSs need to be submitted together with all other elements of the final periodic report).

2.2.1.5. Should linked third parties also submit financial statements?

Yes, but via the participant to which the linked third party is linked. See also Annotated Model Grant Agreement, art. 14, note 3 ("Additional cost eligibility criterion: costs of the linked third party"), which states that:
- Each linked third party declares its own costs. The costs of the linked third party must not be included in the beneficiary's financial statements;
- Each linked third party has its own financial statements, but these statements must be submitted by its beneficiary (since linked third parties cannot sign them in the IT system. For this purpose, linked third parties must send their signed financial statements on paper to their beneficiary;
- Each linked third party has to provide its own certificate on the financial statements (CFS; see Article 20.4 of your Grant Agreement and Q 2.2.1.4 above). The threshold of € 325 000 applies to each linked third party (independently of its beneficiary).

2.2.1.6. Should other direct costs <15% of personnel costs be reported during periodic reporting?

CBE JU follows the Horizon 2020 rules. During periodic reporting, CBE JU will not ask to specify other direct costs which are <15% of personnel costs. However, depending on other reported elements, CBE JU could ask follow-up questions, asking to e.g. provide more detailed cost information on some direct costs. Furthermore, it is possible that external auditors might ask additional information about other direct costs, even if they are <15%. Therefore, please keep detailed accounts; maybe the initial reporting does not require to specify <15% other direct costs, but follow-up questions (from BBI JU or other organisations) could.

2.2.1.7. What is the level of detail required for the financial periodic reporting?

When completing the (periodic) financial statements, please ensure that you do not only add amounts (EUR) per cost category in the IT forms, but that you also provide all requested additional details. This level of information is essential for a good (financial) review (by external experts) and assessment (by CBE JU). For more information, please follow the financial statement guidelines on the Horizon online manual.

2.2.1.8. How should project receipts be taken into account?

Please consult art. 5.3.3 of the Annotated Model Grant Agreement (A(M)GA), where the general rule is explained ("If grant amount + receipts > total eligible costs → reduction of grant amount"), and examples of project receipts are provided. For example, in principle income generated by exploiting the results of the projects are not considered receipts. For project-specific questions, please contact your CBE JU Project Officer, with info@cbe.europa.eu in CC.

2.2.1.9. (How) can previously submitted financial statements be adjusted?

As of the second periodic report, costs submitted via previous periodic reports can be adjusted. For more information and screenshots, please click here. When incorporating adjustments, please only include the difference. For example:

- In Reporting Period 1 (RP1), I have declared € 10,000 as direct personnel cost and I want to add 2,000 => +2,000
- In RP1, I have declared € 10,000 as direct personnel cost and I want to subtract 2,000 => -2,000

2.2.1.10. Is any action possible if a financial mistake is spotted after payment of the balance?

It may happen that, during project implementation, consortia report their costs wrongly and the mistakes are spotted only after the payment of the (final) balance. Consortia can correct mistakes only within 30 days after receiving the payment letter (payment review procedure). CBE JU will assess the new information and might correct the payment of the balance accordingly, but always by respecting the terms of the grant and notably the maximum EU contribution. Article 22 of the Grant Agreement provides also the possibility for checks, reviews, audits and investigations on the action after the payment of the balance. In case these controls lead to findings for the concerned beneficiaries (or third parties), CBE JU will decide over their implementation and will ensure that the consortium will be informed as appropriate in case of potential impacts to the redistribution of funding among its members.

2.2.1.11. How and where should beneficiaries report their LRI (Large research Infrastructure) costs during periodic reporting?

LRI costs should be declared in the aggregated capitalised and operating costs of research infrastructure (other actual direct costs - D.4), and described in the technical part of the periodic report (point 1.4 which is also included to the BBI Template).

As explained in art. 6.2.D.4 of the annotated model grant agreement: only beneficiaries that have obtained a positive ex-ante assessment of their costing methodology may declare capitalised and operating costs for large research infrastructure under this budget category. Calculated as the sum of the historical asset values of the individual research infrastructures as they appear in the beneficiary's last closed balance sheet before the date on which the grant agreement is signed, or determined on the basis of the rental and leasing costs of the infrastructures. In addition, the beneficiaries may, exceptionally adjust previous financial statements.

2.2.1.12 Should beneficiaries who are not requesting BBI JU funding (BNRF) submit a financial statement (cf. Art. 9 of GA)?

Yes. As the BBI JU initiative also needs to report on 'in kind' contributions of projects, it was decided to use the same financial template as for 'standard' financial reporting. This approach not only results in equal treatment of all participants, but also ensures that the amount of different reporting templates remains limited (as the same template is applicable as used in Horizon 2020 projects).

As explained on a BBI JU-specific page: since the Summer of 2019, beneficiaries not receiving funding that are BIC members are able to complete and submit a Financial Statement in Periodic Reports through the IT tool SyGMa.

For the rest of the BNRF, BBI JU has created an Excel template that follows the same structure of the financial statements, which can be used by BNRF to report their costs. For more information and the most recent version of this Excel file, please contact your CBE JU Project Officer.

2.2.2 'In kind' contributions ('IKOP')

2.2.2.1. What & how should beneficiaries who are not requesting BBI JU funding report on?

See BBI JU's Governing Board Decision on reporting and certification of in kind contributions to BBI JU's operational costs (IKOP), and additional guidance for the implementation of IKOP. The most recent versions of these documents can be found on https://www.cbe.europa.eu/bbi-ju-funded-projects.

2.2.2.2. What is the difference between periodic and annual IKOP reporting?

Via annual reporting, an *estimation* of a project's IKOP was requested to the coordinator until 2020. The annual reporting request was typically sent in Quarter 4 of each year. Since the entry into force of CBE JU on 30/11/2021, CBE JU will continue to manage BBI JU-funded projects and will report on its contributions, but not anymore through an annual IKOP questionnaire.

Via the periodic reports (see Qs 2.1.3), the *actual* IKOP is reported / calculated via the submitted costs.

2.2.2.3. How is IKOP reported and certified?

The annual (*cancelled since 30/11/2021*) and periodic reporting of IKOP is described in point 2.2.2.2 above. At the end of the project, the IKOP will be certified in accordance with the guidance for the implementation of IKOP (see link above in Q 2.2.2.1).

2.2.3. 'In cash' (financial contributions)

2.2.3.1: How to report financial ('in cash') contributions?

Since the Summer of 2019, financial (= 'in cash') contributions from consortium partners can be reported via the periodic reporting IT modules. Beneficiaries can submit the financial contributions ('FC') that they have paid to other beneficiaries in the respective reporting period in the field 'FC paid'. For more information including screenshots, please consult point 3 of the relevant 'IT How to' section of the Funding & Tender opportunities Portal.

2.3. Additional Activities (AA) / investments

2.3.1. How & when to report on AA?

BIC (Bio-based Industries Consortium) has hired an external consultancy firm to gather AA certification. Relevant project consortia are typically contacted in Quarter 4 of every year and are asked to provide AA input.

2.4 Financial Audits

2.4.1. When / how will audits be organised?

Financial audits will be coordinated by the H2020 common audit service and will be performed either by the EC's auditor or by external audit firms. In addition to these audits, other institutions (e.g. the European Court of Auditors) can also initiate and perform audits. More information about which elements are typically audited can be found in the H2020 Indicative Audit Programme, as found on the relevant H2020 online manual section.

2.4.2. If our project or organisation is audited: how should we include the results of this audit in the (financial statements of the) periodic report? Should we for example submit updated financial statements of the affected project periods during the next reporting period?

As communicated in the letter of conclusion of the audit, you should not take any action in respect of the implementation of the adjustments in relation with the audited periods. The financial impact of audit findings will be initiated by BBI JU and you will receive a registered communication in this regard. Only non-audit-related cost adjustments (see Q 2.2.1.9) should be submitted during periodic reporting.

2.4.3. Which beneficiaries can be audited (financial audit over cost claims)?

Only those beneficiaries that receive BBI JU funding.

3. Reviews

3.1. Structure & content of review meetings

3.1.1. Which documents will be assessed during a review?

The review will be based on the documents submitted within the period in question: the periodic report, financial statements, all elements submitted or achieved during the continuous reporting (e.g. deliverables, milestones, critical risks, info on dissemination, IPR, gender, etc.), plus possibly other documents (e.g. needed for the interim impact evaluation). The reference document for the progress assessment is the GA, and especially its Annexes I (Description of Action - DoA) and II (budget).

3.1.2. How to deal with confidentiality issues between consortium members?

Some (industrial) consortium members might be competitors in their daily business, and might not want to share certain confidential (e.g. commercial) information with each other when additional information is requested during the review. BBI JU will take this into account when organising the review meeting by proactively discussing / identifying such issues with the coordinator, and take appropriate measures (e.g. by structuring the review meeting agenda in such a way that some presentations are given and heard by only part of the consortium representatives).

3.1.3. What are potential outcomes of a review?

The review outcomes will be used as an additional input for the assessment of the period by the CBE JU Project Officer. In line with art. 22.1.2 of the GA:

- If the review shows ineligible costs or substantial errors, irregularities or fraud or serious breach of obligations (including non- or improper implementation of the action as described in Annex 1), it may lead to suspension, termination, cost rejection, grant reduction and recovery (see Articles 42-44, 47-50) and to exclusion and/or financial penalties (see Article 45).
- If carried out during the implementation of the action, a review may also recommend reorientations to the action.

3.2. Expert-reviewers

3.2.1. How to select expert-reviewers, taking into account confidentiality issues?

CBE JU will select independent (= not involved in the project) experts on the basis of the relevant expertise needed to review the (scientific, industrial, IPR, etc.) progress of the project. The CBE JU Project Officer will consult the preselected candidatures of experts with the consortium. Consortia will be able to refuse experts on grounds of (commercial) Conflicts of Interest (CoI). Furthermore, experts will sign a contract with BBI JU that includes clear confidentiality arrangements.

3.2.2. How many expert-reviewers will be used?

The review will be carried out (standard rule) with the support of 1-3 (2 in most cases) independent experts, depending on the complexity of the topic / project / value chain.

4. Assessment & payment

4.1. Assessment

4.1.1. How long does an assessment of a periodic report last?

The coordinator must submit the periodic report within 60 days following the end of each reporting period. CBE JU must execute the payment within 90 days after having received all the elements of the *complete* periodic report. However, if not all required documents are submitted within the 60-day period, CBE JU cannot proceed with the assessment and payment. If the information provided in the periodic report is incomplete or insufficient, CBE JU will ask additional questions, and the 90-day period will be suspended. Furthermore, a review (see FAQs 3) might be carried out in this 90-day period. The approval of the reports and any required deliverables by the CBE JU Project Officer will then trigger the payment.

4.1.2. When will deliverables and milestones be assessed and/or approved?

Deliverables and milestones will be checked by BBI JU in 2 phases:

- At the time of their submission, at least a formal check will be carried out (does the deliverable contain all elements it says it contains, or are certain parts missing? Is there an appropriate front page and structure? Is the level and quality of the provided information sufficient to assess the project's results, progress and achievements? Etc.). At this stage, deliverables might be rejected, and the resubmission of an updated deliverable might be requested.
- At the time of the assessment of the periodic report, all deliverables and milestones linked to the period in question will be assessed in detail by CBE JU and potentially external reviewers (see 3.2). Specifically, the consistency between the Grant Agreement, deliverables, milestones and the relevant periodic report will be assessed. Deliverables can only be accepted after finalisation of a periodic assessment. Deliverables can also be rejected if they do not provide sufficient information to conduct a proper assessment, resulting in a (partial) cost (and thus funding) rejection.

4.2. Payment

4.2.1. Pre-financing

4.2.1.1. How much is the pre-financing?

The pre-financing amount is fixed in each Grant Agreement (GA) at the time of the Grant Agreement Preparation. Please also note that an amount of 5% of the maximum grant amount is retained by the BBI JU from the pre-financing payment and transferred into the Participant Guarantee Fund (PGF).

4.2.1.2. When is the pre-financing paid?

The pre-financing will be paid to the coordinator within 30 days, either from the entry into force of the Grant Agreement (GA) or from 10 days before the starting date of the action whichever is the latest (See art. 21.2 of the GA).

4.2.2. Payment after (periodic) assessments

4.2.2.1. When are payments done?

The CBE JU aims to pay within 90 days from receiving the *complete* periodic report. More information: see [FAQ 4.1](#).
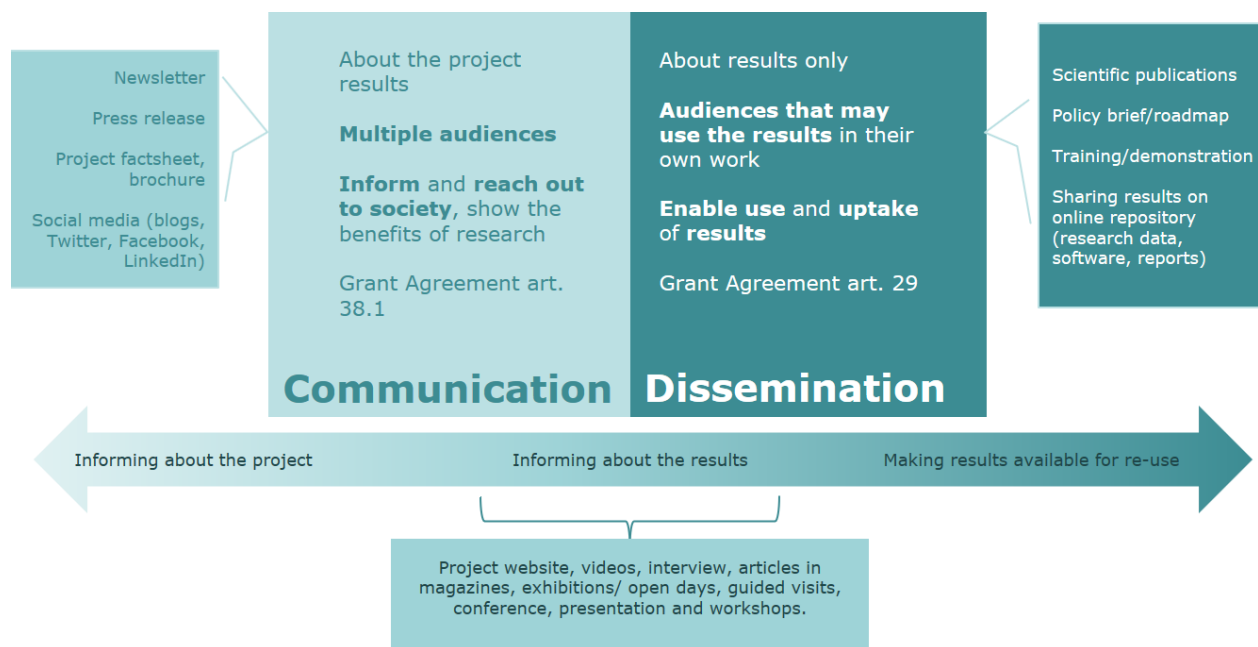
5. Dissemination & communication

5.1 How to separate dissemination from communication activities?

The question should not be whether/ to separate dissemination and communication activities; the main question should rather be: which dissemination and communication activities are described in your Grant Agreement (GA), and have you carried them out as planned (and if not: why not?).

The following distinction is made:

- "Dissemination". Art. 29 of the Grant Agreement (GA) states that "unless it goes against their legitimate interests, each beneficiary must - as soon as possible - 'disseminate' its results by disclosing them to the public by appropriate means (other than those resulting from protecting or exploiting the results), including in scientific publications (in any medium)." Dissemination is about *sharing* project results.
- "Communication". Art. 38 of the GA states that "the beneficiaries must promote the action and its results, by providing targeted information to multiple audiences (including the media and the public) in a strategic and effective manner." Communication is about *promoting* results to targeted audiences. Communication to a larger audience via local and national media can be part of the promotion activities.

Dissemination is often aimed at peers, e.g. other researchers working in the area of the proposed project, while communication is aimed at promoting the project to e.g. non-specialists, including stakeholders whose interest is in potential application of the results. In principle, some dissemination activities (e.g. presenting project results during a scientific conference) could also be seen as a relevant communication activity, as they promote the project to a relevant, targeted audience (in this case: fellow scientists). However, every project has other relevant target groups, and thus different communication

activities. This is why a dissemination and communication plan needs to be included in each project, and relevant activities need to be defined, monitored and carried out. If new (= not mentioned in the GA) dissemination or communication ideas arise, please contact your CBE JU Project Officer to discuss them, to check if an amendment is necessary or not.

More information and good practices can be found in:
- CBE JU's Communication & Dissemination guidelines;
- The Horizon 2020 communication guidance for project participants, as found in the 'reference documents' section of the Horizon 2020 online manual – Communicating your project section;
- The European IPR helpdesk's resources library.

5.2. Which logos should be used in dissemination & communication activities?

Articles 29.4 and 38.1.2 of the BBI JU Grant Agreement (GA) describe the need to use BBI JU, EC and BIC 'emblems' in your project's dissemination & communication activities and materials. Please (only) use the following logos in your dissemination & communication activities (high- and low-resolution versions are available at the bottom of https://www.cbe.europa.eu/manage-your-project):

Please also note that art. 29.4 and 38.1.2 of the GA also provide the BBI JU funding acknowledgment to be used in all project-related communication material (e.g. website, social media banners, publications, exhibition stands and roll-ups, posters).

NEW since 1 Dec 2021: Following changes in the model grant agreement, we encourage all projects to use the updated BBI JU funding acknowledgment in all communication material developed **as of** 1 December 2021. The completed material can display the previous version of the acknowledgment.

The new BBI JU funding acknowledgment is:
- For communication & dissemination activities: "This project has received funding from the Bio-based Industries Joint Undertaking (JU) under the European Union's Horizon 2020 research and innovation programme under grant agreement No XXXXXX. The JU receives support from the European Union's Horizon 2020 research and innovation programme and the Bio-based Industries Consortium.".

- For infrastructure, equipment and major results: "This [infrastructure][equipment][insert type of result] is part of a project that has received funding from the Bio-based Industries Joint Undertaking (JU) under the European Union's Horizon 2020 research and innovation programme under grant agreement No XXXXXX. The JU receives support from the European Union's Horizon 2020 research and innovation programme and the Bio-based Industries Consortium.".

It is possible to adapt the acknowledgment to social media and other very small formats. For additional questions about this issue, please check BBI JU's Communication and dissemination guidelines, your GA, the Annotated Model Grant Agreement, or the EU emblem guidelines.

5.3. How should we acknowledge Horizon 2020 funding?

Please acknowledge the EU funding in all your communication, publication dissemination and IPR activities as well as on all equipment, infrastructure and major results funded by the grant. Please also note that this acknowledgement is a legal requirement (cf. art. 38.1 of your Grant Agreement), not a 'nice to have', and that these requirements are monitored regularly, including during 'on the spot' audits.

More information and templates can be found in the Horizon 2020 Online Manual section on project communication.

5.4. (How) should 'Open access' be taken into account?

BBI JU follows the Horizon 2020 approach regarding open access. For more information, please consult the 'open access' section of the Horizon 2020 online manual.

5.5. How to use CBE JU's communication channels to promote your project?

In order to optimise and properly plan your and CBE JU's communication activities, please take note of the legal requirement as described in art. 38.1.1 of your Grant Agreement, which states that (**bold italic** added for emphasis) "***Before*** engaging in a communication activity expected to have a major media impact, the beneficiaries must inform BBI JU".

CBEJU offers the following communication channels to promote your project's activities and results:
- CBE JU's website, in particular the 'Achievements' section.
- The CBE JU newsletter. Please subscribe via this link.
- CBE JU's LinkedIn account: tag us in your project-related messages and follow our news.
- CBE JU's Twitter account is @CBE_JU. Tag it, along with @BIC and @EU_H2020 in your posts. If you have a Twitter account for your project, please follow us so we can share your news.
- BBI JU's YouTube channel.

For all communication-related questions and requests for inclusion / promotion of your communication material, please e-mail communications@cbe.europa.eu with your CBE JU Project Officer in CC.

5.6. How should ethics and data protection be incorporated in BBI JU projects?

BBI JU uses the Horizon 2020 approach. In this regard, please consult the guidance note on ethics and data protection dd. 14 November 2018.
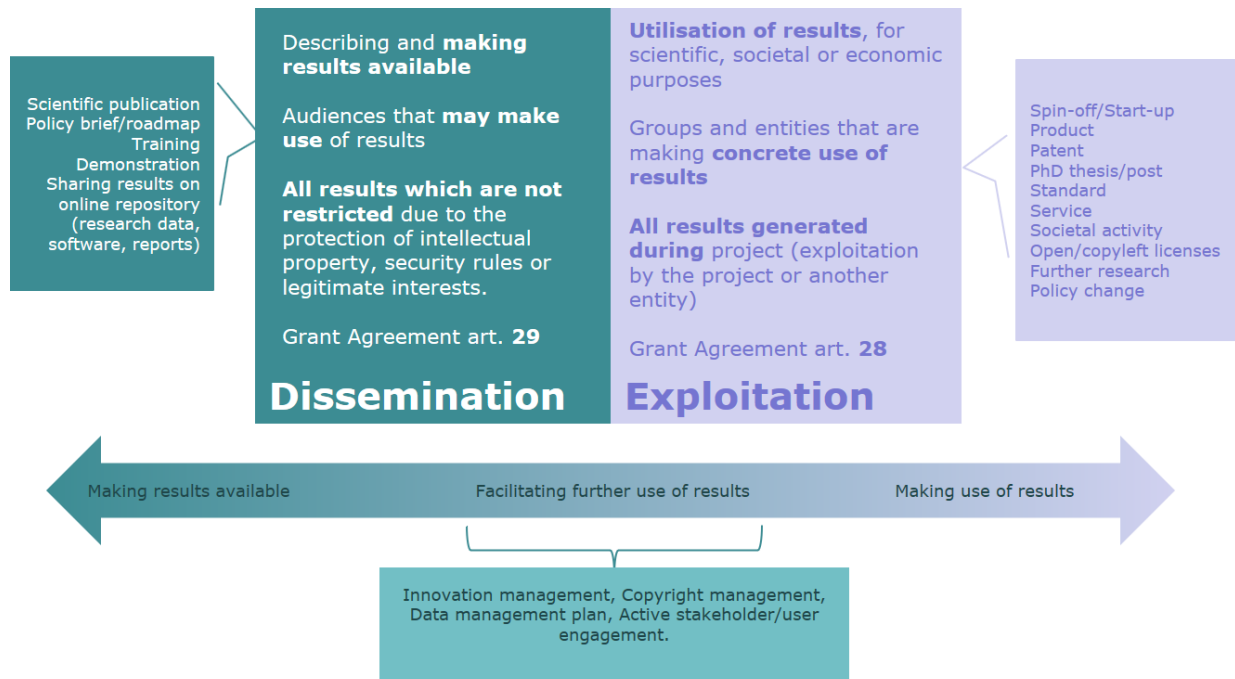
5.7. What should happen with project websites after a project has ended?

Although there is no legal obligation to maintain a website after a project has ended, please take into account the following elements:

- At the minimum, please wait until after you have received the final payment to decide how long to keep the website active, so that the project website can still be accessed during the assessment of the final periodic report.
- Art. 18 of the Grant Agreement (GA) (keeping records — supporting documentation) states that "The beneficiaries must — for a period of five years after the payment of the balance — keep records and other supporting documentation in order to prove the proper implementation of the action and the costs they declare as eligible". Therefore, please ensure that if an auditor would ask you questions about the website costs, you still have enough information to justify these costs.
- Art. 28 of the GA (exploitation of results) states that you should "Take measures aiming to ensure 'exploitation' of the results — up to four years after the end of the project – by using them in further research activities; developing, creating or marketing a product or process; creating and providing a service, or using them in standardisation activities". (Temporarily) keeping the project website could be a way to refer to insights gained during a BBI JU project to clarify / substantiate these exploitation measures.
- Whatever you decide to do (archive website, move (parts of) the project website to the website(s) of the project beneficiaries,…), please keep your CBE JU Project Officer informed, so that CBE JU can update https://www.cbe.europa.eu/projects accordingly.

6. Dissemination & exploitation

6.1 What is the difference and overlap between dissemination and exploitation?

Dissemination

Describing and **making results available**

Audiences that **may make use** of results

All results which are not restricted due to the protection of intellectual property, security rules or legitimate interests.

Grant Agreement art. **29**

Scientific publication
Policy brief/roadmap
Training
Demonstration
Sharing results on online repository (research data, software, reports)

Exploitation

Utilisation of results, for scientific, societal or economic purposes

Groups and entities that are making **concrete use of results**

All results generated during project (exploitation by the project or another entity)

Grant Agreement art. **28**

Spin-off/Start-up
Product
Patent
PhD thesis/post
Standard
Service
Societal activity
Open/copyleft licenses
Further research
Policy change

Making results available — Facilitating further use of results — Making use of results

Innovation management, Copyright management, Data management plan, Active stakeholder/user engagement.

6.2. Does CBE JU provide exploitation- and/or dissemination-related support?

We do this indirectly, through informing consortia about the most recent and relevant guidelines (see other questions in section 6) and initiatives. The most recent list can always be found on https://www.cbe.europa.eu/bbi-ju-funded-projects, and some examples are provided below.

6.2.1. Horizon 2020 Results Platform

The Horizon 2020 Results Platform provides a free, online space where projects can advertise their Key Exploitable Results (KER's) to the audiences they want to attract. A user guide provides more information, and new developments are continuously implemented (e.g. the Horizon Results Platform TV; see https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/opportunities/horizon-results-platform/hrptv).

According to the Horizon 2020 text, a result is defined as "Any tangible or intangible output of the action *[project]*, such as data, knowledge and information whatever their form or nature, whether or not they can be protected, which are generated in the action as well as any attached rights, including intellectual property rights". A Key Exploitable Result (KER) is an identified main interesting result which has been selected and prioritised due to its high potential to be 'exploited' downstream the value chain of a product, process or solution, or act as an important input to policy, further research or education.

6.2.2 Horizon Results Booster (Formerly known as 'Dissemination and Exploitation Booster' - D&E Booster)

The Horizon Results Booster is a new package of specialised services to maximise the impact of R&I public investment and further amplify the added value of the Framework Programmes (FPs).

The Booster offers 3 types of services:
1. Portfolio Dissemination & Exploitation Strategy:
   - Module A: identifying and creating the portfolio of R&I project results
   - Module B: helping projects from the portfolio to design and execute a portfolio
   - Module C: assisting projects to improve their existing exploitation strategy.
2. Business plan development
3. Go-to-Market Support

More information can be found on https://www.horizonresultsbooster.eu/ (e.g. application and eligibility criteria).

6.3. Does CBE JU provide IPR-related support?

Not directly. IPR-related support is centralised via the European IPR Helpdesk. The European IPR Helpdesk offers free of charge, first-line support on IP and IPR matters to beneficiaries of EU funded research projects and EU SMEs involved in transnational partnership agreements, especially within the Enterprise Europe Network (EEN).

6.4. Does CBE JU provide standardisation-related support?

Not directly. However, the Horizon Standardisation Booster (https://hsbooster.eu/) will provide the opportunity for ongoing or complete H2020 and Horizon Europe projects to apply for practical guidance to assess the standardisation readiness of project results and match them up with standardisation experts who can guide the project on how these results can feed into standardisation working groups or technical committees.