

FAQ REGARDING THE PLANNING, REPORTING AND CERTIFICATION OF IKAA UNDER HORIZON EUROPE

September 2025

Activities are foreseen after project closure, which is May 2029. Can I go beyond 2031, if not, how can I include buffer years?

As the CBE program is currently scheduled to run until 31st December 2031, please note that any IKAA incurred after this date cannot be accounted for. Therefore, please allocate your IKAA to years 2030 and 2031 only (no buffer years). If you believe it is not feasible to cover the full IKAA within this timeframe, it will be necessary to reduce the IKAA amount through an amendment.

Do the IKAA investments need to be 100% dedicated to the activities of the CBE JU action grant?

IKAA-related investments must be *directly linked* to the CBE project (cell B 10-13 in the legend) and an explanation shall be provided regarding how they are **needed** for the **implementation** of the project during the duration of the project and/or how they **complement** the results of the project and bring it to a higher TRL, and/or how they are **needed** for the **deployment** of the relevant CBE JU action after its closure until the winding up of the CBE JU. Therefore, there is no obligation of 100% dedication to action grants.

Do they absolutely need to be new investments (i.e., made from the starting date of the project)?

According to the IKAA eligibility timeframe, investments must occur from project proposal submission year.

For the IKAA what is the right way to consider the costs: total investments or the depreciation?

Depreciation during the IKAA eligible timeframe: from the year of proposal submission till the winding up of CBE JU (2031).

If we have carried out an additional activity with 100% funding from a regional public body, which is not a member of BIC, does this activity qualify for inclusion in the IKAA Plan?

Yes, what is important is that the activity is not funded by the JU or any other EU funding programme.

Is a procurement procedure required for these investments?

Investments should be performed following the usual accounting practices of the entities concerned.

Can Associated partners (i.e., project partners from associated countries) declare an IKAA?

Yes, as long as they are members of BIC. An additional activity can be carried out anywhere but must bring a European added value.

Could you please clarify what is meant by "costs shall be certified"? Are we expected to upload a certificate from an external auditor?

IKAA costs must be certified by an independent external auditor by May of the year following the year in which the investment was incurred. When annual certification is not possible, CBE JU is open to discuss the possibilities of a certification covering several years in justified cases.

The IKAA certificate shall certify that:

- the costs reported have been incurred and recorded in the accounts according to the private member's usual cost accounting practices, the applicable accounting standards of the country where the private member is established, the applicable International Accounting Standards and the International Financial Reporting Standards;
- these practices are formalised, documented and consistently applied by the private member concerned;
- the costs have been incurred during the period declared by the private member concerned;
- the costs have not been financed by any EU funding.