

# Certifications

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As a beneficiary of H2020 funding, you must keep supporting documents that may be required:

- **Certificate on the methodology for unit cost** (CoMUC)
  - voluntary certification for beneficiaries declaring direct personnel costs as unit costs
- **Ex-ante assessment on direct costing of large research infrastructures**
- **Certificate on Financial Statements (CFS)**
  - for beneficiaries (and linked third parties) requesting total of EUR 325 000 or more as reimbursement of actual costs and unit costs

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## CERTIFICATE ON THE METHODOLOGY FOR UNIT COST (COMUC)

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The CoMUC is a factual report produced by an **independent auditor**. Its purpose is to enable the European Commission or grant awarding agency to:

- identify your usual cost accounting practices
- check that you have used a suitable unit cost accounting methodology (a methodology is suitable if it ensures that direct personnel costs declared as unit costs comply with the Article 6.2, point A of the Grant Agreement).

### Submitting a CoMUC methodology certificate

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Submitting a CoMUC methodology certificate is **optional** ( see Article 18.1.2 of the Grant Agreement). Doing so will help prevent problems later on if your grant is audited. If the certificate is approved, costs declared in line with this methodology will not be challenged subsequently, unless the beneficiaries have concealed information for the purpose of the approval.

The certificate may be submitted at any time during the implementation of H2020 framework programme via e-mail to the following [H2020 Unit Cost Methodology Certification functional mailbox](#).

As a minimum, one H2020 action should have been started and the data available must give the auditor enough of a basis to carry out the procedures set out in Annex 6. Ideally, we would recommend submitting the methodology after at least one reporting period.

For more details, see the see Article 18.1.2 and Annex 6 of the Grant Agreement for [multi-beneficiary grants](#) or [mono-beneficiary grants](#).

### Content and format

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The CoMUC methodology certificate must be drafted in accordance with [Annex 6](#) to the Grant Agreement and consist of:

- the terms of reference, signed by the beneficiary/linked third party and the auditor/Public Officer.
- The auditor's independent report of factual findings which includes a table
  - statements to be confirmed by the beneficiary/third party
  - all the procedures to be performed by the auditor and
  - all the standard findings to be confirmed by the auditor

The report must be issued on the auditor's or Public Officer's letterhead, dated, stamped and signed by the auditor/Public Officer.

You must **enclose the annexes** requested in the Annex 6 to the grant agreement, notably a brief description of the methodology for calculating personnel costs and of the time recording system in place together with an example of the time record used, a description of any budgeted or estimated elements applied (if any), a summary sheet with the hourly rate for direct personnel and time claimed declared by you and recalculated by the Auditor for each staff member included in the sample (the names do not need to be reported) and a copy of the letter of representation provided to the Auditor (see further information below).

### **Assessment of methodologies**

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The Commission assesses methodologies against the criteria in Article 6.2, point A of the Grant Agreement and related [Annotated Grant Agreement](#). It checks that:

1. cost accounting practices used are applied in a consistent manner, based on objective criteria, regardless of the source of funding;
2. hourly rate is calculated using the actual personnel costs recorded in the beneficiary's accounts, excluding any ineligible costs or costs included in other budget categories (If budgeted or estimated figures are included in the calculation they must be relevant, reasonable and correspond to objective and verifiable information);
3. hourly rate is calculated using a number of annual productive hours resulting from applying one of the following options:
  - i. 1720 annual productive hours (pro-rata for persons not working full-time) or
  - ii. standard number of annual hours generally applied by the beneficiary for its personnel in accordance with its usual cost accounting practices (must be at least 90% of the standard annual workable hours).

## Response

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Within **60 calendar days** from submission of a complete certificate, you will normally receive an answer about the acceptance or rejection of the certificate.

Once the Commission has accepted a methodology certificate, that methodology can be considered approved for all actions until the end of the H2020 framework programme - unless checks by the Commission reveal that it is not being properly implemented.

## Subsequent changes in methodology

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You must notify the Commission of changes to the methodology you use. You may also submit a new certificate reflecting the changes.

## CoMUC costs

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The costs of producing a CoMUC methodology certificate are eligible as long as the methodology is approved by the Commission and related costs fulfil the eligibility conditions.

## Representation letter

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According to Article 1.2 of [Annex 6](#) the Beneficiary/Linked Third Party is, amongst others, responsible for endorsing or refuting the statements indicated in the table that forms part of the report and must provide the Auditor with a signed and dated representation letter. You may use this [example for the letter of representation](#) related to the CoMUC.

## Contact

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For any questions about the CoMUC you may contact the [Horizon 2020 Helpdesk](#).

If you are running an **FP7 project**, please use the following email addresses to submit your certificates:

- Certificate on the Methodology for Personnel and Indirect Costs (CoM):  
[RTD-FP7-Cost-Methodology-Certification@ec.europa.eu](mailto:RTD-FP7-Cost-Methodology-Certification@ec.europa.eu)
- Certificate on the Methodology for Average Personnel Costs (CoMAv):  
[RTD-FP7-Average-Personnel-Rate-Certification@ec.europa.eu](mailto:RTD-FP7-Average-Personnel-Rate-Certification@ec.europa.eu)

Please use the [Form E](#) prepared for FP7 projects.

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## EX-ANTE ASSESSMENT ON DIRECT COSTING OF LARGE RESEARCH INFRASTRUCTURES

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Please read more details on the large research infrastructures in the following documents:

- [Guidance on direct costing of large research infrastructures](#)

- [Procedure on requesting and performing an ex-ante assessment](#)

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## CERTIFICATE ON FINANCIAL STATEMENTS (CFS)

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The CFS is a factual report produced by an independent auditor or Public Officer. Its purpose is to enable the European Commission or grant awarding agency to check whether costs declared in the financial statements are eligible.

A separate CFS must be submitted for each beneficiary (and linked third party) that requests **total of EUR 325 000 or more** as reimbursement of actual costs and unit costs calculated according to its usual cost accounting practices.

### Submitting the CFS

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The project coordinator must send the CFSs to the Commission or grant-awarding agency, with the final report, **within 60 days** of the end of the last reporting period.

For more details, see the Grant Agreement (Article 20.4) for [multi-beneficiary grants](#) or [mono-beneficiary grants](#).

### Content and format

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The CFS should be based on the [model in Annex 5](#) to the Grant Agreement and consist of:

- the terms of reference, signed by the beneficiary/linked third party and the auditor/Public Officer.
- the auditor's independent report of factual findings. This report must be issued on the auditor's or Public Officer's letterhead, dated, stamped and signed by the auditor/Public Officer.

### CFS costs

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The costs of producing a CFS are eligible as long as it was mandatory and the related costs fulfil the eligibility conditions. The costs of a mandatory CFS can be eligible in the last reporting period only.

### Representation letter

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According to Article 1.2 of Annex 5 the Beneficiary/Linked Third Party is, amongst others, responsible for the completeness and accuracy of the information provided to enable the Auditor to carry out the Procedures and must provide the Auditor with a written representation letter supporting his statements. You may use this [example for the letter of representation](#) related to the CFS.

### Contact

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For any questions about the CFS, you may contact the [Horizon 2020 Helpdesk](#).