

# Summaries of the differences between different versions of the IMI2 JU Model Grant Agreement

## Introduction

The IMI2 JU Model Grant Agreement (MGA) is updated from time to time in line with the wider Horizon 2020 (H2020) MGA. The versions in use currently are:

[IMI2 JU MGA version 2](#) applies to projects selected up to IMI2 – Call 9 inclusive

[IMI2 JU MGA version 3](#) applies to projects selected under IMI2 – Call 10

[IMI2 JU MGA version 4](#) applies to projects selected under IMI2 – Calls 11-12

[IMI2 JU MGA version 5](#) applies to projects selected as of IMI2 – Call 13

This document comprises tables summarising [what is new in version 3](#) (compared to version 2) and [what is new in version 4](#) (compared to version 3).

Generally speaking, changes only apply to new Grant Agreements. However, in certain cases (for example when it is advantageous for beneficiaries), changes can be applied retroactively by projects whose Grant Agreements are based on older versions of the Model Grant Agreement. The tables include a column highlighting which changes can be applied retroactively.

Beneficiaries do not need to explicitly inform the IMI2 JU that they intend to benefit retroactively from the modifications. They can simply run the grant according to the revised provisions applying retroactively, and the IMI2 JU will accept this.

## Key

**In red** = new text added to the Articles

~~Strikethrough~~ = text removed from the Articles

Retroactive = changes applicable/not applicable to grant agreements signed with the old text (old versions)

**Green** = new rule in favour of beneficiaries, therefore retroactive

**Orange** = new rule, NOT retroactive

## Changes in the IMI2 JU MGA version 3.0 (compared to version 2.0)

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
1.	<b>PREAMBLE/Accession Form/Annex 3a</b> [full official name (short name)] [legal form], [official registration No], established in [official address in full], <i>[OPTION for beneficiaries with VAT: VAT number [insert number], represented for the purposes of signing the Agreement by [function, forename and surname]</i>	clarification/correction	<b>Yes</b>
2.	<b>ARTICLE 4 — ESTIMATED BUDGET AND BUDGET TRANSFERS</b> <b>4.2 Budget transfers</b> The estimated budget breakdown indicated in Annex 2 may be adjusted – <i>without an amendment (see Article 55)</i> by transfers of amounts between beneficiaries, <del>or between budget categories</del> <i>and/or forms of costs set out in Annex 2 (or both).</i> This does not require an amendment according to Article 55, if the action is implemented as described in Annex 1. <i>[OPTION if lump sum foreseen in Article 5.2: Moreover, Lump sums set out in Annex 2 can never be adjusted.]</i>	new rule	<b>Yes (in favour of beneficiaries)</b>
3.	<b>ARTICLE 5 — GRANT AMOUNT, FORM OF GRANT, REIMBURSEMENT RATES AND FORMS OF COSTS</b> <b>5.2 Form of grant, reimbursement rates and forms of costs</b> Personnel <b>costs for SME owners</b> not receiving a salary (see Article 6.2, Points A.4 and A.5) must be declared on the basis of the amount per unit set out in Annex 2a ( <b>unit costs</b> ); ... (f) <i>[OPTION for specific unit costs (if unit cost foreseen by Commission decision and applicable to the grant): for [insert name of specific cost category(ies)<sup>1</sup>]: on the basis of the amount(s) per unit set out in Annex 2a<sup>2</sup> (unit costs).]</i>	clarification (Annex 2a has always been part of Annex 2)	Yes
4.	<b>5.3 Final grant amount – Calculation</b>	For reduction for substantial errors,	No

<sup>2</sup> Annex 2a must clearly show, for each beneficiary (and linked third party) concerned, all the parameters for the unit cost (i.e. the unit(s), the amount(s) per unit, the research installation/infrastructure for which it is used, the clinical study for which it is used, etc).

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	Step 4 – Reduction due to <del>improper implementation</del> <b>substantial errors, irregularities or fraud</b> or <b>serious</b> breach of <del>other</del> obligations	<b>irregularities or fraud: new rule</b>  For rest: clarification/correction	Yes
5.	<b>5.3.4 – Reduction due to <b>substantial errors, irregularities or fraud</b> <del>improper implementation</del> or <b>serious</b> breach of <del>other</del> obligations - Reduced grant amount — Calculation</b> If the grant is reduced (see Article 43), the JU will calculate the reduced grant amount by deducting the amount of the reduction (calculated in proportion to the <del>improper implementation of the action or to the seriousness of the</del> <b>errors, irregularities or fraud</b> or breach of obligations in accordance with Article 43.2) from the maximum grant amount set out in Article 5.1.	<b>For reduction for substantial errors, irregularities or fraud: new rule</b>  For rest: clarification/correction	<b>No</b>  Yes
6.	<b>5.4 Revised final grant amount — Calculation</b> - in case of <b>reduction of the grant</b> : by calculating the concerned beneficiary's share in the grant amount reduced in proportion to its <del>improper implementation of the action or to the seriousness of</del> <b>the errors, irregularities or fraud</b> <del>its</del> or breach of obligations (see Article 43.2).	<b>For reduction for substantial errors, irregularities or fraud: new rule</b>  For rest: clarification/correction	<b>No</b>  Yes
7.	<b>ARTICLE 6 — ELIGIBLE AND INELIGIBLE COSTS</b> <b>6.1 General conditions for costs to be eligible</b> (b) for <b>unit costs</b> : (i) they must be calculated as follows: {amounts per unit set out in Annex 2a or calculated by the beneficiary in accordance with its usual cost accounting practices (see Article 6.2, Point A)}	clarification	Yes

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
8.	<p><b>6.2.A Direct personnel costs [(not covered by Point F)]</b></p> <p><b>Types of eligible personnel costs</b></p> <p>A.4 <b>Costs of owners</b> of beneficiaries that are small and medium-sized enterprises (<b>'SME owners'</b>), who are working on the action and who do not receive a salary are eligible personnel costs, if they correspond to the amount per unit set out in Annex 2a multiplied by the number of actual hours worked on the action.</p>	clarification	Yes
9.	<p><b>6.2.A Direct personnel costs [(not covered by Point F)]</b></p> <p><b>Types of eligible personnel costs</b></p> <p><b>Calculation</b></p> <p>The <b>'hourly rate'</b> is one of the following:</p> <p>(a) for personnel costs declared as <b>actual costs</b>: the hourly rate is the amount calculated <b>per full financial year</b> as follows:</p> <p>{actual annual personnel costs (excluding additional remuneration) for the person divided by number of annual productive hours}.</p> <p><del>The beneficiaries must use</del> <b>using</b> the annual personnel costs and the number of annual productive hours for each <b>full</b> financial year covered by the reporting period concerned. If a financial year is not closed at the end of the reporting period, the beneficiary must use the hourly rate of the last closed financial year available.</p> <p>...</p> <p><b>As an alternative, beneficiaries may calculate the hourly rate per month as follows:</b></p> <p>{actual monthly personnel cost (excluding additional remuneration) for the person divided by {number of annual productive hours / 12}. using the personnel costs for each month and (one twelfth of) the annual productive hours calculated according to either option (i) or (iii) above, i.e.:</p> <ul style="list-style-type: none"> <li>- fixed number of hours or</li> </ul>	<b>new rule</b>	<b>Yes (in favour of beneficiaries)</b>

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p>- standard annual productive hours.</p> <p>Time spent on <b>parental leave</b> may not be deducted when calculating the hourly rate per month. However, beneficiaries may declare personnel costs incurred in periods of parental leave in proportion to the time the person worked on the action in that financial year.</p> <p>If parts of a basic remuneration are generated over a period longer than a month, the beneficiaries may include only the share which is generated in the month (irrespective of the amount actually paid for that month).</p> <p>Each beneficiary must use only one option (per full financial year or per month) for each full financial year.</p>		
10.	<p><b>6.2.A Direct personnel costs [(not covered by Point F)]</b></p> <p><b>Types of eligible personnel costs</b></p> <p><b>Calculation</b></p> <p>The 'hourly rate' is one of the following:</p> <p>(b) for personnel costs declared on the basis of <b>unit costs</b>: the hourly rate is one of the following:</p> <p>a. for SME owners: the hourly rate set out in Annex 2a (see Points A.4 and A.5 above), or</p>	clarification	Yes
11.	<p><b>6.2.C Direct costs of providing financial support to third parties [(not covered by Point F)]</b></p> <p><i>[OPTION 1a to be used if Article 15.1 applies: C.1 Direct costs of providing financial support are eligible if the conditions set out in Article 15.1.1 or 15.2.1 are met.]</i></p> <p><i>[OPTION 1b to be used if Article 15.2 applies: C.2 Direct costs of providing financial support in the form of prizes are eligible if the conditions set out in Article 15.2.1 are met.]</i></p>	clarification/correction	Yes
12.	<p><b>6.2.D Other direct costs [(not covered by Point F)]</b></p> <p><b>D.2 ...</b></p> <p><i>[OPTION (in addition to one of the two first options above) for trans-national and virtual access to research infrastructure: As an exception, the beneficiaries must not declare such costs (i.e. costs of renting, leasing, purchasing depreciable equipment, infrastructure and other assets) for providing trans-national or virtual access to research infrastructure (see Article 16.1).]</i></p>	new rule	Yes (in favour of beneficiaries)

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p><b>[OPTION (in addition to one of the two first options above) for virtual access to research infrastructure, unless the work programme explicitly allows capital investments for virtual access to research infrastructure: As an exception, the beneficiaries must not declare such costs (i.e. costs of renting, leasing, purchasing depreciable equipment, infrastructure and other assets) for providing virtual access to research infrastructure (see Article 16.2).]</b></p>		
13.	<p><b>6.2.F</b></p> <p><b>F. [OPTION: [Insert name of specific cost category(ies)]<sup>3</sup>][OPTION if no specific cost categories applicable to the grant: Specific cost category(ies)]</b></p> <p><b>[OPTION for specific unit costs (if unit cost foreseen by Commission decision and applicable to the grant): [Insert name of specific cost category] are eligible, if they correspond to the amount per unit set out in Annex 2a multiplied by the number of actual units [and if [insert eligibility conditions, if any]].]</b></p>	clarification	Yes
14.	<p><b>ARTICLE 9 — IMPLEMENTATION OF ACTION TASKS BY BENEFICIARIES NOT RECEIVING JU FUNDING</b></p> <p><b>[OPTION A, to be used if the beneficiary not receiving JU funding IS NOT the coordinator and does not have linked third parties receiving JU funding: Chapter 3, Articles 10 to 15, 18.1.2, 20.3(b), 20.4(b), 20.6, 21, 23a, 26.4, 27.2, 28.1 [OPTION: (with the exception of additional exploitation obligations)], 28.2, 30.3, 31.54, 40, 42, 43, 44, 47 and 48 do not apply to[OPTION 1 by default: these beneficiaries][OPTION 2 if more than one of the three options apply to the grant: insert short name of the beneficiary].</b></p> <p>....</p> <p><b>[OPTION C, to be used if the beneficiary not receiving JU funding IS the coordinator and does not have linked third parties receiving JU funding: Chapter 3, Articles 10 to 15, 18.1.2, 20.6, 23a, 26.4, 27.2, 28.1 [OPTION: (with the exception of additional exploitation obligations)], 28.2, 30.3, 31.54 and 40 do not apply to [OPTION 1 by default: these beneficiaries][OPTION 2 if more than one of the three options apply to the grant: insert short name of the beneficiary].</b></p>	Correction in the numbering of the indents under Article 31 to ensure consistency with H2020MGA	

<sup>3</sup> Insert precise name of the cost category (as in the Commission decision authorising the use of the unit cost/lump sum). For example: 'access costs for providing trans-national access to research infrastructure', 'costs for clinical studies', 'costs for energy efficiency measures in buildings'.

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15.	<p><b>ARTICLE 10 — PURCHASE OF GOODS, WORKS OR SERVICES</b></p> <p><b>10.1 Rules for purchasing goods, works and services</b></p> <p>10.1.2 Beneficiaries that are 'contracting authorities' within the meaning of Directive 2004/18/EC<sup>4</sup> (or 2014/24/EU<sup>5</sup>) or 'contracting entities' within the meaning of Directive 2004/17/EC<sup>6</sup> (or 2014/25/EU<sup>7</sup>) must comply with the applicable national law on public procurement.</p>	clarification (new Directives automatically replace the old ones)	Yes
16.	<p><b>ARTICLE 13 — IMPLEMENTATION OF ACTION TASKS BY SUBCONTRACTORS</b></p> <p><b>13.1 Rules for subcontracting action tasks</b></p> <p><i>[OPTION only for actions involving PPI: Participation in PPI tendering procedures must be open on equal terms to tenderers from EU Member States, associated countries and other countries with which the EU has an agreement in the field of public procurement. If the WTO Government Procurement Agreement applies, PPI subcontracts must also be open to tenderers from States that have ratified this agreement.</i></p> <p><i>If the procurement of the innovative solution (PPI) consists (and is limited to) buying a set of prototypes and/or test products that were developed during a preceding PCP Cfund action, the beneficiaries do not need to make an open market consultation, contract notice and contract award notice under Points (a), (b) and (e) above. In this case, they must make a <b>request for tenders</b> from at least <b>three providers</b> (including the providers that participated in the preceding PCP), in accordance with the negotiated procedure without publication under Directives 2004/18/EC (or 2014/24/EU) and 2004/17/EC (or 2014/25/EU)<sup>29</sup> .]</i></p> <p>13.1.2 The beneficiaries must ensure that their obligations under Articles 35, 36, 38 and 46 also apply to the subcontractors.</p> <p>Beneficiaries that are 'contracting authorities' within the meaning of Directive 2004/18/EC (or 2014/24/EU) or 'contracting entities' within the meaning of Directive 2004/17/EC (or 2014/25/EU) must comply with the applicable national law on public procurement.</p>	clarification (new Directives automatically replace the old ones)	Yes

<sup>4</sup> Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public work contracts, public supply contracts and public service contracts (OJ L 134, 30.04.2004, p. 114).

<sup>5</sup> Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC. (OJ L 94, 28.03.2014, p. 65).

<sup>6</sup> Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors (OJ L 134, 30.04.2004, p. 1)

<sup>7</sup> Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (OJ L 94, 28.03.2014, p. 243).

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
17.	<b>13.1 Rules for subcontracting action tasks</b> <i>[OPTION for classified results information: <del>Classified results</del> Action tasks involving classified information may be subcontracted only after explicit approval (in writing) from the JU (see Article 37).]</i>	clarification/correction (classified results are results that involve classified information)	Yes
18.	<b>ARTICLE 20 — REPORTING — PAYMENT REQUESTS</b> <b>20.3 Periodic reports – Requests for interim payments</b> (a) a 'periodic technical report' containing: .... (ii) ... The report must also detail the exploitation and dissemination of the results and — if required in Annex 1 — an updated ' <b>plan for the exploitation and dissemination of the results</b> '. <i>The report must also indicate the communication activities.</i>	new rule	No
19.	<b>20.3 Periodic reports – Requests for interim payments</b> (a) a 'periodic technical report' containing: .... (ii) ... <i>[OPTION for <del>providing access to trans-national access to research infrastructure</del>: The report must detail the access activity, indicating the members of the selection panel, the selection procedure, the exact amount of access provided to the user groups, the description of their work, and information on the users (including names, nationality and home institutions);] [OPTION for providing virtual access to <del>virtual services</del> research infrastructure: The reports must detail the access activity, with statistics on the virtual access provided in the period, including quantity, geographical distribution of users and, whenever possible, information/statistics on scientific outcomes (publications, patents, etc.) acknowledging the use of the infrastructure;]</i>	clarification/correction	Yes
20.	<b>20.4 Final report – Request for payment of the balance</b> ... (b) a 'final financial report' containing:	correction	Yes



No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	(i) ...financial summary statement ( <del>see Annex 4</del> ) ...		
21.	<b>20.5 Information on cumulative expenditure incurred</b> <i>[OPTION for big grants above 5 million EUR with reporting periods beyond 18 months<sup>8</sup>: In addition to the reporting requirements set out above (Article 20.1 to 20.3), the coordinator must inform the JU by [31 December][30 November] each year of the cumulative expenditure incurred by the beneficiaries from the starting date of the action. ....]</i>	clarification/correction	Yes
22.	<b>20.8 Consequences of non-compliance-Suspension of the payment deadline-Termination</b> If the coordinator breaches its obligation to submit the reports and if it fails to comply with this obligation within 30 days following a written reminder, sent by the JU, <b>may terminate</b> the Agreement <del>may be terminated</del> (see Article 50) <b>or apply the other measures described in Chapter 6.</b>	clarification/correction	Yes
23.	<b>ARTICLE 21 — PAYMENTS AND PAYMENT ARRANGEMENTS</b> <b>Article 21.4 Payment of the balance – Amount – Calculation – Release of the amount retained for the Guarantee Fund</b> .... The amount to be paid may however be offset — without the <del>beneficiary</del> <b>beneficiaries's</b> consent — against any other amount owed by <del>a</del> the beneficiary to the JU, up to the maximum JU contribution indicated, for that beneficiary, in the estimated budget (see Annex 2).	clarification/correction	Yes
24.	<b>Article 21.8 Bank account for payments</b> All payments will be made to the following bank account: Name of bank: [...] <del>Address of branch: [...]</del>	correction	Yes

<sup>8</sup> To be added in the case of grants of more than EUR 5 million for which a pre-financing is paid and the reporting periods for interim payments or payments of the balance exceed eighteen months.

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	Full name of the account holder: [...] Full account number (including bank codes): [...] [IBAN code: [...]] <sup>9</sup>		
25.	<b>Article 22 CHECKS, REVIEWS, AUDITS AND INVESTIGATIONS — EXTENSION OF FINDINGS</b> The JU may request beneficiaries to provide such information to it directly.	correction	Yes
26.	<b>22.5.3.1 (Procedure audit extension)</b> The <i>JU or the Commission</i> may then start a rejection procedure in accordance with Article 42, amounts to be rejected will be determined on the basis of: - the revised financial statements, subject to their approval if approved; - the proposed alternative correction method, if accepted or - the initially notified correction rate for extrapolation, if it If the <i>JU or the Commission</i> does not receive any observations or revised financial statements, does not accept the observations or the proposed alternative correction method or does not approve the revised financial statements, it will formally notify the beneficiary concerned the application of the initially notified correction rate for extrapolation. <b>Article 22.5.3.2. (Procedure audit extension)</b> If the findings concern <b>substantial errors, irregularities or fraud improper implementation or a serious breach of another obligation</b> : the formal notification will include: ... The <i>JU or the Commission</i> may then start a reduction procedure in accordance with Article 43, on the basis of: - the proposed alternative flat-rate, if accepted or - the initially notified flat-rate, if it If the <i>JU or the Commission</i> does not receive any observations or does not accept the observations or the proposed alternative flat-rate, it will formally notify the beneficiary concerned the application of the initially notified flat rate.	clarification/correction	Yes

<sup>9</sup> BIC or SWIFT code applies to for countries if the IBAN code does not apply.



No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p>The beneficiaries must respect the highest standards of research integrity — as set out, for instance, in the European Code of Conduct for Research Integrity<sup>10</sup>.</p> <p>This implies notably compliance with the following essential principles:</p> <ul style="list-style-type: none"> <li>- honesty;</li> <li>- reliability;</li> <li>- objectivity;</li> <li>- impartiality;</li> <li>- open communication;</li> <li>- duty of care;</li> <li>- fairness and</li> <li>- responsibility for future science generations.</li> </ul> <p>This means that beneficiaries must ensure that persons carrying out research tasks:</p> <ul style="list-style-type: none"> <li>- present their research goals and intentions in an honest and transparent manner;</li> <li>- design their research carefully and conduct it in a reliable fashion, taking its impact on society into account;</li> <li>- use techniques and methodologies (including for data collection and management) that are appropriate for the field(s) concerned;</li> <li>- exercise due care for the subjects of research — be they human beings, animals, the environment or cultural objects;</li> <li>- ensure objectivity, accuracy and impartiality when disseminating the results;</li> <li>- allow — <b>[OPTION for actions participating in the Open Research Data Pilot: in addition to the open access obligations under Article 29.3]</b> as much as possible and taking into account the legitimate interest of the beneficiaries — access to research data, in order to enable research to be reproduced ;</li> <li>- make the necessary references to their work and that of other researchers;</li> <li>- refrain from practicing any form of plagiarism, data falsification or fabrication;</li> </ul>		

<sup>10</sup> European Code of Conduct for Research Integrity of ALLEA (All European Academies) and ESF (European Science Foundation) of March 2011.  
[http://www.esf.org/fileadmin/Public\\_documents/Publications/Code\\_Conduct\\_ResearchIntegrity.pdf](http://www.esf.org/fileadmin/Public_documents/Publications/Code_Conduct_ResearchIntegrity.pdf).

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<ul style="list-style-type: none"> <li>- avoid double funding, conflicts of interest and misrepresentation of credentials or other research misconduct.</li> </ul>		
29.	<p><b>34.2 Activities raising ethical issues</b></p> <p>Activities raising ethical issues must comply with the ‘ethics requirements’ set out as deliverable in Annex 1. Before the beginning of an activity raising an ethical issue, <del>the coordinator must submit (see Article 52) to the JU copy of each beneficiary must have obtained:</del></p> <ul style="list-style-type: none"> <li>(a) any ethics committee opinion required under national law and</li> <li>(b) any notification or authorisation for activities raising ethical issues required under national and/or European law-</li> </ul> <p>needed for implementing the action tasks in question.</p> <p>The documents must be kept on file and be submitted upon request by the coordinator to the JU (see Article 52). <del>If these documents they</del> are not in English, <del>the coordinator they</del> must be also submitted together with an English summary, which shows that the action tasks in question are covered, and includes <del>of the submitted opinions, notifications and authorisations (containing, if available, the conclusions of the committee or authority concerned (if available)).</del></p> <p><del>If these documents are specifically requested for the action, the request must contain an explicit reference to the action title. The coordinator must submit a declaration by each beneficiary concerned that all the submitted documents cover the action tasks.</del></p>	new rule	Yes (in favour of beneficiaries)
30.	<p><b>34.3 Activities involving human embryos or human embryonic stem cells</b></p> <p>Activities involving research on human embryos or human embryonic stem cells may be carried out, in addition to Article 34.1, only if:</p> <ul style="list-style-type: none"> <li>- they are set out in Annex 1 or</li> <li>- the coordinator has obtained explicit approval (in writing) from the JU (see Article 52).</li> </ul>	new rule	No
31.	<p><b>ARTICLE 36 — CONFIDENTIALITY</b></p> <p><b>36.1 General obligation to maintain confidentiality</b></p> <p>The JU may disclose confidential information to its staff, other EU institutions and bodies. It may disclose confidential information to <del>or</del> third parties, if:</p>	new rule	No

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	(a) this is necessary to implement the Agreement or safeguard the EU's or JU's financial interests and (b) the recipients of the information are bound by an obligation of confidentiality.		
32.	<p><b>ARTICLE 37 — SECURITY-RELATED OBLIGATIONS</b></p> <p><b>37.1 Results with a security recommendation</b>  <i>[OPTION 1 if applicable to the grant: The beneficiaries must comply with the <del>'Results with a security recommendation(s)' set out in Annex 1.</del></i>  <i>For security recommendations restricting disclosure or dissemination, the beneficiaries must — bBefore disclosing or dissemination such results to a third party (including linked third parties, such as affiliated entities) — inform the coordinator, which the beneficiary must request written approval from the JU.</i>  <i>In case of change to the security context, the beneficiaries must inform the coordinator which must immediately inform the JU and, if necessary, request for Annex 1 to be amended (see Article 55).]</i></p> <p><i>[OPTION 2: Not applicable]</i></p> <p><b>37.2 Classified information results</b>  <i>[OPTION 1 if applicable to the grant: The beneficiaries must comply with the security classification set out in Annex 1 ('security aspect letter (SAL) and 'security classification guide (SCG)').</i>  <i>Information that is classified Activities related to 'classified results' (see Annex 1) must be treated in accordance with the security aAspect letter (SAL) and Decision No 2015/444<sup>11</sup> — the Security Classification Guide (SCG)) set out in Annex 1 until they are it is declassified.</i>  <i>Action tasks related to involving classified results information may not be subcontracted without prior explicit written approval from the JU.</i>  <i>In case of change to the security context, the beneficiaries must inform the coordinator which must immediately inform the JU and, if necessary, request for Annex 1 to be amended (see Article 55).]</i>  <i>The beneficiary must inform the JU of any changes in the security context and — if necessary — request for Annex 1 to be amended (see Article 55).]</i></p> <p><i>[OPTION 2: Not applicable]</i></p>	clarifications/correction (classified results are results that involve classified information)	Yes

<sup>11</sup> Commission Decision 2015/444/EC, Euratom of 13 March 2015 on the security rules for protecting EU classified information.

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	<p><b>37.3 Activities involving dual-use goods or dangerous materials and substances</b>  <i>[OPTION 1 if applicable to the grant: Activities involving dual-use goods or dangerous materials and substances must comply with applicable EU, national and international law.</i>  <i>Before the beginning of the activity, the beneficiary must submit to the JU (see Article 52) a copy of any export or transfer licences required under EU, national or international law.]</i>  <b>[OPTION 2: Not applicable]</b></p>		
33.	<p><b>38.1.2 Information on <del>the JU</del> and support from the EU and JU members <i>[and associated partners]</i> — Obligation and right to use the logos and the EU emblem</b></p> <p>Unless the JU requests or agrees otherwise or unless it is impossible, any communication activity related to the action (including in electronic form, via social media, etc.) and any infrastructure, equipment and major results funded by the grant must:</p> <ul style="list-style-type: none"> <li>(a) display the JU logo, the logo of [the name of the Members other than the Union] <b><i>[Option for grant agreements where Associated Partners are involved: and of [name of the Associated Partners]]</i></b> and</li> <li>(b) display the EU emblem and</li> <li>(c) include the following text:  For communication activities:  “<i>This project has received funding the Innovative Medicines Initiative 2 Joint Undertaking (JU) under grant agreement No [Number]. <del>This Joint Undertaking</del> The JU receives support from the European Union’s Horizon 2020 research and innovation programme and [insert names of the JU members other than the EU] [and [insert names of the Associated Partners]].</i>”.</li> </ul> <p>...</p> <p>For the purposes of their obligations under this Article, the beneficiaries may use the logos and <b>the EU emblem</b> without first obtaining approval <b>from the JU or its Members [and Associated Partners]</b>.</p> <p>...</p>	clarification/correction	Yes

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	Moreover, they may not appropriate the logos <del>or</del> <b>and</b> the EU emblem or any similar trademark or logo, either by registration or by any other means.		
34.	<p><b>38.2.1 Right to use beneficiaries' materials, documents or information</b></p> <p>The JU may use, for its communication and publicising activities, information relating to the action, documents notably summaries for publication and public deliverables as well as any other material, such as pictures or audio-visual material <del>that it receives</del> <b>received</b> from any beneficiary (including in electronic form).</p> <p>This does not change the confidentiality obligations in Article 36 and the security obligations in Article 37, all of which still apply.</p> <p><del>However, if</del> <b>if</b> the JU's use of these materials, documents or information would risk compromising legitimate interests, the beneficiary concerned may request the JU not to use it (see Article 52).</p>	clarification/correction	Yes
35.	<p><b>Article 41.2 Internal division of roles and responsibilities</b></p> <p>The coordinator may not delegate <b>or subcontract</b> the above-mentioned tasks to any other beneficiary <del>or subcontract them</del> <b>or third party (including linked third parties)</b>.</p>	clarification/correction	Yes
36.	<p><b>Article 41.1/41.2</b></p> <p><b><i>[OPTION to be used when the coordinator is an European Research Infrastructure Consortium (ERIC)<sup>[1]</sup> without own resources: As an exception, the coordinator delegates the tasks set out in Point 2(b)(i) to (iv) above to [insert name of member of the ERIC]. The coordinator retains sole responsibility for compliance with the obligations under the Agreement.]</i></b></p>	new rule	Yes (in favour of beneficiaries)
37.	<p><b><u>CHAPTER 6 REJECTION OF COSTS — REDUCTION OF THE GRANT — RECOVERY — SANCTIONS PENALTIES — DAMAGES — SUSPENSION — TERMINATION — FORCE MAJEURE</u></b></p> <p><b><u>SECTION 1 REJECTION OF COSTS — REDUCTION OF THE GRANT — RECOVERY — SANCTIONS PENALTIES</u></b></p>	New rule	No

[1] See Council Regulation (EC) No 723/2009 of 25 June 2009 on the Community legal framework for a European Research Infrastructure Consortium (ERIC) (OJ L 206, 08.08.2009, p.1).



No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
38.	<p><b>ARTICLE 42 — REJECTION OF INELIGIBLE COSTS</b></p> <p><b>42.1 Conditions</b></p> <p>42.1.1 The <i>JU</i> will — at the time of an <b>interim payment, after termination of the participation of a beneficiary, at the payment of the balance or afterwards</b> — reject any costs which are ineligible (see Article 6), in particular following checks, reviews, audits or investigations (see Article 22).</p> <p>42.1.2 The rejection may also be based on the <b>extension of findings from other grants to this grant</b>, <del>under the conditions set out in</del> (see Article 22.5.2).</p>	clarification/correction (rejection of costs already part of the beneficiary termination procedure in Article 50 (only costs approved by the JU))	Yes
39.	<p><b>42.2 Ineligible costs to be rejected — Calculation — Procedure</b></p> <p>...</p> <p>If the <i>JU</i> rejects <del>rejection of costs does not lead to a without reduction of the grant</del> (see Article 43) or <b>recovery of undue amounts</b> (see Article 44), <del>it the</del> <i>JU</i> will formally notify the coordinator or beneficiary concerned of the rejection of costs, the amounts and the reasons why (if applicable, together with the notification of amounts due; see Article 21.5). The coordinator or beneficiary concerned may — within 30 days of receiving notification — formally notify the <i>JU</i> of its disagreement and the reasons why.</p> <p>If the <i>JU</i> rejects <del>rejection of costs leads to a with reduction of the grant</del> or <b>recovery of undue amounts</b>, <del>it the</del> <i>JU</i> will <b>follow the contradictory procedure with</b> formally notify the rejection in the 'pre-information letter' on <del>reduction or recovery</del> set out in Articles 43 and 44.</p>	clarification	Yes
40.	<p><b>42.3 Effects</b></p> <p>If the <i>JU</i> rejects costs at the time of an <b>interim payment or the payment of the balance</b>, it will deduct them from the total eligible costs declared, for the action, in the periodic or final summary financial statement (see Articles 20.3 and 20.4). It will then calculate the interim payment or payment of the balance as set out in Articles 21.3 or 21.4.</p> <p>If the <i>JU</i> rejects costs after <b>termination of the participation of a beneficiary</b>, it will deduct them from the costs declared by the beneficiary <i>[and its linked third parties]</i> in the termination report and include the rejection in the calculation at termination (see Article 50.2 and 50.3).</p> <p>...</p>	clarifications/correction	Yes

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
41.	<p><b>ARTICLE 43 – REDUCTION OF THE GRANT</b></p> <p><b>43.1 Conditions</b></p> <p>43.1.4 The <i>JU</i> may — <b>after termination of the participation of a beneficiary at the payment of the balance or afterwards</b> — reduce the <del>maximum</del> grant amount (<del>see Article 5.4</del>), if:  <del>the action has not been implemented properly as described in Annex 1 or another obligation under the Agreement has been breached.</del></p> <p>(a) a beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed:</p> <ul style="list-style-type: none"> <li>(i) substantial errors, irregularities or fraud or</li> <li>(ii) serious breach of obligations under the Agreement or during the award procedure (including improper implementation of the action, submission of false information, failure to provide required information, breach of ethical principles), or</li> </ul> <p>(b) a beneficiary (or a natural person who has the power to represent or take decision on its behalf) has committed — in other EU or Euratom grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (43.1.2).  <del>The <i>JU</i> may also reduce the maximum grant amount on the basis of the extension of findings from other grants to this grant, under the conditions set out in; see Article 22.5.2).</del></p>	<p>For reduction at beneficiary termination: new rule</p> <p>For reduction for substantial errors, irregularities or fraud: new rule</p> <p>For rest: clarification/correction</p>	<p>No</p> <p>No</p> <p>Yes</p>
42.	<p><b>43.2 Amount to be reduced — Calculation — Procedure</b></p> <p>The amount of the reduction will be proportionate to the <del>improper implementation of the action or to the seriousness of the breach</del> <b>seriousness of the errors, irregularities or fraud or breach of obligations.</b></p>	clarification/correction	Yes
43.	<p><b>43.3 Effects</b></p> <p>If the <i>JU</i> reduces the grant after <b>termination of the participation of a beneficiary</b>, it will calculate the reduced grant amount for that beneficiary and then determine the amount due to that beneficiary (see Article 50.2 and 50.3).</p> <p>If the <i>JU</i> reduces the grant at <del>the time of the payment of the balance</del>, it will calculate the reduced grant amount for the action and then determine the amount due as payment of the balance (see Articles 5.3.4 and 21.4).</p>	new rule	No

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p>If the <i>JU</i> reduces the grant <b>after the payment of the balance</b>, it will calculate the revised final grant amount for the beneficiary concerned (see Article 5.4). If the revised final grant amount for the beneficiary concerned is lower than its share of the final grant amount, the <i>JU</i> will recover the difference (see Article 44).</p>		
44.	<p><b>ARTICLE 45 - ADMINISTRATIVE AND FINANCIAL PENALTIES SANCTIONS</b></p> <p>In addition to contractual measures, the <i>JU</i> may also adopt administrative sanctions under Articles 33 and 35 of the <i>JU</i> Financial Rules read in conjunction with Articles 106 and 131(4) of the Financial Regulation No 966/2012 (i.e. exclusion from future procurement contracts, grants and expert contracts and/or financial penalties).</p> <p><b>45.1 — Conditions</b></p> <p>Under Articles 33 and 35 of the <i>JU</i> Financial Rules read in conjunction with Articles 109 and 131(4) of the Financial Regulation No 966/2012, the <i>JU</i> may impose <b>administrative</b> and <b>financial penalties</b> if a beneficiary:</p> <ul style="list-style-type: none"> <li>(a) has committed substantial errors, irregularities or fraud or is in serious breach of its obligations under the Agreement or</li> <li>(b) has made false declarations about information required under the Agreement or for the submission of the proposal (or has not supplied such information).</li> </ul> <p>Each beneficiary is responsible for paying the financial penalties imposed on it.</p> <p>Under Articles 33 and 35 of the <i>JU</i> Financial Rules read in conjunction with Article 109(3) of the Financial Regulation No 966/2012, the <i>JU</i> may — under certain conditions and limits — publish decisions imposing administrative or financial penalties.</p> <p><b>45.2 — Duration — Amount of penalty — Calculation</b></p> <p><b>Administrative penalties</b> exclude the beneficiary from all contracts and grants financed from the EU or Euratom budget for a maximum of five years from the date the infringement is established by the <i>JU</i>.</p> <p>If the beneficiary commits another infringement within five years of the date the first infringement is established, the <i>JU</i> may extend the exclusion period up to 10 years.</p> <p><b>Financial penalties</b> will be between 2% and 10% of the maximum <i>JU</i> contribution indicated, for the beneficiary concerned, in the estimated budget (see Annex 2).</p> <p>If the beneficiary commits another infringement within five years of the date the first infringement is established, the <i>JU</i> may increase the rate of financial penalties to between 4% and 20%.</p>	<p>for procedure: clarification/correction</p> <p><b>for rest: new rule</b></p>	<p>Yes</p> <p>Yes/No (administrative sanctions are not a contractual measure; but directly taken on the basis of the FR; rules on substance conditions, consequences : applied to facts that happened after entry into force rules on procedure (panel, etc): to be applied immediately) entry</p>

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p><b>45.3 Procedure</b></p> <p><del>Before applying a penalty, the JU will formally notify the beneficiary concerned:</del></p> <ul style="list-style-type: none"> <li><del>— informing it of its intention to impose a penalty, its duration or amount and the reasons why and</del></li> <li><del>— inviting it to submit observations within 30 days.</del></li> </ul> <p><del>If the JU does not receive any observations or decides to impose the penalty despite of observations it has received, it will formally notify <b>confirmation</b> of the penalty to the beneficiary concerned and — in case of financial penalties — deduct the penalty from the payment of the balance or formally notify a <b>debit note</b>, specifying the amount to be recovered, the terms and the date for payment.</del></p> <p><del>If payment is not made by the date specified in the debit note, the JU may <b>recover</b> the amount:</del></p> <ul style="list-style-type: none"> <li><del>(a) by <b>offsetting</b> it — without the beneficiary's consent — against any amounts owed to the beneficiary concerned by the JU.</del></li> <li><del>In exceptional circumstances, to safeguard the EU's or JU's financial interests, the JU may offset before the payment date in the debit note;</del></li> <li><del>(b) by <b>taking legal action</b> (see Article 57).</del></li> </ul> <p><del>If payment is not made by the date in the debit note, the amount to be recovered (see above) will be increased by <b>late-payment interest</b> at the rate set out in Article 21.11, from the day following the payment date in the debit note, up to and including the date the JU receives full payment of the amount.</del></p> <p><del>Partial payments will be first credited against expenses, charges and late payment interest and then against the principal.</del></p> <p><del>Bank charges incurred in the recovery process will be borne by the beneficiary, unless Directive 2007/64/EC applies.</del></p>		
45.	<p><b>ARTICLE 46 - LIABILITY FOR DAMAGES</b></p> <p>...</p> <p><b>46.2.1 Conditions</b></p> <p>Except in case of force majeure (see Article 51), the beneficiaries must compensate the JU for any damage it sustains as a result of the implementation of the action or because the action was not implemented in full compliance with the Agreement.</p>	clarification/correction	Yes

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p>Each beneficiary is responsible for paying the damages claimed from it.</p> <p><b>46.2.2 Amount of damages — Calculation</b> The amount the <i>JU</i> can claim from a beneficiary will correspond to the damage caused by that beneficiary.</p> <p><b>46.2.3 Procedure</b> Before claiming damages, the <i>JU</i> will formally notify the beneficiary concerned:  <ul style="list-style-type: none"> <li>— informing it of its intention to claim damages, the amount and the reasons why and</li> <li>— inviting it to submit observations within 30 days.</li> </ul> </p> <p>If the <i>JU</i> does not receive any observations or decides to claim damages despite the observations it has received, it will formally notify <b>confirmation</b> of the claim for damages and a <b>debit note</b>, specifying the amount to be recovered, the terms and the date for payment.</p> <p>If payment is not made by the date specified in the debit note, the <i>JU</i> may <b>recover</b> the amount:  <ul style="list-style-type: none"> <li>(a) by <b>offsetting</b> it — without the beneficiary's consent — against any amounts owed to the beneficiary concerned by the <i>JU</i>.  <ul style="list-style-type: none"> <li>In exceptional circumstances, to safeguard the EU's or JU's financial interests, the <i>JU</i> may offset before the payment date in the debit note;</li> </ul> </li> <li>(b) by <b>taking legal action</b> (see Article 57).</li> </ul> </p> <p>If payment is not made by the date in the debit note, the amount to be recovered (see above) will be increased by <b>late-payment interest</b> at the rate set out in Article 21.11, from the day following the payment date in the debit note, up to and including the date the <i>JU</i> receives full payment of the amount.</p> <p>Partial payments will be first credited against expenses, charges and late-payment interest and then against the principal.</p> <p>Bank charges incurred in the recovery process will be borne by the beneficiary, unless Directive 2007/64/EC applies.</p>		
46.	<p><b>ARTICLE 48 – SUSPENSION OF PAYMENTS</b></p> <p><b>48.1 Conditions</b> The <i>JU</i> may — at any moment — suspend <b>payments</b>, in whole or in part, the pre-financing payment, and interim payments <b>and</b> for one or more beneficiaries or the payment of the balance, if a beneficiary:</p>	for partial suspension of the payment of the balance: new rule	Yes (in favour of beneficiaries)

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p>(a) a beneficiary (or a natural person who has the power to represent or take decision on its behalf) has committed or is suspected of having committed:</p> <ul style="list-style-type: none"> <li>(i) substantial errors, irregularities or fraud or</li> <li>(ii) serious breach of obligations <del>in the award procedure or</del> under the Agreement or during the award procedure (including improper implementation of the action, submission of false information, failure to provide required information, breach of ethical principles), or</li> </ul> <p>(b) a beneficiary (or a natural person who has the power to represent or take decision on its behalf) has committed — in other JU, EU or Euratom grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (<b>extension of findings from other grants to this grant</b>; see Article 22.5.2).</p> <p>If payments are suspended for one or more beneficiaries, the <i>JU</i> will make partial payment(s) for the part(s) not suspended. If suspension concerns the payment of the balance, — once suspension is lifted — the payment or the recovery of the amount(s) concerned will be considered the payment of the balance that closes the action.</p>	for the rest: clarification/correction (‘beneficiary’ always also covers persons that work for it)	Yes
47.	<p><b>48.2 Procedure</b></p> <p>Before suspending payments, the <i>JU</i> will formally notify the coordinator or beneficiary concerned:</p> <ul style="list-style-type: none"> <li>- informing it of its intention to suspend payments and the reasons why and</li> <li>- inviting it to submit observations within 30 days of receiving notification.</li> </ul> <p>If the <i>JU</i> does not receive observations or decides to pursue the procedure despite the observations it has received, it will formally notify <b>confirmation</b> of the suspension. Otherwise, it will formally notify that the procedure is not continued.</p> <p>...</p> <p>If the conditions for resuming payments are met, the suspension will be <b>lifted</b>. The <i>JU</i> will formally notify the coordinator or beneficiary concerned.</p>	new rule	Yes (in favour of beneficiaries)
48.	<p><b>48.2 Procedure</b></p> <p>During the suspension, the periodic report(s) for all reporting periods except the last one (see Article 20.3) must not contain any individual financial statements from the beneficiary concerned [and its linked third parties]. <del>When</del></p>	new rule (linked to partial suspensions of final payment)	Yes (in favour of beneficiaries)

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p><del>the JU resumes payments, t</del> The coordinator <del>may</del> <b>must</b> include them in the next periodic report <b>after suspension is lifted or – if suspension is not lifted before the end of the action – in the last periodic report.</b></p>		
49.	<p><b>ARTICLE 49 — SUSPENSION OF THE ACTION IMPLEMENTATION</b></p> <p><b>49.2.1 Conditions</b></p> <p>The <i>JU</i> may suspend implementation of the action or any part of it, <b>if:</b></p> <p>(a) <del>if</del> a beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed or is suspected of having committed:</p> <p>(i) substantial errors, irregularities <b>or</b> fraud or</p> <p>(ii) serious breach of obligations <del>in the award procedure or under this</del> the Agreement <b>or during the award procedure (including improper implementation of the action, submission of false declaration, failure to provide required information, breach of ethical principles);</b></p> <p>(b) <del>if</del> a beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed — in other JU, EU or Euratom grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (<b>extension of findings from other grants to this grant</b>; see Article 22.5.2), or</p>	clarification/correction ('beneficiary' always also covers persons that work for it)	Yes
50.	<p><b>49.2 Suspension of the action implementation, by the <i>JU</i></b></p> <p><b>49.2.2 Procedure</b></p> <p>Before suspending implementation of the action, the <i>JU</i> will formally notify the coordinator <b>or beneficiary concerned:</b></p> <ul style="list-style-type: none"> <li>- informing it of its intention to suspend the implementation and the reasons why and</li> <li>- inviting it to submit observations within 30 days of receiving notification.</li> </ul> <p>If the <i>JU</i> does not receive observations or decides to pursue the procedure despite the observations it has received, it will formally notify <b>confirmation</b> of the suspension. Otherwise, it will formally notify that the procedure is not continued.</p> <p>The suspension will <b>take effect</b> five days after confirmation notification is received <del>by the coordinator</del> (or on a later date specified in the notification).</p> <p>It may also be <b>lifted</b> if the conditions for resuming implementation of the action are met.</p>	<b>new rule</b>	<b>Yes</b> (in favour of the beneficiaries)

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	The coordinator <b>or beneficiary concerned</b> will be formally notified of the lifting and the Agreement will be <b>amended</b> to set the date on which the action will be resumed, extend the duration of the action and make other changes necessary to adapt the action to the new situation (see Article 55) - unless the Agreement has been already terminated (see Article 50).		
51.	<p><b>ARTICLE 50 — TERMINATION OF THE AGREEMENT OR OF THE PARTICIPATION OF ONE OR MORE BENEFICIARIES</b></p> <p><b>50.1 Termination of the Agreement, by the beneficiaries</b></p> <p><b>50.1.2 Effects</b></p> <p>After termination, the beneficiaries' obligations (in particular Articles 20, 22, 23, Section 3 of Chapter 4, 36, 37, 38, <b>and 40, 42, 43 and 44</b>) continue to apply.</p>	–clarification (explicitly list also the financial obligations, to be sure that there are no e-contrario interpretations)	Yes
52.	<p><b>50.2 Termination of the participation of one or more beneficiaries, by the beneficiaries</b></p> <p><b>50.2.2 Effects</b></p> <p>...</p> <p>The <i>JU</i> will <b>calculate</b> — on the basis of the periodic reports, the termination report and the report on the distribution of payments — <b>calculate the amount which is due to the beneficiary and</b> if the (pre-financing and interim) payments received by the beneficiary concerned exceed <b>this amount</b>. <del>the beneficiary's JU contribution (calculated by applying the reimbursement rate(s) to the eligible costs declared by the beneficiary [and its linked third parties] and approved by the JU).</del></p> <p><b>The amount which is due</b> is calculated in the following steps:</p> <p><b>Step 1 — Application of the reimbursement rate to the eligible costs</b></p> <p><b>The grant amount for the beneficiary is calculated by applying the reimbursement rate on the total eligible costs declared by the beneficiary [and its linked third parties] in the termination report and approved by the JU.</b></p> <p>Only costs incurred by the beneficiary concerned until termination takes effect are eligible (see Article 6). Costs relating to contracts due for execution only after termination are not eligible.</p> <p><b>Step 2 — Reduction due to substantial errors, irregularities or fraud or serious breach of obligations</b></p>	<p>for cost rejection at beneficiary termination: clarification/correction (rejection of costs already part of the beneficiary termination procedure in Article 50 (only costs approved by the JU))</p> <p><b>for reduction at beneficiary termination:</b></p>	<p>Yes</p> <p><b>No</b></p>



No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p>In case of a reduction (see Article 43), the <i>JU</i> will calculate the reduced grant amount for the beneficiary by deducting the amount of the reduction (calculated in proportion to the seriousness of the errors, irregularities or fraud or breach of obligations, in accordance with Article 43.2) from the grant amount for the beneficiary.</p> <p>...</p> <p>After termination, the concerned beneficiary's obligations (in particular Articles 20, 22, 23, Section 3 of Chapter 4, 36, 37, 38, and 40, 42, 43 and 44) continue to apply.</p>	<p><b>new rule</b></p> <p>clarification (explicitly list also the financial obligations, to be sure that there are no e-contrario interpretations)</p>	<p>Yes</p>
<p>53.</p>	<p><b>50.3 Termination of the Agreement or the participation of one or more beneficiaries by the <i>JU</i></b></p> <p><b>50.3.1 Conditions</b></p> <p>The <i>JU</i> may terminate the Agreement or the participation of one or more beneficiaries, if :</p> <p>(k) a beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed fraud, corruption, or is involved in a criminal organisation, money laundering or any other illegal activity <del>affecting the EU's or JU's financial interests</del>;</p> <p>(l) a beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has <del>in the award procedure or under the Agreement</del> committed:</p> <p>(i) substantial errors, irregularities, or fraud or</p> <p>(ii) serious breach of obligations <del>under the Agreement or during the award procedure</del>, (including improper implementation of the action, submission of false information, failure to provide required information, breach of ethical principles);</p> <p>(m) a beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed — in other JU, EU or Euratom grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (<del>'extension of findings from other grants to this grant'</del>; see Article 22.5.2).</p> <p>(n) <del>despite a specific request by the <i>JU</i>, a beneficiary does not request— through the coordinator— an amendment to the Agreement to end the participation of one of its linked third parties that is in one of the situations under points (e), (f), (g), (k), (l) or (m) and to reallocate its tasks.</del></p> <p>(o)</p>	<p><b>new rule</b> (change of FR)</p> <p>clarification/correction</p> <p>clarification ('beneficiary' always also covers persons that work for it)</p> <p><b>new rule</b></p>	<p><b>No</b></p> <p>Yes</p> <p>Yes</p> <p><b>No</b></p>

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
54.	<p><b>50.3.2 Procedure</b></p> <p>Before terminating the Agreement or participation of one or more beneficiaries, the <i>JU</i> will formally notify the coordinator <b>or beneficiary concerned</b>:</p> <ul style="list-style-type: none"> <li>- informing it of its intention to terminate and the reasons why and</li> <li>- inviting it, within 30 days of receiving notification, to submit observations and – in case of Point (l.ii) above – to inform the <i>JU</i> of the measures to ensure compliance with the obligations under the Agreement.</li> </ul> <p>If the <i>JU</i> does not receive observations or decides to pursue the procedure despite the observations it has received, it will formally notify to the coordinator <b>or beneficiary concerned confirmation</b> of the termination and the date it will take effect. Otherwise, it will formally notify that the procedure is not continued.</p> <p>The termination will <b>take effect</b>:</p> <ul style="list-style-type: none"> <li>- for terminations under Points (b), (c), (e), (g), (h), (j), <del>and</del> (l.ii) <b>and (n)</b> above: on the day specified in the notification of the confirmation (see above);</li> <li>- for terminations under Points (a), (d), (f), (i), (k) (l.i) and (m) above: on the day after the notification of the confirmation is received <del>by the coordinator</del>.</li> </ul>	new rule	Yes <b>(in favour of beneficiaries)</b>
55.	<p><b>50.3.3 Effects</b></p> <p>(a) for <b>termination of the Agreement</b></p> <p>...</p> <p>If the Agreement is terminated for breach of the obligation to submit <del>the</del> reports (see Articles 20.8 and 50.3.1(l)), the coordinator may not submit any reports after termination.</p> <p>...</p> <p>This does not affect the <i>JU</i> right to reduce the grant (see Article 43) or to impose administrative <del>and financial</del> <b>penalties sanctions</b> (Article 45).</p> <p>...</p> <p>After termination, the concerned beneficiary's obligations (in particular Articles 20, 22, 23, Section 3 of Chapter 4, 36, 37, 38, <del>and</del> 40, <b>42, 43 and 44</b>) continue to apply.</p>	<p>correction (new name in FR)</p> <p>clarification (explicitly list also the financial obligations, to be sure that there are no e-contrario interpretations)</p>	<p>Yes</p> <p>Yes</p>

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
56.	<p><b>50.3.3 Effects</b></p> <p>(b) for <b>termination of the participation of one or more beneficiaries</b></p> <p>...</p> <p>The <i>JU</i> will <b>calculate</b> — on the basis of the periodic reports, the termination report and the report on the distribution of payments — <b>calculate the amount which is due to the beneficiary and</b> if the (pre-financing and interim) payments received by the beneficiary concerned exceed <b>this amount</b>. <del>the beneficiary's JU contribution (calculated by applying the reimbursement rate(s) to the eligible costs declared by the beneficiary [and its linked third parties] and approved by the JU).</del></p> <p><b>The amount which is due</b> is calculated in the following steps:</p> <p><b>Step 1 — Application of the reimbursement rate to the eligible costs</b></p> <p>The grant amount for the beneficiary is calculated by applying the reimbursement rate on the total eligible costs declared by the beneficiary <i>[and its linked third parties]</i> in the termination report and approved by the <i>JU</i>.</p> <p>Only costs incurred by the beneficiary concerned until termination takes effect are eligible (see Article 6). Costs relating to contracts due for execution only after termination are not eligible.</p> <p><b>Step 2 — Reduction due to substantial errors, irregularities or fraud or serious breach of obligations</b></p> <p>In case of a reduction (see Article 43), the <i>JU</i> will calculate the reduced grant amount for the beneficiary by deducting the amount of the reduction (calculated in proportion to the seriousness of the errors, irregularities or fraud or breach of obligations, in accordance with Article 43.2) from the grant amount for the beneficiary.</p> <p>...</p> <p>After termination, the concerned beneficiary's obligations (in particular Articles 20, 22, 23, Section 3 of Chapter 4, 36, 37, 38, <b>and 40, 42, 43 and 44</b>) continue to apply.</p>	<p>for cost rejection at beneficiary termination: clarification/correction (rejection of costs already part of the beneficiary termination procedure in Article 50 (only costs approved by the JU))</p> <p><b>for reduction at beneficiary termination: new rule</b></p> <p>clarification (explicitly list also the financial obligations, to be sure that there are no e-contrario interpretations)</p>	<p>Yes</p> <p><b>No</b></p> <p>Yes</p>

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
57.	<p><b>ARTICLE 52 — COMMUNICATION BETWEEN THE PARTIES</b></p> <p><b>52.1 Form and means of communication</b></p> <p>Communications in the electronic exchange system must be made by persons authorised according to the '<del>Participant Portal Terms and Conditions of Use of the electronic exchange system</del>'. For naming the authorised persons, each beneficiary must have designated — before the signature of this Agreement — a '<del>Legal Entity Appointed Representative (LEAR)</del>'. The role and tasks of the LEAR are stipulated in his/her appointment letter (see <del>Participant Portal Terms and Conditions of Use of the electronic exchange system</del>).</p>	clarification/correction	Yes
58.	<p><b>52.3 Addresses for communication</b></p> <p><b>Formal notifications on paper</b> (only after the payment of the balance) addressed <b>to the JU</b> must be sent to the following address:</p> <p style="padding-left: 40px;">Innovative Medicines Initiatives 2 Joint Undertaking  <del>[Street name and number]</del>  [Post code, town and country]</p> <p>Formal notifications on paper (only after the payment of the balance) addressed <b>to the beneficiaries</b> must be sent to their legal address as specified in the '<del>Participant Portal Beneficiary Register</del>'.</p>	clarification/correction	Yes
59.	<p><b>ARTICLE 57 — APPLICABLE LAW AND SETTLEMENT OF DISPUTES</b></p> <p><b>57.1 Applicable law</b></p> <p>The Agreement is governed by the applicable EU law, supplemented if necessary by the law of Belgium.</p> <p><del>[additional OPTION for international organisations that do not accept any applicable law clause application of Union law: except As an exception, there is no applicable law for [insert name(s) of the international organisations concerned]].</del></p> <p><del>[additional OPTION for international organisations that would accept an applicable law clause, but not the standard clause (EU + Belgian law) accept application of Union law but not Belgian law: As an exception, the Agreement is governed by a different applicable law for the following beneficiaries: For</del></p> <p>- [insert name(s) of the international organisations concerned], <del>the Agreement is governed [by the applicable EU law]], supplemented if necessary]]</del> by the law of <del>[Belgium]]</del> [insert name of another Member State or an</p>	clarification/correction	Yes

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p><i>EFTA country]] [and, where appropriate,] [by the general principles governing the law of international organisations and the rules of general international law].]</i></p> <p>- <i>insert name(s) of the international organisations concerned]: [by the applicable EU law] [, supplemented if necessary] [by the law of [Belgium]][insert name of another Member State or EFTA country]]] [and, where appropriate,] [by the general principles governing the law of international organisations and the rules of general international law]</i></p> <p><i>[same for other international organisations].]</i></p>		
60.	<p><b>57.2 Dispute settlement</b></p> <p><b>[additional OPTION for non-EU beneficiaries (except beneficiaries established in an associated country with an association agreement to Horizon 2020 that stipulates sole jurisdiction of the European Court of Justice):</b> As an exception, if such a dispute is between the JU and [insert non-EU beneficiary(ies) name(s)], the competent Belgian courts have sole jurisdiction.]</p> <p><b>[additional OPTION for beneficiaries that are international organisations and for non-EU beneficiaries not receiving JU funding, established in a non-EU or associated country and which according to their national law cannot be subject to the jurisdiction of the Belgian Courts–European Court of Justice:</b> As an exception, for the following beneficiaries:</p> <ul style="list-style-type: none"> <li>- [insert name of international organisation or non-EU beneficiary not receiving JU funding]</li> <li>- [insert name of international organisation or non-EU beneficiary not receiving JU funding]</li> </ul> <p><i>[same for other beneficiaries that are international organisations or non-EU beneficiaries not receiving JU funding]</i></p> <p><i>such disputes must — if they cannot be settled amicably — be referred to arbitration.</i></p>	clarification/corrections	Yes
61.	<p><b>Annex 2</b></p> <p>correct calculation of estimated costs (amount shown in Article 5) excluding the costs of beneficiaries/third parties/partner organisations not receiving funding</p>	clerical error	Yes
62.	<p><b>Annex 2</b></p> <p>separate cost categories for financial support</p>	clarification/correction	Yes

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
63.	<p><b>Annex 3</b></p> <p><del>[Full official name of the beneficiary/new beneficiary/new coordinator (short name)]</del> [legal form], [official registration No], established in [official address in full] <i>[OPTION for beneficiaries with VAT: VAT number VAT number insert number]</i>, ('the beneficiary' or 'the coordinator'), represented for the purpose of signing this Accession Form by [forename and surname, function],</p> <p>...</p> <p><i>[OPTION for new beneficiaries: , as from[insert date] [the date of signature of the Accession Form][the date of entry into force of the amendment] ('accession date') [additional OPTION for change of beneficiary due to partial takeover:, and with joint and several liability for undue amounts paid to [insert short name of former beneficiary] (i.e. recoveries)]— if the JU agrees with the request for amendment]</i></p>	<p>clarification/correction</p> <p><b>new rule</b></p>	<p>Yes</p> <p><b>No</b></p>
64.	<p><b>Annex 3a</b></p> <p><del>[full official name of the entity affiliated or linked to the beneficiary (short name)]</del>, [legal form], [beneficiary No], established in [official address in full], <i>[OPTION for linked third parties with VAT: VAT number VAT number insert number]</i> ('the linked third party'), represented for the purpose of signing this Declaration on joint and several liability by its legal representative(s) [forename and surname, function of the legal representative(s) of the linked third party],</p> <p>linked to beneficiary No [insert number] [full official name of the beneficiary (short name)], [legal form], [beneficiary No], established in [official address in full], <i>[OPTION for beneficiaries with VAT: VAT number VAT number insert number]</i> ('the beneficiary'),</p>	<p>clarification/correction</p>	<p>Yes</p>
65.	<p><b>Annex 4</b></p> <p>Footnote 3 : "<del>This is the theoretical amount of JU contribution that the system calculates automatically (by multiplying the reimbursement rate by the total costs declared). The amount you request (in the column 'requested JU contribution') may have to be less (e.g. if you and the other beneficiaries are above budget, if the 90% limit (see Article 21) is reached, etc).</del>"</p>	<p>clarification/correction</p>	<p>Yes</p>
66.	<p><b>Annex 5, Ref A.2</b></p> <p><del>C. THE STANDARD NUMBER OF ANNUAL HOURS GENERALLY APPLIED BY THE BENEFICIARY FOR ITS PERSONNEL IN ACCORDANCE WITH ITS USUAL COST ACCOUNTING PRACTICES (THIS METHOD IS ALSO REFERRED TO AS 'TOTAL</del></p>	<p>clerical error</p>	<p>Yes</p>

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p><i>STANDARD ANNUAL PRODUCTIVE HOURS' IN THE NEXT COLUMN). THIS NUMBER MUST BE AT LEAST 90% OF THE STANDARD ANNUAL WORKABLE HOURS.</i></p> <p>Column standard factual finding</p> <p><b>23) [C: 'standard annual productive hours' used correspond to usual accounting practices]</b></p> <p><b>26.1) The Beneficiary calculates the hourly rates per full financial year following procedure A.3 (method B is not allowed for beneficiaries calculating hourly rates per month).</b></p>		
67.	<p><b>Annex 5, Ref A.3</b></p> <p><u>II) For individual hourly rates:</u></p> <p>The Auditor:</p> <ul style="list-style-type: none"> <li>○ reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate hourly rates;</li> <li>○ recalculated the hourly rates of staff included in the sample (recalculation of all hourly rates if the Beneficiary uses annual rates, recalculation of three months selected randomly for every year and person if the Beneficiary uses monthly rates) following the results of the procedures carried out in A.1 and A.2;</li> <li>○ (only in case of monthly rates) confirmed that the time spent on parental leave is not deducted, and that, if parts of the basic remuneration are generated over a period longer than a month, the Beneficiary has included only the share which is generated in the month.</li> </ul> <p><u>HOURLY RATE FOR INDIVIDUAL ACTUAL PERSONAL COSTS:</u></p> <p><i>IT IS CALCULATED FOLLOWING ONE OF THE TWO OPTIONS BELOW:</i></p> <p><b>A) [OPTION BY DEFAULT] BY DIVIDING THE TOTAL ACTUAL ANNUAL AMOUNT OF PERSONNEL COSTS OF AN EMPLOYEE VERIFIED IN LINE WITH PROCEDURE A.1 BY THE NUMBER OF ANNUAL PRODUCTIVE HOURS VERIFIED IN LINE WITH PROCEDURE A.2 (FULL FINANCIAL YEAR HOURLY RATE);</b></p> <p><b>B) BY DIVIDING THE MONTHLY AMOUNT OF PERSONNEL COSTS OF AN EMPLOYEE VERIFIED IN LINE WITH PROCEDURE A.1 BY 1/12 OF THE NUMBER OF ANNUAL PRODUCTIVE HOURS VERIFIED IN LINE WITH PROCEDURE A.2.(MONTHLY HOURLY RATE).</b></p> <p>Column standard factual finding</p> <p><b>32.1) The Beneficiary used only one option (per full financial year or per month) throughout each financial year examined.</b></p>	new rule	Yes (in favour of beneficiaries)

No.	Change	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
68.	<b>Annex 5, Ref B.1</b> i. if the Beneficiary acted as a contracting authority within the meaning of Directive 2004/18/EC (or 2014/24/EU) or of Directive 2004/17/EC (2014/25/EU), the Auditor verified that the applicable national law on public procurement was followed and that the subcontracting complied with the Terms and Conditions of the Agreement.	clarification	Yes
69.	<b>Annex 5, Ref D.3</b> In addition, the Auditor verified that these goods and services were acquired in conformity with the Beneficiary's internal guidelines and procedures, in particular: <ul style="list-style-type: none"> <li>o if Beneficiary acted as a contracting authority within the meaning of Directive 2004/18/EC (or 2014/24/EU) or of Directive 2004/17/EC (or 2014/25/EU), the Auditor verified that the applicable national law on public procurement was followed and that the procurement contract complied with the Terms and Conditions of the Agreement.</li> </ul>	clarification (new Directives automatically replace the old ones)	Yes
70.	<b>Annex 5, Ref E.1 a</b> <del>COST INCURRED IN ANOTHER CURRENCY</del> <b>COSTS RECORDED IN THE ACCOUNTS IN A CURRENCY OTHER THAN EURO</b> SHALL BE CONVERTED INTO EURO-AT THE AVERAGE OF THE DAILY EXCHANGE RATES PUBLISHED IN THE C SERIES OF OFFICIAL JOURNAL OF THE EUROPEAN UNION ( <a href="https://www.ecb.int/stats/exchange/eurofxref/html/index.en.html">https://www.ecb.int/stats/exchange/eurofxref/html/index.en.html</a> ), DETERMINED OVER THE CORRESPONDING REPORTING PERIOD.	clarification	Yes



## Changes in the IMI2 JU MGA version 4.0 (compared to version 3.0)

No.	Changes in V4.0	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
1.	<p><b>4.1 Estimated budget</b></p> <p>The 'estimated budget' for the action is set out in Annex 2.</p> <p>It contains the estimated eligible costs and the forms of costs, broken down by beneficiary [(and linked third party)] and budget category (see Articles 5, 6, [and 14]). <b>[OPTION to be used if Article 9 or 14a applies: It also shows the estimated costs of the beneficiaries not receiving JU funding (see Article 9)]</b><del>and</del><b>[international partners (see Article 14a)].</b></p>	New rule	No
2.	<p><b>5.2 Form of grant, reimbursement rates and forms of costs</b></p> <p>The grant reimburses <b>[OPTION 1 for research and innovation actions (RIA) and coordination and support actions (CSA): 100 % of the action's eligible costs] [OPTION 2 for innovation actions (IA), if all beneficiaries and all linked third parties are non-profit legal entities: 100% of the action's eligible costs]<b>[OPTION 3 for innovation actions (IA), if all beneficiaries and all linked third parties are profit legal entities: 70% of the action's eligible costs]</b><del>[OPTION 4 for innovation actions (IA), if some beneficiaries or linked third parties are non-profit legal entities and some are profit legal entities: 100% of the eligible costs of for {the beneficiaries} and {linked third parties} that are non-profit legal entities<sup>9</sup> and 70% of the eligible costs of for the beneficiaries [and linked third parties] that are profit legal entities]</del><b>[OPTION 53 for exceptional cases if foreseen in the work programme: [OPTION A for RIA and CSA: [...%] of the action's eligible costs][OPTION B for IA: [...%] of the eligible costs for beneficiaries [and linked third parties] that are non-profit legal entities and [...%] of the eligible costs for beneficiaries [and linked third parties] that are profit legal entities]]</b> (see Article 6)</b></p> <p>('reimbursement of eligible costs grant') (see Annex 2).</p> <p>Footnote 9: For the definition, see Article 2.1(14) of the Rules for Participation Regulation (EU) No 1290/2013: '<b>non-profit legal entity</b>' means a legal entity which by its legal form is non-profit-making or which has a legal or statutory obligation not to distribute profits to its shareholders or individual members.</p>	Clarification	Yes
3.	<p><b>5.2 Form of grant, reimbursement rates and forms of costs</b></p> <p>Eligible costs (see Article 6) must be declared under the following forms ('forms of costs'):</p> <p>(d) for <b>other direct costs</b> [(excluding other direct costs covered by the unit cost/lump sum] under Point (f))];</p>	Clarification (resulting from the new provision on internal	Yes

No.	Changes in V4.0	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<ul style="list-style-type: none"> <li>- for costs of internally invoiced goods and services: on the basis of an amount per unit calculated by the beneficiary in accordance with its usual cost accounting practices ('unit costs');</li> <li>- for all other costs: as actually incurred costs (actual costs);</li> </ul>	invoices in Article 6.2.D.5)	
4.	<p><b>6.1 General conditions for costs to be eligible</b></p> <p>'Eligible costs' are costs that meet the following criteria:</p> <p>(a) for <b>unit costs</b>:</p> <p style="padding-left: 20px;">(ii) they must be calculated as follows:</p> <p style="padding-left: 40px;">{amounts per unit set out in Annex 2a or calculated by the beneficiary in accordance with its usual cost accounting practices (see Article 6.2, Point A and Article 6.2.D.5) multiplied by the number of actual units};</p>	Clarification (resulting from the new provision on internal invoices in Article 6.2.D.5)	Yes
5.	<p><b>Article 6.2.A Direct personnel costs [(not covered by Point F)]</b></p> <p>Beneficiaries that are non-profit legal entities may also declare as personnel costs <b>additional remuneration</b> for personnel assigned to the action (including payments on the basis of supplementary contracts regardless of their nature), if:</p> <p>(a) it is part of the beneficiary's usual remuneration practices and is paid in a consistent manner whenever the same kind of work or expertise is required;</p> <p>(b) the criteria used to calculate the supplementary payments are objective and generally applied by the beneficiary, regardless of the source of funding used.</p> <p>'Additional remuneration' means any part of the remuneration which exceeds what the person would be paid for time worked in projects funded by national schemes.</p>	New rule	Yes (in favour of beneficiaries)
6.	<p><b>Article 6.2.A.2</b> The costs for natural persons working under a direct contract with the beneficiary other than an employment contract are eligible personnel costs, if:</p> <p>(a) the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed) <del>the person works under the beneficiary's instructions and, unless otherwise agreed with the beneficiary, on the beneficiary's premises;</del></p>	New rule	Yes (in favour of beneficiaries)

No.	Changes in V4.0	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	(b) the result of the work carried out belongs to the beneficiary ( <i>unless exceptionally agreed otherwise</i> ), and (c) the costs are not significantly different from those for personnel performing similar tasks under an employment contract with the beneficiary.		
7.	<p><b>Article 6.2.A Direct personnel costs [(not covered by Point F)]</b></p> <p><b>Calculation</b></p> <p>The 'hourly rate' is one of the following:</p> <p>(a) for personnel costs declared as <b>actual costs</b> (i.e. budget categories A.1, A.2, A.3 [and A.6]): the hourly rate is calculated <i>per full financial year</i>, as follows:</p> <p style="padding-left: 40px;">{actual annual personnel costs (excluding additional remuneration) for the person divided by number of annual productive hours}</p> <p>...</p> <p>(b) for personnel costs declared on the basis of <b>unit costs</b> (i.e. budget categories A.1, A.2, A.4, A.5 [and A.6]): the hourly rate is one of the following:</p>	Clarification	Yes
8.	<p><b>Article 6.2.D.5</b></p> <p><b>D.5 Costs of internally invoiced goods and services</b> directly used for the action are eligible, if:</p> <p>(a) they are declared on the basis of a unit cost calculated in accordance with the beneficiary's usual cost accounting practices;</p> <p>(b) the cost accounting practices used are applied in a consistent manner, based on objective criteria, regardless of the source of funding;</p> <p>(c) the unit cost is calculated using the actual costs for the good or service recorded in the beneficiary's accounts, excluding any ineligible cost or costs included in other budget categories.</p> <p>The actual costs may be adjusted by the beneficiary on the basis of budgeted or estimated elements. Those elements must be relevant for calculating the costs, reasonable and correspond to objective and verifiable information;</p>	New rule	Yes (in favour of beneficiaries)

No.	Changes in V4.0	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p>(d) the unit cost excludes any costs of items which are not directly linked to the production of the invoiced goods or service.</p> <p>'Internally invoiced goods and services' means goods or services which are provided by the beneficiary directly for the action and which the beneficiary values on the basis of its usual cost accounting practices.</p>		
9.	<p><b>6.2.E. Indirect costs [(not covered by Point F)]</b></p> <p>...</p> <p>Beneficiaries receiving an operating grant financed by the EU or Euratom budget cannot declare indirect costs for the period covered by the operating grant, <b>unless they can demonstrate that the operating grant does not cover any costs of the action.</b></p>	New rule	Yes (in favour of beneficiaries)
10.	<p><b>6.5 Ineligible costs</b></p> <p>(b) costs declared under another JU, EU or Euratom grant (including grants awarded by a Member State and financed by the EU or Euratom budget and grants awarded by bodies other than the JU for the purpose of implementing the EU or Euratom budget); in particular, indirect costs if the beneficiary is already receiving an operating grant financed by the EU or Euratom budget in the same period, <b>unless it can demonstrate that the operating grant does not cover any costs of the action</b>[:].]</p>	New rule (same as in Article 6.2.E)	Yes (in favour of beneficiaries)
11.	<p><b>(1) ARTICLE 8 — RESOURCES TO IMPLEMENT THE ACTION — THIRD PARTIES INVOLVED IN THE ACTION</b></p> <p>The beneficiaries must have the appropriate resources to implement the action.</p> <p>If it is necessary to implement the action, the beneficiaries may:</p> <ul style="list-style-type: none"> <li>- purchase goods, works and services (see Article 10);</li> <li>- use in-kind contributions provided by third parties against payment (see Article 11);</li> <li>- use in-kind contributions provided by third parties free of charge (see Article 12);</li> <li>- call upon subcontractors to implement action tasks described in Annex 1 (see Article 13);</li> <li>- call upon linked third parties to implement action tasks described in Annex 1 (see Article 14);</li> <li>- <b>call upon international partners to implement action tasks described in Annex 1 (see Article 14a).</b></li> <li>-</li> </ul>	New rule	No

No.	Changes in V4.0	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
12.	<p><b>ARTICLE 9 — IMPLEMENTATION OF ACTION TASKS BY BENEFICIARIES NOT RECEIVING JU FUNDING</b>  <b>[OPTION 1 for beneficiaries not receiving JU funding: 9.1 Rules for the implementation of action tasks by beneficiaries not receiving JU funding</b>  <i>Beneficiaries that [are not eligible for <del>not receiving</del> JU funding][or][request zero JU funding] (<b>beneficiaries not receiving JU funding</b>) must implement the action tasks attributed to them in Annex 1 <del>according to</del> in accordance with Article 7.1.</i>            ...  <b>[additional OPTION for beneficiaries requesting zero JU funding: If a beneficiary requesting zero JU funding receives funding later on (through an amendment; see Article 55), all obligations will apply retroactively.]</b></p>	Clarification	Yes
13.	<p><sup>(2)</sup> <b>ARTICLE 14a — IMPLEMENTATION OF ACTION TASKS BY INTERNATIONAL PARTNERS</b>  <b>[OPTION 1: 14a.1 Rules for calling upon international partners to implement part of the action</b>  <i>The following international partners<sup>34</sup> may implement the action tasks attributed to them in Annex 1:</i>  <ul style="list-style-type: none"> <li>- <i>[name of the entity (short name)], international partner of [short name of the beneficiary]</i></li> <li>- <i>[name of the entity (short name)], international partner of [short name of the beneficiary]</i>  <i>[same for more international partners]</i></li> </ul> <i>The costs of the international partner are estimated in Annex 2 but:</i> <ul style="list-style-type: none"> <li>- <i>will not be reimbursed and</i></li> <li>- <i>will not be taken into account for the calculation of the grant.</i></li> </ul> <i>The beneficiaries must ensure that the JU, the Commission, the European Court of Auditors (ECA) and the European Anti-Fraud Office (OLAF) can exercise their rights under Articles 22 and 23 also towards their international partners.</i>  <i>The beneficiaries must ensure that their obligations under Articles 18.1.1, 20.3(a), 20.4(a), 35, 36, 38 also apply to their international partners.</i>  <b>14a.2 Consequences of non-compliance</b>  <i>If a beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 43).            Such breaches may also lead to any of the other measures described in Chapter 6.]</i></p>	New rule	No

No.	Changes in V4.0	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p><b>[OPTION 2: Not applicable]</b></p> <p>Footnote 34: 'International Partner' is any legal entity established in a non-associated third country which is not eligible for funding under Article 10 of the Rules for Participation Regulation No 1290/2013.</p>		
14.	<p><b>18.1.2 Records and other documentation to support the costs declared</b></p> <p>The beneficiaries must keep the records and documentation supporting the costs declared, in particular the following:</p> <p>(a) for <b>unit costs</b>: adequate records and other supporting documentation to prove the number of units declared. <b>[OPTION for trans-national access to research infrastructure: This documentation must include records of the names, nationalities, and home institutions of users, as well as the nature and quantity of access provided to them.]</b> Beneficiaries do not need to identify the actual eligible costs covered or to keep or provide supporting documentation (such as accounting statements) to prove the amount per unit.</p> <p>In addition, for <del>direct personnel costs declared as unit costs</del> <b>calculated in accordance with the beneficiary's usual cost accounting practices</b>, the beneficiaries must keep adequate records and documentation to prove that the cost accounting practices used comply with the conditions set out in Article 6.2, <del>Point A</del>.</p>	Clarification (resulting from the new provision on internal invoices in Article 6.2.D.5)	Yes
15.	<p><b>20.4 Final report — Request for payment of the balance</b></p> <p>The <b>final report</b> must include the following:</p> <p>(b) a '<b>final financial report</b>' containing:</p> <p>(i) a '<b>certificate on the financial statements</b>' (drawn up in accordance with Annex 5) for each beneficiary <i>[and for each linked third party]</i>, if it requests a total contribution of EUR 325 000 or more, as reimbursement of actual costs and unit costs calculated on the basis of its usual cost accounting practices (see Article 5.2 and Article 6.2, <del>point A</del>).</p>	Clarification (resulting from the new provision on internal invoices in Article 6.2.D.5)	Yes
16.	<p><b>Footnote 13 under ARTICLE 34 — ETHICS AND RESEARCH INTEGRITY</b></p> <p>13 European Code of Conduct for Research Integrity of ALLEA (All European Academies) and ESF (European Science Foundation) of March 2011.</p>	Correction	Yes

No.	Changes in V4.0	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<a href="http://www.esf.org/fileadmin/Public_documents/Publications/Code_Conduct_ResearchIntegrity.pdf">http://www.esf.org/fileadmin/Public_documents/Publications/Code_Conduct_ResearchIntegrity.pdf</a> <a href="http://ec.europa.eu/research/participants/data/ref/h2020/other/hi/h2020-ethics_code-of-conduct_en.pdf">http://ec.europa.eu/research/participants/data/ref/h2020/other/hi/h2020-ethics_code-of-conduct_en.pdf</a> .		
17.	<b>41.1 Roles and responsibilities towards the JU</b> The <b>financial responsibility</b> of each beneficiary is governed by Article 44, 45 and 46.	Correction	Yes
18.	<b>49.2 Suspension of the action implementation, by the JU</b> <b>49.2.1 Conditions</b> The JU may suspend implementation of the action or any part of it, if: (c) a beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed or is suspected of having committed: (iii) serious breach of obligations under the Agreement or during the award procedure (including improper implementation of the action, submission of false <del>declaration</del> <b>information</b> , failure to provide required information, breach of ethical principles);	Correction	Yes
19.	<b>50.3 Termination of the Agreement, by theJU</b> <b>50.3.1 Conditions</b> (n) <b>[OPTION 1: despite a specific request by the JU, the beneficiary does not request an amendment to the Agreement to end the participation of one of its linked third parties or international partners that is in one of the situations under points (e), (f), (g), (k), (l), (m) or (n) and to reallocate its tasks]</b> <b>[OPTION 2: not applicable];</b>	New rule	No
20.	<b>52.1 Form and means of communication</b> Communication under the Agreement (information, requests, submissions, 'formal notifications', etc.) must: <ul style="list-style-type: none"> <li>- be made in writing and</li> <li>- bear the number of the Agreement.</li> </ul> Until the payment of the balance: <del>a</del> All communication must be made through the <b>Participant Portal</b> electronic exchange system and using the forms and templates provided there. <b>After the payment of the balance:</b> formal notifications must be made by registered post with proof of delivery ( <del>formal notification on</del>	New rule	No

No.	Changes in V4.0	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
	<p><del>paper'</del></p> <hr/> <p>If — after the payment of the balance — the JU finds that a formal notification was not accessed, a second formal notification will be made by registered post with proof of delivery ('formal notification on <b>paper</b>'). Deadlines will be calculated from the moment of the second notification.</p> <p>Communications in the electronic exchange system must be made by persons authorised according to the Participant Portal Terms &amp; Conditions. For naming the authorised persons, each beneficiary must have designated — before the signature of this Agreement — a 'legal entity appointed representative (LEAR)'. The role and tasks of the LEAR are stipulated in his/her appointment letter (see Participant Portal Terms &amp; Conditions). If the electronic exchange system is temporarily unavailable, instructions will be given on the JU and Commission websites.</p> <p><b>52.3 Addresses for communication</b></p> <p>...</p> <p><b>Formal notifications on paper</b> addressed (only after the payment of the balance) <b>to the JU</b> must be sent to the <b>official mailing address indicated on the JU's website</b> <del>following address:</del></p> <p>Innovative Medicines Initiatives 2 Joint Undertaking [Street name and number] [Post code, town and country]</p>		
21.	<p><b>Article 57.2 Dispute settlement</b></p> <p><b><i>[additional OPTION for international organisations and for non-EU beneficiaries not eligible for receiving JU funding which according to their national law cannot be subject to the jurisdiction of the Belgian courts:</i></b></p> <p><i>As an exception, for the following beneficiaries:</i></p> <ul style="list-style-type: none"> <li>- <i>[insert name of international organisation or non-EU beneficiary not eligible for receiving JU funding]</i></li> <li>- <i>[insert name of international organisation or non-EU beneficiary not eligible for receiving JU funding]</i></li> </ul> <p><i>[same for other beneficiaries that are international organisations or non-EU beneficiaries not eligible receiving JU funding]</i></p>	Clarification	Yes



No.	Changes in V4.0	Type of change (clerical error / clarification / correction / new rule)	Retroactive (Yes / No)
22.	<b>Article 57.2 Dispute settlement</b> ... <i>such disputes must — if they cannot be settled amicably — be referred to arbitration. Each party must formally notify to the other party its intention of resorting to arbitration and the identity of the arbitrator.</i>	Clarification	Yes