



Request for Proposals

CFS Audit Services

EIT Urban Mobility - Mobility for more liveable urban spaces

EIT Urban Mobility

EIT KIC Urban Mobility, s.l. (“Contracting Authority” or “CA”)

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Spain

20th October 2023

eiturbanmobility.eu

Co-funded by the
European Union



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1. Overview of EIT Urban Mobility

EIT Urban Mobility, supported by the European Institute of Innovation and Technology (EIT), acts to accelerate positive change on mobility to make urban spaces more liveable.

EIT Urban Mobility is an initiative of the EIT. Since January 2019 we have been working to encourage positive changes in the way people move around cities in order to make them more liveable places. We aim to become the largest European initiative transforming urban mobility. Co-funding of up to € 400 million (2020-2026) from the EIT, a body of the European Union, will help make this happen.



*We create systemic solutions that will **move more people around the city more efficiently and free up public space.***



*We bring **all key players in urban mobility together** to avoid fragmentation and achieve more.*



*We **engage cities and citizens** from the word go, giving them the opportunity to become true agents of change.*

The EIT Urban Mobility S.L delivers breakthrough innovations to the market and breeds entrepreneurial talent for economic growth and improved quality of life in Europe. It does this by mobilising a pan-European ecosystem of more than 50 top European corporations, SMEs, start-ups, universities and research institutes constituted into the EIT Urban Mobility Association.

As a Knowledge and Innovation Community (KIC) of the EIT, the EIT Urban Mobility S.L is focused on entrepreneurship and is at the forefront of integrating education, research and business by bringing together students, researchers, engineers, business developers and entrepreneurs. This is done in a pan-European network of Co-Location Centers (CLCs), 5 Limited Liability Companies respectively based in Germany, Czech Republic, Denmark, the Netherlands and Spain.

We create systemic solutions that will move more people around the city more efficiently and free up public space.

We bring all key players in urban mobility together to avoid fragmentation and achieve more.

2. General objectives and scope of work

2.1. General objectives

By the present procurement procedure, the EIT Urban Mobility S.L., (hereby being referred to as “EIT UM”) is expecting to appoint several audit firms (hereby being referred to as “the contractors “or” the suppliers”) (min. 2 to max. 4) to conclude multiple service agreements for the realisation of the Certificate on the Financial Statements (CFS) Audits on expenditure incurred by a number of EIT beneficiaries¹ and EIT KIC subgrantees across de EU and beyond. These entities differ in size, type of organisation and requested EIT funding.

An overview of the population of the EIT beneficiaries and EIT KIC subgrantees will be provided upon request by sending an e-mail to procurement@eiturbanmobility.eu. Please note, the list of beneficiaries and subgrantees that require CFS audits provided at the time of this Request for Proposals (RfP) procedure is indicative and serves to help the potential suppliers to submit a qualitative offer. The final population of beneficiaries and subgrantees falling under CFS obligations for a reporting period and subject to the specific contracts to be signed may change.

In the case of EIT beneficiaries /affiliated entities, the CFS is required by Article 24.2 of the Grant Agreement (GA) signed between the EIT and the respective KIC. The CFS procedures follow the Horizon Europe rules.

The coordination of the CFS audits will be managed by EIT UM from Barcelona (Spain) that will be the client. The EIT as the Granting Authority might be involved during project execution.

The collaboration resulting from this tender will be for 1 year and will cover the CFS audits of EIT beneficiaries and EIT KIC subgrantees under the Start-up Grant Agreement (SUGA) 2022-2023 and the EIT-KIC grant agreements 2023-2024/25. In case of mutual satisfaction, the EIT UM could extend the agreement with an additional 1-year agreement under the exact same conditions and pricing. The extension will be announced with a written request to the tenderers and signing an extension of the service agreements. We aim to sign specific service agreements. The EIT UM decides the allocation of work between the different contractors based on the following criteria:

- 1.) The 1st best tenderer will get most of the CFS audits with a limit of 60% of the total CFS audits to be performed.
- 2.) The rest of the CFS audits (40%) will be allocated to the 2nd best tenderer or between the 2nd best and the 3rd and 4th best tenderers (if applicable).

¹ Unless otherwise specified, references to ‘beneficiary’ or ‘beneficiaries’ include the coordinator and affiliated entities (if any).

The splitting of beneficiaries and subgrantees between the specific contracts will be based on objective criteria:

- 1- The amount of work to be done within the time frame as defined in the specific agreement.
- 2- Segregation based on conflict-of-interest situation for beneficiaries and subgrantees with ongoing or past collaboration with certain audit firms. The contractors are obliged to confirm their conflict-of-interest status and possible mitigation measures before the allocation of beneficiaries and subgrantees by EIT UM takes place.
- 3- Geographical split for synergy and optimal execution.

Please be aware that this decision will be made by EIT UM and cannot be argued by the contractors. Changes from and towards other contractors can be made last minute (in collaboration and acceptance of all parties) to achieve the best scenario and successful closing of all CFS audits. The specific agreements can be extended by EIT UM to close ongoing dossiers after the deadline.

The audits will be performed directly with and at the different beneficiaries' and subgrantees' premises across Europe and third countries associated to Horizon Europe, or online.

A certain pre-agreed process needs to be followed with beneficiaries and subgrantees which require a CFS audit, and each process step will be monitored and approved. This process is explained below in the detailed work scope section of this RfP. There will be no direct or indirect contractual agreement with the beneficiaries and subgrantees.

The overall kick-off will be a meeting between the winning tenderers and the EIT UM to discuss the overall project, kick-off, the process & milestones, reporting, deadlines, and communication, with the participation of EIT representatives. The aim is also to achieve an efficient project monitoring, acceptance and document sharing and therefore we also look at the proposed system technical solution provided by the tenderer.

All beneficiaries and subgrantees in need of an audit will be categorized in: Small (EIT funding requested 430K€ to 750K€), Medium (EIT funding requested 750K€ to 2M€), Large (EIT funding requested 2M€ to 7M€) or Exceptional (EIT funding requested by KIC Les, from 7M€ onwards). The time needed for the field work and the financial offer will be linked to the different categories. The sampling method remains the same for all beneficiaries and subgrantees.

2.2. Detailed scope of work

Participating in a kick-off meeting with EIT UM and EIT representatives, presentation of the approach by each contractor to align and agree upon details.

Creation and distribution of questionnaire by the contractor(s) to all beneficiaries and subgrantees involved to understand the workload and organisation and prepare the CFS audit.

Agree with each beneficiary/ subgrantee on the exact period of performing the CFS audit, within the time frame established in the contract.

Carry out fieldwork with beneficiaries and subgrantees to perform and conclude CFS audit (incl. closing meeting). The fieldwork can be conducted at the premises of the beneficiaries/ subgrantees or online, of the auditee's choice.

Continuous reporting to EIT UM and the EIT on progress, status, and content related elements.

2.3. Location, timing, planning and reporting

2.3.1 Start date & period of implementation

The intended start date is, at the latest, 15 December 2023 and is expected to last, at the latest, until 15 December 2024.

EIT UM intends to use the direct award procedure with the winner of the present procedure for covering the needs of additional 12 months in the course of 2024-2025 once the budget is known and all resources of the present contract are used up.

2.3.2 Location

This project does not have a specific office location during the implementation – the provider should mainly provide assistance from his/her home base of operation. We intend to work under a virtual environment as an organisation. Video conferences and telephone conferences are preferred options for team meetings.

On a needed basis, the provider can be called for specific assignments either to EIT UM or its Innovation Hubs or to its beneficiaries and subgrantees or any other project site designated by EIT UM. All costs borne (incurred) for such travels shall be subject to reimbursement by EIT UM, if justified.

2.3.3 Payment terms

Available maximum fund for the requested services is 1.000.000,00 EUR (VAT excluded).

Payment shall be made upon the acceptance of the completed deliverables in accordance to the audit assignment signed.

2.4. Methodology of work

The winning tenderers' responsibility is to perform CFS audits for beneficiaries and subgrantees falling under CFS obligation. The beneficiaries and subgrantees will be split, into at least two subgroups in line with the principles referred to in the general objectives above (covered under a contract per each winning tenderer).

The winning tenderers will continuously feed information, monitor the whole process and provide EIT UM and, when required, the EIT, with the results of the audit (core: report + agreed-upon procedures).

The preferred methodology is a fixed central coordination team from the winning tenderers who will manage all local audits with their own local audit teams, using local partnerships to perform the local audits where possible. The central coordination team remains fully responsible for all audits and will always be the single contact between the local audit teams and the EIT UM.

The EIT UM will provide the templates to be used by all audit teams, and together with the winning tenderers harmonize the working processes to ensure a smooth and compliant audit process. All audit teams are obliged to work with the same templates and will submit the conclusion in the pre-agreed report template.

The sample to be taken from all beneficiaries' and subgrantees' cost reports should be based on the agreed-upon procedures to be performed. The agreed-upon procedures will be provided by EIT UM and are related to different cost categories.

Technical System solution to monitor the overall process and exchange heavy documents and able to create different roles with own authorization to be set.

Organisation of the work for the contractors consists of 3 phases in each audit assignment.

Audit assignment 1: Final reporting of the SUGA for EIT Culture and Creativity (December 2023-February 2024)

The CFS reports of the required beneficiaries in the SUGA shall be delivered by 29 February 2024.

Phase 1: Preparation

The contractors need to make sure to understand the scope of the audit, contact beneficiaries to be audited and announce the audit, gather required information needed and agree on period of audit / sampling. All this respecting the main pre-agreed timetable between the coordination team of the winning tenderers and EIT UM. The preparation phase should happen ideally in December 2023.

Phase 2: Audit execution

The actual audit (field work) consists of a specific number of working days per beneficiaries' size / grant consumption. Each beneficiary is categorized as small, medium, or large (please see point 2.1). For the small beneficiaries 2 working days of audit are foreseen. For medium sized beneficiaries 2 to 4 working days and for large and exceptional beneficiaries 7 working days. Among the large and exceptional

beneficiaries, KIC LEs can have an extended audit period due to their separate status and larger budget consumption. The contractors are free to start the audit work as soon as they receive the requested documentation linked to the items that have been sampled.

Phase 3: Reporting

The templates of deliverables to be submitted can be found in the Annexes. Throughout the process the contractors are expected to report continuously on the audits' implementation.

The Auditor must comply with these Tender Specifications and with:

- The International Standard on Related Services ('ISRS') 4400 (Revised) Engagements to perform Agreed-upon Procedures regarding Financial Information as issued by the International Auditing and Assurance Standards Board (IAASB);
- The Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA). Although ISRS 4400 (Revised) states that independence is not a requirement for engagements to carry out agreed-upon procedures, the EIT requires that the Auditor also complies with the Code's independence requirements.

The Auditor's Report must state that there is no conflict of interests in establishing the Report between the Auditor and the beneficiaries.

The Auditor must provide services in accordance with the General Conditions of the draft service agreement (Annex 1).

Under Article 25 of the SUGA, the EIT, the European Commission, the European Anti-Fraud Office, the European Public Prosecutor's Office and the Court of Auditors have the right to check, review and audit on the proper implementation of the action. The Auditor must provide access to all working papers (e.g., recalculation of hourly rates, verification of the time declared for the action) related to this assignment if the EIT, Commission, the European Anti-Fraud Office, the European Public Prosecutor's Office or the European Court of Auditors requests them.

Audit assignment 2: Subgrantees of the 2023-2024 grant agreements (January - June 2024)

70% of the work should be performed before the end of May and the other 30% by the end of June.

Phase 1: Preparation

The contractors need to make sure to understand the scope of the audit, contact subgrantees to be audited and announce the audit, gather required information needed and agree on period of audit / sampling. All this respecting the main pre-agreed timetable between the coordination team of the winning tenderers and EIT UM. The preparation phase should happen ideally in December 2023.

Phase 2: Audit execution

The actual audit (field work) consists of a specific number of working days per beneficiaries' size / Grant consumption. Each beneficiary is categorized as small, medium, or large (please see point 2.1). For the

small beneficiaries 2 working days of audit are foreseen. For medium sized beneficiaries 2 to 4 working days and for large beneficiaries 7 working days. The contractors are free to start audit work as soon as they receive the requested documentation linked to the items that have been sampled.

Phase 3: Reporting

The templates of deliverables to be submitted can be found in the Annexes. Throughout the process the winning tenderer(s) is (are) expected to report continuously on the audits' implementation.

The Auditor must comply with these Tender Specifications and with:

- The International Standard on Related Services ('ISRS') 4400 (Revised) Engagements to perform Agreed-upon Procedures regarding Financial Information as issued by the International Auditing and Assurance Standards Board (IAASB);
- The Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA). Although ISRS 4400 (Revised) states that independence is not a requirement for engagements to carry out agreed-upon procedures, the EIT requires that the Auditor also complies with the Code's independence requirements.

The Auditor's Report must state that there is no conflict of interests in establishing the Report between the Auditor and the beneficiaries.

The Auditor must provide services in accordance with the General Conditions of the draft service agreement (Annex 1).

Under Article 25 of the MGA, the EIT, the European Commission, the European Anti-Fraud Office, the European Public Prosecutor's Office and the Court of Auditors have the right to check, review and audit on the proper implementation of the action. The Auditor must provide access to all working papers (e.g., recalculation of hourly rates, verification of the time declared for the action) related to this assignment if the EIT, European Commission, the European Anti-Fraud Office, the European Public Prosecutor's Office or the European Court of Auditors requests them.

Audit assignment 3: Interim reporting of the 2023-2025 grant agreements (June - September 2024)

The CFS reports of the required beneficiaries in the grant agreements shall be delivered by 30 September 2024.

Phase 1: Preparation

The contractors need to make sure to understand the scope of the audit, contact beneficiaries to be audited and announce the audit, gather required information needed and agree on period of audit / sampling. All this respecting the main pre-agreed timetable between the coordination team of the winning tenderers and EIT UM. The preparation phase should happen ideally in June 2024.

Phase 2: Audit execution

The actual audit (field work) consists of a specific number of working days per beneficiaries' size / Grant consumption. Each beneficiary is categorized as small, medium, or large (please see point 2.1). For the small beneficiaries 2 working days of audit are foreseen. For medium sized beneficiaries 2 to 4 working days and for large beneficiaries 7 working days. Among the large beneficiaries, KIC LEs can have an extended audit period due to their separate status and larger budget consumption. The contractors are free to start audit work as soon as they receive the requested documentation linked to the items that have been sampled.

Phase 3: Reporting

The templates of deliverables to be submitted can be found in the Annexes. Throughout the process the winning tenderer(s) is (are) expected to report continuously on the audits' implementation.

The Auditor must comply with these Tender Specifications and with:

- The International Standard on Related Services ('ISRS') 4400 (Revised) Engagements to perform Agreed-upon Procedures regarding Financial Information as issued by the International Auditing and Assurance Standards Board (IAASB);
- The Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA). Although ISRS 4400 (Revised) states that independence is not a requirement for engagements to carry out agreed-upon procedures, the EIT requires that the Auditor also complies with the Code's independence requirements.

The Auditor's Report must state that there is no conflict of interests in establishing the Report between the Auditor and the beneficiaries.

The Auditor must provide services in accordance with the General Conditions of the draft service agreement (Annex 1).

Under Article 25 of the GA, the EIT, the Commission, the European Anti-Fraud Office, the European Public Prosecutor's Office and the Court of Auditors have the right to check, review and audit on the proper implementation of the action. The Auditor must provide access to all working papers (e.g., recalculation of hourly rates, verification of the time declared for the action) related to this assignment if the EIT, Commission, the European Anti-Fraud Office, the European Public Prosecutor's Office or the European Court of Auditors requests them.

2.5. Deliverables

- **To the EIT and beneficiary:** Agreed-upon procedures report per beneficiary and Annex to the report: Agreed-upon procedures performed by the auditor per beneficiary.
- **To the relevant KIC LE and subgrantee:** Agreed-upon procedures report per subgrantee and Annex to the report: Agreed-upon procedures performed by the auditor per subgrantee.

Statistics

Audit assignment 1: beneficiaries of the SUGA for EIT Culture and Creativity

- Approx. 4 beneficiaries to be audited.
- CFS audit threshold set at 430K EUR of EIT funding.
- All beneficiaries are located in Member States of the European Union or in countries associated to the Horizon Europe framework programme.
- The field work in its different phases shall be performed between December 2023 and end of February 2024.

Audit assignment 2: subgrantees

- Approx. 58 subgrantees to be audited.
- CFS audit threshold set at 430K EUR of EIT funding received in 2023 per subgrantee.
- All subgrantees are located in Member States of the European Union or in countries associated to the Horizon Europe framework programme.
The field work in its different phases shall be performed between January and June 2024.

Audit assignment 3: beneficiaries

- 5 KIC LE's to be audited (Coordinators), 23 CLC's (Co-location Centres).
- Approx. 58 beneficiaries to be audited.
- CFS audit threshold set at 430K EUR per grant agreement.
- Most beneficiaries are located in Member States of the European Union or in countries associated to the Horizon Europe framework programme.
- The field work in its different phases shall be performed between June 2024 and end of September 2024.

3. Proposal Process

3.1. Proposal Schedule

	DATE
Publication Rfp on website	20 October, 2023
Online clarification session for potential tenderers	27 October 2023
Deadline for submitting proposal	15 November, 2023
Intended date of notification of award	28 November, 2023
Stand still period	10 days
Intended date of contract signature	15 December, 2023
Intended start date of the contract implementation	15 December, 2023

3.2. Participation

Participation in this procedure is open to all interested applicants.

3.3. Submission of proposal

Proposals are requested to be emailed in written form, **in English** to the following address until **the deadline of 15 November 2023**, 16:00 Central European Time, to:

Contact name: For the attention of Ms. Paula De Cobos, (Internal Auditor - Financial Officer) at EIT UM.

E-mail: procurement@eiturbanmobility.eu

The proposal shall contain:

- a. The technical response to the services requested (see Section 2.2: 'Detailed scope of work')
- b. The financial offer (the price for the service.) The financial offer must be presented in **EUR**. The price must be indicated as net amount, excl. VAT per categories: Small (EIT funding requested 430 K€ to 750K€), Medium (EIT funding requested 750K€ to 2M€), Large (EIT funding requested >2M€) or Exceptional (EIT funding requested by KIC LEs from 7M€ onwards).
- c. an indication of tenderer's insurance coverage. The proposal must specify whether the supplier has taken out a company liability insurance and/or professional liability insurance including the maximum amount of coverage in EUR per event per insurance.

The email including the proposal from the bidder should be sent and delivered by 15 November 2023, 16:00 Central European Time.

- Proposal must be submitted in proper (legibly) scanned and non-editable PDF, which is accessible without entering a password.
- Proposal must be signed by the tenderer.
- Proposal will be deemed timely submitted, if it is received by EIT UM by the submission deadline. All risks associated with the delay or loss of the proposal shall be borne by the Tenderer only. EIT UM will deem proposal received after the submission deadline invalid.
- Proposal should be concise and clear. The tenderer's proposal will be incorporated into any contract that results from this procedure. Tenderer is, therefore, cautioned not to make claims or statements that they are not prepared to commit to contractually. Subsequent modifications and counter-proposals, if applicable, shall also become an integral part of any resulting contract.
- The tenderer must ensure that the individual submitting the legal entity's proposal is duly authorized to bind its entity to the proposal as submitted. The tenderer also affirms that it has read the request for proposals and has the experience, skills and resources to perform, according to conditions set forth in this proposal and the tenderers' proposal.

3.4. Minimum requirements

The following documents and declarations are to be submitted together with the tender by the tenderer (in case of a group of tenderers, this applies to each member). In order to be considered valid, proposals must include:

- Tender Submission form and Tender declaration form (Annex 1.2 and 1.3) together with supporting documents evidencing the legal name of the Tenderer (copy of the official documents showing the name of the legal person, the address of its head office, and the registration number given to it by the national authorities);
- An administrative part including all the information and documents required by the EIT UM for the evaluation of the tender on the basis of the exclusion and selection criteria set out below;

- Bidders must provide their comments in writing to the contract agreement terms of EIT UM (Annex 1) and in case they are proposing any amendments to the terms and conditions, they have to submit their proposal in their offer. Any amendment requests after the tender submission deadline and the notification of award shall not be accepted or discussed. EIT UM is not obliged to accept any amendment requests, proposed modifications nor contract templates.

3.5. Validity of the proposal

Tenderers are bound by the proposal 60 days after the deadline for submitting the proposal or until they have been notified of non-award.

The winners must maintain its proposal for a further 60 days to close the contract.

Proposals not following the instructions of this Request for Proposal can be rejected by EIT UM.

3.6. Additional information before the deadline for submitting proposals

The instructions to the tenderers should be clear enough to avoid the tenderers having to request additional information during the procedure. In case the tenderer is in need of additional information, please address it to the address below.

Contact name: for the attention of Ms. Paula De Cobos, (Internal Auditor - Financial Officer) at EIT UM.

E-mail: procurement@eiturbanmobility.eu

Potential suppliers are invited to login to the clarification session organized by EIT UM on October 27th,2023 time: 14.00 Central European Time. The link to login to this session can be found below and questions shall be answered on the spot during this clarification session. Link to login:

<https://www.microsoft.com/es-es/microsoft-teams/join-a-meeting?rtc=1>

ID of the meeting: 347 652 747 096

Access code: 9hdtWW

EIT UM has no obligation to provide specific clarifications if the details requested are deemed not necessary for the scope of presenting a proposal.

3.7. Cost for preparing proposals

No costs incurred by the tenderers in preparing and submitting the proposal are reimbursable. All such costs must be borne by the tenderer.

3.8. Ownership and confidentiality of proposals

EIT UM retains ownership of all proposals received under this tendering procedure. Proprietary information identified as such, which is submitted by tenderer in connections with this procurement, will be kept confidential.

The potential or actual supplier should accept that during the implementation of the contract and for four years after the completion of the contract, the CA has the right for the purposes of safeguarding its financial interests that the proposal and the contract of the supplier may be transferred to internal as well as external audit services.

3.9. Clarification related proposals

After submission of the proposal, it shall be checked if it satisfies all the formal requirements set out in the proposal dossier. Where information or documentation submitted by the tenderer is or appears to be incomplete or erroneous or where specific documents are missing, the CA may request the tenderer concerned to submit, supplement, clarify or complete the relevant information or documentation within an appropriate time limit.

3.10. Negotiation about the submitted proposal

After checking the administrative compliance of the tenderer, EIT UM can negotiate the contract terms and conditions with the tenderer. In this negotiation, EIT UM will ask the tenderer to adjust the proposal or specific sections of the proposal within an appropriate time limit.

4. Evaluation of proposals

4.1. Exclusion criteria

The Tenderers will be excluded from participation in the current procedure, if:

- a) it is bankrupt, subject to insolvency or winding-up procedures, where its assets are being administered by a liquidator or by a court, where it is in an arrangement with creditors, where its business activities are suspended, or where it is in any analogous situation arising from a similar procedure provided for under national laws or regulations;
- b) it has been established by a final judgment or a final administrative decision that the Tenderer is in breach of its obligations relating to the payment of taxes or social security contributions in accordance with the applicable law;
- c) it has been established by a final judgment or a final administrative decision that the Tenderer is guilty of grave professional misconduct by having violated applicable laws or regulations or ethical standards of the profession to which the Tenderer belongs, or by having engaged in any wrongful conduct which has an impact on its professional credibility where such conduct denotes a wrongful intent or gross negligence, including, in particular, any of the following:
 - i. fraudulently or negligently misrepresenting information required for the verification of the absence of grounds for exclusion or the fulfilment of selection criteria or in the performance of a contract;
 - ii. entering into agreement with other Tenderers with the aim of distorting competition;
 - iii. violating intellectual property rights;
 - iv. attempting to influence the decision-making process of the contracting authority during the procurement procedure;
 - v. attempting to obtain confidential information that may confer upon it undue advantages in the procurement procedure;
- d) it has been established by a final judgment that the Tenderer is guilty of fraud, corruption or money laundering.

Please note, that EIT UM can request a declaration of honour to the potential participants, or award winners, at any time during the procurement process or service contract for the length of the services.

4.2. Award criteria

The EIT UM will award the contract to the tenderer who submitted the most advantageous technical and financial proposal based on best value for money based on the following criteria (including the weighting assigned to them). The quality of each proposal will be evaluated in accordance with the below mentioned award criteria.

The award criteria will be examined in accordance with the requested service/support indicated in Section 2 of the document and ensure best value for money by applying the below equation.

The technical score is calculated based on the assessment rating below:

DESCRIPTION	SCORE
<p>Project experience and competences of the members of the proposed project team.</p> <p>EIT UM's evaluation will be based on the received information, according to the level of detailedness, harmony with Section 2 and international practices.</p> <p>Include CV of each member of the project team.</p> <p>The highest ranking will receive 40 points, 2nd 30 points, 3rd 20 points, 4th 10 point.</p>	<p>Max. 40 points</p>
<p>Methodology approach of project and proposed project implementation.</p> <p>EIT UM's evaluation will be based on the received information, according to the level of detailedness, harmony with Section 2 and international practices.</p> <p>The highest ranking will receive 15 points, 2nd 10 points, 3rd 5 points, 4th 1 point.</p>	<p>Max. 15 points</p>
<p>Liability exposure: tenderer with best insurance coverage.</p> <p>The highest ranking will receive 5 points, 2nd 3 points, 3rd 2 points, 4th 0 points.</p>	<p>Max. 5 points</p>

The applicable award criteria will be weighted as follows:

A. Technical content: 60%

B. Financial offer: 40%

Aggregate evaluation and scoring:

A. Technical content (maximum weighted score: 60%)

Evaluation of the technical content will be carried out following the below sub-criteria:

I. Technical capacity of the Tenderer (maximum score: 60)

B. Financial offer (maximum weighted score: 40%)

The financial offer must be presented in EUR. Prices must be indicated as net amount, excl. VAT.

The lowest offered price shall receive the highest score (40), others shall be calculated in relation to that in linear equation.

4.3. Selection of the suppliers

The final selection of the supplier will be based on the best price-quality ratio principle. The best price-quality ratio is established by weighing technical quality against price on an 60%/40% basis, i.e.

Total technical score: max. 60 (weight: 60%)

Total financial score: max. 40 (weight: 40%)

Total score: max. 100 (total technical score x 0,6 + total financial score x 0,4)

The winners shall be the one with the highest total score summed from technical and financial scores, and that tenderer shall be proposed for the contract.

The successful and unsuccessful tenderers will be informed in writing via email about the result of the award procedure.

4.4. Signature of contract(s)

The tenderers will be informed in writing (via email) about the result of the award procedure.

For the contract, the template in Annex 1 shall apply.

Within 3 days of receipt of the contract from EIT UM, the selected tenderer shall sign and date the contract and return it to EIT UM.

4.5. Cancellation of the proposal procedure

In the event of cancellation of the proposal procedure, EIT UM will notify the tenderers of the cancellation. In no event shall EIT UM be liable for any damages whatsoever including, without limitation, damages for loss of profits, in any way connected with the cancellation of a proposal procedure, even if EIT UM has been advised of the possibility of damages.

4.6. Appeals / Complaints

Tenderers believing that it has been harmed by an error or irregularity during the award process may file a complaint. Appeal should be addressed to EIT UM. The tenderer has 3 days to file their complaint from the receipt of the letter of notification of award.

4.7. Ethics clauses / Corruptive practices

EIT UM reserves the right to suspend or cancel the procedure, where the award procedure proves to have been subject to substantial errors, irregularities, or fraud. If substantial errors, irregularities, or fraud are discovered after the award of the Contract, EIT UM may refrain from concluding the Contract.

The suppliers shall take all measures to prevent any situation where the impartial and objective implementation of the contract is compromised for reasons involving economic interest, political or national affinity, family or emotional ties or any other shared interest ('conflict of interests'). He should inform EIT UM immediately if there is any change in the above circumstances at any stage during the implementation of the tasks.

4.8. Safeguarding of EU's financial interest

The potential or actual supplier should accept that during the implementation of the contract and for four years after the completion of the contract, EIT UM has the right for the purposes of safeguarding the EU's financial interests, the proposal and the contract of the supplier may be transferred to internal audit services, EIT, to the European Court of Auditors, to the Financial Irregularities Panel or to the European Anti-Fraud Office.

Annexes

1.1. Annex 1 – Service Agreement

SERVICE AGREEMENT

This Service Agreement (“Agreement”) is hereby made by and between:

EIT KIC URBAN MOBILITY S.L.U, a private limited company, having its registered office and place of business at Avinguda Diagonal, 211, 08018, Barcelona, Spain, with VAT number B67513630, legally represented herein by xxxxx , acting as xxxxx of the company (the “**Contracting Party**” or “**EIT UM**”);

and

xxxxx a private limited company, having its registered office and place of business at xxxxx, with company registration number _____ and VAT number _____ legally represented herein by _____ acting as legal representative; the ‘Supplier’;

Hereinafter jointly referred to as: the “**Parties**” or individually as a “**Party**”;

WHEREAS:

EIT UM has an internal strategy to offer certain services to its Partners and is in need for a specialized consultancy firm that supports the development of such services.

Supplier has knowledge and experience in performing the aforementioned Services described in Annex 1, on the basis of a temporary engagement (hereinafter: the ‘**Services**’);

Supplier is willing and able to provide the Services to EIT UM, as further provided for in this Agreement;

NOW, THEREFORE, THE PARTIES HAVE AGREED AS FOLLOWS:

Structure of the Agreement and precedence

This Agreement consists of the body of this Agreement and Annex 1 attached to this Agreement.

The body contains standard general provisions applicable to all Services purchased by EIT UM from Supplier under this Agreement.

Annex 1 contains the description of the Services and the time schedule for the delivery of such Services (extracted from Supplier's Offer), as well as additional specific conditions and details adapted to the type of Services purchased by EIT UM from Supplier under this Agreement.

Both the body and Annex 1, as well as the EIT UM Tender (as referred to in Annex 1) form the Agreement.

In case of discrepancy between the description of Services and time schedule in the EIT UM Tender and the description of Services and time schedule in Annex 1, the EIT UM Tender shall prevail. In case of discrepancy between a provision in the body and a provision in Annex 1, the provision in the body shall prevail unless the deviating provision in Annex 1 states expressly that it is specifically agreed by both Parties as being in deviation of a specific provision of the body and refers clearly to the provision of the body concerned.

Ordering of Services, non-applicability of Supplier's (standard) terms and conditions

Supplier does not commit to provide the Services exclusively to EIT UM, unless and to the extent provided in Annex 1 for certain specific types of Services.

The contractual relationship between EIT UM and Supplier shall solely be governed by the terms and conditions of this Agreement. EIT UM is therefore not bound by and expressly rejects Supplier's general conditions of services and any additional or different terms or provisions that may appear on any proposal, quotation, price list, acknowledgment, invoice, packing slip or the like used by Supplier.

Performance of the Services, organization, quality, timely delivery, subcontracting, reporting of progress, acceptance, changes

With due observance of the other provisions of the Agreement, Supplier shall perform the Services specified under Annex 1 for EIT UM under this Agreement, within the time schedule specified under Annex 1.

Supplier agrees to perform the Services by exercising due skill, speed and care, at a level generally required of well-reputed Suppliers in the same field as the one covered by this Agreement and shall make every effort to the best of Supplier's abilities to serve the interests of EIT UM as much as possible.

Supplier is free to organise the way it provides the Services and the timing thereof autonomously and at its own discretion without supervision or authority of EIT UM, (i) provided the Services are performed accurately and diligently and in accordance with the requirements of this Agreement, including the timely delivery of the Services as specified under Annex 1, and (ii) subject to specific requirements as may be stated in Annex 1 regarding the way the Services shall

be provided. Supplier may conduct its business activities from its own premises but may be requested to operate from EIT UM's premises whenever it is necessary for the performance of the Services. Supplier shall arrange their own travel, should they need to travel in order to perform the Services. When performing the Services, Service Provider shall use its own tools and materials, work forces. Supplier shall be fully responsible for the proper execution of this Agreement in all respects.

Supplier shall use personnel who possess the qualifications and experience necessary for the performance of the Services. Additional requirements relating to personnel may be provided in Annex 1, as the case may be.

Unless otherwise specifically provided under Annex 1, Supplier may subcontract part of the provision of the Services to subcontractors, provided such subcontractors are contractually bound by similar obligations as under this Agreement, and provided Supplier has disclosed the elements of the Agreement to be subcontracted and the identity of the relevant subcontractor to the subcontracting. Supplier remains at all times responsible for the work performed by its subcontractors and for the acts, defaults and negligence of such subcontractors, and no subcontract shall create any contractual relationship between any subcontractor and EIT UM. Additional requirements relating to subcontracting may be provided in Annex 1, as the case may be.

In order for EIT UM and Supplier to monitor the proper performance of the Services throughout the Term of the Agreement (as described in Article 0 below), Supplier shall report to EIT UM progress of the performance of the Services, in writing, at intervals and under conditions specified under Annex 1. Supplier shall provide EIT UM with time sheets describing the tasks performed by Supplier and the time spent on each task, pursuant to the regularity provided under Annex 1 and pursuant to the time sheet template provided by EIT UM separately.

If, for whatever reason, Supplier is not able to perform the agreed Services, or is not able to meet the deadlines agreed in Annex 1, Supplier shall notify EIT UM hereof promptly in writing, and shall take any reasonable measure to mitigate the consequences of such situation, in agreement with EIT UM.

Services delivered are subject to the acceptance of EIT UM. EIT UM shall issue a performance certificate after completion of Services. Should EIT UM fail to reject part or all of the Services provided within fifteen (15) (or other deadline set forth in Annex 1) calendar days as from such delivery, on the grounds of a lack of quality or compliance, or because of late delivery, Services shall be considered as accepted. Should EIT UM reject a Service (within the above deadline) because of lack of quality or compliance, and such failure is capable of remedy, Supplier shall re-perform the rejected (part of the) Service promptly (but no later than five (5) calendar days in absence of any further instructions) at no additional charge for EIT UM. Should such failure be not capable of remedy (given the type of Service and/or the extent of the failure) or should the delivery have occurred after an essential delivery deadline which renders the Service irrelevant or useless,

the Services at stake shall be considered as rescinded, and EIT UM is not obliged to provide any compensation to Supplier for such Services.

Modifications to the Services and/or other provisions of this Agreement may only be agreed by the Parties as per the EIT UM procurement rules, i.e. if:

- (a) mutually agreed in writing, and
- (b) the need for modification has been brought about by circumstances which a diligent contracting entity could not foresee; and
- (c) the modification does not alter the overall nature of the contract; and
- (d) any increase in price is not higher than 25 % of the original value of the Agreement. In addition, if several successive increases in price would be agreed, the total cumulating of such successive increases shall not exceed 25% of the original value of the Agreement; and
- (e) modifications above 10% of the original value of the Agreement should only amend specific conditions of the Agreement and be made by way of an amendment to this Agreement signed by both Parties.

The Parties designate the following contact persons for communication with respect to this Contract:

For EIT UM	For Supplier
Name:	Name:
Phone:	Phone:
E-mail:	E-mail:

Compensation, invoicing and payment, expenses

Supplier is entitled to charge, in respect of Supplier's Services as described under Annex 1, the compensation specified in Annex 1 per Service.

Supplier may only charge the amounts under Article 0 corresponding to the delivered Services, after acceptance of such Services by EIT UM.

Further, Supplier may only charge the amounts under Article 0 subject to (i) EIT UM having received a correct invoice bearing the essential elements below, (ii) all relevant progress reports relating to the delivered Services so invoiced having been properly delivered to EIT UM in a timely manner and accepted by EIT UM in writing (as the case may be).

An invoice shall be considered as correct when containing the following essential elements:

- (a) the name and address of Supplier

- (b) the VAT identification number of Supplier
- (c) the VAT identification number of EIT UM
- (d) the name and address of EIT UM
- (e) the invoice number
- (f) the invoice date
- (g) the date on which the Services were supplied (provided EIT UM has accepted them pursuant to this Agreement)
- (h) the quantity and type of goods supplied (if applicable)
- (i) the nature and type of Services supplied
- (j) the following data for every VAT tariff or exemption:
 - (a) the price per piece or unit, excluding VAT
 - (b) any reductions that are not included in the price
 - (c) the VAT tariff that has been applied
 - (d) the cost (the price excluding VAT)
 - (e) in case of advance payment: the date of payment, if this is different from the invoice date
 - (f) the amount of VAT

By deviation to Article 0, Supplier may charge the amounts under Article 0, at the beginning of each (quarterly, monthly or other) period specified in Annex 1, if such alternative is specifically agreed by EIT UM in Annex 1. In such a case, requirements of Article 0 shall apply to each regular invoice.

The payment term applying to Supplier invoices fulfilling the requirements of this 0 is fixed in Annex 1.

All amounts corresponding to the compensation per Service, as fixed in Annex 1, shall be fixed tariffs, which may not be revised during the Term of this Agreement (as described in Article 0 below), unless specifically provided otherwise in Annex 1 (and within the limits of the price revision mechanisms authorised under the procurement procedure).

Supplier may charge expenses to EIT UM, to the extent Annex 1 provides for such possibility. Expenses shall only be paid if EIT UM has given its written approval prior to Supplier incurring said costs.

If Supplier fails to fulfil any of its obligations under the Agreement, EIT UM may suspend payment to Supplier, upon notice to Supplier.

Supplier hereby unconditionally accepts that EIT UM has the right to set off any amount that EIT UM owes to Supplier under this Agreement, with any amount Supplier owes to EIT UM under this Agreement or any other agreement.

Taxes, other contributions, no employment agreement and related indemnification

All tariffs are gross amounts but exclusive of any value added tax (VAT), sales tax, GST, consumption tax or any other similar tax ("**Taxes**").

If the Services under this Agreement are subject to any other Taxes, Supplier may charge such Taxes to EIT UM, which taxes shall be paid by EIT UM in addition to the compensation for Supplier. Supplier is responsible for paying any applicable Taxes to the appropriate (tax) authorities.

In addition to Articles 0 and 0, all social security, fiscal charges or taxation of any kind and contributions of any kind including but not limited to value added, levies, withholdings, unemployment, medical insurance and insurance of any kind, pensions, national insurance contributions and social security benefits, as imposed by any law, accommodation and travel costs, living expenses, or other expenses and charges arising from this Agreement, will be the exclusive responsibility of Supplier, who must pay such taxes, charges, any kind of expenses and contributions directly to the competent authorities or employees (as the case may be) (altogether called "**Contributions**").

Supplier shall perform the Services hereunder as an independent contractor and not as an agent of EIT UM and nothing contained in the Agreement is intended to create a partnership, joint venture or employment relationship between the Parties irrespective of the extent of economic dependency of Supplier on EIT UM.

Supplier shall indemnify and keep EIT UM harmless from any claims from any authority for payment of any Contributions, including all interest charged in respect thereof, surcharges and possible administrative fines in connection with the Services performed by Supplier on the basis of the Agreement.

Intellectual property, ownership and licensing, IP infringement indemnification

"**Intellectual Property Rights**" or "**IP**" shall mean patents, utility certificates, utility models, (industrial) design rights, copyrights, database rights, trademarks, trade names and trade secrets, including moral rights and any applications, renewals, extensions, combinations, divisions, discontinuations or re-issues of the foregoing.

Unless expressly specified otherwise in Annex 1, should the performance of the Services entail the delivery of (written) advice, reports or any other materials or

results (“**Deliverables**”), the ownership of any Intellectual Property Rights in such Deliverables shall be vested in EIT UM.

In addition to Article 0, any item provided by EIT UM (or by a third party designated by EIT UM on behalf of EIT UM) and used to perform the Services and/or embedded in the delivered Services, shall at all times remain the ownership of EIT UM. Supplier shall have no right, title or interest in any of these items nor any trademark or trade name from EIT UM.

By exception to Article 0, Intellectual Property Rights owned or controlled by Supplier before the start of the performance of the Services shall remain the ownership of Supplier (“**Background IP**”).

Supplier hereby grant a non-exclusive, royalty-free and fully paid-up, worldwide, irrevocable and perpetual license under its Background IP used for the performance of the Services, to EIT UM, with the right to sublicense, for the use, make, have made, build-in, market, sell, lease, license distribute and/or otherwise dispose of the Services and/or Deliverables.

Supplier shall not, without EIT UM’ prior written consent, publicly make any reference to EIT UM, whether in press releases, advertisements, sales literature or otherwise.

Unless expressly specified otherwise in [Annex 1](#),

Supplier shall indemnify and hold harmless EIT UM, its Affiliates, partners, contractors and employees in respect of any and all claims, damages, costs and expenses (including but not limited to loss of profit and reasonable attorneys’ fees) in connection with any third party claim that any of the Services alone or in any combination or their use infringes any third party IPRs, or, if so directed by EIT UM, shall defend any such claim at Supplier’s own expense. By “**Affiliates**” is meant any and all companies, firms and legal entities with respect to which now or hereafter EIT UM, directly or indirectly holds 50% or more of the nominal value of the issued share capital or 50% or more of the voting power at general meetings or has the power to appoint a majority of directors or otherwise to direct the activities of such company, firm or legal entity, including but not limitedly through a domination agreement.

EIT UM shall give Supplier prompt written notice of any such claim, provided, however, any delay in notice shall not relieve Supplier of its obligations hereunder except to the extent it is prejudiced by such delay. Supplier shall provide all assistance in connection with any such claim as EIT UM may reasonably require.

If any Services alone or in any combination, provided under the Agreement are held to constitute an infringement or if their use is enjoined, Supplier shall, as directed by EIT UM, but at its own expense: either 1) procure for EIT UM or its users the right to continue using the Services alone or in any combination; or 2) replace

or modify the Services alone or in any combination with a functional, non-infringing equivalent.

If Supplier is unable either to procure for EIT UM the right to continue to use the Services alone or in any combination or to replace or modify the Services alone or in any combination in accordance with the above, EIT UM may terminate the Agreement and upon such termination, Supplier shall reimburse to EIT UM the price paid, without prejudice to Supplier's obligation to indemnify EIT UM as set forth herein.

Confidentiality, documents

“Confidential Information” means any and all proprietary and/or confidential data and information, such as but not limited to commercial and/or technical information, that EIT UM, its Affiliates or representatives may disclose directly or indirectly, whether in writing or any other form, to Supplier that is related to the Service, which (a) is marked as “confidential” or “proprietary” or words of similar import when disclosed, and (b) is orally disclosed and is summarized and described as confidential in a writing that is delivered to Supplier within fifteen (15) days of disclosure.

During the period beginning on the Effective Date (as specified in [Annex I](#)) and continuing for a period of five (5) years thereafter (the **“Confidentiality Period”**), Supplier agrees not to: (i) use EIT UM' Confidential Information for any purpose other than for the Service; and (ii) disclose EIT UM Confidential Information to any third party, except to its employees and other persons under its supervision that are operating within its organization, including without limitation, its Partners' employees who (A) have a legitimate “need to know” to accomplish the Service, and (B) are obligated to protect such Confidential Information pursuant to terms and conditions not less restrictive than those contained in this Agreement. Supplier shall protect EIT UM' Confidential Information as required hereunder using the same degree of care, but no less than a reasonable degree of care, as Supplier uses to protect its own confidential information of a like nature.

Supplier's obligations above shall not apply to any data or information that it can prove: (a) is lawfully available to EIT UM, prior to the time of receipt from EIT UM as verified by written records; (b) is or becomes publicly available without violation of this Agreement or any other obligation of confidentiality and through no act or omission of Supplier; (c) is lawfully furnished to Supplier by a third party without use or disclosure restrictions; or (d) is developed by Supplier without use of or reference to any of EIT UM' Confidential Information. Furthermore, a disclosure by Supplier that is required pursuant to any judicial or governmental proceeding shall not be considered a breach of this Agreement, provided that Supplier promptly after learning of such action shall notify, to the extent permitted by applicable law, EIT UM thereof to give Supplier the opportunity to contest

disclosure or to seek any available legal remedies to maintain such information in confidence.

Supplier is not permitted - alone or with or through others – to remove, dispatch, transmit or allow any third parties to inspect, use or otherwise have access to any property belonging to EIT UM or any of its Affiliates, including but not limited to any notes, drawings, letters, formulas, recipes, other documents and/or any copies thereof, tools, designs, products manufactured or (copies of) computer files or other data carriers, unless EIT UM has given its prior written permission to any such action.

EIT UM shall remain the owner of all property it has made available to Supplier in connection with this Agreement.

Supplier shall make all property belonging to EIT UM (or its Affiliates) such as, but not limited to any notes, drawings, letters, formulas, recipes, other documents and/or copies of such matters, tools, models, finished products, (copies of) automated files or other data carriers, which come into its possession during the term of this Agreement, available to EIT UM in good condition immediately upon initial request, but in any case on the day on which the Agreement ends.

Personal data

For the purpose of this Agreement,

- **“Personal Data”** shall mean any and all information relating to an identified or identifiable individual, including but not limited to EIT UM current or former employees, employee family members, dependents or beneficiaries, customers, consumers, suppliers, business partners or contractors;
- **“Processing”** shall mean any operation or set of operations performed or to be performed upon Personal Data, whether or not by automatic means, such as creation, access, collection, recording, organization, storage, loading, employing, adaptation or alteration, retrieval, consultation, displaying, use, disclosure, dissemination or otherwise making available, alignment or combination, blocking, erasure or destruction (hereinafter also referred to as a verb **“Process”**).

Where Supplier in the performance of the Agreement Processes Personal Data, then Supplier agrees and warrants that Supplier shall:

- (g) comply with all privacy and data protection law and regulations applicable to its Services;
- (h) Process Personal Data only (i) on behalf of and for the benefit of EIT UM, (ii) in accordance with EIT UM' instructions, and (iii) for the purposes authorized by this Agreement or otherwise by EIT UM, and (iv) insofar necessary for the Services rendered to EIT UM and as permitted or required by law;
- (i) maintain the security, confidentiality, integrity and availability of the Personal Data;
- (j) implement and maintain appropriate technical, physical, organizational and administrative security measures, procedures, practices and other safeguards to

- protect the Personal Data against (i) anticipatable threats or hazards to its security and integrity; and (ii) loss, unauthorized access to, or acquisition or use of or unlawful Processing; and
- (k) promptly inform EIT UM of any actual or suspected security incident involving the Personal Data.

To the extent that Supplier allows a (sub)contractor to process the Personal Data, Supplier shall ensure that it binds such (sub)contractor to obligations which provide a similar level of protection, but in no way less restrictive, as this 0.

Supplier shall, upon the termination of the Agreement, securely erase or destroy all records or documents containing the Personal Data. Supplier accepts and confirms that it is solely liable for any unauthorized or illegal processing or loss of the Personal Data, if Supplier fails to erase or destroy the Personal Data upon termination of the Agreement.

Supplier shall indemnify and hold harmless EIT UM, their officers, agents and personnel from any damages, fines, losses and claims arising out of a breach of this 0.

Liability, indemnification, insurance

Supplier shall indemnify and hold harmless EIT UM, its Affiliates, agents and employees, from and against all suits, actions, legal or administrative proceedings, claims, demands, damages, judgments, liabilities, interest, attorneys' fees, costs and expenses of whatsoever kind or nature (including but not limited to special, indirect, incidental, consequential damages), whether arising before or after completion of the performance of the Services covered by the Agreement, in any manner caused or claimed to be caused by the acts, omissions, faults, breach of express or implied warranty, breach of any of the provisions of this Agreement, or negligence of Supplier, or of anyone acting under its direction or control or on its behalf, in connection with Services or any other information furnished by Supplier to EIT UM under the Agreement.

Supplier warrants that it has taken out sufficient insurance against the aforementioned damage, costs and interest, or has made a sufficient provision for this purpose and is obliged to fully disclose to EIT UM immediately upon initial request all the (policy conditions of the) aforementioned insurance(s) and/or provisions. Supplier shall indemnify EIT UM and shall pay its insurance proceeds to EIT UM and furthermore indemnify for the excess amount of the total claim of damages that is not covered by the insurance of Supplier or any other insurance. EIT UM shall be entitled to take legal action against Supplier.

Neither Party excludes or limits its liability for death or personal injury arising from its own negligence, fraud, breach of confidentiality or for any liability that cannot by law be excluded or limited.

Subject to Article 0, in no event shall EIT UM be liable under any theory of liability, for indirect, incidental, special, consequential or punitive damages, which includes without limitation damages for lost profits or revenues, lost business opportunities, loss of image or lost data, even if EIT UM has been advised of the possibility of such damages and in no event shall EIT UM be liable to Supplier, its successors or assigns for damages in excess of the amount due to Supplier for complete performance under the Agreement, less any amounts already paid to Supplier by EIT UM.

Subject always to Article 0, depending on the nature of the Services and the liability risk associated therewith, a cap to the liability of Supplier under this Agreement may apply only if expressly mutually agreed in writing in Annex 1.

Suspension, termination of the Agreement

The Agreement is entered into as from the Effective Date (as specified in Annex 1) and shall end by operation of law, without the requirement of prior notice of termination, on the date the last of the Services have been delivered by Supplier, accepted and paid by EIT UM (the “**Term**”).

As an exception to the above, EIT UM may suspend, withdraw, dissolve or terminate this Agreement fully or partially with immediate effect without incurring any penalty or compensation if and as soon as:

- (a) Supplier breaches any of its material obligations under this Agreement and, notwithstanding a written request from EIT UM to repair the current breach and to take appropriate measures to prevent such a breach in the future, fails to comply with such a request within a reasonable deadline fixed by EIT UM in the notice; or
- (b) EIT UM, in its reasonable discretion, determines that Supplier is not able to perform the Services as required; or
- (c) Supplier fails to provide EIT UM with adequate assurance of performance following request by EIT UM; or
- (d) Supplier files a petition for bankruptcy or is declared bankrupt; or
- (e) Supplier has become unable to pay its debts as they fall due or make any special arrangement(s) or composition with its creditors;
- (f) Supplier enters into voluntary or judicial liquidation;
- (g) the business of Supplier ceases to exist or control or ownership is taken over by a third party;
- (h) as a result of the termination of the european programme(s) which requested EIT UM to enter into this Agreement (as the case may be).

As from receipt of a termination notice from EIT UM (under any legal ground), Supplier shall take immediate steps to bring the terminated Services to a closure in a prompt and orderly manner and to reduce expenditure to a minimum.

Supplier may, after giving fourteen (14) calendar days written notice to EIT UM, terminate the Agreement if EIT UM:

- (a) Fails for more than one hundred twenty (120) calendar days to pay Supplier the amounts due after the expiration of the payment term stated in Article 0 or
- (b) Consistently fails to meet its material obligations after repeated reminders; or
- (c) Suspends the progress of the Services or any part thereof for more than ninety (90) calendar days for reasons not specified in the Agreement, or not attributable to Supplier's breach or default.

Safeguarding of EU's financial interest and conflict of interest

Supplier accepts without reservation that during the implementation of the Agreement and for four (4) years after the completion of the Agreement, EIT UM has the right to transfer the tender proposal and the Agreement with Supplier to: (i) internal audit services; (ii) the EIT; (iii) the European Court of Auditors; (iv) the Financial Irregularities Panel or; (v) the European Anti-Fraud Office, for the purposes of safeguarding the EU's financial interests ("**Safeguarding the EU's financial interests**").

Supplier confirms that it shall take all measures to prevent any situation where the impartial and objective implementation of the Agreement is compromised for reasons involving economic interest, political or national affinity, family or emotional ties or any other shared interest ('conflict of interests'). The contractor is obliged to inform EIT UM immediately if there is any change in the above circumstances at any stage during the implementation of the tasks under the Agreement.

Miscellaneous

All notices given under this Agreement shall be given in writing. Any subsequent change of address shall be promptly notified by the Party concerned to the other Party and embodied in an amendment to the preamble of this Agreement.

In the event that Supplier is prevented from performing any of its obligations under the Agreement for reason of force majeure (being an event unforeseeable and beyond the control of Supplier) and Supplier has provided sufficient proof for the existence of the force majeure, the performance of the obligation concerned shall be suspended for the duration of the force majeure. EIT UM shall be entitled to immediately terminate the Agreement by written notice to Supplier if the context of the non- performance justifies immediate termination, and in any event if the circumstance constituting force majeure endures for more than thirty (30) days and, upon such notice, Supplier shall not be entitled to any form of compensation in relation to the termination. Force majeure on the part of Supplier shall in any event not include shortage of personnel or production materials or resources, strikes, not officially declared epidemic or pandemic, breach of contract by third

parties contracted by Supplier, financial problems of Supplier, nor the inability of Supplier to secure the necessary licenses in respect of software to be supplied or the necessary legal or administrative permits or authorizations in relation to the Services to be supplied.

Supplier shall not transfer, pledge or assign any of its rights or obligations under the Agreement without the prior written consent of EIT UM. Any such pre-approved, transfer, pledge or assignment shall be null and void and have no effect vis-à-vis such third party.

The rights and remedies reserved to EIT UM are cumulative and are in addition to any other or future rights and remedies available under the Agreement, at law or in equity.

Neither the failure nor the delay of EIT UM to enforce any provision of the Agreement shall constitute a waiver of such provision or of the right of EIT UM to enforce each and every provision of the Agreement.

No course or prior dealings between the Parties, no course of performance, and no usage of the trade shall be relevant to determine the meaning of the Agreement and to modify the provisions of this Agreement.

No waiver, consent, modification or amendment of the terms of the Agreement shall be binding unless made in a writing specifically referring to the Agreement signed by EIT UM and Supplier.

In the event that any provision(s) of this Agreement shall be held invalid, unlawful or unenforceable by a court of competent jurisdiction or by any future legislative or administrative action, such holding or action shall not negate the validity or enforceability of any other provisions of the Agreement. Any such provision held invalid, unlawful or unenforceable, shall be substituted by a provision of similar import reflecting the original intent of the clause to the extent permissible under applicable law.

All terms and conditions of the Agreement which are destined, whether express or implied, to survive the termination or the expiration of the Agreement, including but not limited to Intellectual Property, Confidentiality and Personal Data, shall survive.

The Agreement shall be governed by and construed in accordance with the laws of the country or state in which the EIT UM ordering entity is located, as applicable.

Supplier and EIT UM each consents to the exclusive jurisdiction of the competent courts in (i) the country or state in which the EIT UM ordering entity is located; or (ii), at the option of EIT UM, the jurisdiction of the entity of Supplier to which the order was placed, or (iii), at the option of EIT UM, for arbitration in which case Article 0

applies. Supplier hereby waives all defences of lack of personal jurisdiction and forum non-convenience.

If so chosen by EIT UM in accordance with Article 0, any dispute, controversy or claim arising out of or in connection with this Agreement, or their breach, termination or invalidity shall be finally settled solely under the International Chamber of Commerce Rules of arbitration (ICC), which Supplier and EIT UM declare to be known to them. Supplier and EIT UM agree that: (i) the appointing authority shall be the ICC-International Chamber of Commerce of Paris, France; (ii) there shall be three (3) arbitrators; (iii) arbitration shall take place in the jurisdiction of the EIT UM entity mentioned in the recitals or, at the option of EIT UM, the jurisdiction of Supplier's entity mentioned in the recitals; (iv) the language to be used in the arbitration proceedings shall be English; and (v) the material laws to be applied by the arbitrators shall be the laws as determined under Article 0.

The United Nations Convention on International Sale of Goods shall not apply to the Agreement.

Drawn up on [DATE] and signed in two (2) copies:

EIT KIC URBAN MOBILITY, S.L.

[name of representative]

[position of representative]

[company name]

[name of representative]

[position of representative]

ANNEX 1

In addition to the general terms and conditions specified in the body of the Service Agreement, the Parties hereby agree on the following specific conditions and details:

Description and timing of the Services subject to the procurement procedure (as per Article 0 of the Agreement) and detailed description of the types of Services and Deliverables (as per Article 0 of the Agreement) covered by the Agreement:

- Task 1
- Task 2

Price of the Services (as per 0 of the Agreement):

In application of Article 0 of the Agreement, the following Services shall be remunerated on the fixes rate, per type of Services, as follows:

Services	Price
[subject of the services]	[(unit) price of the sercvices]

Charging the compensation to EIT UM (as per 0 of the Agreement)

Supplier may charge the amounts of the Agreement at the end of the following period:

Payment 1 – [description]	[date]
Payment 2 - [description]	[date]
Payment 3 - [description]	[date]

Payment term applying to Supplier invoices (as per 0 of the Agreement):

Payment term (expressed in calendar days)	30 days
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Term of the Agreement (as per 0 of the Agreement):

In application of Article 0 of the Agreement, the Effective Date on which the Agreement starts and the Termination Date on which the Agreement shall terminate automatically are set forth below:

Effective Date (start of the Agreement)	Termination Date (i.e. date on which the last Service is expected to be delivered and paid)
[starting date of the contract]	[end date of the contract]

ANNEX 2

DATA PROCESSING AGREEMENT

EIT KIC Urban Mobility, S.L.U, a private limited company, having its registered office and place of business at Avinguda Diagonal, 211, 08018, Barcelona, Spain, with company VAT number B67513630, legally represented herein by Mr. Juan Carlos Espada Suarez, acting as COO; hereinafter referred to as “**EIT UM**”, “**Data EIT UM**” or the “**EIT UM**”;

And

[XXXX], a [XXXX], national, domiciled in [XXXX], and holder of ID [XXXX], hereinafter referred to as “**Data Processor**” or “**Processor**”;

Each of the Processor and the EIT UM to be referred individually as the “**Party**” and collectively, when the context so permits, as the “**Parties**”

WHEREAS

- I. The processing of personal data is subject to Regulation (EU) 2016/679 of the European Parliament and Council regarding the protection of individuals in respect of the processing of their personal data and of the free circulation of such data (hereinafter referred to as “**GDPR**”) and the Spanish Organic Law 3/2018, of 5th December, on Personal Data Protection and Guarantee of Digital Rights.
- II. The Parties have determined to enter into this data processing agreement (hereinafter referred to as the “**Data Processing Agreement**”) having due regard to Article 28 of the GDPR.

- III. This Data Processing Agreement is an integral part to the service agreement agreed between the Parties (hereinafter referred to as the “**Principal Agreement**”)
- IV. In the course of providing the services, the Data Processor may process personal data on behalf of EIT UM (hereinafter referred to as: “**Personal Data**”). Therefore, the Parties agree to comply with the following provisions with respect to any Personal Data, each acting reasonably and in good faith.

NOW IT IS HEREBY AGREED as follows:

1. Purpose of the Processing Engagement.

1.1 The purpose of this Data Processing Agreement is to establish the conditions under which during the provision of services the Processor shall be responsible for the processing of the Personal Data contained in some databases owned by the EIT UM and/or the Personal Data collected from data subjects such as but not limited to interviewees or speakers, in order to be able to fulfill with the Principal Agreement obligations. In no case the Processor may use the data to its own purposes.

2. Processing of EIT UM’s Personal Data

2.1 EIT UM instructs the Processor to process EIT UM’s Personal Data.

2.2 The Data Processor shall:

2.2.1 Comply with all applicable data protection laws in the processing of EIT UM’s Personal Data;

2.2.2 Not process EIT UM’s Personal Data other than on the relevant EIT UM’s documented instructions. If the processor considers that any of the instructions infringes the GDPR or any other data protection regulation, the processor shall immediately inform the Controller.

2.2.3 In the event that the Data Processor needs to process Personal Data of interviewees, speakers or any other data subject on behalf of the EIT UM, the Data Processor shall collect the data subjects express consent, according to art. 7 of the GDPR. Upon EIT UM requirement, the Data Processor shall use the consent form provided by EIT UM.

- 2.2.4 Describe the specifications of the processing: subject-matter, duration nature and purpose of the processing, the type of personal data, categories of data subjects and the subcontracted processing, according to **Exhibit A**.
- 2.2.5 If applicable, keep a written record of all categories of processing activities carried out on behalf of the Controller according to art. 30.5 of the GDPR, containing:
- The name and contact details of the Data Processor and sub-processors and each person in charge of the processing.
 - The categories of processing carried out on behalf of each responsible.
 - If applicable, transfers of Personal Data to a third country or international organisation, including the identification of that third party country or international organization and, in the case of transfers referred to in the second subparagraph of Article 49 (1) of the GDPR, the documentation of adequate guarantees.
 - An overview of the technical and organizational measures of security relating to:
 - Pseudonymization and encryption of Personal Data.
 - The ability to ensure the permanent confidentiality, integrity, availability and resilience of processing systems and services.
 - The ability to restore availability and access to Personal Data quickly, in the event of a physical or technical incident.
 - The process of regular verification, evaluation, and valuation of the effectiveness of technical and organisational measures to guarantee the security of the treatment.

- 2.2.6 Not to communicate the Personal Data to third parties, except with the express authorisation of the Data EIT UM, in the legally admissible cases.

The Data Processor may communicate the Personal Data to other processors of the same EIT UM, in accordance with the EIT UM's instructions. In this case, the EIT UM shall identify, in advance and in writing, the entity to which the data must be communicated, the data to be communicated and the security measures to be applied for the communication.

3. Data Processor Personnel

- 3.1 The Data Processor shall take reasonable steps to ensure the reliability of any employee, agent or contractor of any sub-contracted processor who may have access to EIT UM's Personal Data, ensuring in each case that access is strictly limited to those individuals who need to know or access the relevant EIT UM's Personal Data, as strictly necessary for the purposes of the Principal Agreement, and to comply with the applicable laws in the context of that individual's duties to the sub-processor, ensuring that all such individuals are subject to confidentiality undertakings or professional or statutory obligations of confidentiality.

4. Security

- 4.1 Taking into account the state of the art, the costs of implementation and the nature, scope, context and purposes of the processing as well as the risk of varying likelihood and severity for the rights and freedoms of natural persons, the Processor shall in relation to EIT UM's Personal Data implement appropriate technical and organizational measures to ensure a level of security appropriate to that risk, including, as appropriate, the measures referred to in Article 32(1) of the GDPR.
- 4.2 In assessing the appropriate level of security, Processor shall take account the risks that are presented by the processing, in particular from a Personal Data breach.
- 4.3 In any case, the Processor shall implement mechanisms to:
- Ensure the continued confidentiality, integrity, availability and resilience

of processing systems and services.

- Restore availability and access to Personal Data in a timely manner in the event of a physical or technical incident.
- Verify, evaluate and assess, on a regular basis, the effectiveness of the technical and organizational measures in place to the security of the processing.
- Pseudonymize and encrypt Personal Data, where appropriate.
- Designate a data protection officer and communicate his/her identity and contact details to the EIT UM, where appropriate.

5. Outsourcing

- 5.1 The Data Processor shall not outsource the provision of any of the services to be performed under this Data Processing Agreement which involve the processing of Personal Data, except for ancillary services needed for the normal operation of the Processor's services.
- 5.2 When it is necessary to outsource any processing, EIT UM shall be informed by written means of this fact in writing 15 days in advance, and receive an indication of the processing that is intended to be outsourced and identify clearly and unambiguously the subcontractor and its contact details. The outsourcing may be undertaken only if the EIT UM approves it.
- 5.3 The subcontractor, who will also be a processor, shall be obliged to comply with the Processor's obligations under this Data Processing Agreement and with any instructions issued by the EIT UM. It is the Processor's responsibility to regulate the new relationship so that the subcontractor may be subject to the same conditions (instructions, obligations, security measures, etc.) and the same formal requirements as the Processor regarding the proper processing of Personal Data and the safeguarding of the rights of data subjects. In the event of non-compliance on the part of the subcontractor, the Processor will remain fully liable to the EIT UM.

6. Data Subject Rights

- 6.1 Taking into account the nature of the processing, Processor shall assist EIT UM by implementing appropriate technical and organizational measures, in so far as this is possible, for the fulfilment of EIT UM's

obligations, as reasonably understood by EIT UM, in responding to the exercise of the rights of:

- Access, rectification, erasure and objection.
- Limitation of processing
- Data portability
- Not to be subject to automated individualized decisions (including profiling).

6.2 When the data subjects exercise their rights, the Data Processor must communicate this by e-mail to the address indicated by EIT UM. The communication must be made immediately and in no case later than the working day following receipt of the request, together, where appropriate, with other information that may be relevant for resolving the request.

7. Personal Data Breach

7.1 Processor shall notify EIT UM without undue delay upon becoming aware of a Personal Data breach affecting EIT UM's Personal Data, providing EIT UM with sufficient information to allow EIT UM to meet any obligations to report or inform data subjects of the Personal Data breach under the data protection laws.

7.2 Processor shall co-operate with EIT UM and take reasonable commercial steps as are directed by EIT UM to assist in the investigation, mitigation and remediation of each such Personal Data breach.

7.3 If available, the following information, as a minimum, shall be provided:

- a) Description of the nature of the Personal Data breach, including, where possible, the categories and approximate number of data subjects affected;
- b) The name and contact details of the data protection officer or other point of contact from whom further information may be obtained;

- c) Description of the possible consequences of the Personal Data breach;
- d) Description of the measures taken or proposed to be taken to remedy the Personal Data breach, including, where appropriate, the measures to mitigate the possible negative effects;

If and to the extent that it is not possible to provide the information at the same time, the information shall be provided in a phased manner without undue delay.

8. Data Protection Impact Assessment and Prior Consultation

- 8.1 The Processor shall provide reasonable assistance to EIT UM with any data protection impact assessments, and prior consultations with supervising authorities or other competent data privacy authorities, which EIT UM reasonably considers to be required by article 35 or 36 of the GDPR or equivalent provisions of any other data protection law, in each case solely in relation to processing of EIT UM's Personal Data by, and taking into account the nature of the processing and information available to the subcontractors.

9. Deletion or return of EIT UM's Personal Data

- 9.1 Processor shall promptly and in any event within 10 business days of the date of cessation of any services involving the processing of EIT UM's Personal Data, delete and procure the deletion of all copies of those EIT UM's Personal Data.
- 9.2 However, the Processor may keep a copy of the data, with the data duly blocked, for as long as liability may arise from the performance of the service.
- 9.3 Processor shall provide written certification to EIT UM that it has fully complied with this section 9 within 10 business days of the cessation date.

10. Audit rights

- 10.1 Processor shall make available to EIT UM, upon request, all information necessary to demonstrate compliance with this Data Processing Agreement and shall allow and contribute to audits, including inspections, by EIT UM or an auditor mandated by EIT UM in relation to the processing of EIT UM's Personal Data.

11. Data Transfer

- 11.1 The Processor may not transfer or authorize the transfer of Personal Data to countries outside the EU and/or the European Economic Area (EEA) without the prior written consent of EIT UM. If Personal Data processed under this Data Processing Agreement is transferred from a country within the European Economic Area to a country outside the European Economic Area, the Parties shall ensure that the Personal Data are adequately protected. To achieve this, the Parties shall, unless agreed otherwise, rely on EU approved standard contractual clauses for the transfer of Personal Data.

12. General Terms

- 12.1 Confidentiality. Each Party must keep this Data Processing Agreement and the information it receives about the other Party and its business in connection with this Data Processing Agreement confidential and must not use or disclose that confidential information without the prior written consent of the other Party except to the extent that:
- (a) disclosure is required by law;
 - (b) the relevant information is already in the public domain.
- 12.2 Notices. All notices and communications given under this Data Processing Agreement must be in writing and will be delivered personally, sent by email to the email address set out in the Principal Agreement.

13. Governing Law and Jurisdiction

- 13.1 This Data Processing Agreement is governed by the laws of Spain.
- 13.2 Any dispute arising in connection with this Data Processing Agreement, which the Parties will not be able to resolve amicably, will be submitted to the exclusive jurisdiction of the Courts of the city of Barcelona.

IN WITNESS WHEREOF, this Data Processing Agreement is entered into with effect from the date first set out below.

EIT KIC URBAN MOBILITY S.L.U

[XXXX]

Exhibit A

1. Description of Personal Data processing

1.1. The Data Processor is enabled to process on behalf of EIT UM, the Personal Data necessary to provide the service of **[XXX]**

1.2. The processing will consist of:

(Please describe the data processing e.g. record interviewee(s) in the streets)

1.3. Specification of the processing to be carried out:

Collection

Recording

Structuring

Modification

Conservation

Extraction

- | | |
|--|--|
| <input type="checkbox"/> Consultation | <input type="checkbox"/> Communication by transmission |
| <input type="checkbox"/> Dissemination | <input type="checkbox"/> Interconnection |
| <input type="checkbox"/> Collation | <input type="checkbox"/> Restriction |
| <input type="checkbox"/> Deletion | <input type="checkbox"/> Destruction |
| <input type="checkbox"/> Conservation | <input type="checkbox"/> Communication |

Other:

2. Identification of the affected information

For the execution of the services derived from the fulfilment of the object of the Principal Agreement and subject to the obligations stated in this Data Processing Agreement, the Data Processor will process the Personal Data described below:

(Please number all Personal Data processed e.g image, voice, nationality, name and surname, etc.)

<ul style="list-style-type: none">•••

3. Duration

This Contract shall enter into force upon being made and shall remain in force until the end of services data, that is on [XXX]

4. Subcontracting

The Data Processor is authorized to subcontract the following processing: [XXX]

1.2 Tender submission form

Tender Submission Form

for the procedure of “.....[title of the procurement procedure]”

1. Tender submitted by

Name of legal entity	
Registered address	
Tax registration number	

2. Contact person

Name	
Address	
Telephone	
E-mail address	

3. Statement

I, <name>, the undersigned, being the authorised signatory of the above tenderer [for consortiums, this must include all consortium members], hereby declare that we have examined and accept without reserve or restriction the entire content of the tender documentation for the above procurement procedure. We offer to provide the services requested in the tender documentation on the basis of the following, which comprise our financial offer and our technical offer [if applicable]:

Award criteria	Tenderer's Offer
<p>Financial offer:</p> <p><presented in EUR (net amount, excl. VAT)></p>	<p>net X EUR</p>
<p><Technical offer: (if applicable)></p> <p><e.g. presented in number of years of experience></p> <p>e.g.:</p> <ul style="list-style-type: none"> • name and professional capacity of Expert 1 (according to RFP 4.2 a) ii) • name and professional capacity of Expert N (according to RFP 4.2 a) ii) 	<p>e.g.:</p> <ul style="list-style-type: none"> • Expert 1: • XY – X years of experience <ul style="list-style-type: none"> • Expert N: • XY – X years of experience

1.3 Tenderer's declaration form

<Date>

<Name and address of Contracting Authority >

Subject: <Please include here the title of the procurement procedure>

TENDERER'S DECLARATION

Dear Sir/Madam,

In response to your letter of invitation for the above contract I, < Name and position of authorised representative of the firm>, hereby declare that we:

are submitting this tender for this contract. We confirm that we are not participating in any other tender for the same contract in any form (as in a consortium or as an individual candidate);

we also confirm that we shall take all measures to prevent any situation where the impartial and objective implementation of the contract is compromised for reasons involving economic interest, political or national affinity, family or emotional ties or any other shared interest ('conflict of interests'). We will inform the Contracting Authority immediately if there is any change in the above circumstances at any stage during the implementation of the tasks;

we accept that during the implementation of the contract and for four years after the completion of the contract, the supplier must keep confidential any data, documents or other material that is identified as confidential at the time it is disclosed ('confidential information').

we accept that during the implementation of the contract and for four years after the completion of the contract, the Contracting Authority has the right for the purposes of safeguarding the its financial interests, the proposal and the contract of the supplier may be transferred to internal as well as external audit services.

We understand that if the information provided is proved false, the award may be considered null and void.

Yours faithfully,

<Signature of authorised representative>

1.4 Indicative list of beneficiaries & subgrantees

Entity	GA	Subgrantee/ Beneficiary	Audit assignment	EIT KIC
Tecnalía	BP	Subgrantee	1	EIT Manufacturing
Laboratory for Manufacturing Systems and Automation, University of Patras	BP	Subgrantee	1	EIT Manufacturing
Czech Technical University in Prague	BP	Subgrantee	1	EIT Manufacturing
University of Tartu	BP	Subgrantee	1	EIT Manufacturing
BIBA	BP	Subgrantee	1	EIT Manufacturing
Systemic Intelligence Group	BP	Subgrantee	1	EIT Manufacturing
CTAG - Automotive Technology Center of Galicia	BP	Subgrantee	1	EIT Manufacturing
FLSmith A/S	BP	Subgrantee	1	EIT Raw Materials
Technische Universität Bergakademie Freiberg (TUBAF)	BP	Subgrantee	1	EIT Raw Materials
Monolithos Ltd	BP	Subgrantee	1	EIT Raw Materials
National Technical University of Athens - NTUA	BP	Subgrantee	1	EIT Raw Materials
Katholieke Universiteit te Leuven (KU Leuven)	BP	Subgrantee	1	EIT Raw Materials
Fraunhofer-Gesellschaft zur Förderung der angewandten Forschung e.V. (Fraunhofer)	BP	Subgrantee	1	EIT Raw Materials
MEAB Chemie Technik GmbH	BP	Subgrantee	1	EIT Raw Materials
Mures Magnesium SRL	BP	Subgrantee	1	EIT Raw Materials
Norwegian University of Science and Technology (NTNU)	BP	Subgrantee	1	EIT Raw Materials
SE&C IKE	BP	Subgrantee	1	EIT Raw Materials
MYTILINEOS S.A.	BP	Subgrantee	1	EIT Raw Materials
Luleå University of Technology (LTU)	BP	Subgrantee	1	EIT Raw Materials
Politechnika Wroclawska (Wroclaw University of Science and Technology, WUST)	BP	Subgrantee	1	EIT Raw Materials
Atlantic Copper S.L.U.	BP	Subgrantee	1	EIT Raw Materials
Teknologian tutkimuskeskus VTT (Technical Research Centre of Finland Ltd. VTT)	BP	Subgrantee	1	EIT Raw Materials
Orion Engineered Carbons S.A.S.	BP	Subgrantee	1	EIT Raw Materials

Entity	GA	Subgrantee/ Beneficiary	Audit assignment	EIT KIC
Helmholtz-Zentrum Dresden-Rossendorf e.V. (HZDR)	BP	Subgrantee	1	EIT Raw Materials
PCC Thorion GmbH	BP	Subgrantee	1	EIT Raw Materials
Geologian tutkimuskeskus, GTK (Geological Survey of Finland)	BP	Subgrantee	1	EIT Raw Materials
Kungliga Tekniska Högskolan, KTH (Royal Institute of Technology)	BP	Subgrantee	1	EIT Raw Materials
Orano Mining	BP	Subgrantee	1	EIT Raw Materials
Institut Català de la Salut	BP	Subgrantee	1	EIT Health
NaturaLens AB	BP	Subgrantee	1	EIT Health
Trinity College Dublin	BP	Subgrantee	1	EIT Health
Universidad de Navarra (IESE Business School)	BP	Subgrantee	1	EIT Health
Karolinska Institute	BP	Subgrantee	1	EIT Health
Assistance Publique Hôpitaux de Paris (AP-HP)	BP	Subgrantee	1	EIT Health
THERYQ	BP	Subgrantee	1	EIT Health
Ecobean spolka z ograniczona odpowiedzialnoscia	BP	Subgrantee	1	EIT InnoEnergy
ElevenEs	BP	Subgrantee	1	EIT InnoEnergy
ecop Technologies GmbH	BP	Subgrantee	1	EIT InnoEnergy
Nüwiel GmbH	BP	Subgrantee	1	EIT InnoEnergy
Swobbee GmbH	BP	Subgrantee	1	EIT InnoEnergy
Fundacio ESADE	BP	Subgrantee	1	EIT InnoEnergy
Universitat Politècnica de Catalunya	BP	Subgrantee	1	EIT InnoEnergy
Hymeth ApS	BP	Subgrantee	1	EIT InnoEnergy
NOVATRON	BP	Subgrantee	1	EIT InnoEnergy
KTH	BP	Subgrantee	1	EIT Urban Mobility
CARNET - CIT UPC	BP	Subgrantee	1	EIT Urban Mobility
TUM	BP	Subgrantee	1	EIT Urban Mobility
UPC	BP	Subgrantee	1	EIT Urban Mobility
PowerHUB	BP	Subgrantee	1	EIT Urban Mobility
Nimble Energy	BP	Subgrantee	1	EIT Urban Mobility
University of Warsaw	BP	Subgrantee	1	EIT Food
University of Aarhus	BP	Subgrantee	1	EIT Food
University of Turin	BP	Subgrantee	1	EIT Food

Entity	GA	Subgrantee/ Beneficiary	Audit assignment	EIT KIC
BGI SA	BP	Subgrantee	1	EIT Food
Solmeya	BP	Subgrantee	1	EIT Food
KTH	BP	Subgrantee	1	EIT Digital
Aalto	BP	Subgrantee	1	EIT Digital
A.B. INSTITUTE OF ENTREPRENEURSHIP DEVELOPMEN	BP	Subgrantee	1	EIT Digital
Fraunhofer	SUGA	Beneficiary	2	EIT C&C
EURECAT	SUGA	Beneficiary	2	EIT C&C
KAAPALI	SUGA	Beneficiary	2	EIT C&C
EIT C&C GmbH.	SUGA	Beneficiary	2	EIT C&C
EIT UM	BP	Beneficiary	3	EIT Urban Mobility
CLC North	BP	Beneficiary	3	EIT Urban Mobility
CLC Central	BP	Beneficiary	3	EIT Urban Mobility
CLC West	BP	Beneficiary	3	EIT Urban Mobility
CLC East	BP	Beneficiary	3	EIT Urban Mobility
CLC South	BP	Beneficiary	3	EIT Urban Mobility
Foundation	BP	Beneficiary	3	EIT Urban Mobility
EIT UM	Education Cluster	Beneficiary	3	EIT Urban Mobility
EIT UM	HEI	Beneficiary	3	EIT Urban Mobility
EIT UM	Shared services	Beneficiary	3	EIT Urban Mobility
EIT UM	Strategic synergies	Beneficiary	3	EIT Urban Mobility
EIT UM	RIS Shared services	Beneficiary	3	EIT Urban Mobility
CLC Central	BP	Beneficiary	3	EIT Manufacturing
CLC East	BP	Beneficiary	3	EIT Manufacturing
CLC North	BP	Beneficiary	3	EIT Manufacturing
CLC South	BP	Beneficiary	3	EIT Manufacturing
CLC South-East	BP	Beneficiary	3	EIT Manufacturing

Entity	GA	Subgrantee/ Beneficiary	Audit assignment	EIT KIC
CLC West	BP	Beneficiary	3	EIT Manufacturing
EIT Manufacturing ASBL	BP	Beneficiary	3	EIT Manufacturing
EIT Manufacturing ASBL	Shared services	Beneficiary	3	EIT Manufacturing
EIT Manufacturing ASBL	Education Cluster	Beneficiary	3	EIT Manufacturing
EIT Manufacturing ASBL	Strategic synergies	Beneficiary	3	EIT Manufacturing
EIT Manufacturing ASBL	HEI	Beneficiary	3	EIT Manufacturing
EIT Health	BP	Beneficiary	3	EIT Health
InnoStars	BP	Beneficiary	3	EIT Health
EIT Health SI GmbH	BP	Beneficiary	3	EIT Health
CLC Scandinavia	BP	Beneficiary	3	EIT Health
CLC France	BP	Beneficiary	3	EIT Health
CLC Spain	BP	Beneficiary	3	EIT Health
CLC BeNe	BP	Beneficiary	3	EIT Health
CLC Ireland-UK	BP	Beneficiary	3	EIT Health
CLC Germany-Switzerland	BP	Beneficiary	3	EIT Health
EIT Health Austria	BP	Beneficiary	3	EIT Health
EITSI	BP	Beneficiary	3	EIT Health
EIT Health SI GmbH	BP	Beneficiary	3	EIT Health
EIT Health	HEI	Beneficiary	3	EIT Health
EIT KIC Israel	XKIC SO	Beneficiary	3	EIT Health
InnoStars	XKIC SO	Beneficiary	3	EIT Health
EIT Health	XKIC HumanC	Beneficiary	3	EIT Health
InnoStars	XKIC EITRIS	Beneficiary	3	EIT Health
CLC France	XKIC Consol	Beneficiary	3	EIT Health
EIT Health	XKIC Consol	Beneficiary	3	EIT Health
EIT Raw Materials GmbH	BP	Beneficiary	3	EIT Raw Materials
EIT RawMaterials CLC East Sp. z o.o. (CLCE)	BP	Beneficiary	3	EIT Raw Materials
EIT RawMaterials CLC Baltic Sea OY (CLCB)	BP	Beneficiary	3	EIT Raw Materials
EIT RawMaterials CLCSouth S.r.l. (CLCS)	BP	Beneficiary	3	EIT Raw Materials
EIT RawMaterials CLC West (CLCW)	BP	Beneficiary	3	EIT Raw Materials

Entity	GA	Subgrantee/ Beneficiary	Audit assignment	EIT KIC
EIT RawMaterials Central EURL (CLCC)	BP	Beneficiary	3	EIT Raw Materials
EIT Raw Materials CLC North AB	BP	Beneficiary	3	EIT Raw Materials
EIT Raw Materials GmbH	Cross KIC Shared Services Cluster	Beneficiary	3	EIT Raw Materials
EIT Raw Materials GmbH	Education Cluster incl. S4F/ GGC	Beneficiary	3	EIT Raw Materials
EIT Raw Materials GmbH	HEI Capacity Building	Beneficiary	3	EIT Raw Materials
EIT Food ivzw	BP	Beneficiary	3	EIT Food
CLC North West (UK)	BP	Beneficiary	3	EIT Food
CIC Central (DE)	BP	Beneficiary	3	EIT Food
CLC South (ES)	BP	Beneficiary	3	EIT Food
CLC North East (PL)	BP	Beneficiary	3	EIT Food
CLC West (BE)	BP	Beneficiary	3	EIT Food

1.5 Template Agreed-upon procedures reports

1.5.1 Template Beneficiaries / Affiliated entities

[Beneficiary/ Affiliated entity]

Scope and purpose

As agreed under the Specific Agreement dated dd/mm/yyyy with EIT Urban Mobility s.l. ('the Engaging Party'), and all subsequent amendments, we, [name of the practitioner] ('the Practitioner'), established at [full address/city/state/province/country], represented by [name and function of an authorised representative], have performed the procedures enumerated in annex to this report, which were agreed to by EIT Urban Mobility s.l. and the European Institute of Innovation and Technology, the 'EIT', ('the Intended User'), solely to assist EIT in evaluating whether the [Beneficiary's] [Affiliated Entity's] costs in the accompanying Horizon Europe Financial Statement ('the Financial Statement') were declared in accordance with the Grant Agreement [Grant Agreement reference] ('the Agreement'), with a total cost declared of EUR [total amount], for the period XX Month 202X to XX Month 202X; the procedures performed may not be suitable for another purpose.

Restricted use

This Agreed-upon Procedures Report ('Report') may be used only for the purpose described in the above objective. It was prepared solely for the confidential use of the [Beneficiary] [Affiliated Entity] and the EIT, and only to be submitted to the EIT in connection with the requirements set out in Article 24.2 of the Agreement. The Report may not be used by the [Beneficiary] [Affiliated Entity], [EIT Climate-KIC / EIT Culture & Creativity/ EIT Digital / EIT Food/ EIT Health / EIT InnoEnergy/ EIT Manufacturing/ EIT RawMaterials or EIT Urban Mobility] or by the Intended User for any other purpose, nor may it be distributed to any other parties. The EIT may only disclose the Report to authorised parties, in particular to the European Anti-Fraud Office (OLAF), European Public Prosecutor's Office (EPPO) and the European Court of Auditors.

This Report relates only to the Financial Statement submitted to the EIT by the [Beneficiary] [Affiliated Entity] for the Agreement. Therefore, it does not extend to any other of the [Beneficiary's] [Affiliated Entity's] Financial Statements.

Responsibilities of the Engaging Party, the Intended User and Responsible Party

EIT Urban Mobility s.l. and the EIT have acknowledged that the Agreed-upon Procedures are appropriate for the purpose of the engagement.

The [Beneficiary] [Affiliated Entity] (the 'Responsible Party'), as identified by Engaging Party is responsible for the Financial Statement on which the Agreed-upon Procedures are performed.

The sufficiency of these procedures is solely the responsibility of the Intended User.

Our responsibilities

We have conducted the Agreed-upon Procedures engagement in accordance with the International Standard on Related Services (ISRS) 4400 (Revised), *Agreed-upon Procedures Engagements*. An Agreed-upon Procedures engagement involves performing the procedures that have been agreed with EIT Urban Mobility s.l. and the EIT, and reporting the findings, which are the factual results of the Agreed-upon Procedures performed. We make no representation regarding the appropriateness or the sufficiency of the Agreed-upon Procedures described below either for the purpose for which this Report has been requested or for any other purpose.

This Agreed-upon Procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Furthermore, we undertake no responsibility to update this Agreed-upon Procedures Report for events and circumstances occurring after the date of this Report.

Our independence and quality control

In performing the Agreed-upon Procedures engagement, we complied with the ethical requirements in the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA). We are not required to be independent for the purpose of this engagement; however, we complied with the independence requirements of the IESBA Code that apply to assurance engagements other than financial audit or review engagements.

There was no conflict of interest² between us and the [Beneficiary] [Affiliated Entity] in establishing this Report.

[name of the practitioner] applies the International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

² A conflict of interest arises when the Practitioner's objectivity to establish the certificate is compromised in fact or in appearance when the Practitioner for instance:

- was involved in the preparation of the Financial Statements;
- stands to benefit directly should the certificate be accepted;
- has a close relationship with any person representing the beneficiary;
- is a director, trustee or partner of the beneficiary; or
- is in any other situation that compromises his or her independence or ability to establish the certificate impartially.

Description of procedures performed

We have performed the procedures included in annex to this report, which were agreed-upon with EIT Urban Mobility s.l. and the EIT, on the accompanying Financial Statement.

Apart from the Findings listed below, the [Beneficiary] [Affiliated Entity] provided the Practitioner all the documentation and accounting information needed by the Practitioner to carry out the requested Procedures.

E.1 – [insert cost category] - Finding [insert procedure number(s)]: [explain finding concisely and factually]

E.2 – [insert cost category] - Finding [insert procedure number(s)]: [explain finding concisely and factually]

Restrictions on the performance of the procedures

We considered the following Procedures as not applicable: [insert procedure numbers].

The reason for the non-applicability of the above-mentioned Procedures is the absence of these costs and/or the non-application of the respective methodologies.

Explanatory paragraph

In addition to reporting on the results of the procedures carried out, the Practitioner has no further general remarks to report.

[or]

In addition to reporting on the results of the specific procedures carried out, the Practitioner would like to make the following general remarks:

[free text to describe general remarks concisely and factually]

[Signature]

[Date of the Report]

[Location]

Annexes

1. Agreed-upon Procedures
2. Financial Statement

1.5.2 Template Subgrantees

[Subgrantee]

Scope and purpose

As agreed under the Specific Agreement dated dd/mm/yyyy with EIT Urban Mobility s.l. ('the Engaging Party'), and all subsequent amendments, we, [name of the practitioner] ('the Practitioner'), established at [full address/city/state/province/country], represented by [name and function of an authorised representative], have performed the procedures enumerated in annex to this report, which were agreed to by EIT Urban Mobility s.l. and the European Institute of Innovation and Technology, the 'EIT' ('Granting Authority'), solely to assist the [EIT Climate-KIC / EIT Culture & Creativity/ EIT Digital / EIT Food/ EIT Health / EIT InnoEnergy/ EIT Manufacturing/ EIT RawMaterials or EIT Urban Mobility], the 'KIC LE' ('the Intended User'), in evaluating whether the [Subgrantee's] costs in the accompanying Horizon Europe Financial Statement ('the Financial Statement') were declared in accordance with the Subgrant Agreement [Subgrant Agreement reference] ('the Agreement'), with a total cost declared of EUR [total amount], for the period XX Month 202X to XX Month 202X; the procedures performed may not be suitable for another purpose.

Restricted use

This Agreed-upon Procedures Report ('Report') may be used only for the purpose described in the above objective. It was prepared solely for the confidential use of the [Subgrantee], the KIC LE and the EIT, and only to be submitted to the KIC LE. The Report may not be used by the [Subgrantee], the KIC LE or by the EIT for any other purpose, nor may it be distributed to any other parties. The KIC LE and the EIT may only disclose the Report to authorised parties, in particular to the European Anti-Fraud Office (OLAF), European Public Prosecutor's Office (EPPO) and the European Court of Auditors (ECA).

This Report relates only to the Financial Statement submitted to the KIC LE by the [Subgrantee] for the Agreement. Therefore, it does not extend to any other of the [Subgrantee's] Financial Statements.

Responsibilities of the Engaging Party, the Intended User, the Granting Authority and Responsible Party

EIT Urban Mobility s.l. and the KIC LE have acknowledged that the Agreed-upon Procedures are appropriate for the purpose of the engagement.

The [Subgrantee] (the 'Responsible Party'), as identified by Engaging Party is responsible for the Financial Statement on which the Agreed-upon Procedures are performed.

The sufficiency of these procedures is solely the responsibility of the Granting Authority.

Our responsibilities

We have conducted the Agreed-upon Procedures engagement in accordance with the International Standard on Related Services (ISRS) 4400 (Revised), *Agreed-upon Procedures Engagements*. An Agreed-upon Procedures engagement involves performing the procedures that have been agreed with EIT Urban Mobility s.l. and the EIT, and reporting the findings, which are the factual results of the Agreed-upon Procedures performed. We make no representation regarding the appropriateness or the sufficiency of the Agreed-upon Procedures described below either for the purpose for which this Report has been requested or for any other purpose.

This Agreed-upon Procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Furthermore, we undertake no responsibility to update this Agreed-upon Procedures Report for events and circumstances occurring after the date of this Report.

Our independence and quality control

In performing the Agreed-upon Procedures engagement, we complied with the ethical requirements in the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA). We are not required to be independent for the purpose of this engagement; however, we complied with the independence requirements of the IESBA Code that apply to assurance engagements other than financial audit or review engagements.

There was no conflict of interest³ between us and the [Subgrantee] in establishing this Report.

[name of the practitioner] applies the International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

We have performed the procedures included in annex to this report, which were agreed-upon with EIT Urban Mobility s.l. and the EIT, on the accompanying Financial Statement.

Apart from the Findings listed below, the [Subgrantee] provided the Practitioner all the documentation and accounting information needed by the Practitioner to carry out the requested Procedures.

E.1 – [insert cost category] - Finding [insert procedure number(s)]: [explain finding concisely and factually]

³ A conflict of interest arises when the Practitioner's objectivity to establish the certificate is compromised in fact or in appearance when the Practitioner for instance:

- was involved in the preparation of the Financial Statements;
- stands to benefit directly should the certificate be accepted;
- has a close relationship with any person representing the beneficiary;
- is a director, trustee or partner of the beneficiary; or
- is in any other situation that compromises his or her independence or ability to establish the certificate impartially.

E.2 – [insert cost category] - Finding [insert procedure number(s)]: [explain finding concisely and factually]

Restrictions on the performance of the procedures

We considered the following Procedures as not applicable: [insert procedure numbers].

The reason for the non-applicability of the above-mentioned Procedures is the absence of these costs and/or the non-application of the respective methodologies.

Explanatory paragraph

In addition to reporting on the results of the procedures carried out, the Practitioner has no further general remarks to report.

[or]

In addition to reporting on the results of the specific procedures carried out, the Practitioner would like to make the following general remarks:

[free text to describe general remarks concisely and factually]

[Signature]

[Date of the Report]

[Location]

Annexes

1. Agreed-upon Procedures
2. Financial Statement

1.6 Template Agreed-upon procedures to be performed by the auditor

Agreed-upon procedures to be performed and standard findings to be confirmed by the Practitioner

The European Commission reserves the right to i) provide the Practitioner with additional guidance regarding the procedures to be followed or the facts to be ascertained and the way in which to present them (this may include sample coverage and findings) or to ii) change the procedures, by notifying the Beneficiary in writing. The procedures carried out by the Practitioner to confirm the standard finding are listed in the table below.

If this certificate relates to an Affiliated Entity, any reference here below to ‘the Beneficiary’ is to be considered as a reference to ‘the Affiliated Entity’.

The ‘result’ column has three different options: ‘C’, ‘E’ and ‘N.A.’:

- ‘C’ stands for ‘confirmed’ and means that the Practitioner can confirm the ‘standard finding’ and, therefore, there is no exception to be reported.
- ‘E’ stands for ‘exception’ and means that the Practitioner carried out the procedures but cannot confirm the ‘standard finding’, or that the Practitioner was not able to carry out a specific procedure (e.g. because it was impossible to reconcile key information or data were unavailable),
- ‘N.A.’ stands for ‘not applicable’ and means that the finding did not have to be examined by the Practitioner and the related Procedure(s) did not have to be carried out. The reasons of the non-application of a certain finding must be obvious i.e. i) if no cost was declared under a certain category then the related finding(s) and Procedure(s) are not applicable; ii) if the condition set to apply certain Procedure(s) are not met then the related finding(s) and Procedure(s) are not applicable. For instance, for ‘beneficiaries with accounts established in a currency other than the euro’ the Procedure related to ‘beneficiaries with accounts established in euro’ is not applicable. Similarly, if no additional remuneration is paid, the related finding(s) and Procedure(s) for additional remuneration are not applicable.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
A	A	PERSONNEL COSTS		
		<p>The Practitioner draws a sample of persons whose costs were declared in the Financial Statement(s) to carry out the procedures indicated in the consecutive points of this section A.</p> <p><i>(The sample should be selected randomly so that it is representative. Full coverage is required if there are fewer than 10 people (including employees, natural persons working under a direct contract, personnel seconded by a third party and SME Owners), otherwise the sample should have a minimum of 10 people, or 10% of the total, whichever number is the highest)</i></p> <p>The Practitioner sampled _____ people out of the total of _____ people.</p>		
A.1	A.1	EMPLOYEES OR EQUIVALENT		
		<p><u>For the persons included in the sample and working under an employment contract or equivalent appointing act (general procedures for individual actual personnel costs and personnel costs declared as unit costs)</u></p> <p>To confirm standard Findings 1-5 listed in the next column, the</p>	<p>1) The employees were</p> <p>i) directly hired by the Beneficiary in accordance with its national legislation,</p> <p>ii) under the Beneficiary's sole technical supervision and responsibility and iii) remunerated in accordance with the</p>	C/E/N.A.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		Practitioner reviewed following information/documents provided by the Beneficiary: <ul style="list-style-type: none"> ○ a list of the persons included in the sample indicating the period(s) during which they worked for the action, their position (classification or category) and type of contract; ○ the payslips of the employees included in the sample; ○ reconciliation of the personnel costs declared in the Financial Statement(s) with the accounting system (project accounting and general ledger) and payroll system; ○ information concerning the employment status and employment conditions of personnel included in the sample, in particular their employment contracts or equivalent; ○ the Beneficiary's usual policy regarding payroll matters (e.g. salary policy, overtime policy, variable pay); ○ applicable national law on taxes, labour and social security and 	Beneficiary's usual practices. 2) Personnel costs were recorded in the Beneficiary's accounts/payroll system. 3) Costs were adequately supported and reconciled with the accounts and payroll records. 4) Personnel costs did not contain any ineligible elements. 5) There were no discrepancies between the personnel costs charged to the action and the costs recalculated by the Practitioner.	 C/E/N.A. . C/E/N.A. . C/E/N.A. . C/E/N.A. .

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<ul style="list-style-type: none"> ○ any other document that supports the personnel costs declared. <p>The Practitioner also verified the eligibility of all components of the retribution (see Article 6 GA) and recalculated the personnel costs for employees included in the sample.</p>		
		<p><i>Further procedures if ‘project-based remuneration’ is paid</i></p> <p><i>For employees (or equivalent) whose level of remuneration (daily rate, hourly rate) increases when and because the employee works in (EU, national or other) projects, To confirm standard findings 6-8 listed in the next column, the Practitioner:</i></p> <ul style="list-style-type: none"> ○ reviewed relevant documents provided by the Beneficiary (employment contract or project-based contract, collective agreement, the Beneficiary’s usual policy on remuneration, criteria used for its calculation, the Beneficiary’s usual remuneration practice for projects funded under national funding schemes...); ○ recalculated the amount of the remuneration eligible for the action 	<p>6) The amount of project-based remuneration paid corresponded to the Beneficiary’s usual remuneration practices and was consistently paid whenever the same kind of work or expertise was required.</p> <p>7) The criteria used to calculate the project-based remuneration were objective and generally applied by the Beneficiary regardless of the source of funding used.</p> <p>8) The daily rate used for the action is equal or lower than the national project daily rate.</p>	<p>C/E/N.A</p> <p>.</p> <p>C/E/N.A</p> <p>.</p> <p>C/E/N.A</p> <p>.</p>

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>based on the supporting documents received (full-time or part-time work, exclusive or non-exclusive dedication to the action, usual remuneration paid for projects funded by national schemes) to arrive at the applicable FTE/year and pro-rata rate (see data collected in the course of carrying out the procedures under section 'Days equivalents worked on the action' and section 'Time recording system');</p> <ul style="list-style-type: none"> ○ recalculated the (theoretical) national project daily rate as follows: {theoretical personnel costs for similar work in a national project over the same number of months as the reporting period} divided by {maximum declarable day-equivalents}; ○ Compare the action daily rate with the national project daily rate; the daily rate to be used for the EU grant financial statement will be the lower of the two. <p><i>The maximum declarable day-equivalents for each reporting</i></p>		

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p><i>period are calculated as follows:</i></p> <p><i>(215 / 12) multiplied by the number of months [during which the person is employed] within the reporting period) multiplied by the working time factor [e.g. 1 for full-time, 0,5 for 50% part time etc.</i></p>		
		<p><i>Additional procedures in case “average personnel costs (unit costs calculated by the Beneficiary in accordance with its usual cost accounting practices)” is used:</i></p> <p>Apart from carrying out the procedures indicated above to confirm standard findings 1-5 and, if applicable, also 6-8, the Practitioner carried out following procedures to confirm standard findings 9-12 listed in the next column:</p> <ul style="list-style-type: none"> ○ obtained a description of the Beneficiary's usual cost accounting practice to calculate unit costs; ○ reviewed whether the Beneficiary's usual cost accounting practice was applied for the Financial Statements subject of the present CFS; ○ verified the employees included in the sample were charged under the correct category (in accordance with the 	<p>9) The personnel costs included in the Financial Statement were calculated in accordance with the Beneficiary's usual cost accounting practice.</p>	<p>C/E/N.A</p>
			<p>10) The employees were charged under the correct category.</p>	<p>C/E/N.A</p>
			<p>11) Total personnel costs used in calculating the unit costs were consistent with the expenses recorded in the statutory accounts and excluded any ineligible costs or costs included in other budget categories.</p>	<p>C/E/N.A</p>
			<p>12) Any estimated or budgeted element used by the Beneficiary in its unit-cost calculation were relevant for</p>	<p>C/E/N.A</p>

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>criteria used by the Beneficiary to establish personnel categories) by reviewing the contract/HR-record or analytical accounting records;</p> <ul style="list-style-type: none"> ○ verified that there is no difference between the total amount of personnel costs used in calculating the cost per unit and the total amount of personnel costs recorded in the statutory accounts; ○ verified whether actual personnel costs were adjusted on the basis of budgeted or estimated elements and, if so, verified whether those elements used are actually relevant for the calculation, objective and supported by documents. 	<p>calculating personnel costs, used in a reasonable way and corresponded to objective and verifiable information.</p>	
A.2	A.2	NATURAL PERSONS WITH A DIRECT CONTRACT⁴		
		<p><u>For natural persons included in the sample and working with the Beneficiary under a direct contract other than an employment contract, such as consultants (no subcontractors).</u></p>	<p>13) The self-employed natural persons worked under conditions similar to those of an employee, in particular regarding the way the work is</p>	<p>C/E/N.A.</p>

⁴ The person must be hired under either: a direct contract signed between the Beneficiary and the natural person (not through another legal entity; e.g. a temporary agency) or a contract signed between the Beneficiary and a legal entity fully owned by that natural person and which has no other staff than the natural person being hired.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>To confirm standard findings 13-16 listed in the next column the Practitioner reviewed following information/documents provided by the Beneficiary:</p> <ul style="list-style-type: none"> ○ the contracts, especially the cost, contract duration, work description, place of work, ownership of the results and reporting obligations to the Beneficiary; ○ the employment conditions of staff in the same category to compare costs and; ○ any other document that supports the costs declared and its registration (e.g. invoices, accounting records, etc.). 	<p>organised, the tasks that are performed and the premises where they are performed.</p>	
			14) The results of work carried out belong to the Beneficiary, or, if not, the Beneficiary has obtained all necessary rights to fulfil its obligations as if those results were generated by itself.	C/E/N.A.
			15) Their costs were not significantly different from those for staff who performed similar tasks under an employment contract with the Beneficiary.	C/E/N.A.
			16) The costs were supported by audit evidence and registered in the accounts.	C/E/N.A.
A.3	A.3	SECONDED PERSONS		
		<p><u>For personnel seconded by a third party and included in the sample (not subcontractors)</u></p> <p>To confirm standard findings 17-21 listed in the next column, the</p>	17) Seconded personnel reported to the Beneficiary's and worked on the Beneficiary's premises (unless otherwise agreed	C/E/N.A.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>Practitioner reviewed following information/documents provided by the Beneficiary:</p> <ul style="list-style-type: none"> ○ their secondment contract(s) notably regarding costs, duration, work description, place of work and ownership of the results; ○ if there is reimbursement by the Beneficiary to the third party for the resource made available (in-kind contribution against payment): any documentation that supports the costs declared (e.g. contract, invoice, bank payment, and proof of registration in its accounting/payroll, etc.) and reconciliation of the Financial Statement(s) with the accounting system (project accounting and general ledger) as well as any proof that the amount invoiced by the third party did not include any profit; ○ if there is no reimbursement by the Beneficiary to the third party for the resource made available (in-kind contribution free of charge): a proof of the 	<p>with the Beneficiary).</p> <p>18) The results of work carried out belong to the Beneficiary, or, if not, the Beneficiary has obtained all necessary rights to fulfil its obligations as if those results were generated by itself.</p> <p>19) Their costs were not significantly different from those for staff who performed similar tasks under an employment contract with the Beneficiary.</p> <p><i>If personnel is seconded against payment:</i></p> <p>20) The costs declared were supported with documentation and recorded in the Beneficiary's accounts. The third party did not include any profit.</p> <p><i>If personnel is seconded free of charge:</i></p> <p>21) The costs declared did not exceed the third party's cost as recorded in the accounts of the third party and were</p>	<p></p> <p>C/E/N.A.</p> <p>.</p> <p>C/E/N.A.</p> <p>.</p> <p>C/E/N.A.</p> <p>.</p> <p>C/E/N.A.</p> <p>.</p>

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>actual cost borne by the Third Party for the resource made available free of charge to the Beneficiary such as a statement of costs incurred by the Third Party and proof of the registration in the Third Party's accounting/payroll;</p> <ul style="list-style-type: none"> ○ any other document that supports the costs declared (e.g. invoices, etc.). 	supported with documentation.	
A.4	A.4, A.5	SME OWNERS/NATURAL PERSON BENEFICIARIES		
		<p>For SME owners and natural person beneficiaries included in the sample</p> <p><i>(Personnel costs of the owners of small and medium-sized enterprises and beneficiaries that are natural persons not receiving a salary for the work carried out by themselves under an action on the basis of unit costs)</i></p> <p>To confirm standard finding 22 listed in the next column the Practitioner:</p> <ul style="list-style-type: none"> ○ reviewed the documentation provided by the Beneficiary, to confirm the persons are directly owners or co-owners (such as ownership records) or to confirm the beneficiaries 	22) The daily rates used for the SME owner/natural person beneficiary, who works on the action but is not receiving a salary, is calculated in accordance with the methodology set out in Annex 2a of the Grant Agreement.	C/E/N.A.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>who are natural person who works on the action but does not receive a salary;</p> <ul style="list-style-type: none"> o recalculated the daily rates included in the sample in accordance with the methodology set out in Decision C(2020) 7115: Amount per unit (daily rate) = {EUR 5 080 /18 days [i.e. 282,22]} multiplied by {country-specific correction coefficient of the country where the beneficiary is established}, as referred to in Annex 2a of the GA. <p><i>The country-specific correction coefficient is the one for HE MSCA actions (see Horizon Europe Work Programme, section Marie Skłodowska-Curie actions in force at the time of the call):</i> https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/horizon/wp-call/2021-2022/wp-2-msca-actions_horizon-2021-2022_en.pdf</p> 		
DAILY PERSONNEL RATES				
		<p>l) <u>For unit costs calculated in accordance to the Beneficiary's</u></p>	<p>23) The Beneficiary applied (choose one</p>	<p>C/E/N.A.</p>

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p><u>usual cost accounting practice (unit costs):</u></p> <p>The Practitioner:</p> <ul style="list-style-type: none"> ○ reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate hourly rates; ○ recalculated the unit costs (daily rates) of staff included in the sample by <i>dividing the total amount of personnel costs of the category to which the employee belongs by the number of FTE and the annual days equivalent of the same category calculated by the Beneficiary</i>, following the results of the procedures carried out in procedures 9 to 12. <p><u>II) For individual daily rates:</u></p> <p>The Practitioner:</p> <ul style="list-style-type: none"> ○ reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate daily rates; ○ recalculated the daily rates of staff included in 	<p>option and delete the other):</p> <p>Option I: Unit costs (daily rates) were calculated in accordance with the Beneficiary's usual cost accounting practices</p> <p>Option II: Individual daily rates were applied</p> <p><i>For option I concerning unit costs and if the Beneficiary applies a methodology not approved by the Commission:</i></p> <p>24) The unit costs recalculated by the Practitioner were the same as the rates applied by the Beneficiary.</p> <p><i>For option II concerning individual daily rates:</i></p> <p>25) The individual rates recalculated by the Practitioner were the same as the rates applied by the Beneficiary.</p> <p>25.1) The daily rate was calculated annually.</p>	<p></p> <p>C/E/N.A.</p> <p>.</p> <p>C/E/N.A.</p> <p>.</p>

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>the sample by dividing the actual annual amount of personnel costs of an employee verified in line with procedure A.1 (except procedures 9 to 12) by the maximum declarable day-equivalent.</p> <p>The maximum declarable day-equivalents for each reporting period are calculated as follows:</p> <p>(215 / 12) multiplied by the number of months [during which the person is employed] within the reporting period) multiplied by the working time factor [e.g. 1 for full-time, 0.5 for 50% part time etc.</p>	<p>25.2) For employees not working full-time the maximum declarable day-equivalents was correctly applied.</p>	
TIME RECORDING SYSTEM				
		<p>The personnel costs declared should be calculated following the method: daily rate for the person X number of day-equivalents worked on the action (rounded up or down to the nearest half-day).</p> <p>If the Beneficiary provides time records, the Practitioner verified that the time recording system ensures the fulfilment of all minimum requirements and that the time declared for the action were correct, accurate and</p>	<p>26) The number of day-equivalents worked on the action have been supported by (choose the option that applies and delete the other):</p> <p>Option A : time records or</p> <p>Option B : monthly declarations on days spent for the action</p> <p>26.1) If both set of documents are kept,</p>	<p>C/E/N.A</p>

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>properly authorised and supported by documentation. The Practitioner made the following checks for the persons included in the sample that declare time as worked for the action on the basis of time records:</p> <ul style="list-style-type: none"> ○ description of the time recording system provided by the Beneficiary (registration, authorisation, processing in the HR-system); ○ its actual implementation; ○ time records were signed at least monthly by the employees (on paper or electronically) and authorised by the project manager or another manager; ○ the time declared were worked within the project period; ○ there were no time declared as worked for the action if HR-records showed absence due to holidays or sickness (further cross-checks with travels are carried out in B.1 below) ; ○ the time charged to the action matched those in the time recording system. 	<p>they must be consistent. In case of discrepancies, only the set of documents recording the lower amount of days will be accepted.</p>	
			<p>27) <i>In case the Beneficiary applies option A:</i></p> <p>All persons recorded their time dedicated to the action on a daily/weekly/monthly basis using a paper/computer-based system.</p> <p>(delete the answers that are not applicable)</p>	C/E/N.A.
			<p>28) Their time-records were authorised at least monthly by the project manager or other superior.</p>	C/E/N.A.
			<p>29) Time declared were worked within the project period and were consistent with the presences/absences recorded in HR-records.</p>	C/E/N.A.
			<p>30) There were no discrepancies</p>	C/E/N.A.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p><i>Only the time worked on the action can be charged. All working time to be charged should be recorded throughout the duration of the project, adequately supported by evidence of their reality and reliability.</i></p> <p>If the Beneficiary provides signed monthly declaration on days for the action, at least the following information should be included: <i>Year, Project acronym, Project number, Participant name, Name of the person, Type of personnel, Information per Month: Days worked in the action, Work Packages worked on, Date and signature of the person, Name, date and signature of the supervisor.</i></p>	<p>between time charged to the action and the time recorded.</p> <p>31) <i>In case the Beneficiary applies option B:</i> The monthly declarations include the minimum information required.</p>	
DAYS EQUIVALENTS WORKED ON THE ACTION				
		<p>To confirm standard findings 32-35 listed in the next column, the Practitioner reviewed relevant documents, especially national legislation, labour agreements, monthly declarations and contracts and time records of the persons included in the sample, to verify that:</p>	<p>32) In case the time recording system used is based on hours, the Beneficiary has converted the recorded hours into days applying method (choose one option and delete the other):</p>	

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<ul style="list-style-type: none"> ○ the number of day-equivalents worked on the action are identifiable and verifiable, ○ the day-equivalents worked in the action = the sum of the day-equivalents actually worked for the action, rounded to the nearest half-day, ○ in case the time recording system used by the Beneficiary is based on hours, the Beneficiary has converted the recorded hours into days, applying one of the following methods: <ol style="list-style-type: none"> 1. Fixed day equivalent of 8 hours 2. Average number of hours per working day, according to the employment contract (e.g. 38 hours per week = 7,6 hours per day) 3. Standard annual productive hours <p>If the Beneficiary applied method 2, the Practitioner verified that the contracts specified the workable hours.</p> <p>If the Beneficiary applied method 3, the Practitioner verified that the 'annual productive hours'</p>	<ol style="list-style-type: none"> 1. 8 hours 2. Average number of hours per working day as per contract 3. Standard annual productive hours 	
			<p><i>If the Beneficiary applied method of conversion 2</i></p> <p>33) The average number of hours per working day are according to the employment contract.</p>	C/E/N.A.
			<p><i>If the Beneficiary applied method of conversion 3</i></p> <p>34) The calculation of the number of 'standard annual workable hours' was verifiable based on the documents provided by the Beneficiary.</p>	C/E/N.A.
			<p>35) The 'annual productive hours' used for calculating the hourly rate were consistent with the usual cost accounting practices of the Beneficiary and were equivalent to at least 90 % of the 'annual workable hours'.</p>	C/E/N.A.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>applied when calculating the hourly rate were equivalent to at least 90 % of the 'standard annual workable hours'. The Practitioner can only do this if the calculation of the standard annual workable hours can be supported by records, such as national legislation, labour agreements, and contracts.</p> <p><i>'Annual workable hours' means the period during which the personnel must be working, at the employer's disposal and carrying out his/her activity or duties under the employment contract, applicable collective labour agreement or national working time legislation.</i></p>		

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
B	B	COSTS OF SUBCONTRACTING		
		<p>The Practitioner obtained the detail/breakdown of subcontracting costs and sampled _____ cost items selected randomly (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum</i></p>	<p>36) The use of claimed subcontracting costs was foreseen in Annex 1, the total estimated costs of subcontracting were set out in Annex 1, covers only a limited part of the Action, and costs were declared in the</p>	C/E/N.A.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p><i>of 10 items, or 10% of the total, whichever number is highest).</i></p> <p>To confirm standard findings 36-41 listed in the next column, the Practitioner reviewed the following for the items included in the sample:</p> <ul style="list-style-type: none"> ○ the use of subcontractors was foreseen in Annex 1; ○ the total estimated costs of subcontracting must be set out in Annex 1⁵; ○ subcontracting may cover only a limited part of the Action; ○ subcontracting costs were declared in the subcontracting category of the Financial Statement; ○ supporting documents on the selection and award procedure were followed; ○ were awarded using the beneficiary's usual purchasing practices — provided these ensure subcontracts with best value for money (or if appropriate the lowest 	<p>Financial Statements under the subcontracting category.</p>	
			37) Subcontracts were awarded using the beneficiary's usual purchasing practices — provided these ensure subcontracts with best value for money (or if appropriate the lowest price) and that there is no conflict of interests.	C/E/N.A.
			38) The subcontracts were not awarded to other Beneficiaries of the consortium or Affiliated Entities.	C/E/N.A.
			39) All subcontracts were supported by signed agreements between the Beneficiary and the subcontractor.	C/E/N.A.
			40) There was evidence that the services were provided by the subcontractors.	C/E/N.A.

⁵ The description of the budget is presented in Annex 1 (Business Plan) in more detail than in Annex 2 to the Grant Agreement. Therefore, for the purpose of these procedures, any reference made in the Grant Agreement to Annex 2 was in this document replaced with the reference to Annex 1.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>price) and that there is no conflict of interests.</p> <p>Beneficiaries that are ‘contracting authorities/entities’ within the meaning of the EU Directives on public procurement 2014/24/EU, 2014/25/EU or 2009/81/EC⁶ must also comply with the applicable national law on public procurement.</p> <p>If the Beneficiary did not fall under the above-mentioned category the Practitioner verified that the subcontracts were awarded using the Beneficiary’s usual purchasing practices – provided these ensure subcontracts with best value for money (or if appropriate the lowest price) and that there is no conflict of interests.</p> <p>For the items included in the sample the Practitioner also verified that:</p> <ul style="list-style-type: none"> ○ the subcontracts were not awarded to other 	<p>41) No ineligible costs or excessive or reckless expenditure was declared.</p>	<p>C/E/N.A.</p>

⁶ **Contracting authorities’** means the State, regional or local authorities, bodies governed by public law or associations formed by one or more such authorities or one or more such bodies governed by public law

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>Beneficiaries in the consortium;</p> <ul style="list-style-type: none"> ○ the subcontracts were not awarded to affiliates, unless they have a framework contract or the affiliate is their usual provider, and the subcontract is priced at market conditions. ○ there were signed agreements between the Beneficiary and the subcontractor; ○ there was evidence that the services were provided by subcontractor. <p>In the case of Framework contracts, the selection of the provider was done in line with the usual practice of the Beneficiary and awarded on the basis of best-value-for-money or lowest price and absence of conflict of interest. The framework contract does not necessarily have to be concluded before the start of the action.</p>		

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
C	D	PURCHASE COSTS		

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
C.1	D.1	<p>TRAVEL AND SUBSISTENCE</p> <p>The Practitioner sampled _____ cost items selected randomly (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 items, or 10% of the total, whichever number is the highest</i>).</p> <p>The Practitioner inspected the sample and verified that:</p> <ul style="list-style-type: none"> o travel and subsistence costs were consistent with the Beneficiary's usual policy for travel. In this context, the Beneficiary provided evidence of its normal policy for travel costs (e.g. use of first class tickets, reimbursement by the Beneficiary on the basis of actual costs, a lump sum or per diem) to enable the Practitioner to compare the travel costs charged with this policy; o travel costs are correctly identified and allocated to the action (e.g. trips are directly linked to the action) by reviewing relevant supporting documents such as minutes of meetings, workshops or conferences, their registration in the correct project account, their consistency with time records or with the 	42) Costs were incurred, approved and reimbursed in line with the Beneficiary's usual policy for travels.	C/E/N.A.
			43) There was a link between the trip and the action.	C/E/N.A.
			44) The supporting documents were consistent with each other regarding subject of the trip, dates, duration and reconciled with time records and accounting.	C/E/N.A.
			45) No ineligible costs or excessive or reckless expenditure was declared.	C/E/N.A.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>dates/duration of the workshop/conference;</p> <ul style="list-style-type: none"> o no ineligible costs or excessive or reckless expenditure was declared (see Article 6.3 MGA). o in-kind contributions provided by third parties free-of charge are declared as eligible direct costs by the Beneficiary which use them (under the same conditions as if they were their own, provided that they concern only direct costs and that the third parties and their in-kind contributions are set out in Annex 1 		
C.2	D.2	<p>EQUIPMENT</p> <p>The Practitioner sampled _____ cost items selected randomly (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 items, or 10% of the total, whichever number is the highest</i>).</p> <p>For “equipment, infrastructure or other assets” [from now on called “asset(s)"] selected in the sample the Practitioner verified that:</p> <ul style="list-style-type: none"> o the assets were acquired in conformity with the Beneficiary's 	46) Procurement was done using the Beneficiary’s usual purchasing practices — provided these ensure the best value for money (or if appropriate the lowest price) and that there is no conflict of interests.	C/E/N.A.
			47) There was a link between the grant agreement and the asset charged to the action.	C/E/N.A.
			48) The asset charged to the action was traceable to the accounting records	C/E/N.A.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>internal guidelines and procedures;</p> <ul style="list-style-type: none"> o they were correctly allocated to the action (with supporting documents such as delivery note invoice or any other proof demonstrating the link to the action); o they were entered in the accounting system; o the extent to which the assets were used for the action (as a percentage) was supported by reliable documentation (e.g. usage overview table); o in-kind contributions provided by third parties free-of charge are declared as eligible direct costs by the Beneficiary which use them (under the same conditions as if they were their own, provided that they concern only direct costs and that the third parties and their in-kind contributions are set out in Annex 1. <p>The Practitioner recalculated the depreciation costs and verified that they were in line with the applicable rules in the Beneficiary's country and with the Beneficiary's usual accounting policy (e.g. depreciation calculated on the acquisition value).The</p>	<p>and the underlying documents.</p> <p>49) The depreciation method used to charge the asset to the action was in line with the applicable rules of the Beneficiary's country and the Beneficiary's usual accounting policy.</p> <p>50) The amount charged corresponded to the actual usage for the action.</p> <p>51) No ineligible costs or excessive or reckless expenditure were declared.</p>	<p></p> <p>C/E/N.A.</p> <p>C/E/N.A.</p> <p>C/E/N.A.</p>

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>Practitioner verified that no ineligible costs such as deductible VAT, exchange rate losses, excessive or reckless expenditure were declared (see Article 6.3 GA).</p> <p>Apart from depreciation costs, the following costs are also eligible as Equipment costs:</p> <ul style="list-style-type: none"> o Costs for renting or leasing equipment, infrastructure or other assets, if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees; <p>Moreover, for the following equipment, infrastructure or other assets purchased specifically for the action (or developed as part of the action tasks) costs may exceptionally be declared as full capitalised costs:</p> <p>a) direct costs for construction of a prototype or pilot plant, if they fulfil the cost eligibility conditions applicable to their respective cost categories and if all of the following apply: building the prototype or pilot plant is (one of) the main action task(s) as described in the KIC Business Plan (Annex 1), the costs are</p>		

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>foreseen in the estimated budget (Annex 1) and the eligibility conditions of Articles 6.1 and 6.2 are met.</p> <p>If the beneficiary records the construction costs directly under a fixed assets account in the balance sheet rather than as expenses of the year, those costs will normally be considered as compliant with Article 6.1(a)(v) provided that:</p> <ul style="list-style-type: none"> o it is in accordance with the national accounting standards and with the beneficiary's usual cost accounting practices; o there is no double charging of costs (in particular, no charging of depreciation costs for the prototype or pilot plant to another EU or Euratom grant). <p>b) direct costs relevant to the set-up and development of the coordinator and Co-location Centres (CLCs), if the purchase costs are claimed by the coordinator or CLCs for the "Management area", for KIC added value activities identified in the KIC Business Plan (Annex 1) and the relevant costs are claimed up to EUR 750 000 per KIC Business Plan (Annex 1) per year.</p> <p>'Capitalised costs' means:</p>		

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>o costs incurred in the purchase or for the development of the equipment, infrastructure or other assets and</p> <p>o which are recorded under a fixed asset account of the beneficiary in compliance with international accounting standards and the beneficiary's usual cost accounting practices.</p> <p>If such equipment, infrastructure or other assets are rented or leased, full costs for renting or leasing are eligible, if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees.</p>		
C.3	D.3	<p>OTHER GOODS, WORKS AND SERVICES</p> <p>The Practitioner sampled _____ cost items selected randomly (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 items, or 10% of the total, whichever number is highest</i>).</p> <p>For the purchase of goods, works or services included in</p>	<p>52) Contracts for works or services did not cover tasks described in Annex 1.</p> <p>53) Costs were allocated to the correct action and the goods were not placed in the inventory of durable equipment.</p> <p>54) The costs were charged in line with the Beneficiary's accounting policy and were adequately supported.</p>	<p>C/E/N.A.</p> <p>C/E/N.A.</p> <p>C/E/N.A.</p>

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>the sample the Practitioner verified that:</p> <ul style="list-style-type: none"> ○ the contracts did not cover tasks described in Annex 1; ○ they were correctly identified, allocated to the proper action, entered in the accounting system (traceable to underlying documents such as purchase orders, invoices and accounting); ○ the goods were not placed in the inventory of durable equipment; ○ the costs charged to the action were accounted in line with the Beneficiary's usual accounting practices; ○ no ineligible costs or excessive or reckless expenditure were declared (see Article 6.2 GA). <p>In addition, the Practitioner verified that these goods and services were acquired in conformity with the Beneficiary's internal guidelines and procedures, in particular:</p> <ul style="list-style-type: none"> ○ if Beneficiary acted as a contracting authority within the meaning of the EU Directives on 	<p>55) No ineligible costs or excessive or reckless expenditure were declared. For internal invoices/charges only the cost element was charged, without any mark-ups.</p> <p>56) Goods, works and services were awarded using the Beneficiary's usual purchasing practices — provided these ensure the best value for money (or if appropriate the lowest price) and that there is no conflict of interests.</p>	<p>C/E/N.A.</p> <p>C/E/N.A.</p>

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>public procurement 2014/24/EU, 2014/25/EU or 2009/81/EC⁷, the Practitioner 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.</p> <ul style="list-style-type: none"> ○ if the Beneficiary did not fall into the category above, the Practitioner verified that the Beneficiary followed their usual procurement rules and respected the Terms and Conditions of the Agreement. <p>For the items included in the sample the Practitioner also verified that:</p> <ul style="list-style-type: none"> ○ the Beneficiary ensured best value for money (key elements to appreciate the respect of this principle are the award of the contract to the bid offering best price-quality ratio, under conditions of transparency and equal treatment. In 		

⁷ **Contracting authorities'** means the State, regional or local authorities, bodies governed by public law or associations formed by one or more such authorities or one or more such bodies governed by public law

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>case an existing framework contract was used the Practitioner also verified that the Beneficiary ensured it was established on the basis of the principle of best value for money under conditions of transparency and equal treatment);</p> <ul style="list-style-type: none"> ○ in-kind contributions provided by third parties free-of charge are declared as eligible direct costs by the Beneficiary which use them (under the same conditions as if they were their own, provided that they concern only direct costs and that the third parties and their in-kind contributions are set out in Annex 1 <p><i>Such goods and services include, for instance, consumables and supplies, dissemination (including open access), protection of results, specific evaluation of the action if it is required by the Agreement, certificates on the Financial Statements if they are required by the Agreement and certificates on the</i></p>		

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<i>methodology, translations, reproduction.</i>		

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
D		OTHER COST CATEGORIES		
D.1	C.1, C.2	<p>FINANCIAL SUPPORT TO THIRD PARTIES</p> <p>The Practitioner obtained the detail/breakdown of the costs of providing financial support to third parties and sampled _____ cost items selected randomly (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 items, or 10% of the total, whichever number is highest</i>).</p> <p>The Practitioner verified that the costs are calculated on the basis of the costs actually incurred and the support is implemented in accordance with the conditions set out in Annex I and following minimum conditions to ensure objective and transparent</p>	57) All minimum conditions were met.	C/E/N.A.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>selection procedures and include at least the following:</p> <p>for grants (or similar):</p> <ul style="list-style-type: none"> ○ the maximum amount of financial support for each third party ('recipient'); this amount may not exceed the amount set out in the Data Sheet ; ○ the criteria for calculating the exact amount of the financial support; ○ the different types of activity that qualify for financial support, on the basis of a closed list; ○ the persons or categories of persons that will be supported; and ○ the criteria and procedures for giving financial support. <p>for prizes (or similar):</p> <ul style="list-style-type: none"> ○ the eligibility and award criteria; ○ the amount of the prize; and ○ the payment arrangements. 		
D.2	D.5	<p>INTERNALLY INVOICED GOODS AND SERVICES</p> <p>The Practitioner sampled __ cost items selected randomly (<i>full</i></p>	58) The costs of internally invoiced goods and services included in the Financial Statement were	C/E/N.A.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p><i>coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 items, or 10% of the total, whichever number is highest):</i></p> <p>To confirm standard findings 58-61 listed in the next column, the Practitioner:</p> <ul style="list-style-type: none"> ○ obtained a description of the Beneficiary's usual cost accounting practice to calculate costs of internally invoiced goods and services (unit costs); ○ reviewed whether the Beneficiary's usual cost accounting practice was applied for the Financial Statements subject of the present CFS; ○ ensured that the methodology to calculate unit costs is being used in a consistent manner, based on objective criteria, regardless of the source of funding; ○ verified that any ineligible items or any costs claimed under other budget categories, have not been taken into account when calculating the costs of internally invoiced goods and services (see Article 6 GA) 	<p>calculated in accordance with the Beneficiary's usual cost accounting practice.</p> <p>59) The cost accounting practices used to calculate the costs of internally invoiced goods and services were applied by the Beneficiary in a consistent manner based on objective criteria regardless of the source of funding.</p> <p>60) 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>61) The cost items used for calculating the actual costs of internally invoiced goods and services were relevant, reasonable and</p>	<p></p> <p>C/E/N.A.</p> <p>C/E/N.A.</p> <p>C/E/N.A.</p>

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<ul style="list-style-type: none"> ○ verified whether actual costs of internally invoiced goods and services were adjusted on the basis of budgeted or estimated elements and, if so, verified whether those elements used are actually relevant for the calculation, and correspond to objective and verifiable information. ○ verified that any costs of items which are not directly linked to the production of the invoiced goods or service (e.g. supporting services like cleaning, general accountancy, administrative support, etc. not directly used for production of the good or service) have not been taken into account when calculating the costs of internally invoiced goods and services. ○ verified that any costs of items used for calculating the costs internally invoiced goods and services are supported by audit evidence and registered in the accounts. 	<p>correspond to objective and verifiable information.</p>	

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
E	E	INDIRECT COSTS		
		<p>To confirm standard finding 64 listed in the next column, the Practitioner verifies that indirect costs are reimbursed at the flat-rate of 25% of the eligible direct costs (categories A-D), except:</p> <ul style="list-style-type: none"> - subcontracting costs - financial support to third parties, and - exempted specific cost categories (if any). <p>The flat-rate indirect cost does not apply to the KIC LE and CLCs.</p>	62) There were no discrepancies between the indirect costs charged to the action and the costs recalculated by the Practitioner.	C/E/N.A.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
USE OF EXCHANGE RATES				
		<p>a) For Beneficiaries with accounts established in a <u>currency other than euros</u></p> <p>i. The Practitioner sampled [redacted] cost items selected randomly and verified that the exchange rates used for converting <u>local currency into euros</u> were in accordance with the following rules established in the Agreement (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 items, or 10% of the total, whichever number is highest</i>).</p>	63) a) The exchange rates used to convert other currencies	C/E/N.A. C/E/N.A.

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>ii. The Practitioner sampled [redacted] cost items selected randomly and verified that the exchange rates used for converting <i>other currencies into local currency</i> were in accordance with the following rules established in the Agreement (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 items, or 10% of the total, whichever number is highest</i>).</p> <p><i>Costs incurred in another currency 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 (https://www.ecb.int/stats/exchange/eurofxref/html/index.en.html), determined over the corresponding reporting period.</i></p> <p><i>If no daily euro exchange rate is published in the Official Journal of the European Union for the currency in question, conversion shall be made at the average of the monthly accounting rates established by the Commission and published on its website (http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm), determined over the corresponding reporting period.</i></p>	<p>into Euros were in accordance with the rules established of the Grant Agreement and there was no difference in the final figures.</p> <p>b) The exchange rates used to convert</p>	

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
			<p>other currencies into local currency were in accordance with the rules established of the Grant Agreement and there was no difference in the final figures.</p>	

Cost Category	Equivalent (H2020)	Procedures	Standard Finding	Result (C / E / N.A.)
		<p>b) For Beneficiaries with accounts established in euros</p> <p>The Practitioner sampled [redacted] cost items selected randomly and verified that the exchange rates used for converting other currencies into euros were in accordance with the following rules established in the Agreement (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 items, or 10% of the total, whichever number is highest</i>):</p> <p><i>Costs incurred in another currency shall be converted into euro by applying the Beneficiary's usual accounting practices.</i></p>	64) The Beneficiary applied its usual accounting practices	C/E/ N.A.